

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
DOCKET NO. R-2024-3047068**

**2024 BASE RATE CASE FILING
(Volume IV of V)**

FILED: April 2, 2024

FE PA STATEMENT NO. 9
John J. Spanos

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**APPLICATION OF FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FOR**

DOCKET NOS. R-2024-3047068

**Direct Testimony
of
John Spanos**

List of Topics Addressed

Depreciation

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1 **Q. Will you outline your experience in the field of depreciation?**

2 A. I have over 37 years of depreciation experience, which includes giving expert testimony in
3 more than 450 cases before 46 regulatory commissions, including the Pennsylvania Public
4 Utility Commission (“Commission”). My participation in the cases where I appeared as
5 an expert witness has included conducting and analyzing depreciation studies for
6 companies, government-owned utilities, and other service providers in the electric, gas,
7 water, wastewater, and pipeline industries. In addition to the cases in which I submitted
8 testimony, I have supervised over 800 other depreciation or valuation assignments. Please
9 refer to Appendix A for additional information on my qualifications, work history, case
10 experience, and my leadership in the Society of Depreciation Professionals.

11 **Q. Have you ever testified before the Commission?**

12 A. Yes. See Appendix A for a full list of testimony.

13 **Q. On whose behalf are you testifying in this proceeding?**

14 A. I am testifying on behalf of FirstEnergy Pennsylvania Electric Company (“FE PA” or the
15 “Company”). FE PA consists of the Met-Ed, Penelec, Penn Power, West Penn, and PSU
16 rate districts (individually a “Rate District” and in any combination the “Rate Districts”).¹

17 **Q. What is the purpose of your direct testimony?**

18 A. My testimony is in support of the depreciation studies conducted under my direction and
19 supervision for the electric plant of FE PA’s jurisdictional Rate Districts.

¹ FE PA also has a sixth Rate District, the Waverly Rate District, which is not discussed directly in my testimony as it relates to FE PA’s New York jurisdictional rates. The PSU Rate District is encompassed within the West Penn Rate District. To the extent that the testimony does not specifically mention the PSU Rate District, it can be assumed that it is included within the West Penn Rate District.

1 **Q. Have you prepared any exhibits to accompany your testimony?**

2 A. Yes, I have prepared twelve exhibits, consisting of the following:

- 3 • FE PA Exhibit Nos. JJS-1, JJS-4, JJS-7, and JJS-10 present the results of the
4 depreciation studies for each Rate District as of December 31, 2023.
- 5 • FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11 present the results of the
6 depreciation studies for each Rate District as of December 31, 2024.
- 7 • FE PA Exhibit Nos. JJS-3, JJS-6, JJS-9, and JJS-12 present the results of the
8 depreciation studies for each Rate District as of December 31, 2025.

9 In addition, I am responsible for the responses to Depreciation Data Filing
10 Requirements FR V-A-2, FR V-B-1, FR V-B-2, FR V-C-1, FR V-D-1, FR V-D-2, and FR
11 V-E-1.

12 **II. DEPRECIATION STUDIES**

13 **Q. Please describe FE PA Exhibit Nos. JJS-1 through JJS-12.**

14 A. FE PA Exhibit Nos. JJS-1, JJS-4, JJS-7, and JJS-10, titled “2023 Depreciation Study -
15 Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31,
16 2023,” include the results of the depreciation studies related to the assets of the Rate
17 Districts as of December 31, 2023. The reports also include the detailed depreciation
18 calculations.

19 FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11, titled “2024 Depreciation
20 Study – Calculated Annual Depreciation Accruals Related to Electric Plant as of December
21 31, 2024,” include the results of the depreciation studies related to the assets of the Rate
22 Districts estimated as of December 31, 2024. The report also includes explanatory text,
23 statistics related to the estimation of service life, and the detailed depreciation calculations.

1 FE PA Exhibit Nos. JJS-3, JJS-6, JJS-9, and JJS-12, titled “2025 Depreciation
2 Study – Calculated Annual Depreciation Accruals Related to Electric Plant as of December
3 31, 2025,” include the results of the depreciation studies related to the assets of the Rate
4 Districts estimated as of December 31, 2025.

5 **Q. What were the purposes of your depreciation studies?**

6 A. The purposes of the depreciation studies were to estimate the annual depreciation accruals
7 related to electric plant in service for ratemaking purposes and, using Commission-
8 approved procedures, to estimate the Company’s book reserve as of December 31, 2023,
9 December 31, 2024, and December 31, 2025.

10 **Q. Is the Company’s claim for annual depreciation in the current proceeding based on
11 the same methods of depreciation as were used in its most recent rate proceeding and
12 Annual Depreciation Report?**

13 A. Yes, it is. For most plant accounts, the current claim for annual depreciation is based on
14 the straight line remaining life method of depreciation, which has been used for almost 25
15 years. However, the depreciation procedure has been changed to the equal life group
16 procedure which is consistent with most other companies in Pennsylvania. For Accounts
17 391.0, 391.2, 391.25, 391.3, 391.4, 391.5, 393, 394, 395, 397, and 398, the claim is based
18 on the straight line remaining life method of amortization, which is consistent with past
19 practice. These accounts have a large number of units, but small asset values representing
20 less than two percent of the depreciable plant of all the Rate Districts combined. The assets
21 represent items located in office buildings, service centers, garages, and warehouses.
22 Given the difficulty in maintaining accounting records for these numerous assets and high
23 cost for periodic inventories, retirements are recorded when a vintage is fully amortized,

1 rather than as the units are removed from service. All units are retired when the age of the
2 vintage reaches the amortization period. The annual amortization is based on amortization
3 accounting which distributes the unrecovered cost of fixed capital assets over the remaining
4 amortization period selected for each account.

5 **Q. What group procedure is being used in this proceeding for depreciable accounts?**

6 A. The equal life group procedure is used in the current proceeding for all vintages.

7 **Q. Is the Company's claim for accrued depreciation in the current proceeding made on**
8 **the same basis as has been used for almost 25 years?**

9 A. Yes. The current claim for accrued depreciation is the book reserve brought forward from
10 the book reserve approved by the Commission in the last proceeding.

11 **Q. How was the book reserve used in the calculation of annual depreciation?**

12 A. The book reserve by account was allocated to vintages to determine original cost less
13 accrued depreciation by vintage. The total annual accrual is the sum of the results of
14 dividing the original costs less accrued depreciation by the vintage composite remaining
15 lives.

16 **Q. How was the book reserve as of December 31, 2024 and December 31, 2025,**
17 **estimated?**

18 A. The book reserve as of December 31, 2024 and December 31, 2025, by account, was
19 projected by adding estimated accruals, gross salvage, and the amortization of net salvage,
20 and subtracting estimated retirements and cost of removal from the book reserve as of
21 December 31, 2023. Annual accruals were calculated based on average yearly or monthly
22 plant balances. For most accounts, gross salvage and cost of removal were estimated by

1 (1) expressing actual salvage and cost of removal as a percent of retirements by account,
2 for the most recent five-year period, and (2) applying those percents to the projected
3 retirements by account. For the purpose of calculating the annual accruals, the projected
4 book reserve by account was allocated to vintages based on calculated accrued depreciation
5 as of December 31, 2024 and December 31, 2025.

6 **Q. Has a service life study of the Company's electric utility property been performed?**

7 A. Yes. The most recent service life studies were performed as of December 2023 as part of
8 this rate case. The service life studies are the basis for the service lives I used to calculate
9 annual accruals.

10 **Q. Briefly outline the procedure used in performing the service life studies.**

11 A. The service life studies consisted of assembling and compiling historical data from the
12 records related to the electric utility plant of the Rate Districts; statistically analyzing such
13 data to obtain historical trends of survivor characteristics; conducting site visits of
14 representative assets; obtaining supplementary information from management and
15 operating personnel concerning Company practices and plans as they relate to plant
16 operations; and interpreting the above data to form judgments of service life characteristics.

17 Iowa type survivor curves were used to describe the estimated survivor
18 characteristics of the mass property groups. Individual service lives were used for major
19 individual units of plant, such as distribution buildings housing offices and shops. The life
20 span concept was recognized by coordinating the lives of associated plant installed in
21 subsequent years with the probable retirement date defined by the life estimated for the
22 major unit.

1 **Q. What statistical data were employed in the historical analyses performed for the**
2 **purpose of estimating service life characteristics?**

3 A. The data consisted of the entries made to record retirements and other transactions related
4 to the electric plant during the period 1939-2023. The year 1939 is the first-year continuing
5 property records were maintained. These entries were classified by depreciable group, type
6 of transaction, the year in which the transaction took place, and the year in which the plant
7 was installed. Types of transactions included in the data were plant additions, retirements,
8 transfers, and balances. In the presentation of service life statistics, only the significant
9 exposure points that were utilized in determining survivor curves were plotted. This
10 process is utilized to show my judgment in service life determinations.

11 **Q. What was the source of this data?**

12 A. They were assembled from Company records related to its electric plant in service.

13 **Q. Were the methods used in the service life study the same as those used in other**
14 **depreciation studies for electric utility plant presented before this Commission?**

15 A. Yes. The methods are the same ones that have been presented previously for the Rate
16 Districts and for other electric companies before the Commission and that have been
17 accepted by the Commission in its past orders concerning electric utilities.

18 **Q. What approach did you use to estimate the lives of significant structures such as office**
19 **buildings and service centers?**

20 A. I used the life span technique to estimate the lives of significant structures. In this
21 technique, the survivor characteristics of the structures are described using interim survivor
22 curves and estimated probable retirement dates. The interim survivor curve describes the

1 rate of retirement related to the replacement of elements of the structure, such as plumbing,
2 heating, doors, windows, and roofs, that occur during the life of the facility. The probable
3 retirement date provides the rate of final retirement for each year of installation for the
4 structure by truncating the interim survivor curve for each installation year at its attained
5 age at the date of probable retirement. The use of interim survivor curves truncated at the
6 date of probable retirement provides a consistent method for estimating the lives of the
7 several years of installation inasmuch as concurrent retirement of all years of installation
8 will occur when the structure is retired.

9 **Q. Has your firm used this approach in other proceedings before this Commission?**

10 A. Yes, we have used the life span technique on many occasions before the Commission. The
11 life span technique has previously been utilized for each of the Rate Districts in prior
12 proceedings.

13 **Q. What are the bases for the probable retirement years that you have estimated for**
14 **each structure?**

15 A. The bases for the estimates of probable retirement years are life spans for each structure
16 that are based on judgment and incorporate consideration of the age, use, size, nature of
17 construction, management outlook, and typical life spans experienced and used by other
18 electric utilities for similar structures. Most of the life spans result in probable retirement
19 dates that are many years in the future. As a result, the retirement of these structures is not
20 yet subject to specific management plans. Such plans would be premature. At the
21 appropriate time, studies of the economics of rehabilitation and continued use or retirement
22 of the structure will be analyzed, and the results incorporated in the estimation of the
23 structure's life span.

1 **Q. Are the factors considered in your estimates of service life presented in FE PA Exhibit**
2 **Nos. JJS-2, JJS-5, JJS-8, and JJS-11?**

3 A. Yes. A discussion of the factors considered in the estimation of service lives is presented
4 by account on pages III-2 and III-3 of each exhibit.

5 **Q. Please outline the contents of FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11.**

6 A. Each exhibit is presented in eight parts. Part I, Introduction, sets forth the scope and basis
7 of the study. Part II, Estimation of Survivor Curves, includes a description of the Iowa
8 Curves and the formulation of the retirement rate method. Part III, Service Life
9 Considerations, and Part IV, Calculation of Annual and Accrued Depreciation, include a
10 description of the judgment utilized for life parameters and the explanation of depreciation
11 procedures.

12 Part V, Results of Study, presents a description of the results and summaries of the
13 depreciation calculations. Part VI, Service Life Statistics, presents the graphs and tables
14 which relate to the service life study. Part VII, Detailed Depreciation Calculations, sets
15 forth the detailed depreciation calculations by account. Part VIII, Experienced and
16 Estimated Net Salvage, presents the cost of removal and gross salvage by account for the
17 years 2020 through 2024.

18 For example, in Exhibit No. JJS-2, Table 1 on pages V-4 and V-5 presents the
19 estimated survivor curve, the original cost as of December 31, 2024, and the book reserve
20 and calculated annual depreciation for each account or subaccount of Electric Plant. Table
21 2 on page V-6 presents the bringforward to December 31, 2024, of the book depreciation
22 reserve as of December 31, 2023. Table 3 on page V-7 sets forth the calculation of the

1 annual accruals used in the bringforward. Table 4 on page V-8 presents the experienced
2 and estimated net salvage during the five-year period, 2020 through 2024.

3 The section beginning on page VI-2 presents the results of the retirement rate
4 analyses prepared as the historical bases for the service life estimates. The section
5 beginning on page VII-2 presents the cumulative depreciated original cost by year installed.
6 The tabulations beginning on page VII-6 present the calculation of annual depreciation by
7 vintage by account for each depreciable group of utility plant. Each Rate District has
8 exhibits prepared in the same fashion.

9 **Q. Please outline the contents of FE PA Exhibit Nos. JJS-3, JJS-6, JJS-9, and JJS-12.**

10 A. Each exhibit includes a description of the results, summaries of the depreciation
11 calculations, and the detailed depreciation calculations as of December 31, 2025. The
12 descriptions and explanations presented in FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and
13 JJS-11 are also applicable to the depreciation calculations presented in FE PA Exhibit Nos.
14 JJS-3, JJS-6, JJS-9, and JJS-12. The graphs and tables related to service life presented in
15 FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11 also support the service life estimates
16 used in each fully forecasted test year exhibit inasmuch as the estimates are the same for
17 both test years. The summary tables and detailed depreciation calculations as of December
18 31, 2025, are organized and presented in the same manner as those as of December 31,
19 2024.

20 **Q. Please outline the contents of FE PA Exhibit Nos. JJS-1, JJS-4, JJS-7, and JJS-10.**

21 A. Each exhibit includes a description of the results, summaries of the depreciation
22 calculations, and the detailed depreciation calculations as of December 31, 2023. The
23 descriptions and explanations presented in FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and

1 JJS-11 are also applicable to the depreciation calculations presented in FE PA Exhibit Nos.
2 JJS-1, JJS-4, JJS-7, and JJS-10. The graphs and tables related to service life presented in
3 Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11 also support the service life estimates used in
4 each historic test year, inasmuch as the estimates are the same for both test years. The
5 summary tables and detailed depreciation calculations as of December 31, 2023, are
6 organized and presented in the same manner as those as of December 31, 2024.

7 **Q. Please use an example to illustrate the manner in which the study is presented in FE**
8 **PA Exhibit Nos. JJS-1 through JJS-12.**

9 A. I will use Account 368.00, Line Transformers, as my example; inasmuch as it is one of the
10 larger depreciable groups and represents 15 percent of the original cost of depreciable
11 utility plant for Met-Ed Rate District as of December 31, 2024.

12 The retirement rate method was used to analyze the survivor characteristics of this
13 group. The life tables for the 1939-2023 and 1954-2023 experience bands are presented
14 on pages VI-68 through VI-71 of FE PA Exhibit No. JJS-2. The life tables, or original
15 survivor curves, are plotted along with the estimated smooth survivor curve, the 43-R1.5,
16 on page VI-67.

17 The calculation as of December 31, 2024, is presented on pages VII-42 and VII-43
18 of FE PA Exhibit No. JJS-2 and is based in part on the bringforward of the book
19 depreciation reserve. The tabulation in FE PA Exhibit No. JJS-2 sets forth the installation
20 year, the original cost, calculated accrued depreciation, allocated book reserve, future
21 accruals, remaining life, and annual accrual. The totals are brought forward to the table on
22 page V-5 in FE PA Exhibit No. JJS-2.

1 **Q. Do you believe FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11 reflect the**
2 **appropriate survivor curves for the Rate Districts to be adopted in this proceeding?**

3 A. Yes, I do. The methods and procedures utilized in the development of survivor curves are
4 consistent with past practices for each of the Rate Districts and Pennsylvania ratemaking
5 regulations.

6 **Q. In what manner is net salvage incorporated in the depreciation calculations?**

7 A. As stated on pages I-4 and I-5 of FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11, no
8 adjustment for net salvage was made to the calculated annual depreciation amounts. The
9 total calculated annual depreciation set forth on page I-4 of FE PA Exhibit No. JJS-1, page
10 V-5 of FE PA Exhibit No. JJS-2, and page I-4 of FE PA Exhibit No. JJS-3 for Met-Ed
11 should include an addition for the amortization of negative net salvage in accordance with
12 the practice of this Commission. The same referenced pages set forth the amortization of
13 negative net salvage for each of the other Rate Districts. The amortization is based on
14 experience during the period 2019 through 2023 for the calculation as of December 31,
15 2023, and on experience during the period 2020 through December 31, 2023, plus estimates
16 for the twelve months of 2024 for the calculation as of December 31, 2024.

17 The amortization for the December 31, 2025 calculation is based on experience
18 during the period 2021 through December 31, 2023, plus estimates for the period January
19 2024 through December 2025. The amounts of the five-year amortizations are calculated
20 in Table 2 on page I-5 of FE PA Exhibit No. JJS-1, in Table 4 on page V-8 of FE PA
21 Exhibit No. JJS-2, and in Table 4 on page I-7 of FE PA Exhibit No. JJS-3 for Met-Ed. The
22 same referenced tables set forth the amortization of negative net salvage for each of the
23 other Rate Districts.

1 **Q. Have you provided a monthly bringforward to December 31, 2025, of the book**
2 **depreciation reserve as of December 31, 2024?**

3 A. Yes. For each Rate District, a monthly bringforward to December 31, 2025, of the
4 projected book depreciation reserve as of December 31, 2024 has been provided as FE PA
5 Exhibit Nos. JJS-13, JJS-14, JJS-15, and JJS-16. The bringforward of the book depreciation
6 reserve as of December 31, 2024 was performed on an annual basis.

7 **III. DEPRECIATION FOR FUTURE ASSETS**

8 **Q. Have you developed depreciation rates for future assets that may be placed in service?**

9 A. Yes. There are plans for new assets in Account 363.00, Electric Storage Battery, that the
10 Company expects it may add in the future. The depreciation rate for battery storage assets
11 for each Rate District is based on a 15-L3 survivor curve. The depreciation rate for this
12 account will be 6.67% for each Rate District. The depreciation rate for each Rate District
13 is set forth in FE PA Exhibit Nos. JJS-2, JJS-3, JJS-5, JJS-6, JJS-8, JJS-9, JJS-11, and JJS-
14 12 on the end of Table 1.

15 **IV. CONCLUSION**

16 **Q. Does this conclude your direct testimony?**

17 A. Yes.



2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

METROPOLITAN EDISON COMPANY
Reading, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
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March 21, 2024

Metropolitan Edison Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant of Metropolitan Edison Company ("MetEd"). The results of our study as of December 31, 2023, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2023, are summarized on pages I-3 through I-5 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink that reads "Frederick B. Johnston, Jr.".

FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle

075752.200

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PART I. RESULTS OF STUDY

METROPOLITAN EDISON COMPANY DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Electric Plant in Service as of December 31, 2023. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2019-2023 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2019 through 2023, beginning on beginning on III-2 through III-6.

METROPOLITAN EDISON COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)-(7)(4)	(9)-(6)(7)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
ELECTRIC PLANT									
INTANGIBLE PLANT									
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER		7-SQ	63,566,213.87	42,656,862	21,297,352	4,718,897	*	
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD		9-SQ	12,206.40	3,571	8,235	2,350	*	
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE		7-SQ	8,047,673.06	6,047,679	0	0	*	
303.60	MISCELLANEOUS INTANGIBLE PLANT - PROJECT EVOLUTION		7-SQ	23,953,762.73	21,931,771	2,031,992	511,175	*	
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE								
	TOTAL INTANGIBLE PLANT			96,602,047.06	73,264,468	23,337,579	5,232,422		
DISTRIBUTION PLANT									
360.20	LAND RIGHTS		60-R4	28,952,716.77	17,516,800	11,415,919	280,929	0.97	40.6
361.00	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION		70-R3	17,763,919.28	7,237,128	10,526,791	248,763	1.40	42.3
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)		70-R3	339,222.74	46,300	293,903	5,303	1.56	55.4
361.20	STATION EQUIPMENT - SUBTRANSMISSION		75-R3	11,907.52	8,716	3,192	89	0.75	35.9
362.00	POLES, TOWERS AND FIXTURES		60-R2	309,367,654.26	99,290,691	210,066,963	5,960,068	1.93	35.2
362.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)		60-R2	11,919,659.66	881,026	11,038,634	270,967	2.27	40.7
364.00	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)		65-R1.5	550,420,241.66	145,303,985	404,616,257	10,837,791	1.97	37.3
364.11	OVERHEAD CONDUCTORS AND DEVICES		60-R4	36,126.01	28,379	7,747	247	0.68	31.4
365.00	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		65-R1.5	3,234,421.64	747,264	2,487,158	69,581	2.15	35.7
365.01	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY		60-O1	615,842,496.62	82,429,319	533,413,178	17,392,699	2.82	30.7
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		70-R4	1,345,667.72	460,707	884,961	27,334	2.03	32.4
365.11	UNDERGROUND CONDUCTORS AND DEVICES		70-R4	229,385,875.41	41,957,810	187,408,068	3,443,018	1.50	54.4
366.00	UNDERGROUND CONDUIT		65-R1.5	429,030.41	361,004	68,026	1,118	0.26	33.5
367.00	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		50-R2	35,469,379.59	15,501,796	19,957,624	595,027	1.68	30.3
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		50-R2	318,307,893.86	102,163,438	19,124,156	7,124,098	2.24	30.3
368.00	LINE TRANSFORMERS		40-R1.5	1,536,544.01	340,763	1,195,781	36,732	2.39	32.6
369.00	OVERHEAD SERVICES		43-R1.5	491,325,879.70	184,363,643	306,962,037	13,194,397	2.69	23.3
369.10	OVERHEAD SERVICES		60-R3	95,311,336.85	29,966,776	65,344,561	2,889,411	3.00	22.9
370.10	METERS - SMART GRID		15-S2	104,068,162.48	62,117,340	41,940,822	1,384,220	1.33	30.3
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS		37-R0.5	141,705,232.11	34,968,770	106,836,462	12,487,947	8.82	19.6
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES		26-R2.5	417,138.29	2,475,906	1,697,232	86,453	2.07	19.6
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION		20-S2.5	412,207.74	385,005	27,203	5,596	1.36	4.9
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		28-R1	276,707.92	276,708	0	0	-	-
373.00	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-S0	15,691,233.66	4,147,867	11,543,377	834,427	5.32	13.8
				3,425,534.99	284,834	3,140,661	257,005	7.79	11.8
	TOTAL DISTRIBUTION PLANT			2,980,681,795.89	833,661,145	2,147,020,653	77,423,220	2.60	
GENERAL PLANT									
389.20	LAND RIGHTS		70-R2	18,077.52	16,239	1,839	71	0.39	25.9
390.10	STRUCTURES AND IMPROVEMENTS		40-R1.5	32,245,573.12	10,076,074	22,169,499	1,058,252	3.28	20.9
	MISCELLANEOUS IMPROVEMENTS - MINOR		65-R2	61,295,115.92	32,789,246	28,505,870	1,770,066	2.89	16.1
	CORPORATE HEADQUARTERS - READING		65-R2	6,666,050.28	4,180,636	2,485,414	120,831	1.81	20.6
	LEBANON SERVICE CENTER		65-R2	6,624,641.92	4,466,056	2,158,586	234,083	3.53	9.2
	EASTON SERVICE CENTER		65-R2	11,959,308.69	5,230,426	6,728,883	667,708	5.56	10.1
	YORK SERVICE CENTER					430,623	42,855	2.39	10.1
	TOTAL ACCOUNT 390.10			118,830,689.92	56,742,438	62,088,252	3,850,940	3.24	16.1
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		40-R1.5	4,330,386.39	3,858,201	472,185	27,212	0.63	17.4
	MISCELLANEOUS IMPROVEMENTS - MINOR		65-R4	5,116,043.17	2,460,422	2,655,621	164,872	3.22	16.1
	CORPORATE HEADQUARTERS - READING		65-R4	1,009,738.85	903,846	105,893	5,129	0.51	20.6
	LEBANON SERVICE CENTER		65-R4	1,341,061.24	1,191,313	121,748	12,855	0.96	9.5
	EASTON SERVICE CENTER		65-R4	1,795,372.82	1,364,550	430,823	42,855	2.39	10.1
	YORK SERVICE CENTER					430,623	42,855	2.39	10.1
	TOTAL ACCOUNT 390.20			13,592,602.47	9,806,332	3,796,270	252,890	1.86	15.0
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-SQ	2,743,183.77	2,031,229	711,955	102,842	3.75	6.9
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-SQ	3,716,738.34	2,594,361	1,122,357	304,594	8.19	3.7
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS		5-SQ	3,590,922.06	3,173,673	417,249	99,752	2.78	4.2
	TOTAL ACCOUNT 391.00			10,050,844.17	7,799,283	2,251,561	507,178	5.05	4.4

METROPOLITAN EDISON COMPANY

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	EXPERIENCED NET SALVAGE																
	2019			2020			2021			2022			2023				
	COST OF REMOVAL (2)	GROSS SALVAGE (3)		COST OF REMOVAL (4)	GROSS SALVAGE (5)		COST OF REMOVAL (6)	GROSS SALVAGE (7)		COST OF REMOVAL (8)	GROSS SALVAGE (9)		COST OF REMOVAL (10)	GROSS SALVAGE (11)		NET SALVAGE (12)	SALVAGE ACCURAL (13)=(12)/5
303.00																(146.00)	(29)
361.00	4,096.29					1.00			146.00				37,975.16			(214,710.45)	(42,942)
361.10									1,269.00							(1,269.00)	(254)
362.00	379,758.76			1,018,256.00		878,683.00			528,516.00				227,168.77			(3,032,382.53)	(606,477)
362.10	1,891.13			13,277.00		321,670.00			67,017.00				455.41			(404,310.54)	(80,862)
364.00	4,031,055.91			4,263,111.00		3,866,529.00			5,183,312.00				8,012,598.57			(25,356,606.48)	(5,071,321)
364.10	3,798.11															(3,798.11)	(760)
364.11	93.53			(149.00)		7,814.00			11,809.00				9,068.38			(28,635.91)	(5,727)
365.00	4,413,364.95			5,110,700.00		4,544,180.00			4,597,320.00				5,587,332.54			(24,252,897.49)	(4,850,579)
365.01	361.79			1,511.00		(5.00)			827.00				315.66			(3,010.45)	(602)
366.00	36,818.79			7,236.00		27,767.00			5,190.00				12,614.76			(89,626.55)	(17,925)
367.00	1,034,854.94			1,040,475.00		1,405,039.00			918,065.00				648,548.92			(5,046,982.86)	(1,009,397)
368.00	1,182,931.04			1,497,437.00		1,072,889.00			1,458,859.00				1,175,549.09			(6,387,665.13)	(1,277,533)
369.00	257,038.19			799,391.00		264,855.00			302,789.00				157,056.64			(1,781,129.83)	(356,226)
370.10	4,286.06			(344,480.00)		1,103,767.00			1,469,460.00				448,723.60			(2,681,756.66)	(536,351)
371.00	28,881.25			25,968.00		29,603.00			21,065.00				23,590.16			(129,107.41)	(25,821)
373.00	115,299.39			131,191.00		139,094.00			142,379.00				91,188.34			(619,151.73)	(123,830)
373.30	589.98			2,304.00		2,787.00			8,067.00				25,476.01			(39,223.99)	(7,845)
390.10	20,305.28			111,136.00		199,061.00			192,617.00				128,153.81			(651,273.09)	(130,255)
392.30		61,380.21														399,298.86	79,860
397.00						56,629.00			6,139.00				58.94			(62,826.94)	(12,565)
TOTAL	11,515,425.39	61,380.21		13,677,364.00	0.00	13,920,363.00	0.00		15,087,484.00	0.00			16,585,874.76	337,918.65		(70,387,212.29)	(14,077,441)

**PART II. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1900	8,269	8,269				0.0
1903	2,378	2,378				0.0
1904	8,246	8,246				0.0
1905	2,460	2,460				0.0
1906	1,434	1,434				0.0
1907	300	300				0.0
1908	441	350		91	91	0.0
1910	2,200	2,200			91	0.0
1911	417	417			91	0.0
1912	1,850	1,850			91	0.0
1914	660	626		34	125	0.0
1916	77	72		5	130	0.0
1917	1,932	1,741		191	321	0.0
1918	1,377	1,285		92	413	0.0
1919	2,156	1,770		386	799	0.0
1920	1,636	1,529		107	906	0.0
1921	42,113	37,008		5,105	6,011	0.0
1922	9,028	7,681		1,347	7,358	0.0
1923	156,172	150,699		5,473	12,831	0.0
1924	43,578	40,221		3,357	16,188	0.0
1925	38,360	34,653		3,707	19,895	0.0
1926	45,909	42,580		3,329	23,224	0.0
1927	208,983	191,675		17,308	40,532	0.0
1928	142,021	138,358		3,663	44,195	0.0
1929	94,087	86,458		7,629	51,824	0.0
1930	31,785	28,877		2,908	54,732	0.0
1931	40,890	37,293		3,597	58,329	0.0
1932	1,205	1,080		125	58,454	0.0
1933	7,437	6,785		652	59,106	0.0
1934	432	386		46	59,152	0.0
1935	8,802	7,899		903	60,055	0.0
1936	2,253	2,003		250	60,305	0.0
1937	46,551	41,327		5,224	65,529	0.0
1938	773,339	755,848		17,491	83,020	0.0
1939	23,641	22,843		798	83,818	0.0
1940	33,948	31,524		2,424	86,242	0.0
1941	234,646	208,636		26,010	112,252	0.0
1942	96,493	85,580		10,913	123,165	0.0
1943	2,763,425	1,808,421		955,004	1,078,169	0.0
1944	119,599	92,317		27,282	1,105,451	0.0
1945	379,387	307,732		71,655	1,177,106	0.1
1946	427,618	307,721		119,897	1,297,003	0.1
1947	618,058	471,877		146,181	1,443,184	0.1
1948	925,546	683,266		242,280	1,685,464	0.1
1949	1,224,408	919,798		304,610	1,990,074	0.1
1950	1,259,655	991,497		268,158	2,258,232	0.1

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST PCT OF CUMULATIVE AMOUNT (5)		COL 4 TOTAL (6)
			(2)	(3)	(4)	(5)	
1951	1,471,659	1,148,937		322,722	2,580,954	0.1	
1952	1,219,099	911,446		307,653	2,888,607	0.1	
1953	2,053,842	1,565,424		488,418	3,377,025	0.1	
1954	3,923,796	2,974,855		948,941	4,325,966	0.2	
1955	2,437,556	1,749,092		688,464	5,014,430	0.2	
1956	2,406,699	1,711,098		695,601	5,710,031	0.3	
1957	3,523,537	2,532,039		991,498	6,701,529	0.3	
1958	3,164,504	2,206,064		958,440	7,659,969	0.3	
1959	2,929,268	1,988,947		940,321	8,600,290	0.4	
1960	3,046,523	2,055,490		991,033	9,591,323	0.4	
1961	3,408,437	2,289,338	1,119,099		10,710,422	0.5	
1962	3,669,077	2,399,503	1,269,574		11,979,996	0.5	
1963	5,049,385	3,623,934	1,425,451		13,405,447	0.6	
1964	3,803,322	2,442,532	1,360,790		14,766,237	0.7	
1965	6,508,628	4,867,708	1,640,920		16,407,157	0.7	
1966	5,968,945	3,863,834	2,105,111		18,512,268	0.8	
1967	10,392,687	6,995,723	3,396,964		21,909,232	1.0	
1968	8,347,243	5,500,624	2,846,619		24,755,851	1.1	
1969	10,765,745	7,127,219	3,638,526		28,394,377	1.2	
1970	9,818,689	6,324,459	3,494,230		31,888,607	1.4	
1971	13,018,863	8,362,630	4,656,233		36,544,840	1.6	
1972	13,041,429	8,520,002	4,521,427		41,066,267	1.8	
1973	15,871,066	10,246,602	5,624,464		46,690,731	2.1	
1974	14,442,663	9,183,067	5,259,596		51,950,327	2.3	
1975	7,923,592	4,851,475	3,072,117		55,022,444	2.4	
1976	9,396,637	5,766,094	3,630,543		58,652,987	2.6	
1977	10,045,255	6,303,400	3,741,855		62,394,842	2.7	
1978	12,210,418	7,788,938	4,421,480		66,816,322	2.9	
1979	11,158,229	7,124,457	4,033,772		70,850,094	3.1	
1980	10,169,293	6,128,303	4,040,990		74,891,084	3.3	
1981	10,191,715	6,070,707	4,121,008		79,012,092	3.5	
1982	11,025,077	6,413,542	4,611,535		83,623,627	3.7	
1983	16,663,694	9,391,926	7,271,768		90,895,395	4.0	
1984	19,558,777	11,426,085	8,132,692		99,028,087	4.4	
1985	22,822,215	12,956,119	9,866,096		108,894,183	4.8	
1986	28,918,022	16,147,803	12,770,219		121,664,402	5.4	
1987	38,339,714	21,996,311	16,343,403		138,007,805	6.1	
1988	36,921,384	20,807,981	16,113,403		154,121,208	6.8	
1989	44,181,801	24,396,544	19,785,257		173,906,465	7.7	
1990	57,918,168	32,648,593	25,269,575		199,176,040	8.8	
1991	65,064,604	34,823,830	30,240,774		229,416,814	10.1	
1992	44,369,146	21,599,187	22,769,959		252,186,773	11.1	
1993	50,743,552	25,457,953	25,285,599		277,472,372	12.2	
1994	49,555,668	24,564,105	24,991,563		302,463,935	13.3	
1995	44,380,200	21,048,840	23,331,360		325,795,295	14.3	
1996	31,769,367	15,166,690	16,602,677		342,397,972	15.1	

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1997	41,041,192	18,461,595	22,579,597		364,977,569	16.1
1998	47,899,527	21,713,248	26,186,279		391,163,848	17.2
1999	35,180,795	14,783,090	20,397,705		411,561,553	18.1
2000	36,413,614	15,333,320	21,080,294		432,641,847	19.0
2001	52,457,237	21,247,297	31,209,940		463,851,787	20.4
2002	39,976,017	15,195,383	24,780,634		488,632,421	21.5
2003	45,672,674	22,600,412	23,072,262		511,704,683	22.5
2004	51,385,237	20,154,982	31,230,255		542,934,938	23.9
2005	77,952,874	27,320,485	50,632,389		593,567,327	26.1
2006	67,611,958	22,407,635	45,204,323		638,771,650	28.1
2007	85,004,166	29,038,967	55,965,199		694,736,849	30.6
2008	86,847,820	24,500,679	62,347,141		757,083,990	33.3
2009	103,466,445	26,729,482	76,736,963		833,820,953	36.7
2010	82,273,514	19,923,246	62,350,268		896,171,221	39.5
2011	73,772,472	18,953,934	54,818,538		950,989,759	41.9
2012	95,543,910	20,151,242	75,392,668		1,026,382,427	45.2
2013	114,510,501	23,008,632	91,501,869		1,117,884,296	49.2
2014	89,246,562	21,028,441	68,218,121		1,186,102,417	52.2
2015	81,071,684	21,127,703	59,943,981		1,246,046,398	54.9
2016	109,817,941	27,970,188	81,847,753		1,327,894,151	58.5
2017	120,109,499	27,225,079	92,884,420		1,420,778,571	62.5
2018	168,907,278	28,365,773	140,541,505		1,561,320,076	68.7
2019	172,837,024	25,101,510	147,735,514		1,709,055,590	75.2
2020	161,801,551	18,308,055	143,493,496		1,852,549,086	81.6
2021	134,577,101	8,841,485	125,735,616		1,978,284,702	87.1
2022	136,638,206	7,281,061	129,357,145		2,107,641,847	92.8
2023	167,245,454	3,273,035	163,972,419		2,271,614,266	100.0
TOTAL	3,272,706,643	1,001,092,378	2,271,614,266			

UTILITY PLANT IN SERVICE

METROPOLITAN EDISON COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	1,144,942.70	1,144,943	1,144,943			
2000	8.66	9	9			
2001	11,953.04	11,953	11,953			
2003	348,694.63	348,695	348,695			
2004	2,049,458.68	2,049,459	2,049,459			
2005	783,327.38	783,327	783,327			
2006	548,014.12	548,014	548,014			
2007	5,619,968.27	5,619,968	5,619,968			
2008	441,500.00	441,500	441,500			
2009	1,531,923.26	1,531,923	1,531,923			
2010	351,423.88	351,424	351,424			
2011	3,554,977.80	3,554,978	3,554,978			
2012	1,472,706.04	1,472,706	1,472,706			
2013	1,711,509.35	1,711,509	1,711,509			
2014	2,250,017.37	2,250,017	2,250,017			
2015	2,151,901.07	2,151,901	2,151,901			
2016	7,186,392.69	7,186,393	7,186,393			
2017	3,294,505.33	3,059,179	2,931,051	363,454	0.50	363,454
2018	2,711,993.67	2,130,841	2,041,595	670,399	1.50	446,933
2019	4,161,267.93	2,675,113	2,563,071	1,598,197	2.50	639,279
2020	2,416,667.61	1,208,334	1,157,725	1,258,943	3.50	359,698
2021	912,868.54	326,022	312,367	600,502	4.50	133,445
2022	8,573,130.15	1,837,136	1,760,192	6,812,938	5.50	1,238,716
2023	10,727,061.70	766,234	734,142	9,992,920	6.50	1,537,372
	63,956,213.87	43,161,578	42,658,862	21,297,352		4,718,897

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5 7.38

METROPOLITAN EDISON COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	12,158.90	3,648	3,966	8,193	3.50	2,341
2023	47.50	5	5	42	4.50	9
	12,206.40	3,653	3,971	8,235		2,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 19.25

METROPOLITAN EDISON COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	58,619.79	58,620	58,620			
2001	563,365.21	563,365	563,365			
	621,985.00	621,985	621,985			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 303.60 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	8,047,879.06	8,047,879	8,047,879			
	8,047,879.06	8,047,879	8,047,879			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 303.90 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	3,534,974.89	3,534,975	3,534,975			
2015	5,792,834.57	5,792,835	5,792,835			
2016	1,438,672.59	1,438,673	1,438,673			
2017	5,049,259.59	4,688,591	5,049,260			
2018	1,428,807.63	1,122,628	1,428,808			
2019	2,294,033.17	1,474,742	2,086,914	207,119	2.50	82,848
2020	2,830,598.89	1,415,299	2,002,795	827,804	3.50	236,515
2021	707,499.56	252,676	357,563	349,937	4.50	77,764
2022	743,370.56	159,297	225,422	517,949	5.50	94,173
2023	143,711.28	10,265	14,526	129,185	6.50	19,875
	23,963,762.73	19,889,981	21,931,771	2,031,992		511,175
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.0 2.13

METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1926	618.12	585	618			
1938	260,448.93	236,045	260,449			
1939	16,059.98	14,521	16,060			
1940	8,595.66	7,679	8,596			
1941	14,690.00	13,089	14,690			
1942	5,425.39	4,820	5,425			
1943	2,530.64	2,220	2,531			
1944	8,822.26	7,715	8,822			
1945	23,756.40	20,701	23,756			
1946	35,420.45	30,745	35,420			
1947	38,497.06	32,984	38,497			
1948	49,785.96	42,477	49,786			
1949	62,555.36	52,659	62,555			
1950	35,672.13	29,890	35,672			
1951	79,710.23	66,462	79,378	332	14.45	23
1952	47,030.63	38,669	46,184	847	15.46	55
1953	51,763.45	42,332	50,558	1,205	15.71	77
1954	83,959.01	67,688	80,842	3,117	16.71	187
1955	64,444.39	51,646	61,682	2,762	16.97	163
1956	88,012.03	69,512	83,020	4,992	17.97	278
1957	92,106.57	72,276	86,321	5,786	18.25	317
1958	133,360.41	103,074	123,104	10,256	19.25	533
1959	128,173.89	98,386	117,505	10,669	19.53	546
1960	103,137.45	77,931	93,075	10,062	20.54	490
1961	261,443.45	196,083	234,188	27,255	20.83	1,308
1962	236,861.74	174,804	208,774	28,088	21.83	1,287
1963	249,922.94	182,944	218,496	31,427	22.15	1,419
1964	272,824.35	196,434	234,607	38,217	23.14	1,652
1965	309,639.49	220,990	263,935	45,704	23.47	1,947
1966	337,779.39	236,952	282,999	54,780	24.47	2,239
1967	343,696.86	238,869	285,288	58,409	24.80	2,355
1968	362,726.73	247,597	295,713	67,014	25.80	2,597
1969	406,658.99	274,820	328,226	78,433	26.15	2,999
1970	436,742.96	289,735	346,039	90,704	27.15	3,341
1971	509,237.56	331,514	395,937	113,301	28.15	4,025
1972	602,780.26	388,070	463,484	139,296	28.50	4,888
1973	673,834.77	425,325	507,978	165,857	29.50	5,622
1974	603,861.29	376,628	449,818	154,043	29.87	5,157
1975	478,231.36	292,247	349,039	129,192	30.87	4,185
1976	546,209.00	326,906	390,434	155,775	31.87	4,888
1977	585,072.88	345,544	412,694	172,379	32.24	5,347
1978	566,255.81	327,183	390,764	175,492	33.24	5,280
1979	499,559.01	282,351	337,220	162,339	34.24	4,741

METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1980	560,471.48	312,071	372,716	187,755	34.62	5,423
1981	482,643.87	262,558	313,581	169,063	35.62	4,746
1982	576,747.84	306,368	365,904	210,844	36.62	5,758
1983	746,951.68	390,208	466,037	280,915	37.02	7,588
1984	769,512.91	392,144	468,349	301,164	38.02	7,921
1985	868,911.28	431,501	515,355	353,556	39.02	9,061
1986	1,006,556.20	486,972	581,605	424,951	40.02	10,618
1987	1,039,189.12	493,095	588,918	450,271	40.42	11,140
1988	951,726.21	439,222	524,576	427,150	41.42	10,313
1989	857,602.96	384,635	459,381	398,222	42.42	9,388
1990	956,536.66	416,572	497,524	459,013	43.42	10,571
1991	995,460.94	420,582	502,314	493,147	44.42	11,102
1992	1,229,456.50	507,274	605,853	623,604	44.84	13,907
1993	1,673,949.27	668,910	798,899	875,050	45.83	19,093
1994	1,560,245.89	602,879	720,037	840,209	46.84	17,938
1995	1,224,781.79	457,334	546,208	678,574	47.83	14,187
1996	1,210,914.14	436,171	520,932	689,982	48.84	14,127
1997	846,746.34	293,990	351,121	495,625	49.83	9,946
1998	818,439.49	273,359	326,481	491,958	50.84	9,677
2003	251,094.57	67,946	81,150	169,945	55.26	3,075
2007	101,623.06	22,134	26,435	75,188	59.26	1,269
2009	235,206.67	45,019	53,768	181,439	61.26	2,962
2010	12,975.78	2,312	2,761	10,215	62.26	164
2011	237,058.88	39,115	46,716	190,343	63.26	3,009
	28,932,718.77	14,691,473	17,516,800	11,415,919		280,929

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.6 0.97

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1900	6,649.92	6,650	6,650			
1912	1,816.55	1,782	1,817			
1922	38.82	37	39			
1923	1,336.79	1,276	1,337			
1924	2,728.95	2,607	2,729			
1926	1,349.72	1,290	1,350			
1927	3,117.19	2,948	3,117			
1928	6,388.75	6,040	6,388	1	5.52	
1929	5,511.83	5,209	5,509	3	5.50	1
1930	1,267.43	1,197	1,266	1	5.50	
1931	2,898.93	2,708	2,864	35	6.51	5
1933	1,422.20	1,326	1,402	20	6.58	3
1935	514.20	478	506	8	6.74	1
1936	5.49	5	5			
1937	4,494.55	4,121	4,359	136	7.84	17
1938	501,014.59	458,328	484,761	16,254	7.96	2,042
1939	1,969.24	1,797	1,901	68	8.09	8
1940	4,050.77	3,687	3,900	151	8.24	18
1941	21,977.11	19,944	21,094	883	8.41	105
1942	4,253.41	3,813	4,033	220	9.41	23
1943	103.69	93	98	6	9.59	1
1944	265.92	237	251	15	9.79	2
1945	4,131.52	3,665	3,876	256	10.00	26
1946	6,375.07	5,632	5,957	418	10.22	41
1947	15,657.98	13,776	14,570	1,088	10.45	104
1948	23,966.87	20,990	22,201	1,766	10.71	165
1949	35,464.70	30,649	32,417	3,048	11.71	260
1950	40,437.71	34,776	36,782	3,656	11.97	305
1951	45,996.49	39,350	41,619	4,377	12.25	357
1952	29,847.06	25,394	26,859	2,988	12.54	238
1953	66,045.08	55,874	59,096	6,949	12.83	542
1954	49,093.60	41,288	43,669	5,425	13.14	413
1955	34,600.24	28,915	30,583	4,017	13.47	298
1956	63,950.06	52,663	55,700	8,250	14.47	570
1957	106,175.94	86,852	91,861	14,315	14.80	967
1958	56,691.40	46,045	48,701	7,990	15.15	527
1959	30,080.32	24,251	25,650	4,430	15.50	286
1960	42,473.84	33,983	35,943	6,531	15.87	412
1961	54,835.49	43,528	46,038	8,797	16.24	542
1962	75,058.70	58,621	62,002	13,057	17.24	757
1963	47,956.82	37,138	39,280	8,677	17.62	492
1964	46,251.13	35,502	37,549	8,702	18.02	483
1965	44,037.95	33,491	35,422	8,616	18.42	468

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1966	65,906.76	49,265	52,106	13,801	19.42	711
1967	164,370.15	121,667	128,684	35,686	19.83	1,800
1968	143,923.81	105,439	111,520	32,404	20.26	1,599
1969	228,390.93	165,538	175,085	53,306	20.69	2,576
1970	160,104.36	113,930	120,501	39,603	21.68	1,827
1971	575,285.63	404,713	428,054	147,232	22.13	6,653
1972	545,783.09	379,428	401,310	144,473	22.58	6,398
1973	295,178.34	202,728	214,420	80,758	23.03	3,507
1974	131,713.69	88,670	93,784	37,930	24.03	1,578
1975	3,653.41	2,427	2,567	1,086	24.50	44
1976	25,263.50	16,560	17,515	7,748	24.96	310
1977	14,534.92	9,327	9,865	4,670	25.96	180
1978	4,573.91	2,893	3,060	1,514	26.45	57
1979	68,159.53	42,463	44,912	23,248	26.93	863
1980	80,565.25	49,064	51,894	28,671	27.93	1,027
1981	24,651.79	14,771	15,623	9,029	28.43	318
1982	9,253.30	5,453	5,767	3,486	28.92	121
1983	202,790.39	116,625	123,351	79,439	29.92	2,655
1984	82,694.09	46,706	49,400	33,294	30.43	1,094
1985	183,870.65	101,938	107,817	76,054	30.94	2,458
1986	321,930.39	173,842	183,868	138,062	31.94	4,323
1987	266,765.60	141,172	149,314	117,452	32.47	3,617
1988	266,213.51	137,978	145,935	120,279	32.99	3,646
1989	614,322.01	309,434	327,280	287,042	33.99	8,445
1990	662,744.18	326,335	345,155	317,589	34.53	9,197
1991	294,558.55	141,683	149,854	144,705	35.07	4,126
1992	422,115.70	196,790	208,139	213,977	36.07	5,932
1993	1,308,921.18	594,774	629,076	679,845	36.62	18,565
1994	160,899.25	70,731	74,810	86,089	37.61	2,289
1995	595,789.68	254,700	269,389	326,401	38.17	8,551
1996	38,184.77	15,854	16,768	21,417	38.73	553
1998	376,026.63	145,748	154,154	221,873	40.29	5,507
1999	24,587.88	9,157	9,685	14,903	41.29	361
2000	1,773.94	638	675	1,099	41.86	26
2001	9,902.35	3,408	3,605	6,297	42.86	147
2002	7,086.59	2,346	2,481	4,606	43.44	106
2003	8,037.53	2,554	2,701	5,337	44.01	121
2005	440,507.29	127,130	134,462	306,045	45.60	6,712
2006	61,261.25	16,724	17,689	43,572	46.60	935
2007	1,173,230.81	303,867	321,391	851,840	47.20	18,047
2008	635.99	155	164	472	48.19	10
2009	399,091.66	91,432	96,705	302,387	48.79	6,198
2010	72,874.91	15,544	16,440	56,435	49.79	1,133

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2011	156,261.75	31,065	32,857	123,405	50.39	2,449
2012	213,137.15	38,961	41,208	171,929	51.40	3,345
2013	863,167.90	145,012	153,375	709,793	52.00	13,650
2014	91,219.36	13,865	14,665	76,554	53.00	1,444
2015	100,084.56	13,692	14,482	85,603	53.61	1,597
2016	912,203.43	110,194	116,549	795,654	54.61	14,570
2017	198,549.41	20,907	22,113	176,436	55.23	3,195
2018	89,459.25	8,016	8,478	80,981	55.85	1,450
2019	87,206.04	6,401	6,770	80,436	56.85	1,415
2020	74,602.42	4,282	4,529	70,073	57.48	1,219
2021	397,824.46	16,390	17,335	380,489	58.11	6,548
2022	786,028.79	19,651	20,784	765,245	58.38	13,108
2023	1,763,741.59	14,992	15,857	1,747,885	58.32	29,971
	17,763,919.28	6,842,985	7,237,128	10,526,791		248,763
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.3 1.40

METROPOLITAN EDISON COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2013	2.80			3	52.00	
2016	61,263.28	7,401	9,760	51,503	54.61	943
2017	160,278.28	16,877	22,256	138,022	55.23	2,499
2018	89,952.94	8,060	10,629	79,324	55.85	1,420
2019	27,617.58	2,027	2,674	24,944	56.85	439
2023	107.86	1	1	107	58.32	2
	339,222.74	34,366	45,320	293,903		5,303
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					55.4	1.56

METROPOLITAN EDISON COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1903	2,377.57	2,349	2,378			
1975	1,494.25	942	1,198	296	28.42	10
1983	5,088.94	2,783	3,540	1,549	33.57	46
1993	2,946.76	1,258	1,600	1,347	40.93	33
	11,907.52	7,332	8,716	3,192		89
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.9	0.75

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1900	1,618.81	1,619	1,619			
1905	2,460.15	2,460	2,460			
1906	1,434.29	1,434	1,434			
1907	300.00	300	300			
1910	2,199.52	2,200	2,200			
1911	417.38	417	417			
1912	33.01	33	33			
1914	660.18	658	626	34	0.40	34
1916	76.56	76	72	5	1.20	4
1917	1,462.63	1,449	1,378	85	1.03	83
1918	1,377.19	1,351	1,285	92	2.02	46
1919	691.14	679	646	45	1.88	24
1920	1,635.87	1,608	1,529	107	1.77	60
1921	30,041.76	29,255	27,819	2,223	2.76	805
1922	4,821.64	4,698	4,467	355	2.67	133
1923	74,741.22	72,858	69,283	5,458	2.60	2,099
1924	40,848.73	39,427	37,492	3,357	3.59	935
1925	34,931.53	33,719	32,064	2,868	3.54	810
1926	40,196.39	38,798	36,894	3,302	3.52	938
1927	203,688.49	196,559	186,914	16,774	3.50	4,793
1928	39,173.36	37,411	35,575	3,598	4.50	800
1929	82,096.47	78,353	74,508	7,588	4.51	1,682
1930	30,110.32	28,716	27,307	2,803	4.54	617
1931	37,911.01	36,122	34,349	3,562	4.58	778
1932	1,205.39	1,136	1,080	125	5.59	22
1933	6,014.97	5,661	5,383	632	5.65	112
1934	432.17	406	386	46	5.73	8
1935	8,287.48	7,774	7,393	894	5.84	153
1936	1,937.43	1,814	1,725	212	5.96	36
1937	41,705.96	38,603	36,709	4,997	6.95	719
1938	10,147.42	9,370	8,910	1,237	7.09	174
1939	5,179.35	4,770	4,536	643	7.25	89
1940	17,880.22	16,423	15,617	2,263	7.41	305
1941	194,461.73	178,088	169,349	25,113	7.59	3,309
1942	79,681.21	72,733	69,164	10,517	7.79	1,350
1943	79,018.86	71,876	68,349	10,670	8.00	1,334
1944	11,826.48	10,718	10,192	1,634	8.22	199
1945	18,848.45	16,867	16,039	2,809	9.22	305
1946	38,161.12	34,009	32,340	5,821	9.46	615
1947	192,217.55	170,574	162,204	30,014	9.71	3,091
1948	230,528.41	203,649	193,656	36,872	9.97	3,698
1949	421,415.74	370,467	352,288	69,128	10.25	6,744
1950	674,648.12	590,047	561,093	113,555	10.54	10,774

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1951	781,749.82	680,122	646,748	135,002	10.83	12,466
1952	313,522.85	271,260	257,949	55,574	11.14	4,989
1953	957,788.39	823,794	783,370	174,418	11.47	15,206
1954	1,158,867.36	990,600	941,991	216,876	11.80	18,379
1955	848,455.79	720,678	685,314	163,142	12.15	13,427
1956	664,900.20	561,043	533,512	131,388	12.50	10,511
1957	1,581,219.08	1,324,903	1,259,890	321,329	12.87	24,967
1958	1,028,985.23	855,910	813,910	215,075	13.24	16,244
1959	712,553.27	588,284	559,417	153,136	13.62	11,243
1960	747,233.44	612,134	582,096	165,137	14.02	11,779
1961	757,069.85	619,889	589,471	167,599	13.83	12,119
1962	819,799.65	665,513	632,856	186,944	14.26	13,110
1963	721,436.02	580,467	551,983	169,453	14.69	11,535
1964	656,631.22	523,532	497,842	158,789	15.13	10,495
1965	591,287.74	466,999	444,083	147,205	15.57	9,454
1966	1,076,168.07	841,563	800,267	275,901	16.03	17,212
1967	3,317,685.01	2,567,888	2,441,881	875,804	16.50	53,079
1968	1,138,909.96	872,291	829,487	309,423	16.96	18,244
1969	2,901,272.88	2,198,004	2,090,147	811,126	17.44	46,510
1970	1,352,056.23	1,012,690	962,997	389,059	17.93	21,699
1971	3,158,517.65	2,337,935	2,223,212	935,306	18.43	50,749
1972	1,929,253.83	1,410,863	1,341,632	587,622	18.92	31,058
1973	2,193,544.81	1,584,178	1,506,442	687,103	19.43	35,363
1974	1,729,780.45	1,232,988	1,172,485	557,295	19.94	27,949
1975	414,919.55	293,805	279,388	135,532	19.99	6,780
1976	901,598.20	629,496	598,606	302,992	20.53	14,758
1977	317,484.14	218,493	207,771	109,713	21.07	5,207
1978	178,544.39	121,053	115,113	63,431	21.61	2,935
1979	634,790.09	423,722	402,930	231,860	22.17	10,458
1980	334,775.55	219,881	209,091	125,685	22.73	5,529
1981	1,044,037.78	674,448	641,353	402,685	23.29	17,290
1982	489,174.31	310,626	295,384	193,790	23.86	8,122
1983	2,005,616.84	1,250,903	1,189,521	816,096	24.44	33,392
1984	3,372,280.89	2,077,999	1,976,031	1,396,250	24.60	56,758
1985	2,984,333.05	1,803,731	1,715,221	1,269,112	25.20	50,362
1986	3,130,588.11	1,854,873	1,763,854	1,366,734	25.79	52,995
1987	3,190,630.40	1,851,842	1,760,972	1,429,658	26.39	54,174
1988	2,863,608.32	1,626,530	1,546,716	1,316,892	27.00	48,774
1989	4,330,990.96	2,405,432	2,287,397	2,043,594	27.61	74,016
1990	8,621,690.87	4,707,443	4,476,447	4,145,244	27.85	148,842
1991	5,922,718.43	3,156,809	3,001,904	2,920,814	28.48	102,557
1992	6,310,498.22	3,280,197	3,119,237	3,191,261	29.10	109,665
1993	5,805,962.23	2,939,559	2,795,314	3,010,648	29.74	101,232

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1994	2,392,770.12	1,178,679	1,120,841	1,271,929	30.38	41,867
1995	4,911,632.82	2,365,442	2,249,369	2,662,264	30.67	86,804
1996	1,080,205.87	504,996	480,216	599,990	31.32	19,157
1997	5,516,681.96	2,500,160	2,377,476	3,139,206	31.98	98,162
1998	3,162,402.03	1,395,252	1,326,787	1,835,615	32.30	56,830
1999	1,770,088.29	754,589	717,561	1,052,527	32.97	31,924
2000	1,429,189.02	587,683	558,845	870,344	33.65	25,865
2001	6,174,548.24	2,458,705	2,338,056	3,836,492	34.00	112,838
2002	3,079,682.77	1,178,595	1,120,761	1,958,922	34.68	56,486
2003	4,935,681.59	1,811,395	1,722,509	3,213,173	35.36	90,870
2004	2,374,556.19	838,218	797,086	1,577,470	35.75	44,125
2005	8,764,087.49	2,950,868	2,806,068	5,958,019	36.45	163,457
2006	4,645,606.45	1,495,885	1,422,482	3,223,124	36.85	87,466
2007	8,701,096.43	2,655,575	2,525,265	6,175,831	37.56	164,426
2008	8,919,274.00	2,584,806	2,457,969	6,461,305	37.98	170,124
2009	5,869,369.22	1,608,207	1,529,292	4,340,077	38.41	112,993
2010	14,849,672.18	3,828,245	3,640,392	11,209,280	38.86	288,453
2011	5,827,691.71	1,398,646	1,330,014	4,497,678	39.58	113,635
2012	6,622,656.39	1,477,515	1,405,013	5,217,643	40.05	130,278
2013	18,558,907.57	3,819,423	3,632,003	14,926,905	40.52	368,384
2014	10,490,671.95	1,982,737	1,885,443	8,605,229	40.75	211,171
2015	11,591,595.08	1,979,844	1,882,693	9,708,902	41.25	235,367
2016	9,402,372.01	1,431,041	1,360,819	8,041,553	41.76	192,566
2017	7,985,103.39	1,069,205	1,016,739	6,968,364	42.04	165,756
2018	8,188,990.89	941,734	895,523	7,293,468	42.34	172,260
2019	8,972,834.82	859,598	817,417	8,155,418	42.45	192,118
2020	12,518,961.31	955,197	908,325	11,610,636	42.37	274,030
2021	11,747,377.30	657,853	625,572	11,121,805	42.14	263,925
2022	11,589,492.76	403,314	383,523	11,205,970	41.60	269,374
2023	10,624,997.57	134,937	128,316	10,496,682	38.87	270,046
	309,357,654.26	104,413,899	99,290,691	210,066,963		5,960,068

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.2 1.93

METROPOLITAN EDISON COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1968	64,221.09	49,187	28,689	35,532	16.96	2,095
1971	13,539.37	10,022	5,845	7,694	18.43	417
1973	3,233.03	2,335	1,362	1,871	19.43	96
1986	7,888.25	4,674	2,726	5,162	25.79	200
1997	4.43	2	1	3	31.98	
2002	907,443.87	347,279	202,554	704,890	34.68	20,326
2012	950,122.49	211,972	123,635	826,487	40.05	20,636
2013	8,732.28	1,797	1,048	7,684	40.52	190
2014	237,507.13	44,889	26,182	211,325	40.75	5,186
2015	733,845.10	125,341	73,106	660,739	41.25	16,018
2016	780,994.97	118,867	69,330	711,665	41.76	17,042
2017	267,474.74	35,815	20,890	246,585	42.04	5,865
2018	1,498,586.27	172,337	100,517	1,398,069	42.34	33,020
2019	979,592.52	93,845	54,736	924,857	42.45	21,787
2020	2,736,898.03	208,825	121,800	2,615,098	42.37	61,721
2021	792,168.98	44,361	25,874	766,295	42.14	18,185
2022	650,129.17	22,624	13,196	636,933	41.60	15,311
2023	1,287,277.94	16,348	9,535	1,277,743	38.87	32,872
	11,919,659.66	1,510,520	881,026	11,038,634		270,967

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.7 2.27

METROPOLITAN EDISON COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1943	219,072.28	186,934	164,776	54,296	13.84	3,923
1944	45,222.80	38,467	33,907	11,316	13.96	811
1945	85,146.31	72,187	63,630	21,516	14.09	1,527
1946	153,457.49	129,641	114,274	39,183	14.24	2,752
1947	174,110.82	146,514	129,147	44,964	14.41	3,120
1948	309,786.20	257,277	226,781	83,005	15.41	5,386
1949	260,260.94	215,236	189,723	70,538	15.59	4,525
1950	230,158.19	189,466	167,008	63,150	15.79	3,999
1951	111,992.05	91,744	80,869	31,123	16.00	1,945
1952	431,207.19	351,477	309,815	121,392	16.22	7,484
1953	441,585.89	358,038	315,599	125,987	16.45	7,659
1954	613,484.67	490,297	432,181	181,304	17.46	10,384
1955	678,478.66	539,119	475,216	203,263	17.71	11,477
1956	733,493.44	579,313	510,645	222,848	17.97	12,401
1957	792,111.12	621,570	547,894	244,217	18.25	13,382
1958	903,744.60	704,379	620,887	282,858	18.54	15,257
1959	1,024,284.67	792,796	698,824	325,461	18.83	17,284
1960	1,022,921.80	786,013	692,845	330,077	19.14	17,245
1961	1,107,925.53	844,793	744,657	363,269	19.47	18,658
1962	1,312,702.58	984,921	868,175	444,528	20.47	21,716
1963	1,336,071.76	994,305	876,447	459,625	20.80	22,097
1964	1,512,002.07	1,115,555	983,325	528,677	21.15	24,997
1965	1,716,487.64	1,255,096	1,106,326	610,162	21.50	28,380
1966	1,738,119.27	1,259,267	1,110,002	628,117	21.87	28,720
1967	2,003,612.82	1,437,793	1,267,367	736,246	22.24	33,105
1968	2,321,884.41	1,649,467	1,453,951	867,933	22.62	38,370
1969	2,583,131.48	1,815,941	1,600,692	982,439	23.02	42,678
1970	2,743,181.08	1,907,882	1,681,735	1,061,446	23.42	45,322
1971	3,278,096.85	2,254,675	1,987,422	1,290,675	23.83	54,162
1972	3,102,945.68	2,109,382	1,859,351	1,243,595	24.26	51,261
1973	4,061,435.96	2,727,660	2,404,343	1,657,093	24.69	67,116
1974	4,058,002.44	2,691,673	2,372,621	1,685,381	25.13	67,066
1975	2,798,352.73	1,832,361	1,615,166	1,183,187	25.57	46,272
1976	2,908,440.83	1,878,853	1,656,147	1,252,294	26.03	48,110
1977	2,844,693.37	1,798,984	1,585,745	1,258,948	27.03	46,576
1978	2,991,616.70	1,864,974	1,643,913	1,347,704	27.49	49,025
1979	2,790,627.07	1,713,724	1,510,591	1,280,036	27.96	45,781
1980	2,758,197.40	1,667,606	1,469,940	1,288,257	28.45	45,281
1981	2,604,019.34	1,560,328	1,375,378	1,228,641	28.43	43,216
1982	3,177,074.28	1,872,250	1,650,327	1,526,747	28.92	52,792
1983	4,626,815.88	2,679,852	2,362,201	2,264,615	29.43	76,949
1984	4,049,905.23	2,303,586	2,030,535	2,019,370	29.94	67,447
1985	5,670,459.85	3,165,251	2,790,065	2,880,395	30.47	94,532

METROPOLITAN EDISON COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1986	6,684,443.67	3,659,733	3,225,934	3,458,510	30.99	111,601
1987	8,270,053.44	4,437,711	3,911,696	4,358,357	31.52	138,273
1988	8,453,110.30	4,441,264	3,914,828	4,538,282	32.07	141,512
1989	9,995,920.33	5,137,903	4,528,893	5,467,027	32.62	167,597
1990	9,677,094.71	4,862,740	4,286,345	5,390,750	33.17	162,519
1991	13,293,260.30	6,524,332	5,750,984	7,542,276	33.72	223,674
1992	9,620,083.28	4,636,880	4,087,257	5,532,826	33.86	163,403
1993	9,813,832.64	4,609,557	4,063,173	5,750,660	34.44	166,976
1994	8,835,155.75	4,039,433	3,560,627	5,274,529	35.02	150,615
1995	8,162,692.16	3,629,133	3,198,962	4,963,730	35.60	139,431
1996	5,438,807.42	2,363,162	2,083,050	3,355,757	35.79	93,762
1997	7,567,396.58	3,188,901	2,810,911	4,756,486	36.39	130,709
1998	9,774,583.08	3,988,030	3,515,317	6,259,266	37.00	169,169
1999	6,663,910.97	2,644,906	2,331,398	4,332,513	37.23	116,372
2000	5,160,850.50	1,976,606	1,742,313	3,418,538	37.85	90,318
2001	9,515,628.24	3,532,201	3,113,519	6,402,109	38.11	167,990
2002	5,489,819.16	1,959,316	1,727,073	3,762,746	38.74	97,128
2003	5,427,834.99	1,869,346	1,647,767	3,780,068	39.02	96,875
2004	6,762,857.86	2,229,038	1,964,824	4,798,034	39.67	120,949
2005	9,392,566.78	2,971,808	2,619,551	6,773,016	39.98	169,410
2006	9,281,907.51	2,810,562	2,477,418	6,804,490	40.30	168,846
2007	8,694,882.01	2,511,082	2,213,436	6,481,446	40.64	159,484
2008	15,348,485.98	4,211,625	3,712,409	11,636,077	40.99	283,876
2009	12,768,050.22	3,314,586	2,921,699	9,846,351	41.36	238,065
2010	10,706,390.86	2,616,642	2,306,484	8,399,907	41.75	201,195
2011	11,779,165.20	2,709,208	2,388,078	9,391,087	41.85	224,399
2012	18,676,474.43	3,994,898	3,521,371	15,155,103	42.26	358,616
2013	9,047,289.74	1,794,982	1,582,218	7,465,072	42.41	176,022
2014	12,724,027.47	2,320,863	2,045,765	10,678,262	42.58	250,781
2015	7,099,776.91	1,177,143	1,037,613	6,062,164	42.78	141,706
2016	9,162,199.03	1,367,000	1,204,966	7,957,233	42.75	186,134
2017	14,549,164.30	1,920,490	1,692,849	12,856,315	42.76	300,662
2018	22,898,179.02	2,619,552	2,309,049	20,589,130	42.58	483,540
2019	21,990,736.22	2,117,708	1,866,690	20,124,046	42.23	476,534
2020	26,185,943.32	2,026,792	1,786,550	24,399,393	41.75	584,417
2021	24,934,040.40	1,433,707	1,263,766	23,670,274	40.98	577,606
2022	35,685,562.27	1,313,229	1,157,568	34,527,994	39.31	878,351
2023	36,561,743.24	511,864	451,191	36,110,552	35.09	1,029,084
	550,420,241.66	165,410,580	145,803,985	404,616,257		10,837,791
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.3 1.97

METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND
 FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1926	1,345.11	1,272	1,345			
1929	2,082.40	1,948	2,082			
1948	2,335.61	1,993	2,261	75	12.99	6
1953	4,671.22	3,820	4,334	337	15.71	21
1955	2,335.61	1,872	2,124	212	16.97	12
1962	16,349.25	12,066	13,691	2,658	21.83	122
1998	6,147.80	2,053	2,330	3,818	50.84	75
2007	859.01	187	212	647	59.26	11
	36,126.01	25,211	28,379	7,747		247
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.4	0.68

METROPOLITAN EDISON COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND
 FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1929	702.85	638	703			
1938	1,728.17	1,522	1,728			
1939	96.14	84	96			
1940	283.10	246	281	2	12.65	
1941	261.13	226	258	3	12.74	
1942	264.57	229	262	3	12.84	
1943	113.70	97	111	3	13.84	
1944	795.41	677	774	21	13.96	2
1945	65.71	56	64	2	14.09	
1946	440.47	372	425	15	14.24	1
1947	732.03	616	704	28	14.41	2
1948	1,234.77	1,025	1,172	63	15.41	4
1949	591.25	489	559	32	15.59	2
1950	1,539.84	1,268	1,450	90	15.79	6
1951	1,273.63	1,043	1,193	81	16.00	5
1952	28,420.50	23,166	26,492	1,928	16.22	119
1953	24,305.18	19,707	22,537	1,768	16.45	107
1954	12,257.86	9,796	11,202	1,056	17.46	60
1955	1,900.21	1,510	1,727	173	17.71	10
1956	3,469.19	2,740	3,133	336	17.97	19
1957	23,165.84	18,178	20,788	2,378	18.25	130
1958	2,013.13	1,569	1,794	219	18.54	12
1959	12,639.83	9,783	11,188	1,452	18.83	77
1960	55,483.74	42,634	48,755	6,729	19.14	352
1961	50,383.33	38,417	43,933	6,450	19.47	331
1962	6,408.25	4,808	5,498	910	20.47	44
1963	1,843.94	1,372	1,569	275	20.80	13
1964	11,814.01	8,716	9,967	1,847	21.15	87
1965	3,787.29	2,769	3,167	620	21.50	29
1966	2,020.96	1,464	1,674	347	21.87	16
1967	1,849.98	1,328	1,519	331	22.24	15
1968	5,622.75	3,994	4,567	1,056	22.62	47
1969	1,630.57	1,146	1,311	320	23.02	14
1970	285,717.12	198,716	227,248	58,469	23.42	2,497
1971	10,343.25	7,114	8,135	2,208	23.83	93
1972	832.50	566	647	186	24.26	8
1973	1,003.05	674	771	232	24.69	9
1974	2,634.66	1,748	1,999	636	25.13	25
1975	26,188.75	17,148	19,610	6,579	25.57	257
1976	8,584.91	5,546	6,342	2,243	26.03	86
1977	3,204.55	2,027	2,318	887	27.03	33

METROPOLITAN EDISON COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND
 FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1978	11,980.20	7,468	8,540	3,440	27.49	125
1979	10,907.53	6,698	7,660	3,248	27.96	116
1980	756.21	457	523	233	28.45	8
1981	18,052.63	10,817	12,370	5,683	28.43	200
1982	7,111.34	4,191	4,793	2,318	28.92	80
1983	7,736.69	4,481	5,124	2,613	29.43	89
1984	5,606.54	3,189	3,647	1,960	29.94	65
1985	7,962.30	4,445	5,083	2,879	30.47	94
1987	28,399.12	15,239	17,427	10,972	31.52	348
1988	8,946.17	4,700	5,375	3,571	32.07	111
1990	376.27	189	216	160	33.17	5
1991	401.68	197	225	177	33.72	5
1997	977.29	412	471	506	36.39	14
2003	27,465.40	9,459	10,817	16,648	39.02	427
2004	12,230.16	4,031	4,610	7,620	39.67	192
2005	30,435.12	9,630	11,013	19,422	39.98	486
2006	47,470.76	14,374	16,438	31,033	40.30	770
2007	21,306.46	6,153	7,036	14,270	40.64	351
2008	4,708.79	1,292	1,478	3,231	40.99	79
2012	138,052.44	29,529	33,769	104,283	42.26	2,468
2014	157,467.11	28,722	32,846	124,621	42.58	2,927
2016	7,418.36	1,107	1,266	6,152	42.75	144
2017	485.63	64	73	413	42.76	10
2018	98,981.47	11,323	12,949	86,032	42.58	2,020
2019	19,456.05	1,874	2,143	17,313	42.23	410
2020	14,421.96	1,116	1,276	13,146	41.75	315
2021	101,382.41	5,829	6,666	94,716	40.98	2,311
2022	237,784.97	8,750	10,006	227,779	39.31	5,794
2023	1,608,492.46	22,519	25,753	1,582,739	35.09	45,105
	3,234,421.64	653,479	747,264	2,487,158		69,581

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.7 2.15

METROPOLITAN EDISON COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-01						
NET SALVAGE PERCENT.. 0						
1943	1,239,093.01	1,007,383	531,322	707,771	18.51	38,237
1944	22,406.10	18,169	9,583	12,823	18.54	692
1945	69,257.12	55,454	29,248	40,009	19.54	2,048
1946	115,822.17	92,449	48,760	67,062	19.59	3,423
1947	108,428.22	85,441	45,064	63,364	20.58	3,079
1948	185,157.14	145,385	76,680	108,477	20.65	5,253
1949	239,364.29	187,231	98,751	140,613	20.74	6,780
1950	113,272.67	87,424	46,110	67,163	21.73	3,091
1951	198,186.88	152,307	80,331	117,856	21.84	5,396
1952	139,380.32	106,626	56,238	83,142	21.96	3,786
1953	224,553.05	169,403	89,348	135,205	22.95	5,891
1954	357,827.70	268,585	141,659	216,169	23.09	9,362
1955	394,268.03	294,361	155,254	239,014	23.25	10,280
1956	399,702.26	296,779	156,530	243,172	23.41	10,388
1957	518,222.74	379,080	199,937	318,286	24.41	13,039
1958	560,261.56	407,310	214,827	345,435	24.59	14,048
1959	563,662.69	407,190	214,763	348,900	24.79	14,074
1960	585,053.41	419,834	221,432	363,621	24.99	14,551
1961	705,931.83	498,529	262,938	442,994	26.00	17,038
1962	782,361.58	548,514	289,302	493,060	26.22	18,805
1963	878,167.93	611,029	322,274	555,894	26.45	21,017
1964	797,965.92	550,756	290,484	507,482	26.71	19,000
1965	942,949.85	645,355	340,378	602,572	26.97	22,342
1966	1,148,465.53	779,234	410,990	737,476	27.25	27,063
1967	1,486,176.48	999,305	527,061	959,115	27.53	34,839
1968	1,420,884.62	946,309	499,110	921,775	27.83	33,122
1969	1,616,106.51	1,065,661	562,059	1,054,048	28.15	37,444
1970	1,682,024.40	1,088,943	574,339	1,107,685	29.14	38,013
1971	2,082,567.29	1,333,884	703,528	1,379,039	29.47	46,795
1972	1,894,802.48	1,200,168	633,002	1,261,800	29.80	42,342
1973	2,073,734.89	1,308,941	690,372	1,383,363	29.50	46,894
1974	2,117,846.47	1,320,901	696,680	1,421,166	29.87	47,578
1975	1,316,387.51	810,895	427,689	888,699	30.24	29,388
1976	1,482,093.25	901,113	475,272	1,006,821	30.62	32,881
1977	1,318,095.75	790,594	416,981	901,115	31.02	29,049
1978	1,282,084.36	758,353	399,976	882,108	31.42	28,075
1979	932,578.53	543,693	286,759	645,820	31.83	20,290
1980	1,303,509.83	754,211	397,792	905,718	31.68	28,590
1981	1,240,619.39	706,533	372,645	867,974	32.13	27,014
1982	1,490,227.25	834,825	440,310	1,049,917	32.58	32,226
1983	2,516,530.24	1,396,171	736,379	1,780,151	32.50	54,774
1984	2,313,976.94	1,261,349	665,271	1,648,706	32.96	50,021
1985	2,677,252.71	1,432,866	755,733	1,921,520	33.44	57,462

METROPOLITAN EDISON COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-01						
NET SALVAGE PERCENT.. 0						
1986	3,541,711.89	1,872,857	987,797	2,553,915	33.42	76,419
1987	3,504,799.35	1,829,505	964,932	2,539,867	33.43	75,976
1988	3,045,122.67	1,556,667	821,030	2,224,093	33.94	65,530
1989	4,090,204.34	2,060,236	1,086,626	3,003,578	33.99	88,367
1990	5,582,445.77	2,767,777	1,459,803	4,122,643	34.07	121,005
1991	6,538,028.46	3,165,713	1,669,685	4,868,343	34.62	140,622
1992	7,195,245.43	3,422,059	1,804,889	5,390,356	34.73	155,207
1993	6,966,611.42	3,250,621	1,714,468	5,252,143	34.86	150,664
1994	7,529,124.20	3,442,316	1,815,573	5,713,551	35.02	163,151
1995	5,410,519.45	2,420,666	1,276,727	4,133,792	35.20	117,437
1996	3,844,389.10	1,680,767	886,483	2,957,906	35.40	83,557
1997	5,315,360.87	2,281,884	1,203,529	4,111,832	35.23	116,714
1998	5,139,642.06	2,149,398	1,133,652	4,005,990	35.48	112,908
1999	5,583,174.33	2,270,677	1,197,618	4,385,556	35.74	122,707
2000	5,334,719.64	2,118,951	1,117,594	4,217,126	35.67	118,226
2001	5,784,934.32	2,238,770	1,180,790	4,604,144	35.64	129,185
2002	5,348,804.12	2,012,220	1,061,301	4,287,503	35.65	120,267
2003	3,588,252.75	1,309,353	690,589	2,897,664	35.68	81,213
2004	8,164,481.86	2,882,062	1,520,080	6,644,402	35.75	185,857
2005	12,404,761.29	4,222,581	2,227,107	10,177,654	35.85	283,896
2006	11,975,154.85	3,939,826	2,077,974	9,897,181	35.69	277,310
2007	21,272,476.38	6,739,121	3,554,400	17,718,076	35.58	497,979
2008	19,423,039.45	5,900,719	3,112,204	16,310,835	35.52	459,201
2009	22,174,074.65	6,430,482	3,391,615	18,782,460	35.50	529,083
2010	14,386,525.46	3,982,190	2,100,318	12,286,207	35.28	348,248
2011	22,539,427.81	5,916,600	3,120,580	19,418,848	35.12	552,928
2012	33,905,026.42	8,422,009	4,442,002	29,463,024	34.80	846,639
2013	14,745,420.87	3,453,378	1,821,408	12,924,013	34.34	376,354
2014	18,902,386.68	4,130,171	2,178,367	16,724,020	33.98	492,172
2015	15,367,515.51	3,108,848	1,639,693	13,727,823	33.52	409,541
2016	21,223,044.08	3,930,508	2,073,059	19,149,985	32.99	580,478
2017	22,634,266.76	3,779,923	1,993,637	20,640,630	32.41	636,860
2018	38,434,022.91	5,688,235	3,000,134	35,433,889	31.67	1,118,847
2019	37,697,072.29	4,832,765	2,548,935	35,148,137	30.59	1,149,007
2020	38,312,569.12	4,076,457	2,150,037	36,162,532	29.39	1,230,437
2021	30,650,302.71	2,537,845	1,338,530	29,311,773	27.71	1,057,805
2022	31,211,546.99	1,747,847	921,863	30,289,684	25.31	1,196,748
2023	43,539,029.46	1,044,937	551,129	42,987,900	20.29	2,118,674
	615,842,496.62	156,285,484	82,429,319	533,413,178		17,392,699

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7 2.82

METROPOLITAN EDISON COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-01						
NET SALVAGE PERCENT.. 0						
1939	38.09	32	30	8	16.51	
1940	31.89	26	24	8	17.52	
1942	710.00	579	538	172	18.50	9
1943	27.61	22	20	8	18.51	
1944	70.73	57	53	18	18.54	1
1945	168.73	135	125	44	19.54	2
1946	99.09	79	73	26	19.59	1
1947	131.73	104	97	35	20.58	2
1948	1,390.11	1,092	1,015	375	20.65	18
1949	30.39	24	22	8	20.74	
1950	10,526.70	8,125	7,552	2,975	21.73	137
1951	990.10	761	707	283	21.84	13
1952	22,038.55	16,859	15,670	6,369	21.96	290
1953	13,021.43	9,823	9,130	3,891	22.95	170
1954	2,967.70	2,228	2,071	897	23.09	39
1955	4,835.80	3,610	3,355	1,481	23.25	64
1956	3,445.72	2,558	2,378	1,068	23.41	46
1957	11,694.14	8,554	7,950	3,744	24.41	153
1958	152.56	111	103	50	24.59	2
1959	21,521.10	15,547	14,450	7,071	24.79	285
1960	35,551.43	25,512	23,712	11,839	24.99	474
1961	18,396.12	12,991	12,074	6,322	26.00	243
1962	10,322.71	7,237	6,726	3,597	26.22	137
1963	232.90	162	151	82	26.45	3
1964	3,067.11	2,117	1,968	1,099	26.71	41
1965	6,210.01	4,250	3,950	2,260	26.97	84
1966	18,679.91	12,674	11,780	6,900	27.25	253
1967	1,743.93	1,173	1,090	654	27.53	24
1968	28,411.37	18,922	17,587	10,824	27.83	389
1969	11,879.99	7,834	7,281	4,599	28.15	163
1970	1,093.30	708	658	435	29.14	15
1971	3,877.44	2,484	2,309	1,568	29.47	53
1972	1,535.15	972	903	632	29.80	21
1973	2,906.23	1,834	1,705	1,201	29.50	41
1974	13,628.48	8,500	7,900	5,728	29.87	192
1975	4,118.94	2,537	2,358	1,761	30.24	58
1976	9,542.02	5,802	5,393	4,149	30.62	135
1977	4,307.63	2,584	2,402	1,906	31.02	61
1978	4,016.05	2,375	2,207	1,809	31.42	58
1979	1,524.69	889	826	699	31.83	22
1980	2,385.56	1,380	1,283	1,103	31.68	35
1981	1,869.24	1,065	990	879	32.13	27
1982	13,228.37	7,411	6,888	6,340	32.58	195

METROPOLITAN EDISON COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-01						
NET SALVAGE PERCENT.. 0						
1983	558.15	310	288	270	32.50	8
1984	2,555.57	1,393	1,295	1,261	32.96	38
1985	9,403.35	5,033	4,678	4,725	33.44	141
1987	25,041.18	13,071	12,149	12,892	33.43	386
1988	16,503.46	8,437	7,842	8,661	33.94	255
1989	1,073.87	541	503	571	33.99	17
1990	26,393.66	13,086	12,163	14,231	34.07	418
1991	9,128.79	4,420	4,108	5,021	34.62	145
1993	4,294.68	2,004	1,863	2,432	34.86	70
2004	96,623.40	34,108	31,701	64,922	35.75	1,816
2005	77,537.05	26,394	24,532	53,005	35.85	1,479
2006	1,977.22	651	605	1,372	35.69	38
2007	195,825.21	62,037	57,660	138,165	35.58	3,883
2008	10,488.87	3,187	2,962	7,527	35.52	212
2009	22,850.36	6,627	6,159	16,691	35.50	470
2010	7,205.30	1,994	1,853	5,352	35.28	152
2012	236,026.57	58,629	54,492	181,535	34.80	5,217
2014	160,596.27	35,090	32,614	127,982	33.98	3,766
2015	3,638.52	736	684	2,955	33.52	88
2016	7,133.20	1,321	1,228	5,905	32.99	179
2017	9,807.05	1,638	1,522	8,285	32.41	256
2018	67,367.30	9,970	9,267	58,100	31.67	1,835
2019	2,451.08	314	292	2,159	30.59	71
2020	1,105.33	118	110	995	29.39	34
2021	22,958.90	1,901	1,767	21,192	27.71	765
2022	3,113.80	174	162	2,952	25.31	117
2023	31,588.83	758	704	30,885	20.29	1,522
	1,345,667.72	495,681	460,707	884,961		27,334

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4 2.03

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1943	380,513.31	352,279	356,422	24,091	6.45	3,735
1944	15,821.25	14,590	14,762	1,059	6.71	158
1945	42,550.51	39,078	39,538	3,013	6.97	432
1946	63,631.42	58,191	58,875	4,756	7.25	656
1947	69,038.07	62,852	63,591	5,447	7.53	723
1948	89,249.67	80,860	81,811	7,439	7.83	950
1949	111,809.97	100,786	101,971	9,839	8.15	1,207
1950	64,472.02	57,812	58,492	5,980	8.47	706
1951	142,947.05	127,480	128,979	13,968	8.80	1,587
1952	84,341.60	74,777	75,656	8,686	9.15	949
1953	94,275.28	83,075	84,052	10,223	9.50	1,076
1954	140,496.62	123,033	124,480	16,017	9.87	1,623
1955	114,406.64	99,534	100,705	13,702	10.24	1,338
1956	157,112.80	135,745	137,341	19,772	10.62	1,862
1957	154,150.38	132,230	133,785	20,365	11.02	1,848
1958	205,720.85	173,834	175,878	29,843	12.02	2,483
1959	219,487.04	184,040	186,204	33,283	12.42	2,680
1960	184,164.75	153,188	154,990	29,175	12.84	2,272
1961	112,032.35	92,427	93,514	18,518	13.26	1,397
1962	101,482.68	82,384	83,353	18,130	14.26	1,271
1963	105,031.57	84,508	85,502	19,530	14.69	1,329
1964	101,255.83	80,731	81,680	19,576	15.13	1,294
1965	112,141.95	87,908	88,942	23,200	16.13	1,438
1966	137,922.39	107,055	108,314	29,608	16.58	1,786
1967	147,026.94	112,976	114,305	32,722	17.03	1,921
1968	157,352.81	118,770	120,167	37,186	18.03	2,062
1969	167,220.44	124,847	126,315	40,905	18.50	2,211
1970	199,854.86	147,553	149,288	50,567	18.96	2,667
1971	188,095.19	136,275	137,878	50,217	19.96	2,516
1972	242,676.69	173,708	175,751	66,926	20.45	3,273
1973	273,558.19	193,406	195,681	77,877	20.93	3,721
1974	264,472.28	183,279	185,435	79,037	21.93	3,604
1975	126,037.32	86,184	87,198	38,839	22.43	1,732
1976	217,645.81	145,779	147,493	70,153	23.42	2,995
1977	249,591.37	164,805	166,743	82,848	23.92	3,464
1978	250,510.99	161,855	163,759	86,752	24.92	3,481
1979	190,024.02	120,931	122,353	67,671	25.43	2,661
1980	234,120.27	146,653	148,378	85,742	25.94	3,305
1981	196,628.87	120,337	121,752	74,877	26.94	2,779
1982	200,843.36	120,024	121,436	79,407	27.94	2,842
1983	346,093.20	203,226	205,616	140,477	28.47	4,934

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1984	251,487.33	144,052	145,746	105,741	29.46	3,589
1985	374,897.72	210,730	213,208	161,690	29.99	5,391
1986	648,563.92	355,089	359,265	289,299	30.99	9,335
1987	1,058,580.27	568,034	574,715	483,865	31.52	15,351
1988	1,231,252.20	642,467	650,023	581,229	32.53	17,867
1989	1,328,283.71	673,705	681,628	646,656	33.52	19,292
1990	1,308,777.24	648,892	656,524	652,253	34.07	19,144
1991	1,221,528.11	587,555	594,465	627,063	35.07	17,880
1992	1,262,265.83	588,468	595,389	666,877	36.07	18,488
1993	1,098,372.52	495,805	501,636	596,737	37.07	16,098
1994	1,641,782.22	721,727	730,215	911,567	37.61	24,237
1995	1,004,098.76	426,340	431,354	572,745	38.62	14,830
1996	617,283.24	252,963	255,938	361,345	39.61	9,123
1997	869,150.23	343,141	347,177	521,973	40.62	12,850
1998	1,228,338.58	469,840	475,366	752,973	41.17	18,289
1999	789,723.85	290,224	293,637	496,087	42.17	11,764
2000	1,060,475.82	373,818	378,214	682,262	43.17	15,804
2001	1,207,765.63	407,621	412,415	795,351	44.17	18,007
2002	1,098,343.80	354,216	358,382	739,962	45.17	16,382
2003	323,271.89	99,406	100,575	222,697	46.17	4,823
2005	6,915,953.00	1,932,317	1,955,043	4,960,910	47.72	103,959
2006	581,115.34	153,531	155,337	425,778	48.73	8,737
2007	2,974.20	741	750	2,224	49.72	45
2008	5,622,608.19	1,315,690	1,331,164	4,291,444	50.73	84,594
2009	27,126,138.53	5,940,624	6,010,490	21,115,649	51.72	408,269
2010	16,055,137.78	3,272,037	3,310,519	12,744,619	52.73	241,696
2011	5,184,882.04	978,906	990,419	4,194,463	53.72	78,080
2012	831,486.57	144,346	146,044	685,443	54.73	12,524
2013	40,359,578.39	6,401,029	6,476,310	33,883,268	55.72	608,099
2014	11,540,948.14	1,654,972	1,674,436	9,866,512	56.73	173,921
2015	1,165,582.62	150,593	152,364	1,013,219	57.29	17,686
2016	3,955,815.95	450,963	456,267	3,499,549	58.29	60,037
2017	7,901,698.47	780,688	789,869	7,111,829	59.29	119,950
2018	15,784,990.48	1,319,625	1,335,145	14,449,845	60.29	239,672
2019	23,634,161.15	1,616,577	1,635,589	21,998,572	61.29	358,926
2020	19,228,895.23	1,022,977	1,035,008	18,193,887	62.29	292,084

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2021	16,315,692.84	619,996	627,287	15,688,406	63.29	247,881
2022	309,408.58	7,055	7,138	302,271	64.29	4,702
2023	568,759.43	4,323	4,374	564,385	65.29	8,644
	229,365,878.41	41,470,088	41,957,810	187,408,068		3,443,018
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.4 1.50

METROPOLITAN EDISON COMPANY

ACCOUNT 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF
 WAY - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1940	3,106.30	2,931	3,106			
1941	3,174.60	2,986	3,175			
1942	6,158.31	5,772	6,158			
1944	246.45	227	246			
1945	807.20	741	807			
1947	41.46	38	41			
1948	827.60	750	828			
1949	261.20	235	261			
1950	9,499.49	8,518	9,499			
1951	44.80	40	45			
1952	4,778.63	4,237	4,779			
1953	4,445.49	3,917	4,445			
1954	5,293.29	4,635	5,293			
1955	8,151.92	7,092	8,152			
1956	10,692.28	9,238	10,692			
1957	834.54	716	835			
1958	11,461.24	9,685	11,461			
1959	1,895.17	1,589	1,895			
1960	1,515.25	1,260	1,515			
1961	11,379.95	9,388	11,380			
1962	4,376.50	3,553	4,376			
1963	8,450.35	6,799	8,450			
1964	9,388.90	7,486	9,389			
1965	4,416.63	3,462	4,417			
1966	6,215.37	4,824	6,215			
1967	3,362.21	2,584	3,362			
1968	20,172.86	15,226	20,173			
1969	12,247.51	9,144	12,248			
1970	4,401.53	3,250	4,402			
1971	13,293.91	9,631	13,294			
1972	7,866.02	5,630	7,866			
1973	1,303.64	922	1,304			
1975	8,411.64	5,752	8,412			
1976	4,114.43	2,756	4,114			
1979	786.81	501	787			
1981	405.12	248	405			
1982	99.84	60	100			
1983	1,134.79	666	1,135			
1984	7,489.65	4,290	7,490			
1985	1,562.21	878	1,562			
1986	26.54	15	27			

METROPOLITAN EDISON COMPANY

ACCOUNT 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1988	0.04					
1989	7.31	4	7			
1993	814.09	367	814			
1998	52,089.19	19,924	52,089			
2008	4,000.78	936	4,001			
2016	66,137.05	7,540	52,957	13,180	58.29	226
2018	1,125.43	94	660	465	60.29	8
2019	81,631.95	5,584	39,220	42,412	61.29	692
2020	19,044.41	1,013	7,115	11,929	62.29	192
2021	8.00			8	63.29	
2023	30.53			31	65.29	
	429,030.41	197,134	361,004	68,026		1,118
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.8 0.26						

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1943	812,660.67	693,443	655,072	157,589	13.84	11,386
1946	11,481.88	9,700	9,163	2,319	14.24	163
1948	16,519.99	13,720	12,961	3,559	15.41	231
1949	40,112.04	33,173	31,337	8,775	15.59	563
1950	39,793.91	32,758	30,945	8,849	15.79	560
1951	62,754.10	51,408	48,563	14,191	16.00	887
1952	99,859.43	81,395	76,891	22,968	16.22	1,416
1953	38,846.78	31,497	29,754	9,093	16.45	553
1954	192,246.43	153,643	145,141	47,105	17.46	2,698
1955	135,726.49	107,848	101,880	33,846	17.71	1,911
1956	145,856.92	115,198	108,824	37,033	17.97	2,061
1957	142,047.37	111,465	105,297	36,750	18.25	2,014
1958	151,043.20	117,723	111,209	39,834	18.54	2,149
1959	94,534.84	73,170	69,121	25,414	18.83	1,350
1960	115,227.74	88,541	83,642	31,586	19.14	1,650
1961	138,501.46	105,607	99,763	38,738	19.47	1,990
1962	131,123.44	98,382	92,938	38,185	20.47	1,865
1963	106,501.00	79,258	74,872	31,629	20.80	1,521
1964	89,303.38	65,888	62,242	27,061	21.15	1,279
1965	192,759.46	140,946	133,147	59,612	21.50	2,773
1966	314,916.78	228,157	215,532	99,385	21.87	4,544
1967	813,948.83	584,090	551,770	262,179	22.24	11,789
1968	337,500.36	239,760	226,493	111,007	22.62	4,907
1969	375,996.66	264,326	249,700	126,297	23.02	5,486
1970	397,289.10	276,315	261,025	136,264	23.42	5,818
1971	484,936.05	333,539	315,083	169,853	23.83	7,128
1972	712,692.57	484,488	457,679	255,014	24.26	10,512
1973	1,247,728.60	837,975	791,606	456,123	24.69	18,474
1974	548,968.59	364,131	343,982	204,987	25.13	8,157
1975	324,790.36	212,673	200,905	123,885	25.57	4,845
1976	198,566.08	128,274	121,176	77,390	26.03	2,973
1977	318,411.98	201,364	190,222	128,190	27.03	4,743
1978	375,987.74	234,391	221,421	154,567	27.49	5,623
1979	368,875.89	226,527	213,992	154,884	27.96	5,539
1980	358,492.35	216,744	204,751	153,741	28.45	5,404
1981	344,878.84	206,651	195,216	149,663	28.43	5,264
1982	258,271.11	152,199	143,777	114,494	28.92	3,959
1983	409,913.45	237,422	224,285	185,628	29.43	6,307
1985	858,211.76	479,054	452,546	405,666	30.47	13,314
1986	1,080,310.11	591,470	558,742	521,568	30.99	16,830
1988	1,275,732.42	670,270	633,181	642,551	32.07	20,036
1989	1,024,705.32	526,699	497,555	527,150	32.62	16,160
1991	1,542,593.00	757,105	715,211	827,382	33.72	24,537

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1992	1,098,095.22	529,282	499,995	598,100	33.86	17,664
1994	709,687.42	324,469	306,515	403,172	35.02	11,513
1995	994,720.35	442,253	417,781	576,939	35.60	16,206
1996	386,759.14	168,047	158,748	228,011	35.79	6,371
1997	752,540.26	317,120	299,573	452,967	36.39	12,448
1998	1,286,137.91	524,744	495,708	790,430	37.00	21,363
1999	796,839.79	316,266	298,766	498,074	37.23	13,378
2000	1,381,842.30	529,246	499,961	881,881	37.85	23,299
2001	2,612,225.64	969,658	916,003	1,696,223	38.11	44,509
2002	1,968,670.79	702,619	663,740	1,304,931	38.74	33,684
2003	652,712.88	224,794	212,355	440,358	39.02	11,285
2004	86,947.20	28,658	27,072	59,875	39.67	1,509
2005	30,813.79	9,749	9,210	21,604	39.98	540
2006	6,229.58	1,886	1,782	4,448	40.30	110
2007	24,933.82	7,201	6,803	18,131	40.64	446
2008	142,291.89	39,045	36,884	105,408	40.99	2,572
2009	4,496.65	1,167	1,102	3,395	41.36	82
2010	47,059.64	11,501	10,865	36,195	41.75	867
2011	57,120.94	13,138	12,411	44,710	41.85	1,068
2012	247,776.29	52,999	50,066	197,710	42.26	4,678
2013	164,035.07	32,545	30,744	133,291	42.41	3,143
2014	129,141.13	23,555	22,252	106,889	42.58	2,510
2015	452,668.25	75,052	70,899	381,769	42.78	8,924
2016	529,623.67	79,020	74,647	454,977	42.75	10,643
2017	598,220.64	78,965	74,596	523,625	42.76	12,246
2018	685,357.52	78,405	74,066	611,292	42.58	14,356
2019	738,277.13	71,096	67,162	671,115	42.23	15,892
2020	465,043.77	35,994	34,002	431,042	41.75	10,324
2021	564,016.12	32,431	30,637	533,379	40.98	13,016
2022	652,769.79	24,022	22,693	630,077	39.31	16,028
2023	461,706.52	6,464	6,106	455,601	35.09	12,984
	35,459,379.59	16,409,778	15,501,756	19,957,624		595,027

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 1.68

METROPOLITAN EDISON COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1944	6,657.03	6,351	6,439	218	3.83	57
1945	134,229.24	128,551	130,339	3,890	3.47	1,121
1947	10,534.14	9,993	10,132	402	4.15	97
1948	14,274.98	13,473	13,660	615	4.50	137
1949	51,284.52	48,141	48,811	2,474	4.87	508
1950	36,076.89	33,674	34,142	1,935	5.24	369
1951	30,151.30	27,980	28,369	1,782	5.62	317
1958	830.64	745	755	76	7.49	10
1959	71.49	64	65	6	7.44	1
1960	290.52	258	262	29	7.93	4
1962	71.49	63	64	7	8.43	1
1963	726.30	633	642	84	8.94	9
1964	548.10	476	483	65	8.99	7
1965	67,460.94	58,016	58,823	8,638	9.52	907
1966	69,848.67	59,846	60,678	9,171	9.61	954
1967	154,972.50	131,339	133,166	21,806	10.17	2,144
1968	170,110.09	142,552	144,535	25,575	10.73	2,384
1969	158,787.51	132,397	134,238	24,550	10.86	2,261
1970	221,195.16	182,243	184,778	36,417	11.44	3,183
1971	468,539.67	383,734	389,071	79,469	11.60	6,851
1972	461,305.26	373,011	378,199	83,106	12.19	6,818
1973	640,578.57	514,385	521,539	119,040	12.39	9,608
1974	712,005.47	567,468	575,360	136,645	12.61	10,836
1975	405,579.04	318,663	323,095	82,484	13.23	6,235
1976	485,772.85	378,417	383,680	102,093	13.48	7,574
1977	627,839.55	481,679	488,378	139,462	14.11	9,884
1978	625,904.35	475,562	482,176	143,728	14.38	9,995
1979	777,877.41	581,541	589,629	188,248	15.02	12,533
1980	684,600.95	506,262	513,303	171,298	15.32	11,181
1981	628,058.80	456,473	462,822	165,237	15.98	10,340
1982	695,986.43	499,718	506,668	189,318	16.30	11,615
1983	829,649.32	588,055	596,234	233,415	16.64	14,027
1984	1,068,068.91	742,522	752,849	315,220	17.32	18,200
1985	2,063,075.59	1,413,826	1,433,489	629,587	17.68	35,610
1986	2,594,366.04	1,741,338	1,765,557	828,809	18.37	45,118
1987	3,102,908.54	2,049,781	2,078,289	1,024,620	18.75	54,646
1988	3,457,223.44	2,245,812	2,277,047	1,180,176	19.15	61,628
1989	4,185,806.02	2,657,150	2,694,106	1,491,700	19.85	75,149
1990	5,588,467.80	3,482,174	3,530,604	2,057,864	20.26	101,573
1991	6,331,319.08	3,848,176	3,901,696	2,429,623	20.97	115,862
1992	4,445,932.50	2,647,108	2,683,924	1,762,008	21.41	82,298
1993	3,817,769.19	2,224,232	2,255,167	1,562,602	21.85	71,515
1994	4,870,267.25	2,758,519	2,796,884	2,073,383	22.58	91,824

METROPOLITAN EDISON COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1995	4,298,734.97	2,376,771	2,409,827	1,888,908	23.05	81,948
1996	2,308,895.87	1,244,495	1,261,803	1,047,093	23.52	44,519
1997	4,439,096.67	2,329,194	2,361,588	2,077,509	24.01	86,527
1998	7,418,005.12	3,763,896	3,816,244	3,601,761	24.75	145,526
1999	4,400,186.89	2,166,652	2,196,786	2,203,401	25.25	87,263
2000	4,363,920.56	2,081,590	2,110,541	2,253,380	25.76	87,476
2001	4,996,437.28	2,304,357	2,336,406	2,660,031	26.28	101,219
2002	4,266,435.35	1,898,564	1,924,969	2,341,466	26.81	87,336
2003	5,999,410.32	2,570,147	2,605,893	3,393,517	27.35	124,077
2004	8,390,016.93	3,435,712	3,483,496	4,906,521	28.12	174,485
2005	8,930,329.20	3,502,475	3,551,187	5,379,142	28.67	187,623
2006	14,423,834.75	5,401,726	5,476,853	8,946,982	29.23	306,089
2007	8,247,995.29	2,952,782	2,993,849	5,254,146	29.59	177,565
2008	7,191,914.82	2,440,936	2,474,885	4,717,030	30.16	156,400
2009	6,663,913.64	2,135,118	2,164,813	4,499,101	30.75	146,312
2010	8,365,381.12	2,517,980	2,553,000	5,812,381	31.35	185,403
2011	8,210,430.16	2,319,447	2,351,706	5,858,724	31.75	184,527
2012	12,696,498.68	3,329,022	3,375,322	9,321,177	32.36	288,046
2013	11,960,332.58	2,901,577	2,941,932	9,018,401	32.79	275,035
2014	12,480,619.23	2,763,209	2,801,640	9,678,979	33.42	289,616
2015	15,174,180.11	3,043,941	3,086,276	12,087,904	33.87	356,891
2016	14,140,704.64	2,545,327	2,580,727	11,559,978	34.17	338,308
2017	12,860,192.88	2,031,910	2,060,170	10,800,023	34.65	311,689
2018	13,538,320.04	1,838,504	1,864,074	11,674,246	34.99	333,645
2019	10,439,225.54	1,183,808	1,200,273	9,238,953	35.18	262,619
2020	13,695,541.99	1,232,599	1,249,742	12,445,800	35.41	351,477
2021	12,915,468.39	855,004	866,895	12,048,573	35.24	341,900
2022	11,869,399.02	489,019	495,820	11,373,579	34.87	326,171
2023	12,925,148.27	193,877	196,574	12,728,574	32.72	389,015
	318,307,593.85	100,762,040	102,163,438	216,144,156		7,124,098
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.3 2.24

METROPOLITAN EDISON COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2003	190,491.79	81,607	80,418	110,074	27.35	4,025
2008	2,556.67	868	855	1,702	30.16	56
2011	76,119.41	21,504	21,191	54,928	31.75	1,730
2012	452,100.91	118,541	116,815	335,286	32.36	10,361
2013	183,392.81	44,491	43,843	139,550	32.79	4,256
2014	271,554.50	60,122	59,246	212,308	33.42	6,353
2018	62,756.59	8,522	8,398	54,359	34.99	1,554
2019	0.02					
2022	216,849.93	8,934	8,804	208,046	34.87	5,966
2023	80,721.38	1,211	1,193	79,528	32.72	2,431
	1,536,544.01	345,800	340,763	1,195,781		36,732
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.6	2.39

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. 0						
1965	227.62	202	187	41	7.29	6
1968	1,006,892.08	877,406	810,682	196,210	8.19	23,957
1969	1,023,185.53	886,693	819,262	203,924	8.39	24,306
1970	1,482,673.63	1,269,169	1,172,652	310,022	9.00	34,447
1971	1,371,808.44	1,166,723	1,077,997	293,811	9.23	31,832
1972	2,039,763.72	1,722,784	1,591,771	447,993	9.48	47,257
1973	2,727,304.67	2,286,300	2,112,433	614,872	9.74	63,129
1974	3,116,984.41	2,592,084	2,394,963	722,021	10.02	72,058
1975	1,058,533.72	872,761	806,390	252,144	10.32	24,433
1976	1,548,076.61	1,264,779	1,168,596	379,481	10.64	35,666
1977	2,518,703.91	2,037,883	1,882,907	635,797	10.97	57,958
1978	3,437,446.45	2,752,707	2,543,371	894,075	11.32	78,982
1979	2,945,880.88	2,320,176	2,143,733	802,148	12.00	66,846
1980	2,175,204.86	1,693,615	1,564,820	610,385	12.37	49,344
1981	2,034,988.40	1,565,313	1,446,275	588,713	12.75	46,174
1982	2,429,031.11	1,844,606	1,704,328	724,703	13.15	55,110
1983	2,963,365.23	2,232,303	2,062,542	900,823	13.26	67,935
1984	4,906,818.04	3,643,803	3,366,701	1,540,117	13.69	112,499
1985	3,955,331.57	2,893,325	2,673,295	1,282,037	14.13	90,732
1986	6,316,593.60	4,547,947	4,202,087	2,114,507	14.58	145,028
1987	6,860,261.27	4,857,751	4,488,332	2,371,929	15.05	157,603
1988	7,810,145.21	5,434,299	5,021,035	2,789,110	15.52	179,711
1989	7,615,535.49	5,202,172	4,806,560	2,808,975	16.01	175,451
1990	7,851,895.13	5,260,770	4,860,702	2,991,193	16.50	181,284
1991	6,354,596.22	4,171,792	3,854,538	2,500,058	17.00	147,062
1992	4,994,544.95	3,225,477	2,980,188	2,014,357	17.28	116,572
1993	6,292,668.07	3,973,191	3,671,040	2,621,628	17.81	147,200
1994	6,677,618.58	4,117,420	3,804,301	2,873,318	18.34	156,669
1995	6,592,723.11	3,964,864	3,663,346	2,929,377	18.89	155,076
1996	5,073,370.27	2,985,678	2,758,625	2,314,745	19.23	120,372
1997	6,579,466.72	3,766,087	3,479,686	3,099,781	19.80	156,555
1998	6,191,156.72	3,457,142	3,194,235	2,996,922	20.16	148,657
1999	6,192,496.03	3,352,617	3,097,659	3,094,837	20.75	149,149
2000	9,352,887.85	4,923,360	4,548,951	4,803,937	21.14	227,244
2001	10,646,368.58	5,413,678	5,001,982	5,644,387	21.75	259,512
2002	9,189,454.21	4,524,887	4,180,781	5,008,673	22.17	225,921
2003	11,230,519.84	5,341,235	4,935,048	6,295,472	22.60	278,561
2004	19,787,948.46	9,029,241	8,342,590	11,445,358	23.24	492,485
2005	26,555,658.88	11,642,001	10,756,657	15,799,002	23.70	666,625
2006	20,284,318.91	8,519,414	7,871,534	12,412,785	24.17	513,562
2007	24,924,579.92	10,034,636	9,271,528	15,653,052	24.48	639,422
2008	21,402,703.18	8,192,955	7,569,902	13,832,801	24.99	553,533
2009	19,946,177.14	7,230,489	6,680,629	13,265,548	25.50	520,218

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. 0						
2010	13,961,023.87	4,787,235	4,423,178	9,537,846	25.87	368,684
2011	9,299,973.41	2,999,241	2,771,156	6,528,817	26.26	248,622
2012	13,077,014.37	3,940,104	3,640,469	9,436,545	26.67	353,826
2013	10,464,129.94	2,922,631	2,700,372	7,763,758	27.09	286,591
2014	9,343,684.62	2,405,064	2,222,165	7,121,520	27.40	259,909
2015	11,169,204.90	2,620,295	2,421,028	8,748,177	27.73	315,477
2016	9,488,546.56	2,006,828	1,854,214	7,634,333	27.96	273,045
2017	10,184,249.08	1,912,602	1,767,154	8,417,095	28.10	299,541
2018	13,993,739.74	2,278,181	2,104,931	11,888,809	28.28	420,396
2019	16,429,041.98	2,254,065	2,082,649	14,346,393	28.29	507,119
2020	17,093,215.29	1,890,510	1,746,742	15,346,473	28.15	545,168
2021	13,919,158.17	1,152,506	1,064,861	12,854,297	27.71	463,887
2022	17,002,999.79	901,159	832,628	16,170,372	26.83	602,697
2023	18,433,988.76	376,053	347,455	18,086,534	24.01	753,292
	491,325,879.70	199,538,209	184,363,843	306,962,037		13,194,397
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.3 2.69

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1950	3,197.07	3,008	2,392	805	4.62	174
1951	6,382.97	5,969	4,746	1,637	5.02	326
1952	14,321.18	13,312	10,584	3,737	5.42	689
1953	31,870.48	29,659	23,581	8,289	5.26	1,576
1954	44,332.08	40,981	32,583	11,749	5.68	2,068
1955	59,659.35	54,761	43,540	16,119	6.13	2,630
1956	74,611.83	67,986	54,054	20,558	6.58	3,124
1957	82,782.48	75,415	59,961	22,821	6.50	3,511
1958	93,798.76	84,785	67,411	26,388	6.96	3,791
1959	101,257.66	90,788	72,184	29,074	7.44	3,908
1960	121,167.59	108,493	86,261	34,907	7.42	4,704
1961	127,430.90	113,095	89,920	37,511	7.92	4,736
1962	130,153.89	114,457	91,003	39,151	8.43	4,644
1963	150,739.44	132,229	105,133	45,606	8.47	5,384
1964	172,724.54	150,046	119,299	53,426	8.99	5,943
1965	215,257.48	186,370	148,180	67,077	9.07	7,395
1966	272,866.73	233,792	185,884	86,983	9.61	9,051
1967	334,885.74	285,725	227,175	107,711	9.72	11,081
1968	391,523.80	330,289	262,607	128,917	10.29	12,528
1969	419,365.06	351,973	279,848	139,517	10.44	13,364
1970	438,607.05	363,693	289,166	149,441	11.02	13,561
1971	437,169.32	360,315	286,480	150,689	11.20	13,454
1972	463,635.73	377,260	299,953	163,683	11.79	13,883
1973	545,306.09	440,607	350,319	194,987	12.00	16,249
1974	515,309.84	413,227	328,550	186,760	12.23	15,271
1975	462,834.65	365,917	290,934	171,901	12.85	13,378
1976	542,291.08	425,048	337,948	204,343	13.10	15,599
1977	588,321.52	456,890	363,265	225,057	13.38	16,820
1978	693,945.81	530,452	421,753	272,193	14.02	19,415
1979	742,011.43	561,332	446,305	295,706	14.32	20,650
1980	751,805.76	562,501	447,235	304,571	14.64	20,804
1981	777,985.81	575,321	457,428	320,558	14.97	21,413
1982	791,015.22	577,758	459,365	331,650	15.32	21,648
1983	772,907.57	554,020	440,492	332,416	16.00	20,776
1984	746,395.69	527,702	419,567	326,829	16.37	19,965
1985	793,425.74	552,859	439,568	353,858	16.75	21,126
1986	872,034.62	598,390	475,769	396,266	17.15	23,106
1987	1,021,544.36	689,747	548,406	473,138	17.56	26,944
1988	1,138,215.90	755,548	600,723	537,493	17.98	29,894
1989	1,689,309.94	1,101,430	875,728	813,582	18.41	44,192
1990	1,602,844.16	1,025,500	815,357	787,487	18.86	41,754
1991	1,321,145.53	832,982	662,289	658,857	19.05	34,586
1992	1,166,461.00	720,173	572,597	593,864	19.52	30,423

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1993	1,236,750.07	746,873	593,826	642,924	20.01	32,130
1994	1,764,654.34	1,041,146	827,797	936,857	20.50	45,700
1995	1,994,643.17	1,154,101	917,605	1,077,038	20.76	51,880
1996	2,562,977.16	1,445,007	1,148,900	1,414,077	21.28	66,451
1997	2,236,069.89	1,232,522	979,957	1,256,113	21.58	58,207
1998	2,331,340.65	1,248,433	992,607	1,338,734	22.12	60,521
1999	1,857,372.88	969,177	770,576	1,086,797	22.45	48,410
2000	1,418,608.45	716,681	569,820	848,788	23.01	36,888
2001	2,163,446.94	1,061,171	843,718	1,319,729	23.37	56,471
2002	1,995,578.33	948,299	753,976	1,241,602	23.75	52,278
2003	889,347.61	408,388	324,702	564,646	24.14	23,390
2004	66,529.60	29,446	23,412	43,118	24.56	1,756
2005	628.70	268	213	416	24.98	17
2006	1,499,257.76	613,946	488,138	1,011,120	25.24	40,060
2007	1,251,076.72	489,171	388,931	862,146	25.70	33,547
2008	2,264,035.07	845,844	672,516	1,591,519	25.99	61,236
2009	4,329,667.73	1,537,898	1,222,756	3,106,912	26.32	118,044
2010	1,866,289.80	629,873	500,801	1,365,489	26.50	51,528
2011	1,681,426.80	533,853	424,457	1,256,970	26.87	46,780
2012	3,333,656.34	992,763	789,328	2,544,328	27.11	93,852
2013	2,496,011.51	694,390	552,097	1,943,915	27.24	71,363
2014	2,731,981.28	703,212	559,112	2,172,869	27.40	79,302
2015	2,822,748.13	667,015	530,332	2,292,416	27.47	83,452
2016	2,078,015.22	444,280	353,239	1,724,776	27.59	62,515
2017	1,837,635.64	351,172	279,211	1,558,425	27.51	56,649
2018	2,772,344.84	463,536	368,549	2,403,796	27.39	87,762
2019	4,517,769.55	642,427	510,783	4,006,987	27.15	147,587
2020	3,733,941.60	432,390	343,786	3,390,156	26.71	126,925
2021	4,233,078.86	371,664	295,503	3,937,576	25.99	151,504
2022	6,183,630.16	354,322	281,715	5,901,915	24.68	239,138
2023	3,437,969.20	79,073	62,870	3,375,099	21.29	158,530
	95,311,336.85	37,690,146	29,966,776	65,344,561		2,859,411

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.9 3.00

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1949	234.49	215	234			
1950	360.43	331	360			
1951	619.42	566	619			
1952	1,356.03	1,231	1,356			
1953	1,453.15	1,311	1,453			
1954	2,829.91	2,537	2,830			
1955	4,201.42	3,741	4,201			
1956	5,793.20	5,162	5,793			
1957	9,284.40	8,211	9,284			
1958	6,720.49	5,899	6,720			
1959	9,434.45	8,216	9,434			
1960	10,447.20	9,022	10,447			
1961	7,970.39	6,874	7,970			
1962	11,208.16	9,581	11,208			
1963	8,580.03	7,267	8,580			
1964	17,246.36	14,470	17,246			
1965	58,402.02	48,515	58,402			
1966	72,713.94	59,785	72,182	532	12.43	43
1967	82,651.71	67,245	81,189	1,463	12.94	113
1968	149,924.70	120,659	145,679	4,246	13.46	315
1969	150,378.73	120,483	145,467	4,912	13.52	363
1970	165,513.82	131,054	158,230	7,284	14.07	518
1971	185,954.85	145,454	175,616	10,339	14.62	707
1972	275,033.84	212,464	256,522	18,512	15.17	1,220
1973	439,419.02	335,101	404,589	34,830	15.72	2,216
1974	407,244.62	306,411	369,950	37,295	16.29	2,289
1975	415,788.13	308,515	372,490	43,298	16.86	2,568
1976	451,734.20	330,444	398,966	52,768	17.44	3,026
1977	455,739.74	328,497	396,616	59,124	18.01	3,283
1978	634,633.88	450,463	543,873	90,761	18.60	4,880
1979	778,106.73	543,585	656,305	121,802	19.20	6,344
1980	700,657.81	481,562	581,421	119,237	19.79	6,025
1981	702,833.01	474,975	573,468	129,365	20.39	6,345
1982	640,250.79	425,127	513,283	126,968	21.00	6,046
1983	787,475.81	513,434	619,902	167,574	21.61	7,754
1984	1,304,795.18	834,938	1,008,075	296,720	22.23	13,348
1985	1,671,567.36	1,049,076	1,266,617	404,950	22.85	17,722
1986	2,060,103.24	1,266,963	1,529,686	530,417	23.48	22,590
1987	2,378,586.84	1,432,385	1,729,411	649,176	24.11	26,926
1988	3,482,732.94	2,052,375	2,477,965	1,004,768	24.74	40,613
1989	4,747,792.54	2,719,061	3,282,898	1,464,895	25.74	56,911
1990	5,752,239.55	3,217,803	3,885,062	1,867,178	26.38	70,780
1991	5,351,575.92	2,921,960	3,527,872	1,823,704	27.02	67,495

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1992	5,024,951.97	2,675,284	3,230,044	1,794,908	27.67	64,868
1993	5,326,604.95	2,761,845	3,334,554	1,992,051	28.32	70,341
1994	5,959,287.82	3,005,865	3,629,176	2,330,112	28.98	80,404
1995	4,854,872.11	2,379,858	2,873,357	1,981,515	29.64	66,853
1996	5,604,433.92	2,666,590	3,219,547	2,384,887	30.30	78,709
1997	4,820,046.35	2,209,509	2,667,683	2,152,363	31.31	68,744
1998	5,569,268.02	2,471,084	2,983,500	2,585,768	31.97	80,881
1999	5,800,198.56	2,487,125	3,002,867	2,797,332	32.64	85,703
2000	4,867,084.44	2,013,026	2,430,457	2,436,627	33.32	73,128
2001	6,577,388.79	2,619,116	3,162,228	3,415,161	34.00	100,446
2002	5,555,590.19	2,114,458	2,552,922	3,002,668	34.99	85,815
2003	2,570,996.58	938,157	1,132,698	1,438,299	35.68	40,311
2004	16,249.04	5,671	6,847	9,402	36.37	259
2006	2,169,818.48	683,493	825,225	1,344,593	38.06	35,328
2007	2,725,047.54	813,699	982,431	1,742,617	38.75	44,971
2008	2,214,733.27	624,776	754,333	1,460,400	39.45	37,019
	104,058,162.48	51,452,524	62,117,340	41,940,822		1,384,220
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.3 1.33

METROPOLITAN EDISON COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2008	13,815.36	11,414	7,641	6,174	3.26	1,894
2011	44.02	33	22	22	4.34	5
2013	59,521.78	39,808	26,648	32,874	5.20	6,322
2014	17,440.22	10,902	7,298	10,142	5.70	1,779
2015	1,489,860.53	859,947	575,655	914,206	6.23	146,743
2016	17,969,441.42	9,407,003	6,297,120	11,672,321	6.83	1,708,978
2017	26,992,368.44	12,546,053	8,398,424	18,593,944	7.49	2,482,503
2018	37,072,709.13	14,884,693	9,963,927	27,108,782	8.20	3,305,949
2019	28,095,974.06	9,367,198	6,270,474	21,825,500	9.00	2,425,056
2020	9,552,251.20	2,507,466	1,678,517	7,873,734	9.83	800,990
2021	8,017,093.75	1,511,222	1,011,624	7,005,470	10.76	651,066
2022	6,247,996.91	709,772	475,127	5,772,870	11.71	492,986
2023	6,176,715.29	233,480	156,293	6,020,422	12.71	473,676
	141,705,232.11	52,088,991	34,868,770	106,836,462		12,497,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 8.82

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R0.5						
NET SALVAGE PERCENT.. 0						
1962	10,202.86	9,350	10,203			
1963	25,482.82	23,281	25,483			
1964	11,474.02	10,377	11,474			
1965	14,759.12	13,296	14,759			
1966	8,124.17	7,240	8,124			
1972	5,105.56	4,339	5,094	12	9.10	1
1973	7,103.35	5,991	7,034	69	9.38	7
1974	5,657.76	4,733	5,557	101	9.67	10
1975	2,541.90	2,108	2,475	67	9.98	7
1976	2,882.51	2,369	2,781	102	10.30	10
1977	3,877.42	3,155	3,704	173	10.64	16
1978	4,404.81	3,548	4,166	239	10.99	22
1979	7,011.71	5,586	6,558	454	11.36	40
1980	9,257.03	7,289	8,558	699	11.75	59
1981	12,981.04	10,097	11,855	1,126	12.14	93
1982	10,778.01	8,275	9,715	1,063	12.55	85
1983	10,838.83	8,209	9,638	1,201	12.97	93
1984	12,184.60	9,145	10,737	1,448	13.13	110
1985	17,559.46	12,980	15,239	2,320	13.58	171
1986	13,721.29	9,982	11,720	2,001	14.05	142
1987	11,695.15	8,409	9,873	1,822	14.26	128
1988	16,612.97	11,735	13,778	2,835	14.75	192
1989	45,370.25	31,619	37,123	8,247	15.00	550
1990	134,957.55	92,230	108,285	26,673	15.52	1,719
1991	172,319.99	115,937	136,119	36,201	15.81	2,290
1992	208,554.64	137,959	161,974	46,581	16.12	2,890
1993	349,788.74	227,223	266,777	83,012	16.45	5,046
1994	132,074.29	84,158	98,808	33,266	16.80	1,980
1995	145,508.85	90,827	106,638	38,871	17.16	2,265
1996	137,371.20	83,865	98,464	38,907	17.55	2,217
1997	88,307.81	52,649	61,814	26,494	17.95	1,476
1998	287,514.97	167,161	196,259	91,256	18.36	4,970
1999	56,029.53	31,847	37,391	18,639	18.60	1,002
2000	49,930.73	27,572	32,372	17,559	19.06	921
2001	58,557.25	31,492	36,974	21,583	19.34	1,116
2002	29,852.70	15,595	18,310	11,543	19.65	587
2003	62,627.37	31,715	37,236	25,391	19.98	1,271
2004	267,338.60	130,836	153,611	113,728	20.34	5,591
2005	190,769.76	90,349	106,076	84,694	20.56	4,119
2006	223,633.90	102,156	119,939	103,695	20.81	4,983
2007	62,545.09	27,451	32,229	30,316	21.09	1,437
2008	92,123.82	38,692	45,427	46,697	21.40	2,182
2009	76,812.36	30,848	36,218	40,594	21.60	1,879

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R0.5						
NET SALVAGE PERCENT.. 0						
2010	134,109.47	51,230	60,148	73,961	21.84	3,386
2011	119,402.77	43,284	50,819	68,584	21.98	3,120
2012	181,541.12	62,014	72,809	108,732	22.17	4,904
2013	67,402.82	21,582	25,339	42,064	22.29	1,887
2014	95,644.23	28,531	33,497	62,147	22.35	2,781
2015	80,019.86	22,037	25,873	54,147	22.36	2,422
2016	52,661.88	13,229	15,532	37,130	22.35	1,661
2017	41,428.62	9,396	11,032	30,397	22.15	1,372
2018	29,164.15	5,839	6,855	22,309	21.97	1,015
2019	75,023.12	12,934	15,185	59,838	21.61	2,769
2020	62,807.30	8,944	10,501	52,306	21.07	2,482
2021	40,521.79	4,457	5,233	35,289	20.23	1,744
2022	59,068.17	4,359	5,118	53,950	18.83	2,865
2023	38,097.20	1,189	1,396	36,701	15.50	2,368
	4,173,138.29	2,112,700	2,475,906	1,697,232		86,453

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.6 2.07

METROPOLITAN EDISON COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1997	403,401.79	341,036	376,939	26,463	4.85	5,456
1998	8,805.95	7,298	8,066	740	5.27	140
	412,207.74	348,334	385,005	27,203		5,596
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.9 1.36

METROPOLITAN EDISON COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
1997	255,519.19	234,286	255,519			
1998	21,188.73	19,180	21,189			
	276,707.92	253,466	276,708			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R1						
NET SALVAGE PERCENT.. 0						
1943	20,836.32	20,836	20,836			
1951	575.52	576	576			
1952	2,713.67	2,714	2,714			
1953	2,886.60	2,887	2,887			
1954	6,060.47	6,060	6,060			
1955	1,165.84	1,166	1,166			
1956	1,857.10	1,857	1,857			
1957	166.45	166	166			
1958	5,453.83	5,454	5,454			
1959	993.48	993	993			
1960	9,148.80	9,149	9,149			
1961	11,740.08	11,740	11,740			
1962	3,823.63	3,824	3,824			
1963	8,418.71	8,419	8,419			
1964	15,859.31	15,859	15,859			
1965	51,138.75	51,139	51,139			
1966	8,285.65	8,286	8,286			
1967	18,777.03	18,777	18,777			
1968	31,919.12	31,887	20,556	11,363	0.06	11,363
1969	48,811.43	48,416	31,212	17,599	0.45	17,599
1970	23,110.15	22,750	14,666	8,444	0.85	8,444
1971	27,397.22	26,753	17,247	10,150	1.26	8,056
1972	24,805.48	24,146	15,566	9,239	1.41	6,552
1973	44,340.66	42,771	27,573	16,768	1.85	9,064
1974	12,205.58	11,721	7,556	4,650	2.05	2,268
1975	5,756.54	5,472	3,528	2,229	2.52	885
1976	7,060.47	6,674	4,302	2,758	2.75	1,003
1977	10,348.79	9,721	6,267	4,082	3.00	1,361
1978	6,178.44	5,763	3,715	2,463	3.28	751
1979	5,120.26	4,739	3,055	2,065	3.58	577
1980	2,220.51	2,038	1,314	907	3.90	233
1981	1,697.04	1,543	995	702	4.23	166
1982	3,205.09	2,900	1,870	1,335	4.37	305
1983	1,863.02	1,667	1,075	788	4.75	166
1984	1,169.29	1,035	667	502	5.14	98
1985	3,335.86	2,928	1,888	1,448	5.36	270
1986	2,517.85	2,181	1,406	1,112	5.79	192
1987	3,385.34	2,904	1,872	1,513	6.05	250
1988	3,067.58	2,592	1,671	1,397	6.52	214
1989	2,267.18	1,893	1,220	1,047	6.82	154
1990	6,917.65	5,701	3,675	3,243	7.15	454
1991	11,848.83	9,627	6,206	5,643	7.50	752
1992	18,610.94	14,891	9,600	9,011	7.87	1,145

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R1						
NET SALVAGE PERCENT.. 0						
1993	53,685.46	42,245	27,234	26,451	8.26	3,202
1994	89,216.78	68,956	44,453	44,764	8.67	5,163
1995	34,974.86	26,616	17,158	17,817	8.95	1,991
1996	39,135.99	29,164	18,801	20,335	9.40	2,163
1997	68,883.70	50,382	32,479	36,405	9.73	3,742
1998	203,381.59	145,214	93,614	109,768	10.21	10,751
1999	535,088.67	373,599	240,846	294,243	10.59	27,785
2000	345,462.40	235,433	151,775	193,687	10.98	17,640
2001	467,189.24	310,120	199,923	267,266	11.40	23,444
2002	262,622.97	169,392	109,201	153,422	11.83	12,969
2003	338,050.35	211,349	136,249	201,801	12.29	16,420
2004	559,743.55	339,428	218,817	340,927	12.66	26,929
2005	435,956.46	254,860	164,299	271,657	13.15	20,658
2006	655,563.83	369,410	238,145	417,419	13.56	30,783
2007	273,386.43	147,957	95,383	178,003	13.99	12,724
2008	389,820.40	202,395	130,477	259,343	14.35	18,073
2009	420,854.48	208,702	134,543	286,311	14.74	19,424
2010	544,201.86	256,428	165,310	378,892	15.15	25,009
2011	895,467.54	398,483	256,887	638,581	15.59	40,961
2012	628,607.65	263,135	169,634	458,974	15.97	28,740
2013	799,816.12	313,208	201,914	597,902	16.31	36,659
2014	631,700.92	229,813	148,152	483,549	16.61	29,112
2015	663,231.44	222,116	143,190	520,041	16.88	30,808
2016	672,440.61	204,758	132,000	540,441	17.13	31,549
2017	844,853.98	230,138	148,362	696,492	17.37	40,097
2018	631,083.62	150,955	97,315	533,769	17.49	30,519
2019	741,072.83	151,401	97,603	643,470	17.53	36,707
2020	664,950.83	111,246	71,716	593,235	17.42	34,055
2021	477,406.22	60,726	39,148	438,258	17.15	25,554
2022	755,327.94	63,221	40,756	714,572	16.42	43,518
2023	1,088,993.38	37,026	23,869	1,065,124	14.21	74,956
	15,691,233.66	6,340,491	4,147,857	11,543,377		834,427

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8 5.32

METROPOLITAN EDISON COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. 0						
2015	1,001.91	444	160	842	10.69	79
2016	141,675.74	57,591	20,804	120,872	10.95	11,039
2017	573,554.47	210,265	75,957	497,597	11.23	44,310
2018	620,864.30	201,160	72,668	548,196	11.48	47,752
2019	335,129.67	93,032	33,607	301,523	11.71	25,749
2020	513,329.27	116,423	42,057	471,272	11.93	39,503
2021	395,453.96	67,702	24,457	370,997	12.10	30,661
2022	122,795.16	13,434	4,853	117,942	12.22	9,652
2023	721,630.51	28,432	10,271	711,360	12.21	58,260
	3,425,434.99	788,483	284,834	3,140,601		267,005
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.8	7.79

METROPOLITAN EDISON COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1948	203.91	169	204			
1949	472.07	390	472			
1962	1,489.00	1,108	1,476	13	21.14	1
1963	281.19	208	277	4	21.47	
1969	1.00	1	1			
1972	15,551.46	10,332	13,761	1,790	26.02	69
1990	54.56	26	35	20	35.94	1
1996	24.33	10	13	11	39.17	
	18,077.52	12,244	16,239	1,839		71
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.9 0.39

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1923	80,033.55	80,034	80,034			
1926	206.46	206	206			
1928	96,200.28	96,200	96,200			
1936	163.90	164	164			
1943	97.99	98	98			
1944	6,809.62	6,810	6,810			
1946	2,419.92	2,401	2,142	278	0.62	278
1947	6,594.83	6,508	5,806	789	1.02	774
1948	285.08	280	250	35	1.42	25
1955	60,270.56	57,390	51,202	9,068	3.44	2,636
1956	20,214.07	19,240	17,166	3,049	3.42	892
1957	1,554.12	1,468	1,310	244	3.92	62
1958	170.00	160	143	27	3.94	7
1959	687.48	643	574	114	4.47	26
1960	510.65	477	426	85	4.53	19
1961	246.48	230	205	41	4.62	9
1962	3,385.41	3,123	2,786	599	5.17	116
1963	11,871.25	10,917	9,740	2,131	5.29	403
1964	894.01	819	731	163	5.44	30
1965	343.73	314	280	64	5.60	11
1966	117.16	106	95	23	6.19	4
1967	257,276.20	231,137	206,216	51,060	6.39	7,991
1968	330,692.06	295,506	263,645	67,047	6.61	10,143
1969	392,218.05	348,447	310,878	81,340	6.85	11,874
1970	2,116.31	1,868	1,667	450	7.10	63
1971	888.72	779	695	194	7.38	26
1972	263,219.15	229,106	204,404	58,815	7.67	7,668
1973	12,390.96	10,701	9,547	2,844	7.98	356
1974	3,327.30	2,849	2,542	785	8.30	95
1975	1,745.00	1,481	1,321	424	8.64	49
1976	4,620.93	3,885	3,466	1,155	8.99	128
1977	22,534.21	18,757	16,735	5,800	9.36	620
1978	84,031.98	69,587	62,084	21,948	9.45	2,323
1979	65,331.40	53,493	47,725	17,606	9.85	1,787
1980	92,041.64	74,471	66,442	25,600	10.26	2,495
1981	2,271.33	1,815	1,619	652	10.69	61
1982	13,977.23	11,078	9,884	4,094	10.86	377
1983	120,681.33	94,325	84,155	36,526	11.32	3,227
1984	69,819.73	53,775	47,977	21,843	11.78	1,854
1985	42,018.37	31,867	28,431	13,587	12.26	1,108
1986	131,842.77	98,882	88,221	43,622	12.50	3,490
1987	194,931.98	143,723	128,227	66,705	13.00	5,131

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1988	1,232,869.64	897,283	800,539	432,331	13.28	32,555
1989	234,964.30	167,812	149,719	85,246	13.81	6,173
1990	3,080,105.87	2,156,690	1,924,158	1,155,948	14.34	80,610
1991	102,292.60	70,480	62,881	39,412	14.67	2,687
1992	93,734.65	63,187	56,374	37,360	15.23	2,453
1993	154,309.09	102,122	91,111	63,198	15.59	4,054
1994	520,623.68	337,885	301,455	219,169	15.95	13,741
1995	2,117,405.71	1,339,683	1,195,240	922,166	16.55	55,720
1996	601,762.92	372,371	332,222	269,541	16.94	15,912
1997	154,449.22	92,917	82,899	71,550	17.55	4,077
1998	170,744.29	100,142	89,345	81,400	17.98	4,527
2000	69,182.75	38,369	34,232	34,951	18.87	1,852
2001	69,824.95	37,552	33,503	36,322	19.34	1,878
2002	111,448.05	57,986	51,734	59,714	19.82	3,013
2003	66,399.41	33,346	29,751	36,649	20.32	1,804
2004	70,309.12	34,001	30,335	39,974	20.82	1,920
2005	71,001.89	32,973	29,418	41,584	21.34	1,949
2006	16,124.84	7,167	6,394	9,731	21.87	445
2007	144,508.05	61,517	54,884	89,624	22.26	4,026
2008	377,021.39	152,543	136,096	240,925	22.81	10,562
2009	434,952.82	167,109	149,091	285,861	23.24	12,300
2010	47,200.89	17,143	15,295	31,906	23.67	1,348
2011	2,081,949.96	710,361	633,771	1,448,179	24.13	60,016
2012	836,251.11	267,349	238,524	597,727	24.47	24,427
2013	876,556.76	260,513	232,425	644,132	24.83	25,942
2014	333,933.53	91,364	81,513	252,420	25.22	10,009
2015	1,322,335.07	329,261	293,760	1,028,575	25.63	40,132
2016	2,458,700.42	553,208	493,562	1,965,139	25.83	76,080
2017	1,357,744.73	271,006	241,786	1,115,958	26.07	42,806
2018	32,379.29	5,608	5,003	27,376	26.25	1,043
2019	556,216.56	81,319	72,551	483,665	26.27	18,411
2020	609,985.86	71,734	64,000	545,986	26.26	20,792
2021	164,271.18	14,456	12,897	151,374	25.91	5,842
2022	226,916.43	12,798	11,418	215,498	25.10	8,586
2023	9,046,042.89	197,204	175,942	8,870,101	22.49	394,402
	32,245,573.12	11,271,579	10,076,074	22,169,499		1,058,252

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1943	2.17	2	2			
1953	51.61	44	42	10	11.47	1
1954	1,044,990.32	893,258	847,851	197,140	11.80	16,707
1955	2,084.98	1,771	1,681	404	12.15	33
1956	2,259.88	1,922	1,824	436	11.87	37
1957	2,900.26	2,450	2,325	575	12.24	47
1960	1,949.52	1,622	1,540	410	12.84	32
1961	5,397.23	4,486	4,258	1,139	12.69	90
1962	1,118.40	922	875	243	13.13	19
1963	17,906.07	14,733	13,984	3,922	13.03	301
1964	16,135.71	13,249	12,576	3,560	12.96	275
1965	5,502.57	4,475	4,248	1,255	13.44	93
1966	542,314.45	439,709	417,357	124,957	13.42	9,311
1967	1,019,821.14	824,015	782,128	237,693	13.43	17,699
1968	27,319.64	21,834	20,724	6,596	13.94	473
1969	32,772.04	26,077	24,751	8,021	13.99	573
1970	23,882.00	18,910	17,949	5,933	14.07	422
1971	41,920.92	33,013	31,335	10,586	14.17	747
1972	99,520.61	77,905	73,945	25,576	14.29	1,790
1973	270,359.79	210,259	199,571	70,789	14.44	4,902
1974	32,027.93	24,732	23,475	8,553	14.60	586
1975	34,312.44	26,462	25,117	9,196	14.39	639
1976	6,716.02	5,136	4,875	1,841	14.61	126
1977	34,965.49	26,504	25,157	9,809	14.85	661
1978	837,677.60	632,698	600,536	237,142	14.74	16,088
1979	105,880.92	79,157	75,133	30,748	15.02	2,047
1980	101,564.45	75,544	71,704	29,861	14.98	1,993
1981	10,468.66	7,697	7,306	3,163	15.31	207
1982	132,778.97	96,982	92,052	40,727	15.32	2,658
1983	100,670.63	72,986	69,276	31,395	15.36	2,044
1984	172,507.72	124,016	117,712	54,796	15.45	3,547
1985	243,779.90	173,620	164,794	78,986	15.56	5,076
1986	138,282.78	98,015	93,033	45,250	15.41	2,936
1987	5,451,561.90	3,820,455	3,626,249	1,825,313	15.58	117,157
1988	518,320.32	358,781	340,543	177,777	15.78	11,266
1989	1,347,234.88	925,011	877,990	469,245	15.75	29,793
1990	2,870,415.35	1,951,882	1,852,662	1,017,754	15.76	64,578
1991	13,072,315.39	8,795,054	8,347,973	4,724,342	15.81	298,820
1992	311,889.99	207,282	196,745	115,145	15.90	7,242
1993	4,660,046.57	3,056,059	2,900,710	1,759,337	16.01	109,890
1994	790,074.18	512,758	486,693	303,381	15.95	19,021

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1995	614,197.37	392,104	372,172	242,025	16.14	14,995
1996	2,014,003.97	1,268,420	1,203,942	810,062	16.17	50,097
1997	630,488.37	390,966	371,092	259,396	16.24	15,973
1998	2,285,684.57	1,398,839	1,327,731	957,953	16.17	59,243
1999	173,979.93	104,423	99,115	74,865	16.32	4,587
2000	549,096.37	323,857	307,394	241,702	16.34	14,792
2001	607,627.25	352,728	334,798	272,830	16.26	16,779
2002	27,328.98	15,512	14,723	12,606	16.38	770
2003	181,063.55	100,599	95,485	85,578	16.40	5,218
2004	2,151,720.43	1,166,448	1,107,154	1,044,567	16.47	63,422
2005	795,241.17	420,762	399,373	395,868	16.47	24,036
2006	871,795.98	448,539	425,738	446,058	16.51	27,017
2007	1,020,438.72	510,219	484,283	536,156	16.50	32,494
2008	550,507.35	266,225	252,692	297,815	16.55	17,995
2009	793,214.52	370,352	351,526	441,689	16.56	26,672
2010	327,814.34	146,926	139,457	188,357	16.62	11,333
2011	602,121.52	258,190	245,065	357,056	16.65	21,445
2012	66,646.26	27,205	25,822	40,824	16.67	2,449
2013	1,501,422.87	580,150	550,659	950,764	16.67	57,034
2014	205,032.79	74,406	70,624	134,409	16.68	8,058
2015	523,433.53	176,606	167,629	355,805	16.69	21,318
2017	199,530.25	55,908	53,066	146,464	16.70	8,770
2018	2,139,596.99	530,620	503,647	1,635,950	16.67	98,137
2019	5,820,112.13	1,238,520	1,175,562	4,644,550	16.64	279,120
2020	1,317,401.24	229,228	217,576	1,099,826	16.62	66,175
2023	1,193,914.07	36,056	34,223	1,159,691	16.06	72,210
	61,295,115.92	34,545,295	32,789,246	28,505,870		1,770,066

LEBANON SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 65-R2
 PROBABLE RETIREMENT YEAR.. 6-2046
 NET SALVAGE PERCENT.. 0

1965	1,653,356.29	1,305,821	1,607,874	45,482	15.57	2,921
1966	1,111.48	876	1,079	33	15.49	2
1967	5,384.16	4,198	5,169	215	15.96	13
1968	17,184.22	13,352	16,440	744	15.93	47
1969	9,343.58	7,180	8,841	503	16.43	31
1970	2,754.08	2,107	2,594	160	16.43	10

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1971	1,823.72	1,388	1,709	115	16.47	7
1972	623.97	469	577	46	16.99	3
1973	22,095.79	16,514	20,334	1,762	17.07	103
1974	29,931.53	22,224	27,365	2,567	17.17	150
1975	2,929.78	2,160	2,660	270	17.29	16
1976	1,970.88	1,442	1,776	195	17.44	11
1977	5,997.30	4,350	5,356	641	17.60	36
1978	1,272.00	914	1,125	147	17.79	8
1979	9,949.28	7,084	8,723	1,227	18.00	68
1981	2,563.54	1,787	2,200	363	18.48	20
1982	13,933.41	9,656	11,890	2,044	18.38	111
1983	14,849.24	10,163	12,514	2,335	18.67	125
1984	187,028.19	127,067	156,459	30,569	18.64	1,640
1985	38,293.80	25,653	31,587	6,707	18.97	354
1986	29,374.80	19,499	24,009	5,365	18.99	283
1987	108,719.31	71,429	87,951	20,768	19.06	1,090
1988	49,281.68	32,013	39,418	9,864	19.15	515
1989	229,307.03	147,146	181,183	48,124	19.26	2,499
1990	3,984.48	2,523	3,107	878	19.41	45
1991	113,220.74	70,650	86,992	26,228	19.58	1,340
1992	95,600.34	59,024	72,677	22,923	19.52	1,174
1993	164,151.89	99,640	122,688	41,464	19.75	2,099
1996	9,986.11	5,794	7,134	2,852	19.90	143
1997	16,786.42	9,565	11,778	5,009	20.01	250
1998	5,338.09	2,981	3,671	1,668	20.16	83
1999	16,870.67	9,259	11,401	5,470	20.14	272
2000	7,552.50	4,047	4,983	2,569	20.36	126
2001	189,800.79	99,494	122,508	67,293	20.42	3,295
2002	7,536.60	3,872	4,768	2,769	20.34	136
2004	61,987.63	30,219	37,209	24,779	20.50	1,209
2005	490,120.02	232,121	285,814	204,306	20.56	9,937
2007	38,888.21	17,259	21,251	17,637	20.68	853
2008	283,322.32	121,205	149,241	134,081	20.73	6,468
2009	4,882.71	2,004	2,468	2,415	20.83	116
2010	58,066.10	22,808	28,084	29,982	20.87	1,437
2011	40,420.61	15,158	18,664	21,756	20.83	1,044
2012	762,853.08	271,118	333,831	429,022	20.86	20,567
2013	36,642.70	12,235	15,065	21,578	20.95	1,030
2014	13,463.91	4,209	5,183	8,281	20.89	396

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2015	262,586.79	75,888	93,442	169,145	20.91	8,089
2016	1,353,186.60	356,159	438,543	914,643	20.99	43,575
2019	189,721.91	33,543	41,302	148,420	20.95	7,084
	6,666,050.28	3,395,267	4,180,636	2,485,414		120,831
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1963	1,079,945.55	947,328	1,006,634	73,312	8.47	8,655
1965	1,126.00	988	1,050	76	8.17	9
1966	1,451.78	1,269	1,348	103	8.29	12
1967	690.18	601	639	52	8.44	6
1968	434.20	376	400	35	8.60	4
1969	2,350.70	2,037	2,165	186	8.39	22
1970	71,304.58	61,422	65,267	6,037	8.61	701
1971	4,742.84	4,084	4,340	403	8.48	48
1972	11,216.29	9,589	10,189	1,027	8.74	118
1973	4,879.76	4,164	4,425	455	8.67	52
1974	17,201.96	14,646	15,563	1,639	8.64	190
1976	9,710.27	8,210	8,724	986	8.68	114
1977	689.03	580	616	73	8.75	8
1978	673.65	564	599	74	8.85	8
1979	5,272.82	4,388	4,663	610	8.97	68
1981	7,060.29	5,852	6,218	842	8.78	96
1982	8,182.31	6,723	7,144	1,038	9.01	115
1983	45,187.07	36,968	39,282	5,905	9.00	656
1984	66,456.27	54,075	57,460	8,996	9.04	995
1985	25,680.47	20,863	22,169	3,511	8.89	395
1986	33,373.66	26,906	28,590	4,783	9.01	531
1987	228,795.84	183,723	195,225	33,571	8.95	3,751
1988	127,324.74	101,707	108,074	19,251	8.94	2,153
1989	693,846.81	550,567	585,034	108,813	8.98	12,117
1990	47,829.27	37,651	40,008	7,821	9.06	863
1991	79,320.97	61,870	65,743	13,578	9.17	1,481
1992	326,445.90	252,963	268,799	57,647	9.15	6,300
1993	10,060.09	7,732	8,216	1,844	9.18	201
1994	314,097.24	239,970	254,993	59,104	9.11	6,488

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1995	18,941.46	14,360	15,259	3,682	9.09	405
1996	106,358.92	79,854	84,853	21,506	9.13	2,356
1997	465.59	345	367	99	9.21	11
1998	63,557.88	46,677	49,599	13,959	9.22	1,514
1999	17,372.32	12,640	13,431	3,941	9.17	430
2000	242,343.72	174,269	185,179	57,165	9.18	6,227
2001	66,481.90	47,122	50,072	16,410	9.24	1,776
2002	45,902.84	32,077	34,085	11,818	9.27	1,275
2003	71,963.36	49,568	52,671	19,292	9.26	2,083
2004	12,428.24	8,434	8,962	3,466	9.24	375
2005	116,963.58	77,898	82,775	34,189	9.28	3,684
2007	65,349.08	41,836	44,455	20,894	9.27	2,254
2008	15,370.01	9,625	10,228	5,142	9.25	556
2010	24,747.33	14,665	15,583	9,164	9.28	988
2011	245,369.65	140,793	149,607	95,763	9.29	10,308
2012	39,723.60	21,975	23,351	16,373	9.29	1,762
2013	16,917.08	8,969	9,530	7,387	9.30	794
2014	119,978.77	60,637	64,433	55,546	9.30	5,973
2015	294,262.31	140,304	149,087	145,175	9.33	15,560
2016	126,853.45	56,602	60,145	66,708	9.31	7,165
2017	103,660.19	42,584	45,250	58,410	9.32	6,267
2019	918,359.73	299,202	317,933	600,427	9.31	64,493
2020	612,725.99	167,519	178,006	434,720	9.30	46,744
2022	50,364.40	7,021	7,461	42,904	9.26	4,633
2023	2,829.98	147	156	2,674	9.14	293
	6,624,641.92	4,202,939	4,466,056	2,158,586		234,083

YORK SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 65-R2
 PROBABLE RETIREMENT YEAR.. 6-2034
 NET SALVAGE PERCENT.. 0

1904	8,246.38	8,246	8,246			
1908	440.97	438	350	91	0.78	91
1917	468.91	454	363	106	3.38	31
1919	1,464.44	1,408	1,124	340	4.20	81
1921	12,070.93	11,506	9,189	2,882	5.03	573
1922	4,167.27	3,976	3,175	992	4.88	203
1923	60.00	57	46	14	4.76	3

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1925	3,428.79	3,242	2,589	840	5.67	148
1926	106.10	100	80	26	5.59	5
1927	2,176.86	2,059	1,644	533	5.54	96
1928	258.31	244	195	63	5.52	11
1929	14.70	14	11	4	6.51	1
1930	407.42	381	304	103	6.50	16
1936	146.25	136	109	38	6.84	6
1937	350.40	324	259	92	6.95	13
1939	298.62	275	220	79	7.25	11
1941	34.09	31	25	9	7.59	1
1943	412.69	379	303	110	7.22	15
1944	655.00	599	478	177	7.46	24
1945	425.55	388	310	116	7.71	15
1947	180.14	164	131	49	7.53	7
1949	551.40	497	397	154	8.15	19
1951	7,409.36	6,661	5,320	2,090	8.15	256
1953	17,159.17	15,364	12,270	4,889	8.24	593
1954	4,127.44	3,672	2,932	1,195	8.62	139
1955	1,117.10	995	795	322	8.42	38
1956	2,617.82	2,332	1,862	755	8.26	91
1957	1,055.44	933	745	310	8.69	36
1959	2,679.76	2,368	1,891	789	8.50	93
1960	1,745.87	1,530	1,222	524	8.96	58
1961	1,469.62	1,286	1,027	443	8.93	50
1962	648.25	566	452	196	8.92	22
1963	74,905.60	65,258	52,116	22,790	8.94	2,549
1964	5,174.32	4,495	3,590	1,585	8.99	176
1965	3,064.50	2,653	2,119	946	9.07	104
1966	8,543.41	7,369	5,885	2,658	9.17	290
1967	402.91	346	276	127	9.29	14
1968	22,686.60	19,390	15,485	7,202	9.44	763
1969	11,353.36	9,714	7,758	3,596	9.20	391
1970	872.92	743	593	280	9.40	30
1971	1,202.29	1,023	817	385	9.23	42
1972	8,124.72	6,862	5,480	2,645	9.48	279
1973	93,768.46	79,084	63,157	30,611	9.38	3,263
1974	1,461.62	1,223	977	485	9.67	50
1976	413.40	344	275	139	9.65	14
1977	3,383.43	2,800	2,236	1,147	9.68	118
1978	4,709.73	3,879	3,098	1,612	9.75	165
1979	1,237.44	1,019	814	424	9.56	44

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1980	4,404.32	3,602	2,877	1,528	9.69	158
1981	4,535.71	3,682	2,940	1,595	9.85	162
1983	1,409.79	1,136	907	503	9.75	52
1984	2,976.00	2,386	1,905	1,071	9.76	110
1985	11,473.05	9,144	7,302	4,171	9.81	425
1986	70,667.11	55,912	44,652	26,015	9.90	2,628
1987	439,232.88	344,710	275,289	163,944	10.01	16,378
1988	53,648.36	41,899	33,461	20,187	9.95	2,029
1989	108,115.95	83,920	67,019	41,097	9.95	4,130
1990	6,139.88	4,731	3,778	2,362	9.98	237
1991	325,458.05	248,585	198,523	126,935	10.05	12,630
1992	56,906.78	43,204	34,503	22,404	9.99	2,243
1993	14,674.50	11,056	8,829	5,845	9.98	586
1994	3,463,663.37	2,585,278	2,064,631	1,399,032	10.02	139,624
1995	752,086.82	555,190	443,381	308,706	10.11	30,535
1996	50,571.95	36,993	29,543	21,029	10.09	2,084
1997	4,454.10	3,222	2,573	1,881	10.13	186
1998	58,915.97	42,219	33,717	25,199	10.09	2,497
2000	23,440.74	16,362	13,067	10,374	10.17	1,020
2001	96,654.76	66,547	53,145	43,510	10.18	4,274
2002	213,616.46	145,131	115,903	97,713	10.15	9,627
2003	20,574.70	13,750	10,981	9,594	10.17	943
2004	134,879.46	88,643	70,791	64,088	10.17	6,302
2005	70,277.83	45,245	36,133	34,145	10.24	3,334
2007	32,515.63	20,065	16,024	16,492	10.24	1,611
2011	194,077.25	106,742	85,245	108,832	10.23	10,639
2012	51,182.18	27,075	21,622	29,560	10.24	2,887
2013	68,034.07	34,432	27,498	40,536	10.25	3,955
2014	167,142.51	80,345	64,164	102,978	10.26	10,037
2015	1,141.12	517	413	728	10.26	71
2016	1,837,123.55	775,634	619,430	1,217,694	10.26	118,684
2017	155,344.89	60,181	48,061	107,284	10.28	10,436
2018	457,532.67	159,542	127,412	330,121	10.27	32,144
2019	252,697.51	76,972	61,471	191,227	10.27	18,620
2020	1,454,078.16	369,917	295,420	1,158,658	10.26	112,930

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2021	212,660.09	41,724	33,321	179,339	10.24	17,514
2022	327,270.47	41,956	33,507	293,764	10.20	28,800
2023	482,030.28	22,848	18,247	463,784	10.05	46,148
	11,999,308.68	6,547,324	5,230,426	6,768,883		667,708
	118,830,689.92	59,962,404	56,742,438	62,088,252		3,850,940
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.1	3.24

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1947	1,865.40	1,841	1,865			
1955	16,621.32	15,827	16,621			
1956	5,774.43	5,496	5,774			
1961	471.55	439	472			
1962	3,855.39	3,557	3,855			
1963	2,307.50	2,122	2,308			
1964	3,068.56	2,812	3,069			
1967	174,332.32	156,620	174,332			
1968	126,727.84	113,244	126,728			
1969	174,664.04	155,172	174,664			
1970	800.00	706	800			
1971	46,349.09	40,639	46,349			
1972	59,873.55	52,114	59,874			
1973	13,701.90	11,833	13,702			
1974	12,176.79	10,428	12,177			
1975	10,843.46	9,204	10,843			
1978	5,678.28	4,702	5,678			
1979	9,305.15	7,619	9,305			
1980	2,987.21	2,417	2,987			
1981	32,465.96	25,940	32,466			
1982	2,164.98	1,716	2,165			
1984	1,972.61	1,519	1,973			
1985	80,395.42	60,972	80,104	291	12.26	24
1986	71,688.99	53,767	70,638	1,051	12.50	84
1987	99,167.93	73,117	96,060	3,108	13.00	239
1988	375,581.29	273,348	359,120	16,461	13.28	1,240
1989	66,811.44	47,717	62,690	4,122	13.81	298
1990	1,312,693.22	919,148	1,207,562	105,131	14.34	7,331
1991	462,771.52	318,850	418,900	43,871	14.67	2,991
1992	197,443.63	133,097	174,861	22,583	15.23	1,483
1993	365,795.34	242,083	318,045	47,750	15.59	3,063
1994	70,316.65	45,636	59,956	10,361	15.95	650
1996	1,656.84	1,025	1,347	310	16.94	18
1998	42,666.06	25,024	32,876	9,790	17.98	544
2000	26,628.75	14,768	19,402	7,227	18.87	383
2001	151,639.43	81,552	107,142	44,498	19.34	2,301
2003	16,391.93	8,232	10,815	5,577	20.32	274
2008	62,388.86	25,243	33,164	29,225	22.81	1,281
2009	47,611.60	18,292	24,032	23,580	23.24	1,015
2010	25,215.29	9,158	12,032	13,184	23.67	557

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
2011	48,040.40	16,391	21,534	26,506	24.13	1,098
2012	86,419.57	27,628	36,297	50,122	24.47	2,048
2015	11,054.90	2,753	3,617	7,438	25.63	290
	4,330,386.39	3,023,768	3,858,201	472,185		27,212

CORPORATE HEADQUARTERS - READING
 INTERIM SURVIVOR CURVE.. IOWA 65-R4
 PROBABLE RETIREMENT YEAR.. 6-2041
 NET SALVAGE PERCENT.. 0

1954	200,840.73	181,460	150,295	50,546	7.42	6,812
1955	3,737.79	3,380	2,800	938	7.26	129
1959	595.20	522	432	163	9.03	18
1962	297.38	256	212	85	9.93	9
1963	1,768.71	1,509	1,250	519	10.43	50
1964	33,910.73	28,851	23,896	10,015	10.43	960
1965	50,958.90	42,928	35,555	15,404	10.94	1,408
1966	104,494.80	87,128	72,164	32,331	11.46	2,821
1967	49,235.02	40,614	33,639	15,596	11.99	1,301
1968	14,177.80	11,646	9,646	4,532	12.07	375
1969	8,029.39	6,520	5,400	2,629	12.62	208
1970	102,537.30	82,830	68,604	33,933	12.73	2,666
1971	8,843.60	7,057	5,845	2,999	13.29	226
1972	26,800.39	21,255	17,605	9,196	13.44	684
1973	72,471.28	57,093	47,288	25,184	13.60	1,852
1974	9,068.02	7,092	5,874	3,194	13.79	232
1975	741.64	576	477	265	14.00	19
1976	1,780.36	1,370	1,135	646	14.23	45
1978	106,989.74	80,809	66,930	40,059	14.74	2,718
1979	3,304.44	2,470	2,046	1,259	15.02	84
1981	504.83	371	307	198	15.31	13
1982	3,163.38	2,311	1,914	1,249	15.32	82
1983	14,183.37	10,225	8,469	5,714	15.68	364
1984	61,879.76	44,244	36,645	25,234	15.75	1,602
1985	3,055.75	2,165	1,793	1,263	15.85	80
1986	14,389.11	10,090	8,357	6,032	15.98	377
1987	594,153.55	412,045	341,278	252,875	16.13	15,677
1988	87,797.03	60,159	49,827	37,970	16.31	2,328
1989	137,470.15	93,425	77,380	60,090	16.26	3,696
1990	165,312.05	110,759	91,737	73,575	16.50	4,459

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	783,166.53	519,239	430,062	353,104	16.52	21,374
1992	81,073.88	53,120	43,997	37,077	16.58	2,236
1993	441,089.13	285,208	236,225	204,864	16.67	12,289
1994	164,028.47	104,519	86,568	77,460	16.80	4,611
1995	2,338.50	1,473	1,220	1,118	16.75	67
1996	83,603.00	51,734	42,849	40,754	16.94	2,406
1997	95,210.73	58,031	48,064	47,146	16.98	2,777
2000	75,842.85	43,845	36,315	39,528	17.15	2,305
2001	3,420.00	1,939	1,606	1,814	17.18	106
2003	189,493.31	102,933	85,255	104,239	17.24	6,046
2011	124,274.61	52,046	43,107	81,167	17.35	4,678
2018	1,190,009.96	285,364	236,354	953,656	17.44	54,682
	5,116,043.17	2,970,611	2,460,422	2,655,621		164,872

LEBANON SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 65-R4
 PROBABLE RETIREMENT YEAR.. 6-2046
 NET SALVAGE PERCENT.. 0

1965	416,401.06	345,904	416,401			
1966	505.60	416	506			
1967	2,095.20	1,705	2,095			
1968	3,639.67	2,929	3,640			
1969	489.36	389	489			
1970	2,356.46	1,866	2,356			
1971	326.10	255	326			
1973	64,865.72	49,467	64,866			
1977	838.77	612	804	35	17.20	2
1978	4,435.54	3,209	4,213	222	17.40	13
1983	508.21	346	454	54	19.02	3
1984	5,751.81	3,885	5,101	651	18.98	34
1985	16,092.86	10,718	14,073	2,020	19.31	105
1986	40,883.30	26,828	35,225	5,658	19.65	288
1987	82,111.56	53,348	70,047	12,065	19.68	613
1988	91,277.33	58,326	76,583	14,695	20.06	733
1989	36,451.45	23,015	30,219	6,232	20.14	309
1990	145,997.58	90,971	119,446	26,552	20.26	1,311

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1992	2,819.99	1,706	2,240	580	20.58	28
2001	47,346.47	24,076	31,612	15,734	21.75	723
2009	44,544.81	17,631	23,150	21,395	22.13	967
	1,009,738.85	717,602	903,846	105,893		5,129
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1963	165,817.92	147,478	165,818			
1964	3,515.68	3,117	3,516			
1965	3,748.35	3,311	3,748			
1968	31,040.73	27,049	31,041			
1969	15,274.32	13,237	15,274			
1973	8,958.39	7,645	8,958			
1974	2,190.96	1,865	2,191			
1978	16,915.21	14,161	16,915			
1983	4,900.00	4,009	4,900			
1984	32.96	27	33			
1985	4,475.54	3,618	4,476			
1987	132,179.26	105,664	132,179			
1988	124,462.36	98,972	124,462			
1991	2,873.08	2,232	2,846	27	9.34	3
1993	47,433.52	36,315	46,305	1,129	9.34	121
1994	66,001.38	50,042	63,808	2,193	9.41	233
2000	137,643.36	98,332	125,382	12,261	9.39	1,306
2002	46,481.00	32,276	41,155	5,326	9.46	563
2004	74,575.15	50,174	63,976	10,599	9.48	1,118
2007	289,844.21	184,109	234,755	55,089	9.48	5,811
2008	109,364.26	67,806	86,459	22,906	9.50	2,411
2009	53,333.60	32,245	41,115	12,218	9.48	1,289
	1,341,061.24	983,684	1,219,313	121,748		12,855

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1926	2,086.73	2,087	2,087			
1929	3,678.88	3,650	3,645	34	0.74	34
1931	80.56	80	80	1	0.95	1
1941	47.48	45	45	3	3.71	1
1943	8,942.02	8,494	8,482	460	4.25	108
1946	308.77	292	292	17	4.47	4
1947	28.66	27	27	2	4.80	
1952	280.97	259	259	22	6.02	4
1953	79,119.34	73,075	72,969	6,151	5.83	1,055
1954	4,120.40	3,780	3,774	346	6.26	55
1956	21,556.65	19,642	19,613	1,943	6.58	295
1957	3,879.23	3,508	3,503	376	7.03	53
1958	3,994.28	3,610	3,605	390	6.96	56
1959	3,645.28	3,292	3,287	358	6.93	52
1960	3,025.82	2,709	2,705	321	7.42	43
1961	184.00	164	164	20	7.43	3
1962	1,064.55	943	942	123	7.94	15
1963	4,165.48	3,679	3,674	492	7.99	62
1964	4,355.04	3,835	3,829	526	8.07	65
1965	16,049.55	14,083	14,063	1,987	8.17	243
1966	15,757.58	13,772	13,752	2,006	8.29	242
1967	691.96	598	597	95	8.86	11
1969	1,987.32	1,711	1,709	279	8.79	32
1970	10,995.92	9,413	9,399	1,597	9.00	177
1972	1,610.12	1,368	1,366	244	9.10	27
1973	4,931.00	4,159	4,153	778	9.38	83
1974	54,449.11	45,819	45,752	8,697	9.32	933
1975	4,706.82	3,926	3,920	787	9.64	82
1976	26,289.91	21,852	21,820	4,470	9.65	463
1979	9,167.39	7,506	7,495	1,672	9.85	170
1983	6,856.49	5,498	5,490	1,366	10.01	136
1984	4,682.02	3,736	3,731	951	10.00	95
1985	27,703.98	21,972	21,940	5,764	10.04	574
1986	5,285.14	4,162	4,156	1,129	10.12	112
1987	176,896.53	138,174	137,973	38,924	10.23	3,805
1988	27,818.66	21,626	21,595	6,224	10.16	613
1990	173,542.82	133,142	132,948	40,595	10.17	3,992
1991	125,774.10	95,651	95,512	30,262	10.24	2,955
1992	34,890.32	26,265	26,227	8,664	10.34	838
1993	221,902.70	165,806	165,565	56,338	10.32	5,459
1994	463,090.82	342,872	342,373	120,718	10.34	11,675

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1995	21,413.97	15,746	15,723	5,691	10.26	555
1997	5,862.69	4,211	4,205	1,658	10.40	159
2003	32,696.84	21,652	21,620	11,076	10.46	1,059
2004	89,821.37	58,501	58,416	31,406	10.44	3,008
2008	18,006.26	10,746	10,730	7,276	10.47	695
2009	67,927.29	39,398	39,341	28,587	10.50	2,723
	1,795,372.82	1,366,536	1,364,550	430,823		42,822
	13,592,602.47	9,062,201	9,806,332	3,786,270		252,890
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.0	1.86

METROPOLITAN EDISON COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	47,061.56	47,062	47,062			
2004	154,533.95	150,671	154,534			
2005	1,362,497.84	1,260,311	1,292,997	69,501	1.50	46,334
2006	66,473.43	58,164	59,673	6,800	2.50	2,720
2007	23,844.87	19,672	20,182	3,663	3.50	1,047
2008	92,991.08	72,068	73,937	19,054	4.50	4,234
2009	257,424.55	186,633	191,473	65,952	5.50	11,991
2011	10,494.77	6,559	6,729	3,766	7.50	502
2012	4,418.77	2,541	2,607	1,812	8.50	213
2013	127,059.83	66,706	68,436	58,624	9.50	6,171
2014	11,225.93	5,332	5,470	5,756	10.50	548
2016	31,026.12	11,635	11,937	19,089	12.50	1,527
2019	284,272.38	63,961	65,620	218,652	15.50	14,107
2020	86,437.47	15,127	15,519	70,918	16.50	4,298
2021	24,636.55	3,080	3,160	21,477	17.50	1,227
2022	152,459.37	11,434	11,731	140,728	18.50	7,607
2023	6,325.30	158	162	6,163	19.50	316
	2,743,183.77	1,981,114	2,031,229	711,955		102,842
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.9 3.75

METROPOLITAN EDISON COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	28,010.74	28,011	28,011			
2012	1,575.60	1,576	1,576			
2017	14,296.81	14,297	14,297			
2018	84,772.94	84,773	84,773			
2019	666,341.20	599,707	666,341			
2020	1,464,403.94	1,025,083	1,398,227	66,177	1.50	44,118
2021	111,812.33	55,906	76,256	35,556	2.50	14,222
2022	518,210.97	155,463	212,054	306,157	3.50	87,473
2023	827,313.81	82,731	112,846	714,468	4.50	158,771
	3,716,738.34	2,047,547	2,594,381	1,122,357		304,584
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 8.19

METROPOLITAN EDISON COMPANY

ACCOUNT 391.50 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	2,861.36	2,861	2,861			
2014	466,506.99	466,507	466,507			
2015	257,797.77	257,798	257,798			
2016	121,248.47	121,248	121,248			
2018	1,058,782.14	1,058,782	1,058,782			
2020	860,254.80	602,178	860,255			
2021	88,194.98	44,097	88,195			
2022	339,885.01	101,966	229,165	110,720	3.50	31,634
2023	395,390.54	39,539	88,862	306,529	4.50	68,118
	3,590,922.06	2,694,976	3,173,673	417,249		99,752
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 2.78

METROPOLITAN EDISON COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R4						
NET SALVAGE PERCENT.. 0						
2009	29,424.63	27,903	29,425			
2010	76,721.59	71,052	76,722			
2013	97,393.98	79,045	90,197	7,197	2.44	2,950
2016	29.65	19	22	8	4.46	2
2018	333,108.55	158,093	180,397	152,712	6.09	25,076
2019	1,321,838.83	518,690	591,868	729,971	6.97	104,730
2020	1,578,927.27	485,204	553,657	1,025,270	7.89	129,946
2021	1,140,521.28	251,485	286,965	853,556	8.84	96,556
2022	161,224.44	21,378	24,394	136,830	9.81	13,948
2023	166,683.07	7,401	8,445	158,238	10.77	14,692
	4,905,873.29	1,620,270	1,842,092	3,063,781		387,900
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.9 7.91

METROPOLITAN EDISON COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-S1.5						
NET SALVAGE PERCENT.. 0						
1951	875.39	875	875			
1968	3,057.91	2,902	3,058			
1970	4,711.97	4,411	4,712			
1971	2,093.50	1,956	2,094			
1972	5,040.33	4,672	5,040			
1976	340.00	307	340			
1979	4,192.44	3,713	4,192			
1982	4,232.00	3,653	4,232			
1983	17,629.65	15,066	17,630			
1984	12,644.70	10,738	12,645			
1987	23,064.02	18,940	22,468	596	7.95	75
1988	3,874.92	3,136	3,720	155	8.36	19
1990	55,059.25	43,530	51,638	3,421	8.87	386
1992	85,257.87	65,256	77,411	7,847	9.65	813
1993	20,312.08	15,303	18,153	2,159	9.98	216
1994	60,790.69	45,009	53,393	7,398	10.34	715
1997	218,827.80	153,092	181,607	37,221	11.38	3,271
1998	49,864.56	34,077	40,424	9,441	11.81	799
1999	91,590.59	61,036	72,405	19,186	12.26	1,565
2000	4,952.00	3,224	3,825	1,127	12.60	89
	668,411.67	490,896	579,862	88,550		7,948

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 1.19

METROPOLITAN EDISON COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1994	1,341.01	1,187	1,341			
1997	85,895.98	73,063	83,986	1,910	4.65	411
	87,236.99	74,250	85,327	1,910		411
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.6 0.47

METROPOLITAN EDISON COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1961	35,562.19	35,562	35,562			
1999	209,389.67	205,202	209,390			
2000	17,422.43	16,377	17,250	172	1.50	115
2001	25,349.43	22,814	24,029	1,320	2.50	528
2021	12,762.35	1,276	1,344	11,418	22.50	507
	300,486.07	281,231	287,575	12,911		1,150
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.2	0.38

METROPOLITAN EDISON COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	1,024,898.06	1,024,898	1,024,898			
1999	154,536.34	151,446	152,798	1,738	0.50	1,738
2000	320,345.03	301,124	303,812	16,533	1.50	11,022
2001	372,384.43	335,146	338,138	34,246	2.50	13,698
2002	190,994.67	164,255	165,721	25,274	3.50	7,221
2003	145,755.94	119,520	120,587	25,169	4.50	5,593
2005	3,272.69	2,422	2,444	829	6.50	128
2006	252,398.85	176,679	178,256	74,143	7.50	9,886
2007	75,890.12	50,087	50,534	25,356	8.50	2,983
2008	895,684.81	555,325	560,282	335,403	9.50	35,306
2009	163,972.56	95,104	95,953	68,020	10.50	6,478
2010	353,476.34	190,877	192,581	160,895	11.50	13,991
2011	556,495.01	278,248	280,732	275,763	12.50	22,061
2014	1,581,541.48	600,986	606,351	975,190	15.50	62,915
2015	76,194.05	25,906	26,137	50,057	16.50	3,034
2016	347,403.96	104,221	105,151	242,253	17.50	13,843
2017	783,732.50	203,770	205,589	578,144	18.50	31,251
2018	556,524.37	122,435	123,528	432,996	19.50	22,205
2019	493,001.14	88,740	89,532	403,469	20.50	19,681
2020	800,483.23	112,068	113,069	687,414	21.50	31,973
2021	1,636,328.97	163,633	165,094	1,471,235	22.50	65,388
2022	226,531.63	13,592	13,714	212,818	23.50	9,056
2023	1,647,068.16	32,941	33,235	1,613,833	24.50	65,871
	12,658,914.34	4,913,423	4,948,136	7,710,778		455,322

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9 3.60

METROPOLITAN EDISON COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	85,692.52	66,412	85,693			
2014	5.86	3	5			
	85,698.38	66,415	85,698			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

METROPOLITAN EDISON COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R0.5						
NET SALVAGE PERCENT.. 0						
1971	51,521.11	46,524	51,521			
1972	88,746.00	79,525	88,746			
1973	12,886.51	11,454	12,887			
1974	604.00	532	604			
1977	34,320.49	29,365	34,320			
1978	31,361.56	26,541	31,362			
1979	2,226.00	1,872	2,226			
1982	27,454.00	22,331	27,454			
1988	6,437.00	4,844	6,437			
1991	887.85	638	888			
1993	117,547.39	81,390	113,406	4,141	13.55	306
1996	23,509.02	15,323	21,350	2,159	14.69	147
2000	60,883.88	36,202	50,442	10,442	16.02	652
2001	36,996.86	21,392	29,807	7,190	16.41	438
2002	75,143.40	42,170	58,758	16,385	16.81	975
2007	12,318.22	5,834	8,129	4,189	18.34	228
2013	109,272.48	37,983	52,924	56,348	19.71	2,859
2017	55,271.62	13,619	18,976	36,296	19.88	1,826
2023	501,156.38	17,240	24,022	477,134	14.03	34,008
	1,248,543.77	494,779	634,259	614,285		41,439

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 3.32

METROPOLITAN EDISON COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1955	1,093.72	1,094	1,094			
1956	1,378.86	1,379	1,379			
1957	187.09	187	187			
1958	101.78	102	102			
1959	1,070.15	1,070	1,070			
1960	5,474.48	5,474	5,474			
1961	65.01	65	65			
1962	4,911.73	4,912	4,912			
1963	40,853.54	40,854	40,854			
1964	17,911.66	17,912	17,912			
1965	27,112.65	27,113	27,113			
1966	16,615.59	16,616	16,616			
1967	7,997.61	7,998	7,998			
1968	18,301.74	18,302	18,302			
1969	12,197.72	12,198	12,198			
1970	2,793.19	2,793	2,793			
1971	50,491.08	50,491	50,491			
1972	150,284.65	150,285	150,285			
1973	58,242.70	58,243	58,243			
1974	39,907.58	39,908	39,908			
1975	14,693.56	14,694	14,694			
1976	4,919.48	4,919	4,919			
1977	82,298.35	82,298	82,298			
1978	48,589.11	48,589	48,589			
1979	188,520.19	188,520	188,520			
1980	11,274.81	11,275	11,275			
1981	15,494.17	15,494	15,494			
1982	26,892.62	26,893	26,893			
1983	101,488.51	101,489	101,489			
1984	78,084.14	78,084	78,084			
1985	188,085.00	188,085	188,085			
1986	100,878.37	100,878	100,878			
1987	47,058.77	47,059	47,059			
1988	202,477.02	202,477	202,477			
1989	798,406.32	798,406	798,406			
1990	2,283,652.84	2,283,653	2,283,653			
1991	636,039.80	636,040	636,040			
1992	86,266.96	86,267	86,267			
1993	773,258.74	773,259	773,259			
1994	173,914.09	173,914	173,914			
1995	628,123.72	628,124	628,124			
1996	535,161.72	535,162	535,162			
1997	69,101.32	69,101	69,101			

METROPOLITAN EDISON COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	323,389.17	323,389	323,389			
1999	47,357.36	46,410	29,760	17,597	0.50	17,597
2000	52,905.38	49,731	31,890	21,015	1.50	14,010
2002	58,179.87	50,035	32,085	26,095	3.50	7,456
2005	90,166.59	66,723	42,786	47,381	6.50	7,289
2008	868,734.19	538,615	345,386	523,348	9.50	55,089
2009	529.66	307	197	333	10.50	32
2011	189,075.20	94,538	60,622	128,453	12.50	10,276
2012	24,913.87	11,460	7,349	17,565	13.50	1,301
2013	164,790.37	69,212	44,382	120,408	14.50	8,304
2014	556,145.46	211,335	135,518	420,627	15.50	27,137
2015	2,463,189.81	837,485	537,036	1,926,154	16.50	116,737
2016	4,265,602.79	1,279,681	820,594	3,445,009	17.50	196,858
2017	1,456,821.40	378,774	242,888	1,213,933	18.50	65,618
2018	2,355,774.09	518,270	332,340	2,023,434	19.50	103,766
2019	1,014,887.99	182,680	117,143	897,745	20.50	43,792
2020	2,896,064.23	405,449	259,994	2,636,070	21.50	122,608
2021	4,041,592.26	404,159	259,167	3,782,425	22.50	168,108
2022	1,722,779.22	103,367	66,284	1,656,495	23.50	70,489
2023	2,755,139.18	55,103	35,335	2,719,804	24.50	111,012
	32,899,710.23	13,178,399	11,275,821	21,623,889		1,147,479
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.8 3.49

METROPOLITAN EDISON COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	8,903.91	8,904	8,904			
2007	6,762.17	5,579	6,762			
2011	29,831.06	18,644	25,694	4,137	7.50	552
2012	7,042.58	4,049	5,580	1,463	8.50	172
2013	23,159.34	12,159	16,756	6,403	9.50	674
2014	2.37	1	1	1	10.50	
2016	9.60	4	6	4	12.50	
	75,711.03	49,340	63,703	12,008		1,398
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 1.85

PART III. EXPERIENCED NET SALVAGE

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
361.00	2,400.07	4,096.29		4,096.29-
362.00	1,150,842.72	379,758.76		379,758.76-
362.10		1,891.13		1,891.13-
364.00	847,187.25	4,031,055.91		4,031,055.91-
364.10		3,798.11		3,798.11-
364.11	7,913.82	93.53		93.53-
365.00	6,723,712.04	4,413,364.95		4,413,364.95-
365.01	5,290.38	361.79		361.79-
366.00	34,781.21	36,818.79		36,818.79-
367.00	945,655.53	1,034,854.94		1,034,854.94-
368.00	5,074,743.79	1,182,931.04		1,182,931.04-
369.00	361,918.39	257,038.19		257,038.19-
370.10	2,841,228.58	4,286.06		4,286.06-
371.00	14,414.39	28,881.25		28,881.25-
373.00	598,823.47	115,299.39		115,299.39-
373.30	5,221.80	589.98		589.98-
390.10	179,621.73	20,305.28		20,305.28-
390.20	80,890.13			
391.00	1,498,796.17			
391.30	350,245.32			
392.30	4,703.47		61,380.21	61,380.21
392.40	950.00			
393.00	13,885.66			
394.00	206,832.18			
397.00	1,001,124.49			
398.00	30,653.13			
	21,981,835.72	11,515,425.39	61,380.21	11,454,045.18-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
361.00	2,705.00			
362.00	851,199.00	1,018,256.00		1,018,256.00-
362.10	107,658.00	13,277.00		13,277.00-
364.00	674,640.00	4,263,111.00		4,263,111.00-
364.10	2,082.00			
364.11	2,637.00	149.00-		149.00
365.00	6,888,485.00	5,110,700.00		5,110,700.00-
365.01	750.00	1,511.00		1,511.00-
366.00	16,811.00	7,236.00		7,236.00-
367.00	1,300,814.00	1,040,475.00		1,040,475.00-
368.00	5,143,733.00	1,497,437.00		1,497,437.00-
369.00	2,081,322.00	799,391.00		799,391.00-
369.10	158,874.00			
370.10	2,072,626.00	344,480.00-		344,480.00
371.00	6,696.00	25,968.00		25,968.00-
373.00	355,809.00	131,191.00		131,191.00-
373.30	8,515.00	2,304.00		2,304.00-
390.10	200,704.00	111,136.00		111,136.00-
391.20	1,171,502.00			
391.30	269,896.00			
391.40	9,686,392.71			
392.30	9,271.00			
393.00	105,318.00			
394.00	378,915.00			
395.00	72.00			
397.00	923,555.00			
398.00	224,349.00			
	32,645,330.71	13,677,364.00		13,677,364.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
361.00	1,079.00	1.00		1.00-
362.00	782,392.00	878,683.00		878,683.00-
362.10	7,178.00	321,670.00		321,670.00-
364.00	851,410.00	3,866,529.00		3,866,529.00-
364.11	57,838.00	7,814.00		7,814.00-
365.00	8,033,822.00	4,544,180.00		4,544,180.00-
365.01	27,298.00	5.00-		5.00
366.00	24,138.00	27,767.00		27,767.00-
367.00	976,788.00	1,405,039.00		1,405,039.00-
368.00	4,371,128.00	1,072,889.00		1,072,889.00-
369.00	505,893.00	264,855.00		264,855.00-
369.10	5,543.00			
370.10	4,129,588.00	1,103,767.00		1,103,767.00-
371.00	8,222.00	29,603.00		29,603.00-
373.00	568,952.00	139,094.00		139,094.00-
373.30	7,356.00	2,787.00		2,787.00-
390.10	106,098.00	199,061.00		199,061.00-
390.20	4,343.00			
391.00	286,945.00			
391.20	56,354.00			
391.30	216,711.00-			
391.40	1,380,706.83			
392.30	80,084.00			
393.00	9,237.00			
394.00	31,629.00-			
395.00	623.00			
397.00	920,028.00	56,629.00		56,629.00-
398.00	253,120.00			
	23,207,823.83	13,920,363.00		13,920,363.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	1,035,614.00	146.00		146.00-
361.00	6,423.00	172,638.00		172,638.00-
361.10		1,269.00		1,269.00-
362.00	516,440.00	528,516.00		528,516.00-
362.10		67,017.00		67,017.00-
364.00	2,452,927.00	5,183,312.00		5,183,312.00-
364.11	9,477.00	11,809.00		11,809.00-
365.00	10,641,447.00	4,597,320.00		4,597,320.00-
365.01	12,263.00	827.00		827.00-
366.00	24,584.00	5,190.00		5,190.00-
367.00	3,927,213.00	918,065.00		918,065.00-
368.00	8,025,796.00	1,458,859.00		1,458,859.00-
369.00	291,500.00	302,789.00		302,789.00-
369.10	8,736.00			
370.10	3,581,703.00	1,469,460.00		1,469,460.00-
371.00	17,811.00	21,065.00		21,065.00-
373.00	262,442.00	142,379.00		142,379.00-
373.30	45,689.00	8,067.00		8,067.00-
390.10	280,386.00	192,617.00		192,617.00-
390.20	106,970.00			
391.00	61,543.00			
394.00	153,492.00			
397.00	3,595,294.00	6,139.00		6,139.00-
398.00	4,677.00			
	35,062,427.00	15,087,484.00		15,087,484.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.00	2,383,993.79			
361.00	47,855.23	37,975.16		37,975.16-
362.00	256,490.26	227,168.77		227,168.77-
362.10	1,142.68	455.41		455.41-
364.00	1,290,695.46	8,012,598.57		8,012,598.57-
364.11	71,963.98	9,068.38		9,068.38-
365.00	8,345,103.72	5,587,332.54		5,587,332.54-
365.01	409.98	315.66		315.66-
366.00	50,986.87	12,614.76		12,614.76-
367.00	999,926.04	648,548.92		648,548.92-
368.00	4,720,094.28	1,175,549.09		1,175,549.09-
369.00	189,416.70	157,056.64		157,056.64-
369.10	15,246.53			
370.10	791,548.19	448,723.60		448,723.60-
371.00	24,017.33	23,590.16		23,590.16-
373.00	427,577.54	91,188.34		91,188.34-
373.30	117,447.12	25,476.01		25,476.01-
390.10	210,994.03	128,153.81		128,153.81-
390.20	32,312.66			
391.00	10,120.62			
391.30	234,105.88			
391.50	1,031,332.12			
392.30			337,918.65	337,918.65
392.40	13,852.38			
394.00	289,403.30			
396.00	11,289.00			
397.00	777,220.89	58.94		58.94-
398.00	30,964.00			
	22,375,510.58	16,585,874.76	337,918.65	16,247,956.11-
TOTAL	135,272,927.84	70,786,511.15	399,298.86	70,387,212.29-



METROPOLITAN EDISON COMPANY

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

METROPOLITAN EDISON COMPANY
Reading, Pennsylvania

2024 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

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March 21, 2024

Metropolitan Edison Company
2800 Pottsville Pike
Reading, PA 19605-2469

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant in service. The results of our study as of December 31, 2024 are presented in the attached report. The results of our study as of December 31, 2023 are presented in our report titled "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2023". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of December 31, 2024.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, appearing to read "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink, appearing to read "Frederick B. Johnston, Jr.".

FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle

075752.200

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PART I. INTRODUCTION

METROPOLITAN EDISON COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for Metropolitan Edison Company (“MetEd”) to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant as of December 31, 2024.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2023.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual

amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and the equal life group (ELG) procedure for all vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2023 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1939 through 2023 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected net salvage were made to either the

annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established by the Commission.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

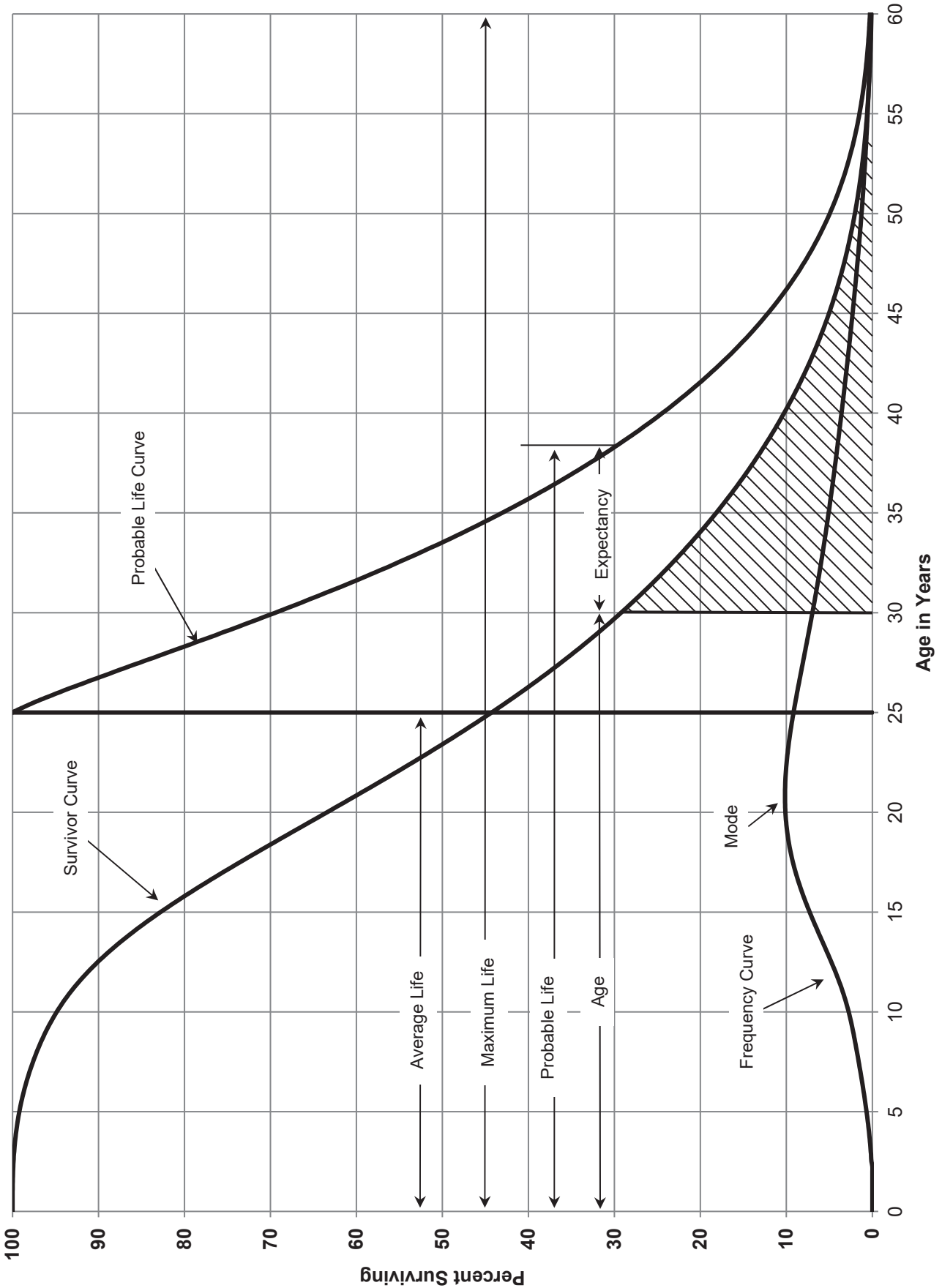


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

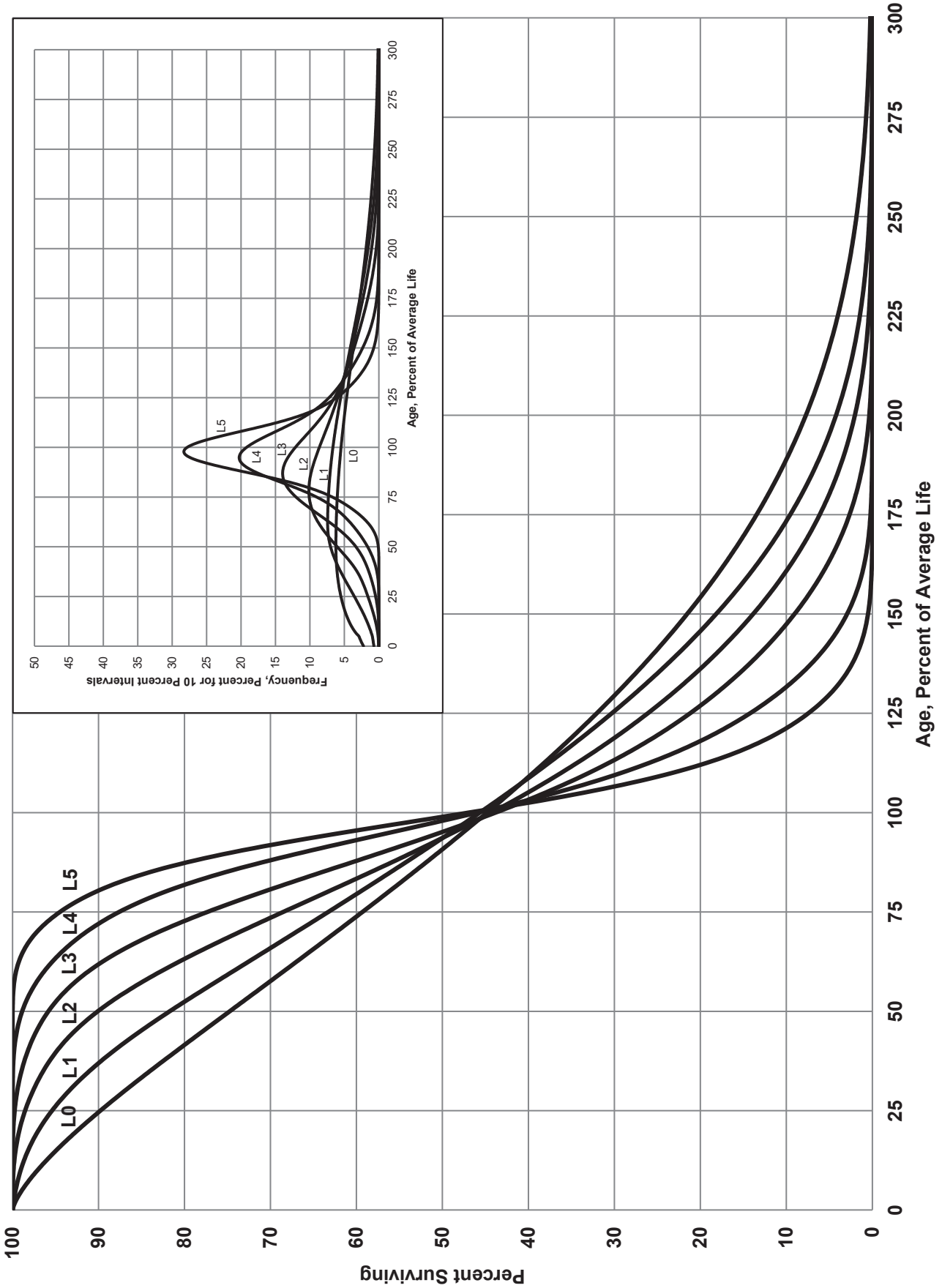


FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

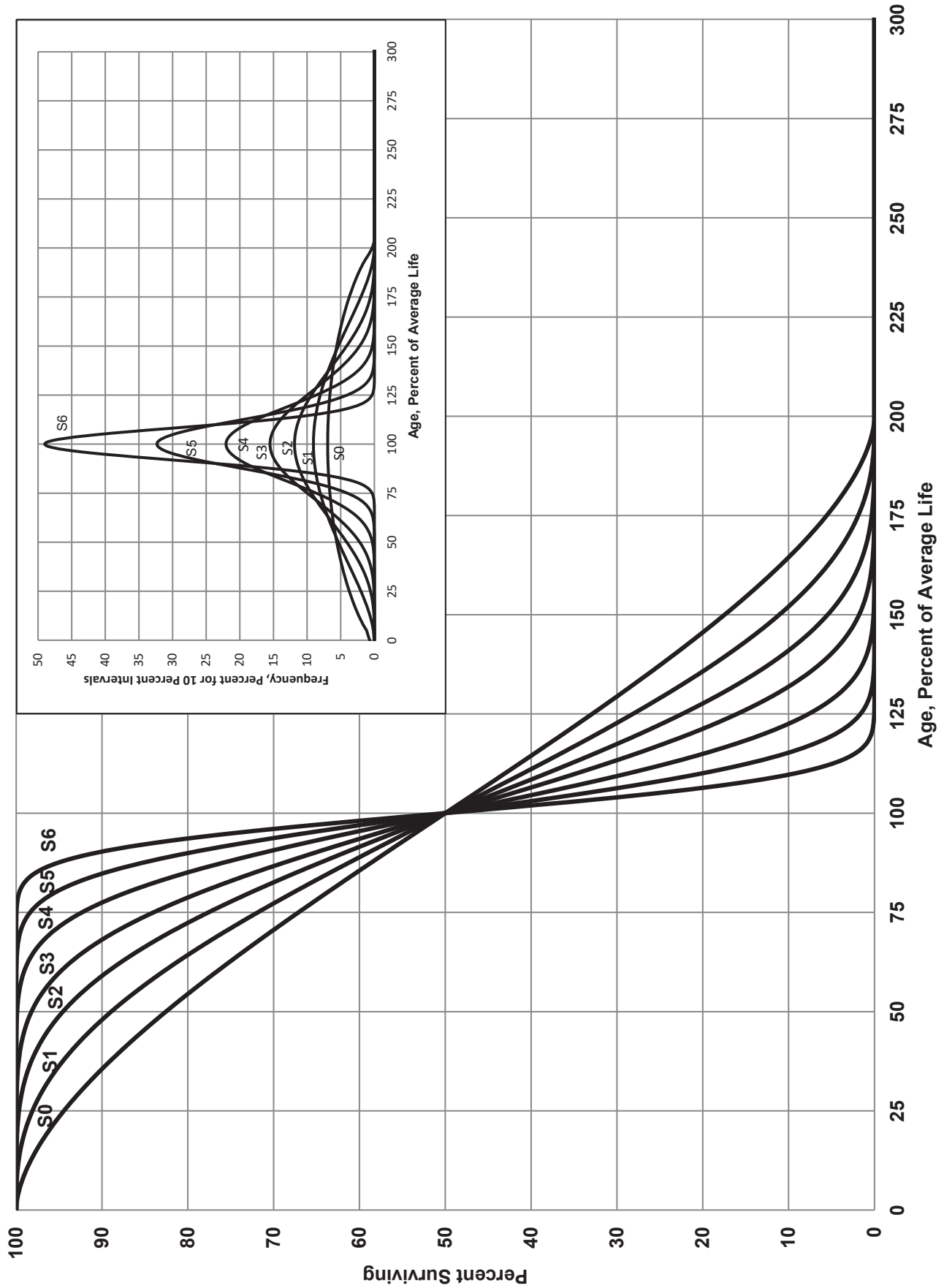


FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

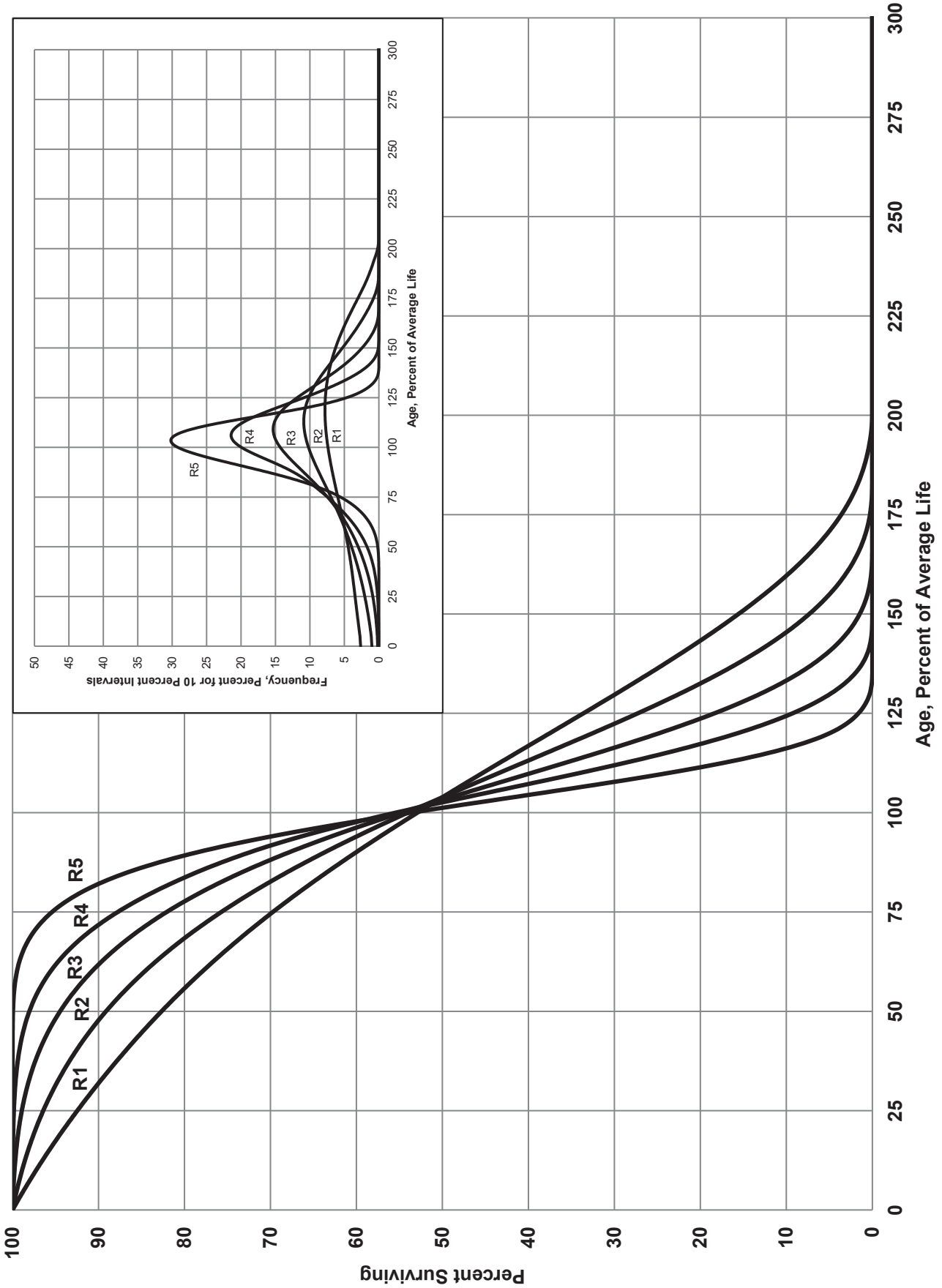


FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

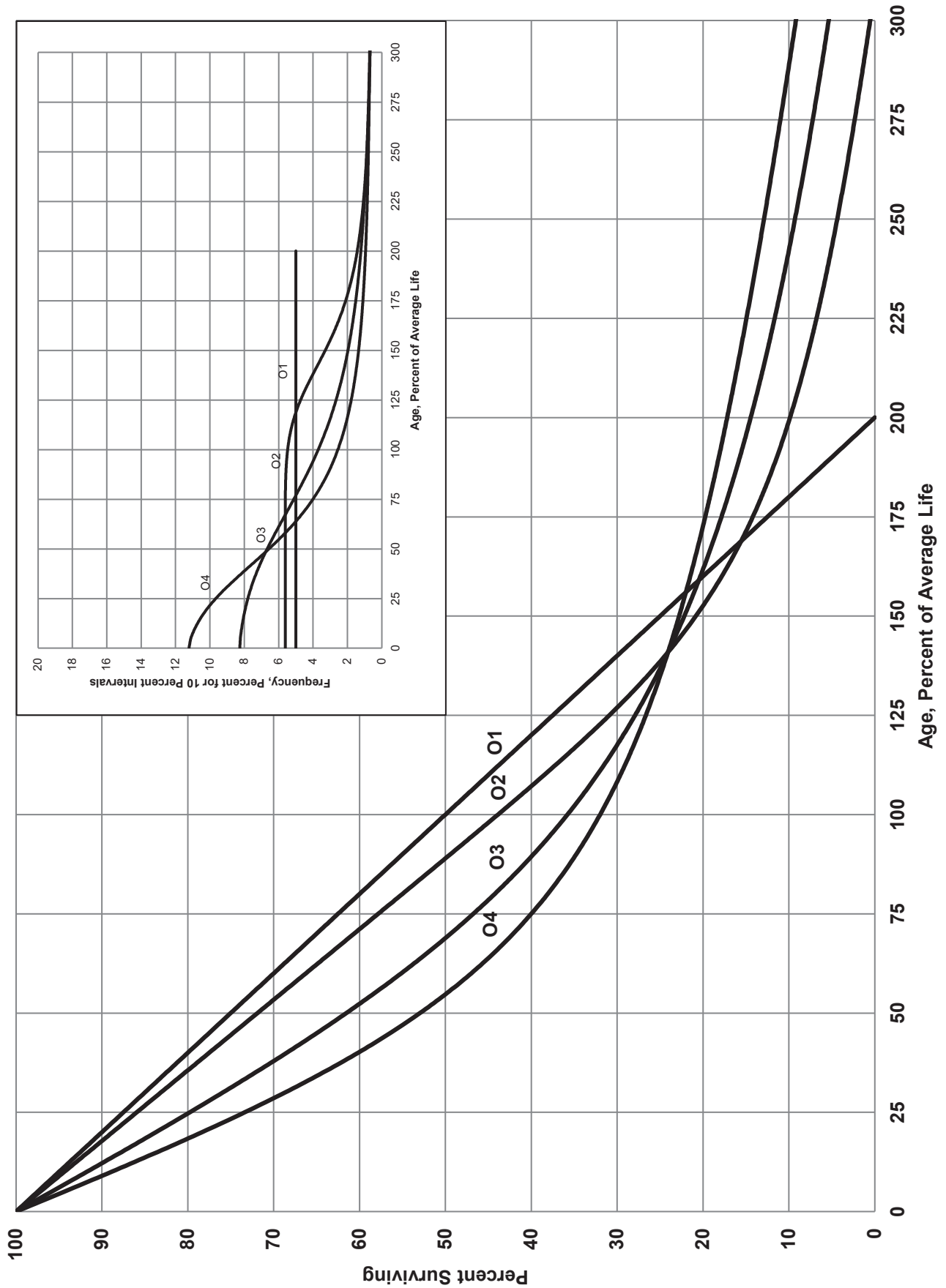


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2009 were retired in 2014. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars											Total During		Age Interval (13)
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)	Age Interval (12)	Age Interval (13)		
2009	10	11	12	13	14	16	23	24	25	26	26	13½-14½		
2010	11	12	13	15	16	18	20	21	22	19	44	12½-13½		
2011	11	12	13	14	16	17	19	21	22	18	64	11½-12½		
2012	8	9	10	11	11	13	14	15	16	17	83	10½-11½		
2013	9	10	11	12	13	14	16	17	19	20	93	9½-10½		
2014	4	9	10	11	12	13	14	15	16	20	105	8½-9½		
2015		5	11	12	13	14	15	16	18	20	113	7½-8½		
2016			6	12	13	15	16	17	19	19	124	6½-7½		
2017				6	13	15	16	17	19	19	131	5½-6½		
2018					13	15	16	17	19	20	143	4½-5½		
2019					7	14	16	17	22	23	146	3½-4½		
2020						8	18	20	22	25	150	2½-3½		
2021							9	20	23	25	151	1½-2½		
2022								11	11	24	153	½-1½		
2023										13	80	0-½		
Total	53	68	86	106	128	157	196	231	273	308	1,606			

Experience Band 2014-2023

Placement Band 2009-2023

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars													Total During Age Interval (12)	Age Interval (13)
	During Year														
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)	Placement Band 2009-2023				
2009	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	-	13½-14½
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2012	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	-	-	10½-11½
2013	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	-	9½-10½
2014	-	-	-	-	-	-	-	-	-	-	-	(5)	-	-	8½-9½
2015	-	-	-	-	-	-	-	-	-	-	-	6	-	-	7½-8½
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2017	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	-	5½-6½
2018	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	-	4½-5½
2019	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	-	-	3½-4½
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2021	-	-	-	-	-	-	-	-	-	(102) ^c	-	-	-	-	1½-2½
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	-	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2014-2023
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at	
	Annual Survivors at the Beginning of the Year											Beginning of	
	2014 (1)	2015 (2)	2016 (3)	2017 (4)	2018 (5)	2019 (6)	2020 (7)	2021 (8)	2022 (9)	2023 (10)	2023 (11)	Age Interval (12)	Age Interval (13)
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2014	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2015		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2016			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2017				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2018					660 ^a	653	639	623	628	609	3,789	4½-5½	
2019						750 ^a	742	724	685	663	4,332	3½-4½	
2020							850 ^a	841	821	799	4,955	2½-3½	
2021								960 ^a	949	926	5,719	1½-2½	
2022									1,080 ^a	1,069	6,579	½-1½	
2023										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

Experience Band 2014-2023

Placement Band 2009-2023

^aAdditions during the year

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
 CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2014-2023

Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
 Column 3 from Schedule 1, Column 12, Retirements for Each Year.
 Column 4 = Column 3 Divided by Column 2.
 Column 5 = 1.0000 Minus Column 4.
 Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

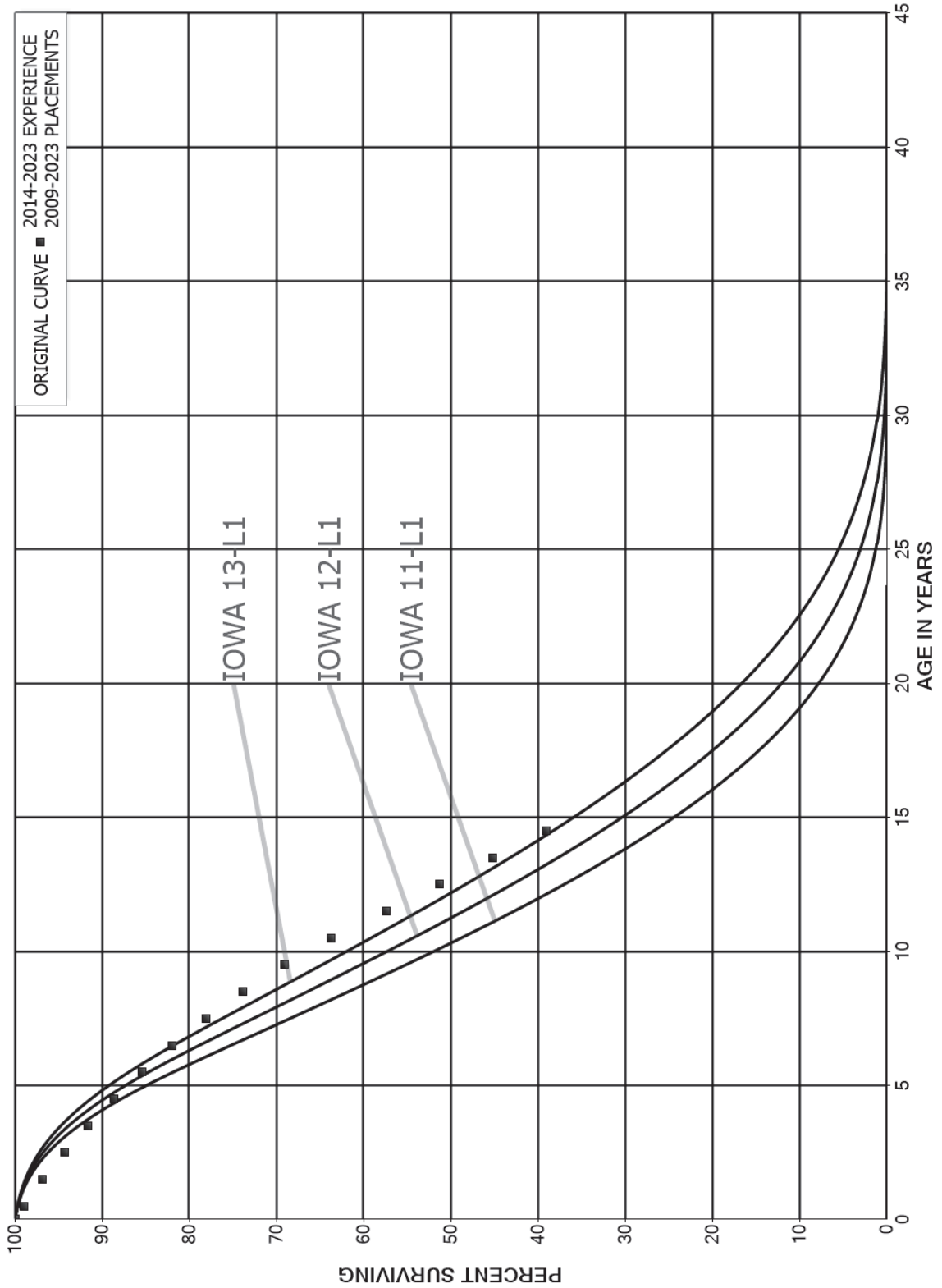


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

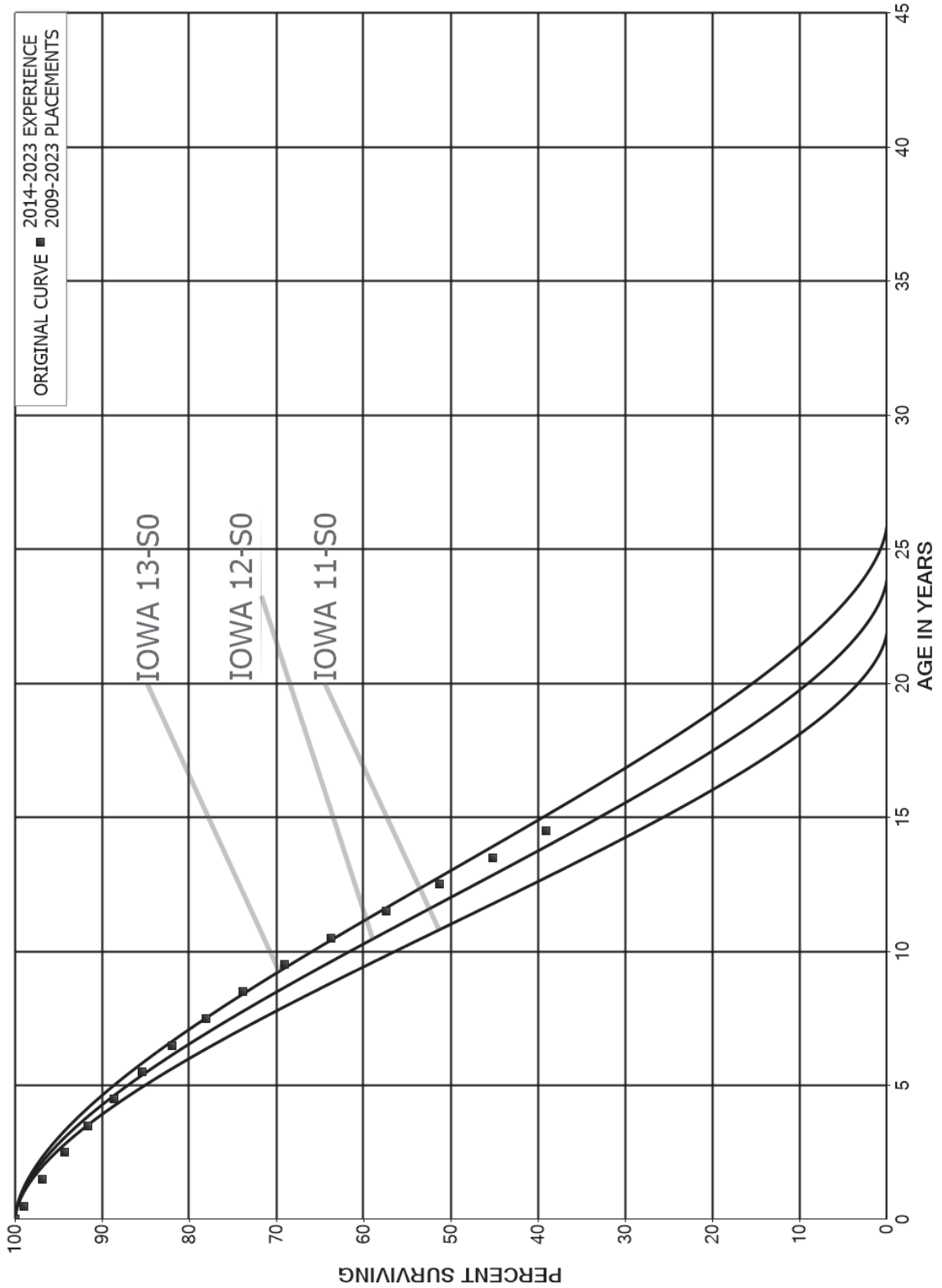


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

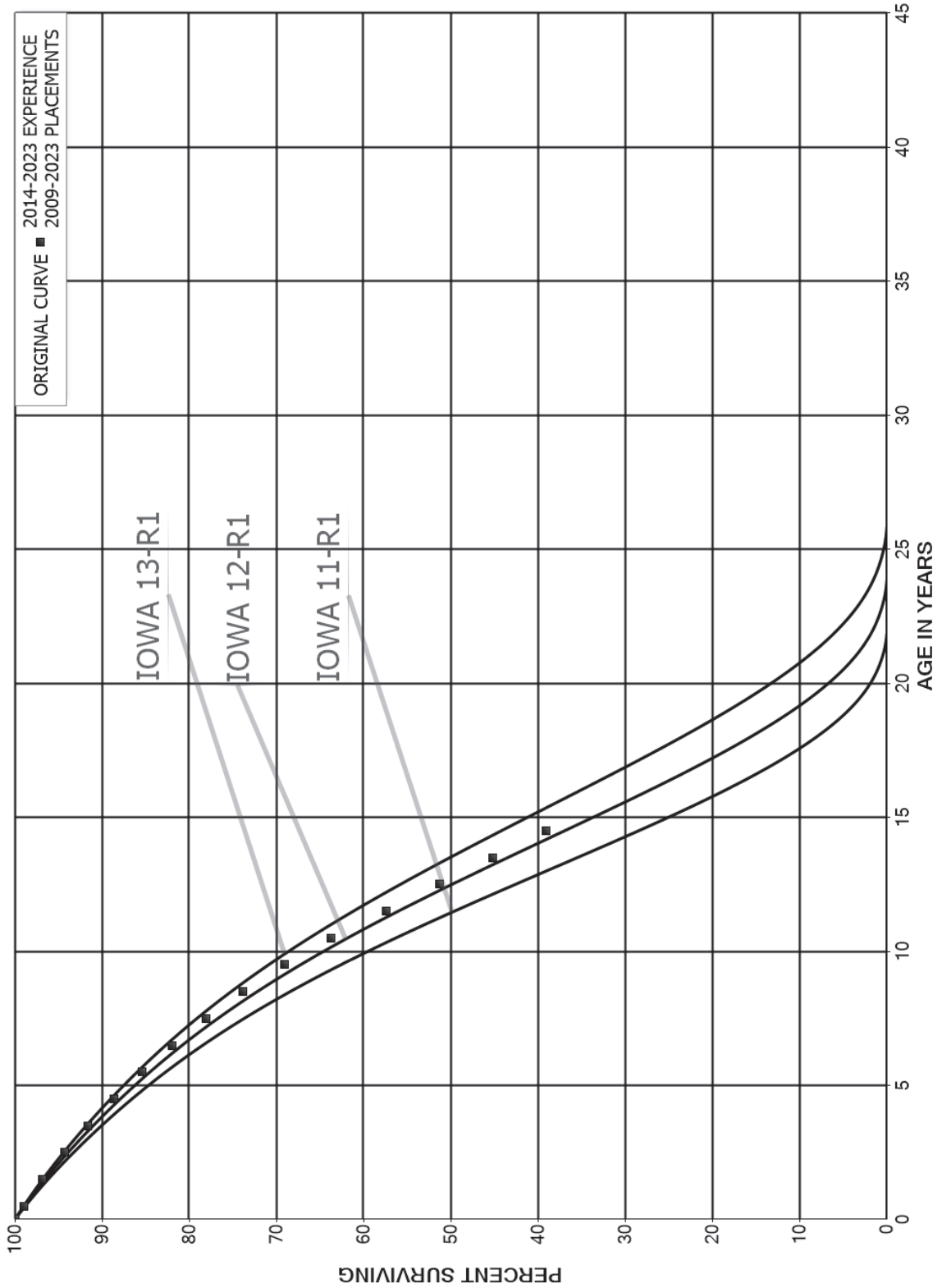
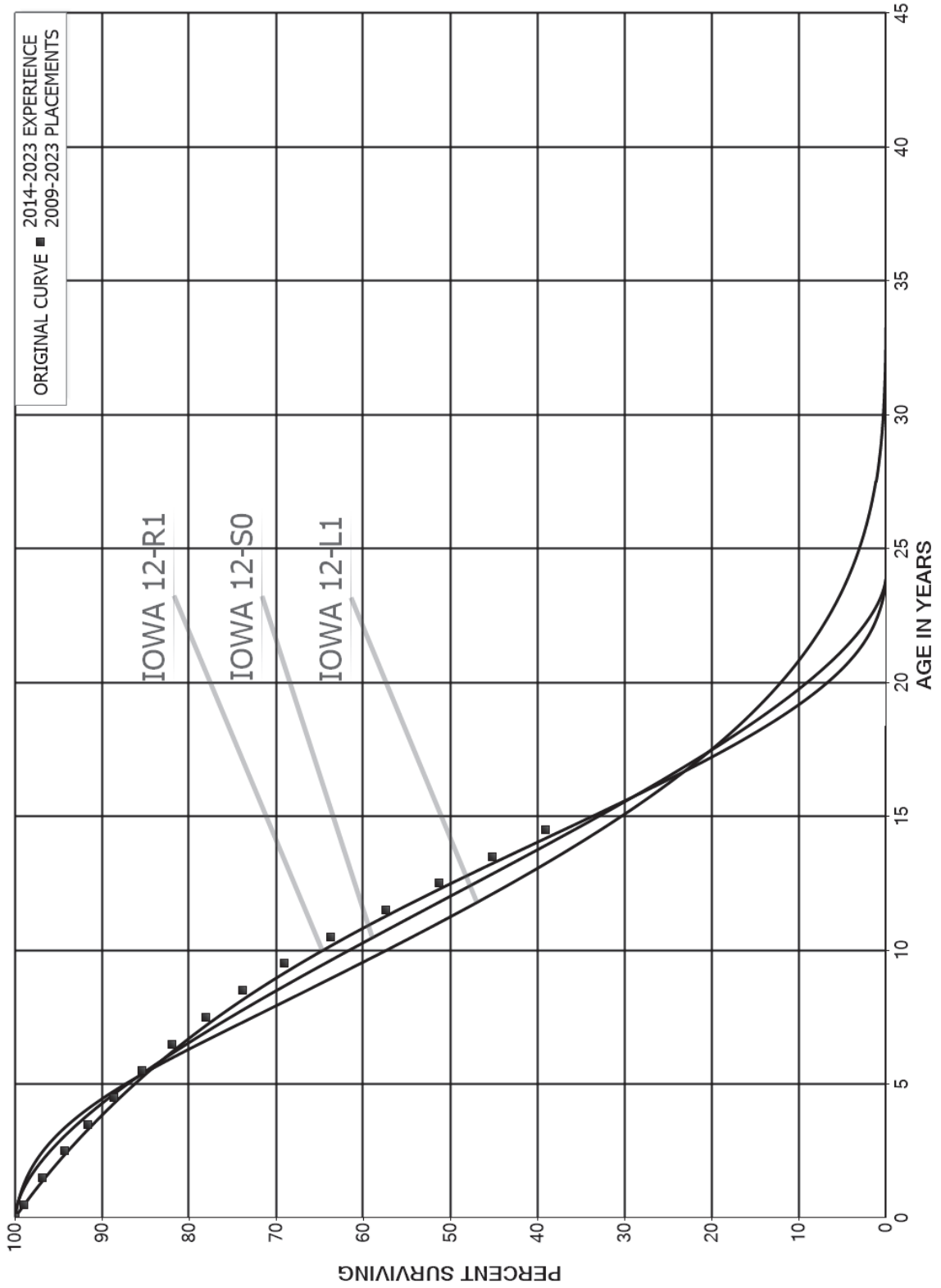


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during the field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

During the period of years our firm has conducted depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trip.

December 4, 2023

- Met Ed Corporate Headquarters
- North Temple Substation
- West Reading Substation
- Yorkana Substation
- York Service Center

Judgment

The survivor curve estimates were based on informed judgment which considered a number of factors. The primary factors were retirement rate analyses of historical service life data; current Company policies and outlook as determined during the discussions with management personnel; and the survivor curve estimates from previous depreciation studies for Metropolitan Edison Company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. The plant accounts or

subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

<u>Account Number</u>	<u>Title</u>
Distribution Plant	
362.00	Station Equipment
362.10	Station Equipment – Subtransmission
364.00	Poles, Towers and Fixtures
364.11	Poles, Towers and Fixtures – Subtransmission (Poles and Fixtures)
365.00	Overhead Conductors and Devices
365.01	Overhead Conductors and Devices – Subtransmission
367.00	Underground Conductors and Devices
367.10	Underground Conductors and Devices – Subtransmission
368.00	Line Transformers
369.00	Overhead Services
369.10	Underground Services
371.00	Installations on Customer Premises – Dusk to Dawn Lights
373.00	Street Lighting and Signal Systems
373.30	Street Lighting and Signal Systems – LED
General Plant	
390.10	Structures and Improvements
392.30	Transportation Equipment – Heavy Trucks
392.40	Transportation Equipment – Pole Trailers
396.00	Power Operated Equipment

The combined analysis of Account 365.00, Overhead Conductor and Devices, and Account 365.01, Overhead Conductor and Devices – Subtransmission, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. It is a significant account and serves as a typical illustration. Aged plant accounting data have been compiled for the years 1939 through 2023. These data were coded by type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method to obtain an indication of the experienced service life characteristics.

The estimated Iowa 60-O1 survivor curve is based on the experience bands, 1939-2023, 1969-2023 and 2004-2023. The estimated survivor curve is an excellent fit of the observed data, has an average service life that is a little longer than the previous estimate for this account, and is within the typical range of lives used by other electric utilities.

For the combined analysis of Account 364.00, Poles, Towers and Fixtures, and Account 364.11, Poles, Towers and Fixtures – Subtransmission, the estimate of survivor characteristics is based on the 1939-2023 and 1979-2023 experience bands. Most retirements have been due to age and deterioration. Typical service lives for distribution poles and fixtures range from 45 to 60 years. Most of the poles included in this account are wood poles which are subject to decay and rot. The climate and pole treatment are the predominant factors regarding the service life of wood poles. This is the reason for the wide range of lives experienced within the industry. Metropolitan Edison Company has not experienced high levels of replacement of poles over the years and the inclusion of the subtransmission assets has established a longer life than in the past. The Iowa 65-R1.5 survivor curve reflects the outlook of management, is above the upper end of the range of estimates used by other electric utilities and is a reasonable interpretation of a significant portion of the survivor curve through age 80.

The life span technique was used for large office buildings and service centers in Account 390.10, Structures and Improvements. For these large structures in Account 390.10, a life span was estimated for each structure based on its type of construction, use, age, condition and management's plans within the foreseeable future. An interim

survivor curve was estimated for each location, since interim retirements are normal for such structures and, in fact, have been experienced.

Generally, the survivor curve estimates for the remainder of the accounts were based on engineering judgment, considering the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

**PART IV. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of December 31, 2024, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$Composite\ Remaining\ Life = \frac{\left(\frac{Book\ Cost}{Life} \times Remaining\ Life\right)}{\frac{Book\ Cost}{Life}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$Composite\ Remaining\ Life = \frac{\sum Whole\ Life\ Future\ Accruals}{\sum Whole\ Life\ Annual\ Accruals}$$

or

$$Composite\ Remaining\ Life = \frac{\sum Book\ Cost - Calc.\ Reserve}{\sum Whole\ Life\ Annual\ Accrual}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = \frac{\text{Remaining Life}}{\text{Average Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 12-R4 survivor curve and a December 31, 2024 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 12-R4 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
 CALCULATION DATE.. 12-31-2024
 SURVIVOR CURVE.... 12-R4

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL ACCRUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
BEG	END	LIFE	INTERVAL	(5) = (4) / (3)	(6)	(7)	(8)	(9)	(10)
(1)	(2)	(3)	(4)						
0.000	1.000	0.500	0.01247	0.01247000000	2024	8.86672078118	99.994915	0.0887	0.0444
1.000	2.000	1.500	0.03762	0.02508000000	2023	8.84171078118	99.968720	0.0884	0.1326
2.000	3.000	2.500	0.10023	0.04009200000	2022	8.80912478118	99.899794	0.0882	0.2205
3.000	4.000	3.500	0.24097	0.06884857143	2021	8.75465449546	99.729196	0.0878	0.3073
4.000	5.000	4.500	0.52412	0.11647111111	2020	8.66199465419	99.346651	0.0872	0.3924
5.000	6.000	5.500	1.04334	0.18969818182	2019	8.50891000773	98.562921	0.0863	0.4747
6.000	7.000	6.500	1.91963	0.29532769231	2018	8.26639707066	97.081434	0.0851	0.5532
7.000	8.000	7.500	3.25573	0.43409733333	2017	7.90168455784	94.493755	0.0836	0.6270
8.000	9.000	8.500	5.10788	0.60092705882	2016	7.38417236177	90.311951	0.0818	0.6953
9.000	10.000	9.500	7.41982	0.78103368421	2015	6.69319199025	84.048101	0.0796	0.7562
10.000	11.000	10.500	10.29137	0.98013047619	2014	5.81260991005	75.192504	0.0773	0.8117
11.000	12.000	11.500	14.66678	1.27537217391	2013	4.68485858500	62.713428	0.0747	0.8591
12.000	13.000	12.500	17.84119	1.42729520000	2012	3.33352489805	46.459446	0.0718	0.8975
13.000	14.000	13.500	16.51449	1.22329555556	2011	2.00822952027	29.281605	0.0686	0.9261
14.000	15.000	14.500	11.75491	0.81068344828	2010	0.99124001835	15.146904	0.0654	0.9483
15.000	16.000	15.500	6.47960	0.41803870968	2009	0.37687893937	6.029649	0.0625	0.9688
16.000	17.000	16.500	2.43772	0.14774060606	2008	0.09398928150	1.570988	0.0598	0.9867
17.000	18.000	17.500	0.35085	0.02004857143	2007	0.01009469275	0.176704	0.0571	0.9993
18.000	18.360	18.180	0.00128	0.00007040704	2006	0.00001267327	0.000230	0.0551	1.0000
TOTAL		100.00000							

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2024), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 8.84171078118 for 2023 equals one-half of 0.02058000000 plus all of the succeeding figures in column 5. Only one half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2024 is calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2024, the first figure in column 7, for vintage 2024, equals the group annual accrual for 2024 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 12-R4 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of December 31, 2024.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
391.00 Office Furniture and Equipment - Furniture	20
391.30 Personal Computers	5
391.50 Data Processing Smart Meters	5
393.00 Stores Equipment	25
394.00 Tools, Shop and Garage Equipment	25
395.00 Laboratory Equipment	20
397.00 Communication Equipment	25
398.00 Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2024, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced and estimated net salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2020 through December 31, 2024. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing net salvage, no adjustments for net salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2020 through 2024 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-8 summarize the results of the depreciation study as of December 31, 2024. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2024, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2024. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2024. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2020 through 2024.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2020-2024 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for electric plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage by

year by account for the five-year period, 2020-2024, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and gross salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total gross salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-8.

METROPOLITAN EDISON COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ACCUMULATED AMOUNT	ACCUMULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
ELECTRIC PLANT									
INTANGIBLE PLANT									
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER			66,210,701.15	45,995,661	20,314,040	4,800,580	*	
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD			425,286.40	47,721	377,575	84,962	*	
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE			8,047,879.06	8,047,879	0	0	*	
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION			23,910,691.09	23,458,621	506,870	116,252	*	
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE								
	TOTAL INTANGIBLE PLANT			99,216,552.70	78,016,067	21,198,485	5,001,824		
DISTRIBUTION PLANT									
360.20	LAND RIGHTS			29,932,718.77	17,797,447	11,135,272	279,801	0.97	39.8
361.00	STRUCTURES AND IMPROVEMENTS			17,763,919.26	7,526,765	10,235,154	243,877	1.37	42.0
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION			339,222.74	50,866	288,357	5,272	1.55	54.7
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)			11,907.52	8,805	3,103	89	0.75	34.9
362.00	STATION EQUIPMENT			329,710,172.58	103,011,295	226,698,878	6,404,491	1.94	35.4
362.10	STATION EQUIPMENT - SUBTRANSMISSION			11,919,699.66	1,232,464	10,687,196	260,652	2.19	41.0
364.00	POLES, TOWERS AND FIXTURES			572,974,383.99	155,049,196	417,925,198	11,729,747	1.94	37.6
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)			36,126.01	29,385	6,741	208	0.58	32.4
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)			3,234,421.64	622,531	2,411,891	62,465	1.93	38.6
365.00	OVERHEAD CONDUCTORS AND DEVICES			679,817,826.99	94,197,472	585,620,355	19,554,289	2.88	29.9
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION			1,345,784.75	488,613	857,172	26,024	1.93	32.9
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY			229,365,878.41	45,396,298	183,967,580	3,440,794	1.50	53.5
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION			429,030.41	362,119	66,911	1,119	0.26	59.8
366.00	UNDERGROUND CONDUIT			35,459,379.99	16,115,389	19,343,991	580,021	1.64	33.4
367.00	UNDERGROUND CONDUCTORS AND DEVICES			332,492,307.21	107,909,757	224,582,550	29,323	2.33	30.2
368.00	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION			1,536,944.01	377,486	1,159,458	35,872	2.23	32.3
369.00	OVERHEAD SERVICES			507,003,843.13	196,919,851	310,083,992	13,350,018	2.63	23.2
370.10	UNDERGROUND SERVICES			96,284,018.99	33,042,193	63,241,826	2,744,617	2.85	23.0
370.20	METERS - SMART GRID			104,052,596.48	63,494,549	40,558,007	1,370,553	1.32	29.6
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS			145,048,562.40	47,990,838	97,057,724	12,261,848	8.42	8.0
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES			412,207.74	2,588,111	1,585,027	80,687	1.93	19.6
373.00	STREET LIGHTING AND SIGNAL SYSTEMS - SURGE SUPPRESSION			276,707.92	276,708	0	0	-	-
	STREET LIGHTING AND SIGNAL SYSTEMS - LED			16,309,494.66	4,991,479	11,317,976	800,760	4.91	14.1
				3,608,455.99	564,071	3,244,385	278,173	7.30	11.7
	TOTAL DISTRIBUTION PLANT			3,123,338,218.34	900,626,309	2,222,709,911	80,345,639	2.57	
GENERAL PLANT									
389.20	LAND RIGHTS			18,077.52	16,310	1,768	69	0.38	25.6
390.10	STRUCTURES AND IMPROVEMENTS			39,925,052.12	11,114,845	28,810,207	1,303,651	3.27	22.1
	MISCELLANEOUS IMPROVEMENTS - MINOR			63,279,336.92	34,193,683	29,085,654	1,904,258	3.01	15.3
	CORPORATE HEADQUARTERS - READING			7,363,967.28	3,336,884	4,027,083	211,011	2.87	19.1
	LEBANON SERVICE CENTER			7,191,588.92	4,226,780	2,964,809	359,915	5.00	8.2
	EASTON SERVICE CENTER			12,697,225.68	6,696,191	5,999,035	649,594	5.12	9.2
	YORK SERVICE CENTER								
	TOTAL ACCOUNT 390.10			130,457,170.92	59,571,383	70,885,788	4,428,429	3.39	16.0
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING			4,198,929.39	3,173,893	1,025,036	68,254	1.63	15.0
	MISCELLANEOUS IMPROVEMENTS - MINOR			5,082,077.17	3,286,201	1,792,876	113,648	2.24	15.8
	CORPORATE HEADQUARTERS - READING			997,791.85	773,014	224,778	13,132	1.32	17.1
	LEBANON SERVICE CENTER			1,331,356.24	1,096,648	244,708	29,257	2.20	8.4
	EASTON SERVICE CENTER			1,783,425.82	1,498,245	285,181	30,753	1.72	9.3
	YORK SERVICE CENTER								
	TOTAL ACCOUNT 390.20			13,393,560.47	9,821,001	3,572,579	255,044	1.90	14.0
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE			2,541,588.26	1,926,722	618,866	79,022	3.11	7.8
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS			2,921,741.05	2,071,230	850,511	301,822	10.33	2.8
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS			3,460,584.55	1,364,770	2,115,815	585,647	16.25	3.7
	TOTAL ACCOUNT 391.00			8,943,913.86	5,364,722	3,579,192	946,491	10.58	3.8

METROPOLITAN EDISON COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
393.00								
392.00		12-F4	4,905,873.29	2,150,287	2,765,586	396,102	8.07	7.0
392.40		34-S1.5	689,411.67	597,816	80,566	7,502	1.12	10.7
392.50		25-S2.5	87,236.99	85,737	1,500	345	0.40	4.3
			5,681,521.95	2,823,840	2,837,682	403,949	7.13	7.0
TOTAL ACCOUNT 392.00								
393.00		25-SQ	55,534.21	43,289	12,235	1,400	2.52	8.7
394.00		25-SQ	13,123,319.64	4,232,782	8,890,538	517,730	3.95	17.2
395.00		20-SQ	85,608.98	86,698	0	0	***	
396.00		39-F0.5	1,248,543.77	675,711	572,833	33,067	2.65	17.3
397.00		25-SQ	27,193,863.19	4,341,588	22,769,275	1,230,345	4.53	18.9
398.00		20-SQ	66,807.12	56,117	10,690	1,407	2.11	7.6
TOTAL GENERAL PLANT			200,188,031.27	87,035,451	113,152,580	7,817,931	3.91	
TOTAL DEPRECIABLE PLANT			3,422,742,802.31	1,065,661,627	2,357,080,976	93,165,394	2.72	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00								
302.00			124,375.69					
350.10			150,604.01	(14,565)				
350.20			3,554,379.57	5,241				
360.10			26,938,000.97	15,696,227				
374.00			4,014,087.62	2,231				
389.10			37,210.00	28,830				
389.30			2,936,778.20	474,805				
389.10			315,860.63					
			105,951.28	66,477				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			38,177,267.97	16,255,248				
TOTAL ELECTRIC PLANT			3,460,920,070.28	1,081,941,075				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.

** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

*** ASSETS ADDED AS OF JANUARY 1, 2025 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.52% CONSISTENT WITH A 20-S2.5 SURVIVOR CURVE.

**** ASSETS ADDED AS OF JANUARY 1, 2025 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-YEAR AMORTIZATION PERIOD.

NOTE: ASSETS ADDED IN ACCOUNT 393.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

METROPOLITAN EDISON COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2024, OF THE BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2023

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2023 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
DEPRECIABLE PLANT										
303.00	42,658,862	4,718,231	29	1,480,450		11			45,896,661	69.32
303.10	3,971	43,750							47,721	11.22
303.30	621,985								621,985	100.00
303.60	8,047,879			53,072					8,047,879	100.00
303.90	21,981,771	1,525,122							23,403,821	97.88
360.20	17,516,800	280,647							17,797,447	61.51
361.00	7,237,128	246,655	42,942						7,528,765	42.38
361.10	45,320	5,292	254						50,866	14.99
361.20	87,716	89							88,005	73.94
362.00	99,290,691	6,167,005	606,477	2,261,381		791,487			103,011,295	31.24
362.10	881,026	270,576	80,862						1,232,464	10.34
364.00	145,803,985	11,065,437	5,071,321	2,506,017		4,385,530			155,049,196	27.06
364.10	28,379	246	760						29,385	81.34
364.11	747,264	69,540	5,727						822,531	25.43
365.00	82,429,319	18,268,811	4,850,579	7,108,370		4,242,866			94,197,472	13.86
365.01	460,707	27,318	602	13		1			488,613	36.31
365.10	41,957,810	3,440,488							45,398,298	19.79
365.11	361,004	1,115	17,925	1,576,079		975,958			362,119	84.40
366.00	15,501,766	595,718	1,009,397						16,115,399	45.45
367.00	102,163,438	7,288,959							107,909,757	32.45
367.10	346,763	35,723							377,486	24.57
368.00	184,363,643	13,427,533	1,277,533	1,741,996		407,064			196,919,851	36.84
369.00	29,965,776	2,873,930	356,226	101,847		52,892			33,042,193	34.32
369.10	62,117,340	1,383,936		5,606		1,121			63,494,549	61.02
370.10	34,868,770	12,672,302	536,351	80,476		16,109			47,980,838	32.94
371.00	2,475,906	86,384	25,821						2,588,111	62.02
371.21	385,005	5,606							390,611	94.76
371.23	276,708								276,708	100.00
373.00	4,147,857	851,218	123,830	102,700		28,726			4,991,479	30.60
373.30	284,834	281,759	7,845	8,547		1,820			564,071	14.81
389.20	16,239								16,310	90.22
390.10	56,742,438	4,041,091	130,255	1,032,616		309,785			59,571,383	45.66
390.20	9,806,332	251,771							9,821,001	73.33
391.00	2,031,229	99,089		201,596					1,928,722	75.89
391.30	2,594,381	271,846		794,997					2,071,230	70.89
391.50	3,173,673	98,294	(79,860)	1,907,197					1,364,770	39.21
392.30	1,842,092	368,055							2,150,287	43.83
392.40	579,862	7,954							587,816	87.94
392.50	85,327	410							85,737	98.28
393.00	287,575	676							43,289	77.97
394.00	4,948,136	464,080		244,952					4,232,762	32.25
395.00	85,698			1,179,434					85,698	100.00
396.00	634,259	41,452	12,565	7,922,419		68,966			675,711	54.12
397.00	11,275,821	1,047,586		8,904					4,344,588	16.01
398.00	63,703	1,318							56,117	84.00
TOTAL DEPRECIABLE PLANT	1,001,092,378	92,350,125	14,077,441	30,555,780	0	11,282,335	0	0	1,065,681,827	
NONDEPRECIABLE PLANT										
302.00	(14,565)								(14,565)	(9.67)
350.10	5,241								5,241	0.15
350.20	15,696,227								15,696,227	58.27
360.10	2,231								2,231	0.06
374.00	28,830								28,830	77.48
390.30	474,805								474,805	150.31
399.10	66,477								66,477	62.74
TOTAL NONDEPRECIABLE PLANT	16,259,248	0	0	0	0	0	0	0	16,259,248	
TOTAL	1,017,351,626	92,350,125	14,077,441	30,555,780	0	11,282,335	0	0	1,081,941,075	

METROPOLITAN EDISON COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2023 (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
ELECTRIC PLANT				
INTANGIBLE PLANT				
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	63,956,213.87	*	4,718,231
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	12,206.40	*	43,750
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985.00	*	0
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879.06	*	0
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	23,963,762.73	*	1,525,122
	TOTAL INTANGIBLE PLANT	96,602,047.06		6,287,103
DISTRIBUTION PLANT				
360.20	LAND RIGHTS	28,932,718.77	0.97	280,647
361.00	STRUCTURES AND IMPROVEMENTS	17,763,919.28	1.40	248,695
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	339,222.74	1.56	5,292
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	11,907.52	0.75	89
362.00	STATION EQUIPMENT	309,357,654.26	1.93	6,167,005
362.10	STATION EQUIPMENT - SUBTRANSMISSION	11,919,659.66	2.27	270,576
364.00	POLES, TOWERS AND FIXTURES	550,420,241.66	1.97	11,065,437
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	36,126.01	0.68	246
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	3,234,421.64	2.15	69,540
365.00	OVERHEAD CONDUCTORS AND DEVICES	615,842,496.62	2.82	18,268,811
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,345,667.72	2.03	27,318
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	229,365,878.41	1.50	3,440,488
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	429,030.41	0.26	1,115
366.00	UNDERGROUND CONDUIT	35,459,379.59	1.68	595,718
367.00	UNDERGROUND CONDUCTORS AND DEVICES	318,307,693.85	2.24	7,288,959
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,536,544.01	2.39	36,723
368.00	LINE TRANSFORMERS	491,325,879.70	2.69	13,427,535
369.00	OVERHEAD SERVICES	95,311,336.85	3.00	2,873,930
369.10	UNDERGROUND SERVICES	104,058,162.48	1.33	1,383,936
370.10	METERS - SMART GRID	141,705,232.11	8.82	12,672,302
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS	4,173,138.29	2.07	86,384
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	412,207.74	1.36	5,606
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	276,707.92	-	0
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	16,691,233.66	5.32	851,218
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	3,425,434.99	7.79	281,759
	TOTAL DISTRIBUTION PLANT	2,980,681,795.89	2.60	79,349,329
GENERAL PLANT				
389.20	LAND RIGHTS	18,077.52	0.39	71
390.10	STRUCTURES AND IMPROVEMENTS			
	MISCELLANEOUS IMPROVEMENTS - MINOR	32,245,673.12	3.28	1,183,598
	CORPORATE HEADQUARTERS - READING	61,295,115.92	2.89	1,800,101
	LEBANON SERVICE CENTER	6,666,050.28	1.81	126,972
	EASTON SERVICE CENTER	6,624,641.92	3.53	243,856
	YORK SERVICE CENTER	11,999,308.68	5.56	686,564
	TOTAL ACCOUNT 390.10	118,830,689.92	3.24	4,041,091
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING			
	MISCELLANEOUS IMPROVEMENTS - MINOR	4,330,386.39	0.63	26,867
	CORPORATE HEADQUARTERS - READING	5,116,043.17	3.22	164,190
	LEBANON SERVICE CENTER	1,009,738.85	0.51	5,119
	EASTON SERVICE CENTER	1,341,061.24	0.96	12,828
	YORK SERVICE CENTER	1,795,372.82	2.39	42,767
	TOTAL ACCOUNT 390.20	13,592,602.47	1.86	251,771
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,743,183.77	3.75	99,089
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	3,716,738.34	8.19	271,846
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	3,590,922.06	2.78	98,294
	TOTAL ACCOUNT 391.00	10,050,844.17	5.05	469,229
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	4,905,873.29	7.91	388,055
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	668,411.67	1.19	7,954
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	87,236.99	0.47	410
	TOTAL ACCOUNT 392.00	5,661,521.95	7.00	396,419
393.00	STORES EQUIPMENT	300,486.07	0.38	676
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	12,658,914.34	3.60	464,080
395.00	LABORATORY EQUIPMENT	85,698.38	-	0
396.00	POWER OPERATED EQUIPMENT	1,248,543.77	3.32	41,452
397.00	COMMUNICATION EQUIPMENT	32,899,710.23	3.49	1,047,586
398.00	MISCELLANEOUS EQUIPMENT	75,711.03	1.85	1,318
	TOTAL GENERAL PLANT	195,422,799.85	3.40	6,713,693
	TOTAL DEPRECIABLE PLANT	3,272,706,642.80		92,350,125

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH FOR THE ACCOUNT.

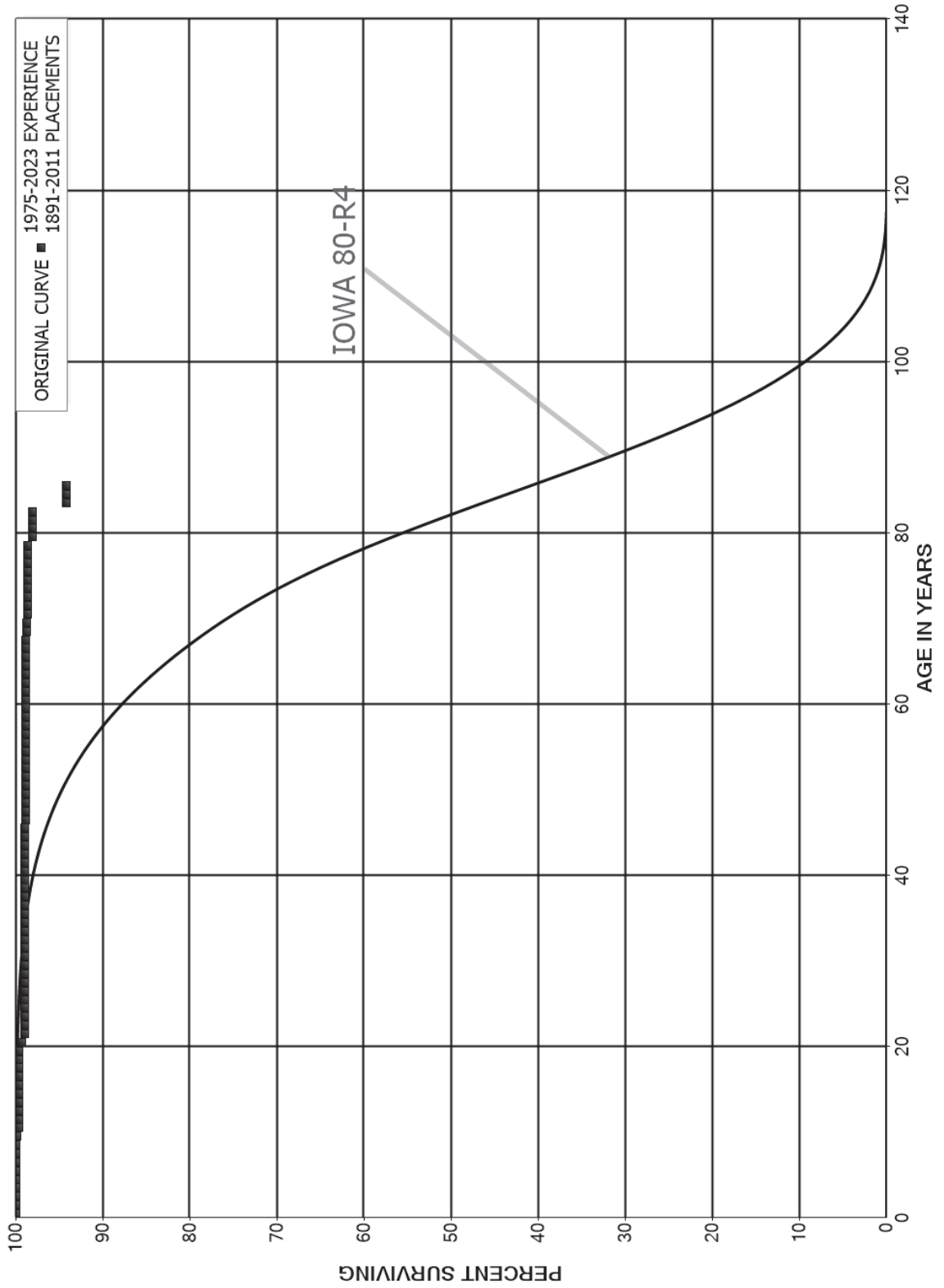
METROPOLITAN EDISON COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2020		2021		2022		2023		2024		NET SALVAGE (12)	SALVAGE ACCURAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
303.00					146.00				10.99		(156.99)	(31)
361.10			1.00		172,638.00			37,975.16			(210,614.16)	(42,123)
362.00					1,269.00						(1,269.00)	(254)
362.10	1,018,256.00		878,683.00		528,516.00			227,168.77	791,486.83		(3,444,110.60)	(688,822)
364.00	13,277.00		321,670.00		67,017.00			455.41			(402,419.41)	(80,484)
364.11	4,263,111.00		3,866,529.00		5,183,312.00			8,012,598.57	4,385,529.61		(25,711,080.18)	(5,142,216)
365.00	(149.00)		7,814.00		11,809.00			9,068.38			(28,542.38)	(5,708)
365.01	5,110,700.00		4,544,180.00		4,597,320.00			5,587,332.54	4,242,866.49		(24,082,399.03)	(4,816,480)
366.00	1,511.00		(5.00)		827.00			315.66	0.85		(2,649.51)	(530)
366.01	7,236.00		27,767.00		5,190.00			12,614.76			(52,807.76)	(10,562)
367.00	1,040,475.00		1,405,039.00		918,065.00			648,548.92	975,958.02		(4,988,085.94)	(997,617)
368.00	1,497,437.00		1,072,889.00		1,458,859.00			1,175,549.09	407,063.66		(1,122,360)	(1,122,360)
369.00	798,391.00		264,855.00		302,789.00			157,056.64	52,892.27		(315,397)	(315,397)
370.10	(344,480.00)		1,103,767.00		1,469,460.00			448,723.60	16,109.37		(1,121.20)	(224)
371.00	25,968.00		29,603.00		21,065.00			23,590.16			(2,693,579.97)	(538,716)
373.00	131,191.00		139,094.00		142,379.00			91,188.34	28,725.51		(100,226.16)	(20,045)
373.30	2,304.00		2,787.00		8,067.00			25,476.01	1,819.73		(532,577.85)	(108,516)
390.10	111,136.00		199,061.00		192,617.00			128,153.81	309,784.80		(40,453.74)	(8,091)
392.30										337,918.65	(940,752.61)	(188,151)
397.00			56,629.00		6,139.00			58.94	68,965.77		337,918.65	67,584
TOTAL	13,677,364.00	0.00	13,920,363.00	0.00	15,087,484.00	0.00	16,585,874.76	337,918.65	11,282,335.10	0.00	(70,215,502.21)	(14,043,102)

PART VI. SERVICE LIFE STATISTICS

METROPOLITAN EDISON COMPANY
ACCOUNT 360.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2011

EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,307,199		0.0000	1.0000	100.00
0.5	6,391,208		0.0000	1.0000	100.00
1.5	7,968,805		0.0000	1.0000	100.00
2.5	9,175,755		0.0000	1.0000	100.00
3.5	10,601,022		0.0000	1.0000	100.00
4.5	11,615,033	3,301	0.0003	0.9997	100.00
5.5	11,782,291		0.0000	1.0000	99.97
6.5	11,869,752		0.0000	1.0000	99.97
7.5	11,629,939	6,067	0.0005	0.9995	99.97
8.5	11,467,729	13,697	0.0012	0.9988	99.92
9.5	10,879,877	15,704	0.0014	0.9986	99.80
10.5	10,061,319		0.0000	1.0000	99.66
11.5	9,590,882		0.0000	1.0000	99.66
12.5	10,937,070		0.0000	1.0000	99.66
13.5	12,349,600	580	0.0000	1.0000	99.66
14.5	13,846,235		0.0000	1.0000	99.65
15.5	15,614,909	2,590	0.0002	0.9998	99.65
16.5	17,563,448	374	0.0000	1.0000	99.63
17.5	19,817,005		0.0000	1.0000	99.63
18.5	21,649,241	6,008	0.0003	0.9997	99.63
19.5	22,209,123	72,064	0.0032	0.9968	99.61
20.5	22,530,174	70,642	0.0031	0.9969	99.28
21.5	23,260,972	1,848	0.0001	0.9999	98.97
22.5	23,823,000	792	0.0000	1.0000	98.96
23.5	23,799,304		0.0000	1.0000	98.96
24.5	24,083,946	438	0.0000	1.0000	98.96
25.5	23,681,836		0.0000	1.0000	98.96
26.5	23,158,918		0.0000	1.0000	98.96
27.5	22,225,705	1,487	0.0001	0.9999	98.96
28.5	21,279,118	2,637	0.0001	0.9999	98.95
29.5	20,002,268	2,019	0.0001	0.9999	98.94
30.5	18,628,054	40	0.0000	1.0000	98.93
31.5	17,648,935		0.0000	1.0000	98.93
32.5	16,895,301	168	0.0000	1.0000	98.93
33.5	16,178,320	74	0.0000	1.0000	98.93
34.5	15,570,131		0.0000	1.0000	98.93
35.5	14,676,779		0.0000	1.0000	98.93
36.5	13,773,193	1,374	0.0001	0.9999	98.93
37.5	12,882,486		0.0000	1.0000	98.92
38.5	12,076,126		0.0000	1.0000	98.92

METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2011			EXPERIENCE BAND 1975-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	11,387,749	38	0.0000	1.0000	98.92	
40.5	10,670,046	2,672	0.0003	0.9997	98.92	
41.5	10,146,238		0.0000	1.0000	98.89	
42.5	9,696,561		0.0000	1.0000	98.89	
43.5	9,178,156	119	0.0000	1.0000	98.89	
44.5	8,776,627		0.0000	1.0000	98.89	
45.5	8,241,289	631	0.0001	0.9999	98.89	
46.5	7,686,293		0.0000	1.0000	98.88	
47.5	7,222,820		0.0000	1.0000	98.88	
48.5	6,813,629		0.0000	1.0000	98.88	
49.5	6,266,664	59	0.0000	1.0000	98.88	
50.5	5,617,053		0.0000	1.0000	98.88	
51.5	5,037,457	415	0.0001	0.9999	98.88	
52.5	4,531,340		0.0000	1.0000	98.87	
53.5	4,095,208	76	0.0000	1.0000	98.87	
54.5	3,700,036		0.0000	1.0000	98.87	
55.5	3,345,445	51	0.0000	1.0000	98.87	
56.5	3,017,726	13	0.0000	1.0000	98.87	
57.5	2,941,883	91	0.0000	1.0000	98.87	
58.5	2,614,720	63	0.0000	1.0000	98.87	
59.5	2,340,598	67	0.0000	1.0000	98.86	
60.5	2,089,712	25	0.0000	1.0000	98.86	
61.5	1,870,572		0.0000	1.0000	98.86	
62.5	1,612,144		0.0000	1.0000	98.86	
63.5	1,509,909	587	0.0004	0.9996	98.86	
64.5	1,379,308		0.0000	1.0000	98.82	
65.5	1,246,115		0.0000	1.0000	98.82	
66.5	1,146,087		0.0000	1.0000	98.82	
67.5	1,059,391	532	0.0005	0.9995	98.82	
68.5	950,023	288	0.0003	0.9997	98.77	
69.5	824,417	1,171	0.0014	0.9986	98.74	
70.5	735,738	98	0.0001	0.9999	98.60	
71.5	693,230		0.0000	1.0000	98.59	
72.5	603,419		0.0000	1.0000	98.59	
73.5	553,961		0.0000	1.0000	98.59	
74.5	490,287		0.0000	1.0000	98.59	
75.5	452,960		0.0000	1.0000	98.59	
76.5	416,810		0.0000	1.0000	98.59	
77.5	380,410		0.0000	1.0000	98.59	
78.5	357,639	2,038	0.0057	0.9943	98.59	

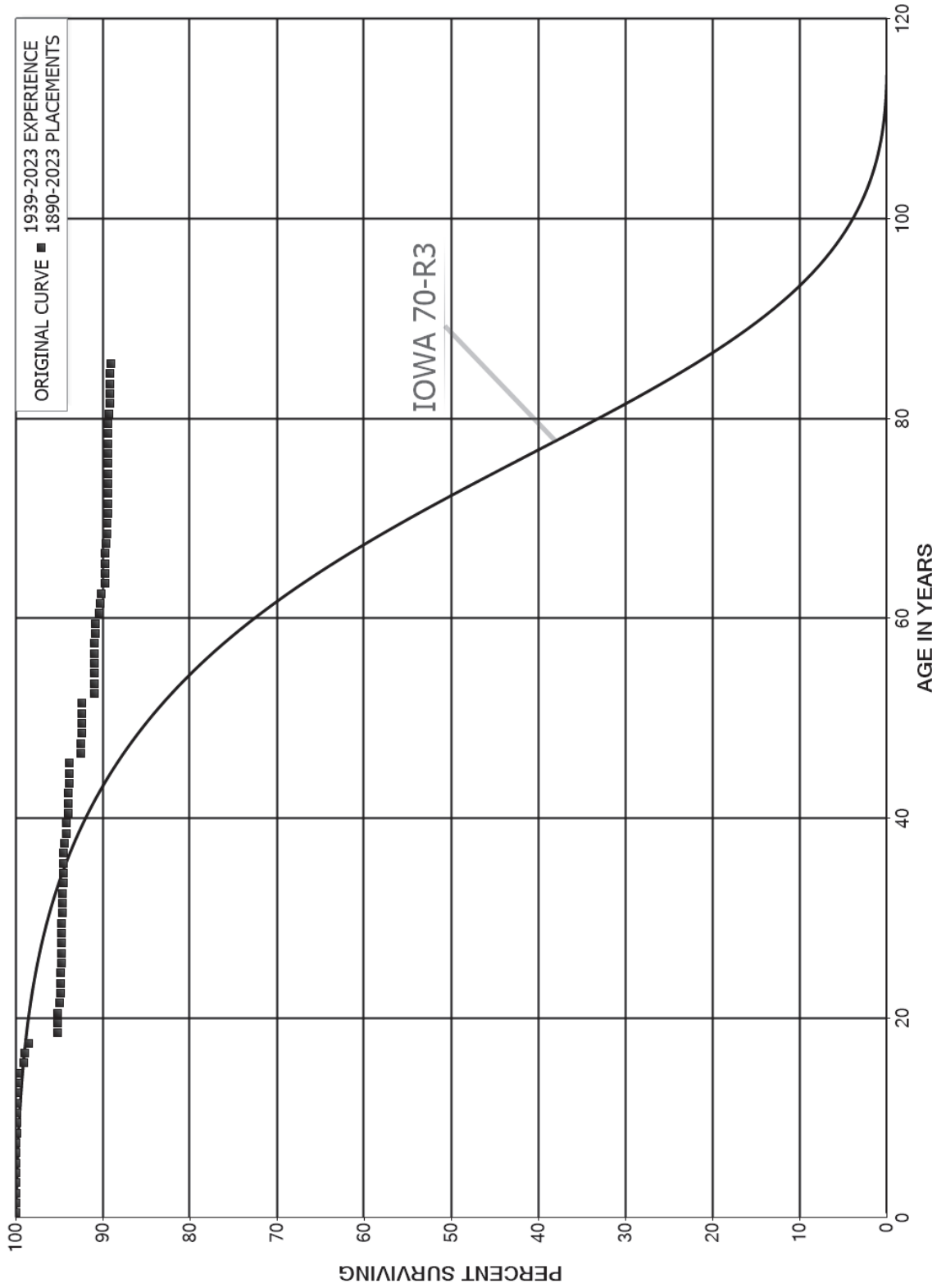
METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2011			EXPERIENCE BAND 1975-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	346,779		0.0000	1.0000	98.03
80.5	345,073		0.0000	1.0000	98.03
81.5	339,510		0.0000	1.0000	98.03
82.5	318,374	12,339	0.0388	0.9612	98.03
83.5	294,661		0.0000	1.0000	94.23
84.5	286,737		0.0000	1.0000	94.23
85.5	25,174		0.0000	1.0000	94.23
86.5	13,083		0.0000	1.0000	94.23
87.5	25,863		0.0000	1.0000	94.23
88.5	25,504		0.0000	1.0000	94.23
89.5	12,514		0.0000	1.0000	94.23
90.5	12,917		0.0000	1.0000	94.23
91.5	12,899		0.0000	1.0000	94.23
92.5	12,117		0.0000	1.0000	94.23
93.5	10,344		0.0000	1.0000	94.23
94.5	10,408		0.0000	1.0000	94.23
95.5	8,733		0.0000	1.0000	94.23
96.5	6,669		0.0000	1.0000	94.23
97.5	6,051		0.0000	1.0000	94.23
98.5	6,051		0.0000	1.0000	94.23
99.5	6,051		0.0000	1.0000	94.23
100.5	6,050		0.0000	1.0000	94.23
101.5	6,050		0.0000	1.0000	94.23
102.5	6,253		0.0000	1.0000	94.23
103.5	6,253		0.0000	1.0000	94.23
104.5					94.23

METROPOLITAN EDISON COMPANY
ACCOUNTS 361.00 AND 361.10 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNTS 361.00 AND 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,833,017		0.0000	1.0000	100.00
0.5	11,025,060	441	0.0000	1.0000	100.00
1.5	10,925,223	23	0.0000	1.0000	100.00
2.5	10,515,485	9,174	0.0009	0.9991	100.00
3.5	11,101,808	897	0.0001	0.9999	99.91
4.5	10,174,071		0.0000	1.0000	99.90
5.5	11,286,276	202	0.0000	1.0000	99.90
6.5	10,823,016	77	0.0000	1.0000	99.90
7.5	10,523,678	933	0.0001	0.9999	99.90
8.5	11,544,500	117	0.0000	1.0000	99.89
9.5	12,458,608	2,061	0.0002	0.9998	99.89
10.5	11,916,760		0.0000	1.0000	99.87
11.5	12,119,063	2,496	0.0002	0.9998	99.87
12.5	12,492,564	20,647	0.0017	0.9983	99.85
13.5	13,261,758		0.0000	1.0000	99.69
14.5	12,990,697	85,147	0.0066	0.9934	99.69
15.5	13,121,227	8,903	0.0007	0.9993	99.03
16.5	11,701,985	57,532	0.0049	0.9951	98.97
17.5	11,584,231	383,797	0.0331	0.9669	98.48
18.5	10,841,407	7,476	0.0007	0.9993	95.22
19.5	10,885,430	784	0.0001	0.9999	95.15
20.5	10,880,965	21,549	0.0020	0.9980	95.14
21.5	10,830,347	10,448	0.0010	0.9990	94.96
22.5	10,860,025	6,281	0.0006	0.9994	94.86
23.5	10,813,411	584	0.0001	0.9999	94.81
24.5	10,912,969	2,965	0.0003	0.9997	94.80
25.5	10,891,334	505	0.0000	1.0000	94.78
26.5	11,091,297	5,405	0.0005	0.9995	94.77
27.5	11,372,335	903	0.0001	0.9999	94.73
28.5	11,055,456	5,364	0.0005	0.9995	94.72
29.5	11,020,983	4,525	0.0004	0.9996	94.67
30.5	9,985,253	6,320	0.0006	0.9994	94.63
31.5	9,377,888	146	0.0000	1.0000	94.58
32.5	8,420,411	1,229	0.0001	0.9999	94.57
33.5	7,790,129	528	0.0001	0.9999	94.56
34.5	7,194,407	1,810	0.0003	0.9997	94.55
35.5	7,003,505	5,696	0.0008	0.9992	94.53
36.5	6,780,590	3,269	0.0005	0.9995	94.45
37.5	6,499,162	13,447	0.0021	0.9979	94.41
38.5	6,344,369	844	0.0001	0.9999	94.21

METROPOLITAN EDISON COMPANY

ACCOUNTS 361.00 AND 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023			EXPERIENCE BAND 1939-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,289,148	15,883	0.0025	0.9975	94.20	
40.5	6,139,726	2,602	0.0004	0.9996	93.96	
41.5	5,692,360	1,382	0.0002	0.9998	93.92	
42.5	5,713,858	548	0.0001	0.9999	93.90	
43.5	5,669,001		0.0000	1.0000	93.89	
44.5	5,535,312	842	0.0002	0.9998	93.89	
45.5	5,632,571	81,762	0.0145	0.9855	93.88	
46.5	5,287,618	2,432	0.0005	0.9995	92.51	
47.5	4,925,356	3,120	0.0006	0.9994	92.47	
48.5	4,785,618	710	0.0001	0.9999	92.41	
49.5	4,519,125	267	0.0001	0.9999	92.40	
50.5	4,249,682	539	0.0001	0.9999	92.39	
51.5	3,615,020	54,196	0.0150	0.9850	92.38	
52.5	2,971,669		0.0000	1.0000	91.00	
53.5	2,765,520		0.0000	1.0000	91.00	
54.5	2,457,116	1,512	0.0006	0.9994	91.00	
55.5	2,601,817	13	0.0000	1.0000	90.94	
56.5	2,432,838		0.0000	1.0000	90.94	
57.5	2,374,375	3,138	0.0013	0.9987	90.94	
58.5	2,361,835	314	0.0001	0.9999	90.82	
59.5	2,259,126	11,456	0.0051	0.9949	90.81	
60.5	2,194,316	1,493	0.0007	0.9993	90.35	
61.5	2,121,375	2,841	0.0013	0.9987	90.29	
62.5	2,017,821	9,317	0.0046	0.9954	90.16	
63.5	1,580,466	360	0.0002	0.9998	89.75	
64.5	1,537,742		0.0000	1.0000	89.73	
65.5	1,472,670	399	0.0003	0.9997	89.73	
66.5	1,297,198	1,110	0.0009	0.9991	89.70	
67.5	1,233,357	1,129	0.0009	0.9991	89.63	
68.5	1,168,073	893	0.0008	0.9992	89.54	
69.5	1,115,772	366	0.0003	0.9997	89.48	
70.5	880,634		0.0000	1.0000	89.45	
71.5	853,727	50	0.0001	0.9999	89.45	
72.5	809,551		0.0000	1.0000	89.44	
73.5	766,663		0.0000	1.0000	89.44	
74.5	711,036		0.0000	1.0000	89.44	
75.5	690,409		0.0000	1.0000	89.44	
76.5	659,295	513	0.0008	0.9992	89.44	
77.5	651,062	157	0.0002	0.9998	89.37	
78.5	646,774		0.0000	1.0000	89.35	

METROPOLITAN EDISON COMPANY

ACCOUNTS 361.00 AND 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	575,996	707	0.0012	0.9988	89.35
80.5	575,186	458	0.0008	0.9992	89.24
81.5	564,428		0.0000	1.0000	89.17
82.5	547,705		0.0000	1.0000	89.17
83.5	543,134		0.0000	1.0000	89.17
84.5	541,164	829	0.0015	0.9985	89.17
85.5	47,432		0.0000	1.0000	89.03
86.5	44,754		0.0000	1.0000	89.03
87.5	44,749		0.0000	1.0000	89.03
88.5	44,234		0.0000	1.0000	89.03
89.5	44,234		0.0000	1.0000	89.03
90.5	42,812		0.0000	1.0000	89.03
91.5	42,812		0.0000	1.0000	89.03
92.5	39,913		0.0000	1.0000	89.03
93.5	37,050		0.0000	1.0000	89.03
94.5	31,538		0.0000	1.0000	89.03
95.5	25,150		0.0000	1.0000	89.03
96.5	22,032		0.0000	1.0000	89.03
97.5	20,683		0.0000	1.0000	89.03
98.5	20,683		0.0000	1.0000	89.03
99.5	17,954		0.0000	1.0000	89.03
100.5	16,617		0.0000	1.0000	89.03
101.5	16,578		0.0000	1.0000	89.03
102.5	16,578		0.0000	1.0000	89.03
103.5	8,466		0.0000	1.0000	89.03
104.5	8,466		0.0000	1.0000	89.03
105.5	8,466		0.0000	1.0000	89.03
106.5	8,466		0.0000	1.0000	89.03
107.5	8,466		0.0000	1.0000	89.03
108.5	8,466		0.0000	1.0000	89.03
109.5	8,466		0.0000	1.0000	89.03
110.5	8,466		0.0000	1.0000	89.03
111.5	6,650		0.0000	1.0000	89.03
112.5	6,650		0.0000	1.0000	89.03
113.5	6,650		0.0000	1.0000	89.03
114.5	6,650		0.0000	1.0000	89.03
115.5	6,650		0.0000	1.0000	89.03
116.5	6,650		0.0000	1.0000	89.03
117.5	6,650		0.0000	1.0000	89.03
118.5	6,650		0.0000	1.0000	89.03

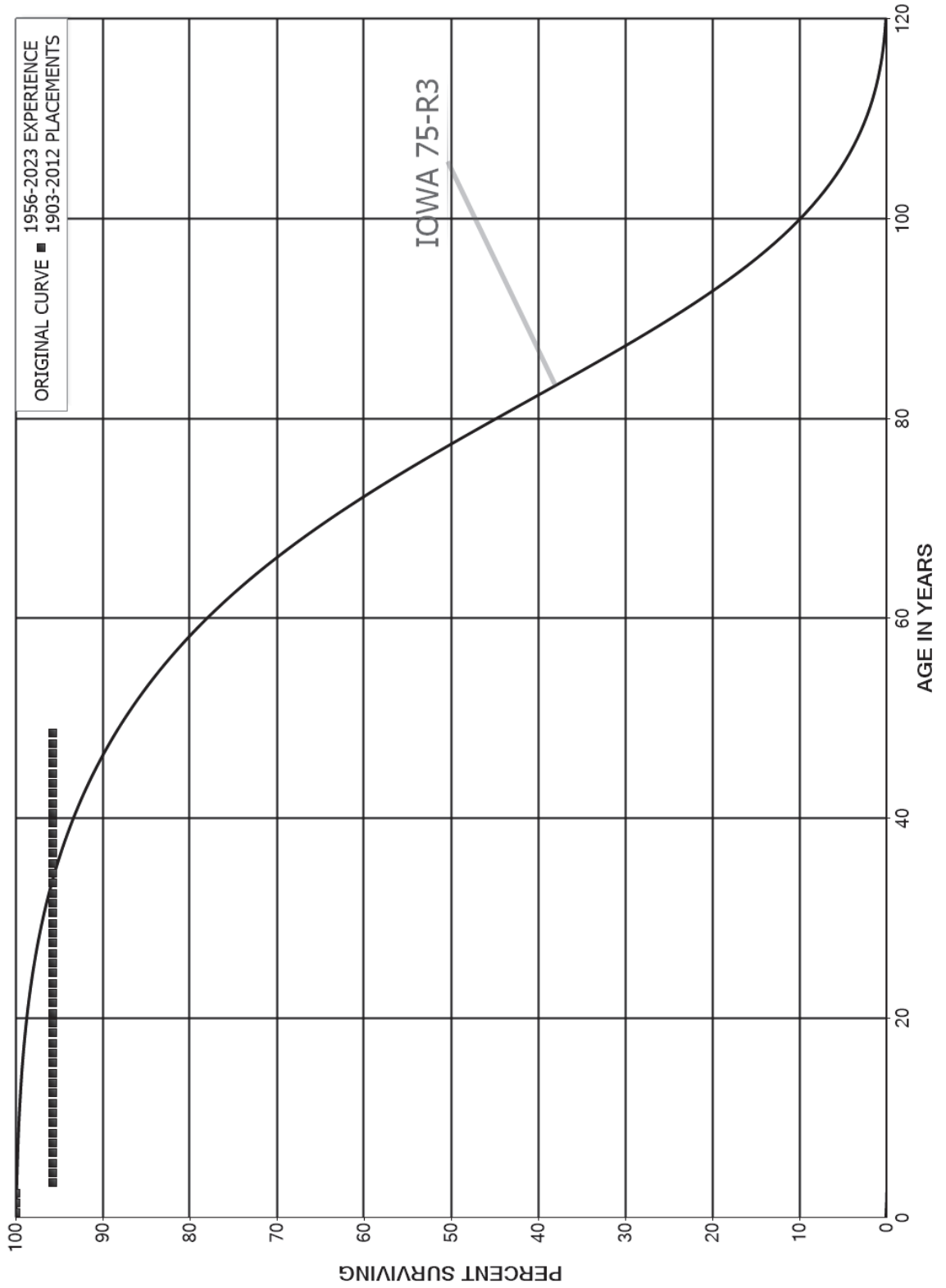
METROPOLITAN EDISON COMPANY

ACCOUNTS 361.00 AND 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	6,650		0.0000	1.0000	89.03
120.5	6,650		0.0000	1.0000	89.03
121.5	6,650		0.0000	1.0000	89.03
122.5	6,650		0.0000	1.0000	89.03
123.5					89.03

METROPOLITAN EDISON COMPANY
ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2012

EXPERIENCE BAND 1956-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	744,034		0.0000	1.0000	100.00
0.5	744,034		0.0000	1.0000	100.00
1.5	744,034		0.0000	1.0000	100.00
2.5	744,034	31,423	0.0422	0.9578	100.00
3.5	713,170		0.0000	1.0000	95.78
4.5	713,170		0.0000	1.0000	95.78
5.5	713,170		0.0000	1.0000	95.78
6.5	713,170		0.0000	1.0000	95.78
7.5	713,170		0.0000	1.0000	95.78
8.5	713,170		0.0000	1.0000	95.78
9.5	713,170		0.0000	1.0000	95.78
10.5	713,170		0.0000	1.0000	95.78
11.5	713,170		0.0000	1.0000	95.78
12.5	713,170		0.0000	1.0000	95.78
13.5	713,170		0.0000	1.0000	95.78
14.5	713,170		0.0000	1.0000	95.78
15.5	713,170		0.0000	1.0000	95.78
16.5	713,170		0.0000	1.0000	95.78
17.5	713,170		0.0000	1.0000	95.78
18.5	713,170		0.0000	1.0000	95.78
19.5	713,170		0.0000	1.0000	95.78
20.5	713,170		0.0000	1.0000	95.78
21.5	713,170		0.0000	1.0000	95.78
22.5	713,170		0.0000	1.0000	95.78
23.5	713,170		0.0000	1.0000	95.78
24.5	713,170		0.0000	1.0000	95.78
25.5	713,170		0.0000	1.0000	95.78
26.5	713,170		0.0000	1.0000	95.78
27.5	713,170		0.0000	1.0000	95.78
28.5	713,170		0.0000	1.0000	95.78
29.5	713,170		0.0000	1.0000	95.78
30.5	710,223		0.0000	1.0000	95.78
31.5	710,223		0.0000	1.0000	95.78
32.5	710,223		0.0000	1.0000	95.78
33.5	710,223		0.0000	1.0000	95.78
34.5	710,223		0.0000	1.0000	95.78
35.5	710,223		0.0000	1.0000	95.78
36.5	710,223		0.0000	1.0000	95.78
37.5	710,223		0.0000	1.0000	95.78
38.5	710,223		0.0000	1.0000	95.78

METROPOLITAN EDISON COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012			EXPERIENCE BAND 1956-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	710,223		0.0000	1.0000	95.78
40.5	705,135		0.0000	1.0000	95.78
41.5	45,910		0.0000	1.0000	95.78
42.5	45,910		0.0000	1.0000	95.78
43.5	10,526		0.0000	1.0000	95.78
44.5	6,656		0.0000	1.0000	95.78
45.5	1,494		0.0000	1.0000	95.78
46.5	1,494		0.0000	1.0000	95.78
47.5	1,494		0.0000	1.0000	95.78
48.5					95.78
49.5					
50.5					
51.5					
52.5					
53.5	2,378		0.0000		
54.5	2,378		0.0000		
55.5	2,378		0.0000		
56.5	2,378		0.0000		
57.5	2,378		0.0000		
58.5	2,378		0.0000		
59.5	2,378		0.0000		
60.5	2,378		0.0000		
61.5	2,378		0.0000		
62.5	2,378		0.0000		
63.5	2,378		0.0000		
64.5	2,378		0.0000		
65.5	2,378		0.0000		
66.5	2,378		0.0000		
67.5	2,378		0.0000		
68.5	2,378		0.0000		
69.5	2,378		0.0000		
70.5	2,378		0.0000		
71.5	2,378		0.0000		
72.5	2,378		0.0000		
73.5	2,378		0.0000		
74.5	2,378		0.0000		
75.5	2,378		0.0000		
76.5	2,378		0.0000		
77.5	2,378		0.0000		
78.5	2,378		0.0000		

METROPOLITAN EDISON COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012			EXPERIENCE BAND 1956-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,378		0.0000		
80.5	2,378		0.0000		
81.5	2,378		0.0000		
82.5	2,378		0.0000		
83.5	2,378		0.0000		
84.5	2,378		0.0000		
85.5	2,378		0.0000		
86.5	2,378		0.0000		
87.5	2,378		0.0000		
88.5	2,378		0.0000		
89.5	2,378		0.0000		
90.5	2,378		0.0000		
91.5	2,378		0.0000		
92.5	2,378		0.0000		
93.5	2,378		0.0000		
94.5	2,378		0.0000		
95.5	2,378		0.0000		
96.5	2,378		0.0000		
97.5	2,378		0.0000		
98.5	2,378		0.0000		
99.5	2,378		0.0000		
100.5	2,378		0.0000		
101.5	2,378		0.0000		
102.5	2,378		0.0000		
103.5	2,378		0.0000		
104.5	2,378		0.0000		
105.5	2,378		0.0000		
106.5	2,378		0.0000		
107.5	2,378		0.0000		
108.5	2,378		0.0000		
109.5	2,378		0.0000		
110.5	2,378		0.0000		
111.5	2,378		0.0000		
112.5	2,378		0.0000		
113.5	2,378		0.0000		
114.5	2,378		0.0000		
115.5	2,378		0.0000		
116.5	2,378		0.0000		
117.5	2,378		0.0000		
118.5	2,378		0.0000		

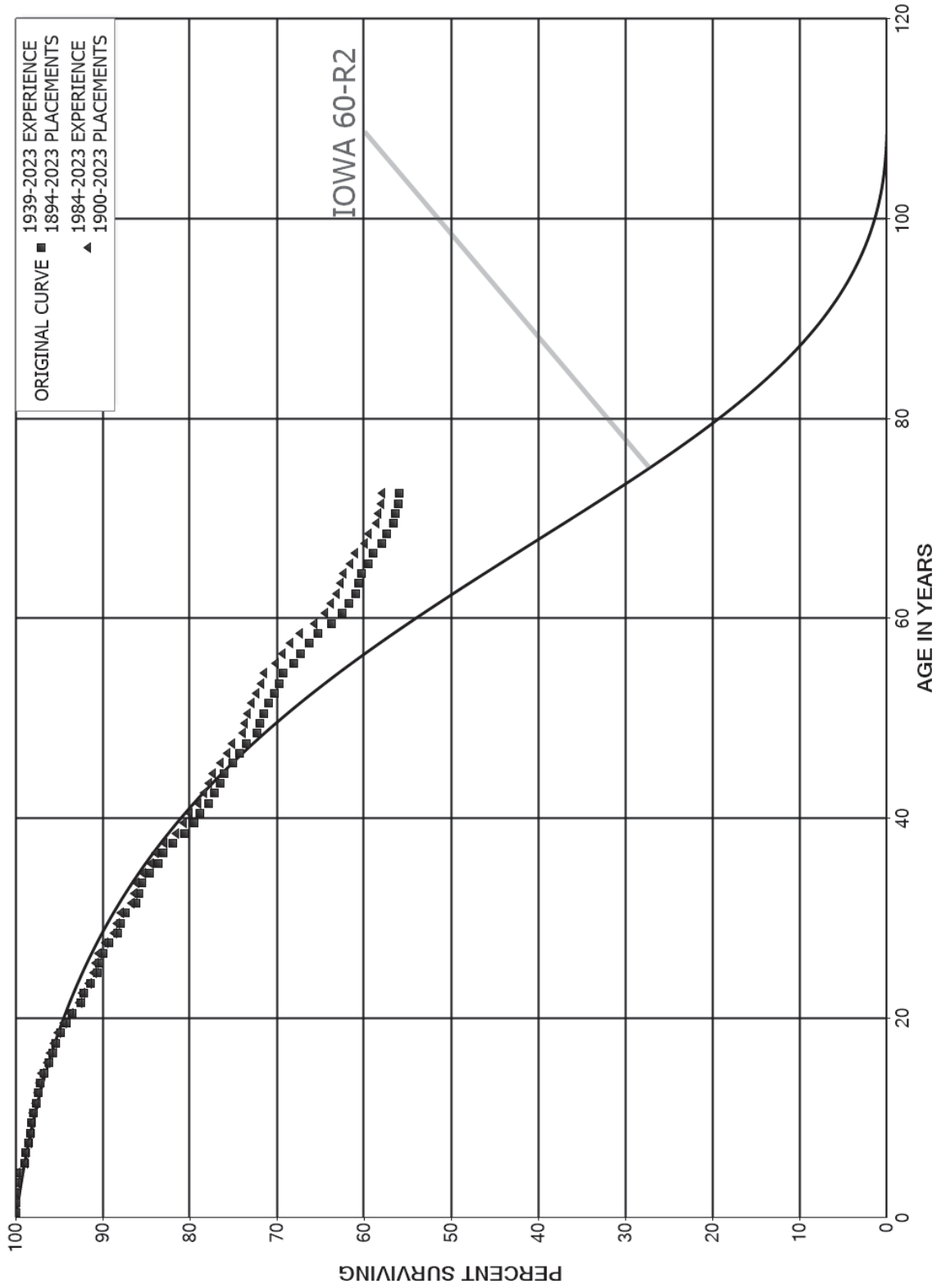
METROPOLITAN EDISON COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012			EXPERIENCE BAND 1956-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,378		0.0000		
120.5					

METROPOLITAN EDISON COMPANY
 ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2023

EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	564,021,988	76,330	0.0001	0.9999	100.00
0.5	553,169,827	280,256	0.0005	0.9995	99.99
1.5	537,798,992	204,983	0.0004	0.9996	99.94
2.5	519,427,282	441,273	0.0008	0.9992	99.90
3.5	497,407,589	811,604	0.0016	0.9984	99.81
4.5	485,486,569	3,565,356	0.0073	0.9927	99.65
5.5	463,983,116	437,941	0.0009	0.9991	98.92
6.5	445,032,317	1,194,353	0.0027	0.9973	98.82
7.5	427,052,644	976,140	0.0023	0.9977	98.56
8.5	406,602,302	758,330	0.0019	0.9981	98.33
9.5	367,582,772	919,583	0.0025	0.9975	98.15
10.5	346,646,726	973,610	0.0028	0.9972	97.91
11.5	319,731,766	814,488	0.0025	0.9975	97.63
12.5	312,334,031	725,678	0.0023	0.9977	97.38
13.5	294,480,699	1,239,997	0.0042	0.9958	97.16
14.5	285,552,685	1,780,346	0.0062	0.9938	96.75
15.5	274,906,049	1,147,337	0.0042	0.9958	96.14
16.5	263,431,043	1,059,776	0.0040	0.9960	95.74
17.5	253,730,524	1,265,485	0.0050	0.9950	95.36
18.5	243,195,845	1,850,005	0.0076	0.9924	94.88
19.5	236,457,879	1,723,309	0.0073	0.9927	94.16
20.5	226,617,762	2,300,731	0.0102	0.9898	93.47
21.5	219,571,808	901,162	0.0041	0.9959	92.52
22.5	210,610,906	1,620,774	0.0077	0.9923	92.14
23.5	202,768,247	1,785,762	0.0088	0.9912	91.44
24.5	197,738,567	570,178	0.0029	0.9971	90.63
25.5	188,085,205	798,981	0.0042	0.9958	90.37
26.5	178,744,491	1,493,423	0.0084	0.9916	89.98
27.5	174,332,328	1,808,990	0.0104	0.9896	89.23
28.5	165,059,335	691,411	0.0042	0.9958	88.31
29.5	161,104,954	926,496	0.0058	0.9942	87.94
30.5	153,429,238	2,204,538	0.0144	0.9856	87.43
31.5	139,067,799	609,090	0.0044	0.9956	86.18
32.5	129,187,652	466,564	0.0036	0.9964	85.80
33.5	119,072,492	1,158,992	0.0097	0.9903	85.49
34.5	112,752,795	1,325,089	0.0118	0.9882	84.66
35.5	108,112,614	805,388	0.0074	0.9926	83.66
36.5	103,820,113	1,383,503	0.0133	0.9867	83.04
37.5	98,953,330	1,635,871	0.0165	0.9835	81.93
38.5	94,125,292	1,208,706	0.0128	0.9872	80.58

METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	89,008,990	747,353	0.0084	0.9916	79.54
40.5	85,406,703	1,111,295	0.0130	0.9870	78.87
41.5	73,790,271	689,134	0.0093	0.9907	77.85
42.5	70,587,972	573,432	0.0081	0.9919	77.12
43.5	69,422,478	407,925	0.0059	0.9941	76.49
44.5	66,001,637	829,950	0.0126	0.9874	76.04
45.5	62,732,571	695,944	0.0111	0.9889	75.09
46.5	58,361,584	616,208	0.0106	0.9894	74.26
47.5	52,812,172	831,252	0.0157	0.9843	73.47
48.5	49,567,246	247,252	0.0050	0.9950	72.32
49.5	46,010,349	311,612	0.0068	0.9932	71.95
50.5	43,299,330	330,835	0.0076	0.9924	71.47
51.5	40,318,319	354,788	0.0088	0.9912	70.92
52.5	36,365,851	310,685	0.0085	0.9915	70.30
53.5	34,426,413	185,787	0.0054	0.9946	69.70
54.5	30,321,629	570,539	0.0188	0.9812	69.32
55.5	27,501,472	309,249	0.0112	0.9888	68.02
56.5	23,803,363	339,703	0.0143	0.9857	67.25
57.5	22,334,048	338,042	0.0151	0.9849	66.29
58.5	21,323,919	523,817	0.0246	0.9754	65.29
59.5	19,753,594	372,922	0.0189	0.9811	63.68
60.5	18,595,159	219,445	0.0118	0.9882	62.48
61.5	17,516,770	213,471	0.0122	0.9878	61.74
62.5	16,205,045	110,820	0.0068	0.9932	60.99
63.5	13,065,739	62,188	0.0048	0.9952	60.57
64.5	12,185,750	163,677	0.0134	0.9866	60.29
65.5	10,259,248	85,509	0.0083	0.9917	59.48
66.5	8,364,259	150,347	0.0180	0.9820	58.98
67.5	7,525,137	62,412	0.0083	0.9917	57.92
68.5	6,616,822	92,843	0.0140	0.9860	57.44
69.5	5,350,248	26,364	0.0049	0.9951	56.63
70.5	4,356,252	24,607	0.0056	0.9944	56.36
71.5	4,009,167	7,559	0.0019	0.9981	56.04
72.5	3,218,150	58,074	0.0180	0.9820	55.93
73.5	2,485,364	1,261	0.0005	0.9995	54.92
74.5	1,894,992	19,056	0.0101	0.9899	54.89
75.5	1,633,341	3,249	0.0020	0.9980	54.34
76.5	1,330,779	23,667	0.0178	0.9822	54.23
77.5	1,263,660	4,040	0.0032	0.9968	53.27
78.5	1,240,772	3,742	0.0030	0.9970	53.10

METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2023			EXPERIENCE BAND 1939-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,224,964	12,214	0.0100	0.9900	52.94	
80.5	1,133,721	3,207	0.0028	0.9972	52.41	
81.5	1,050,834	8,705	0.0083	0.9917	52.26	
82.5	847,460	4,605	0.0054	0.9946	51.83	
83.5	824,974	1,767	0.0021	0.9979	51.55	
84.5	818,028	411	0.0005	0.9995	51.44	
85.5	807,470	2,549	0.0032	0.9968	51.41	
86.5	759,399	482	0.0006	0.9994	51.25	
87.5	749,156	1,143	0.0015	0.9985	51.22	
88.5	726,722	469	0.0006	0.9994	51.14	
89.5	724,765	5,060	0.0070	0.9930	51.11	
90.5	698,345	6,713	0.0096	0.9904	50.75	
91.5	677,014	763	0.0011	0.9989	50.26	
92.5	606,796	1,032	0.0017	0.9983	50.21	
93.5	577,256	3,314	0.0057	0.9943	50.12	
94.5	486,520	377	0.0008	0.9992	49.83	
95.5	446,839	2,576	0.0058	0.9942	49.79	
96.5	240,499	140	0.0006	0.9994	49.51	
97.5	200,163		0.0000	1.0000	49.48	
98.5	164,968		0.0000	1.0000	49.48	
99.5	124,119		0.0000	1.0000	49.48	
100.5	49,378	99	0.0020	0.9980	49.48	
101.5	44,458		0.0000	1.0000	49.38	
102.5	14,416		0.0000	1.0000	49.38	
103.5	12,780		0.0000	1.0000	49.38	
104.5	12,089		0.0000	1.0000	49.38	
105.5	10,712		0.0000	1.0000	49.38	
106.5	9,249		0.0000	1.0000	49.38	
107.5	9,172		0.0000	1.0000	49.38	
108.5	9,123		0.0000	1.0000	49.38	
109.5	8,463		0.0000	1.0000	49.38	
110.5	8,463		0.0000	1.0000	49.38	
111.5	8,430		0.0000	1.0000	49.38	
112.5	8,013		0.0000	1.0000	49.38	
113.5	5,813		0.0000	1.0000	49.38	
114.5	5,813		0.0000	1.0000	49.38	
115.5	5,813		0.0000	1.0000	49.38	
116.5	5,513		0.0000	1.0000	49.38	
117.5	4,079		0.0000	1.0000	49.38	
118.5	1,619		0.0000	1.0000	49.38	

METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,619		0.0000	1.0000	49.38
120.5	1,619		0.0000	1.0000	49.38
121.5	1,619		0.0000	1.0000	49.38
122.5	1,619		0.0000	1.0000	49.38
123.5					49.38

METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1984-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	448,900,352	54,012	0.0001	0.9999	100.00
0.5	444,293,293	210,032	0.0005	0.9995	99.99
1.5	429,159,906	70,503	0.0002	0.9998	99.94
2.5	411,897,152	313,177	0.0008	0.9992	99.92
3.5	389,978,344	651,449	0.0017	0.9983	99.85
4.5	379,489,664	3,423,919	0.0090	0.9910	99.68
5.5	358,439,079	229,230	0.0006	0.9994	98.78
6.5	341,117,231	1,009,574	0.0030	0.9970	98.72
7.5	335,910,984	783,081	0.0023	0.9977	98.43
8.5	317,276,417	306,918	0.0010	0.9990	98.20
9.5	281,190,698	490,846	0.0017	0.9983	98.10
10.5	265,851,898	809,919	0.0030	0.9970	97.93
11.5	243,890,639	564,253	0.0023	0.9977	97.63
12.5	247,017,352	571,618	0.0023	0.9977	97.41
13.5	235,188,084	692,716	0.0029	0.9971	97.18
14.5	233,135,319	1,404,637	0.0060	0.9940	96.90
15.5	226,774,873	830,721	0.0037	0.9963	96.31
16.5	219,625,918	918,429	0.0042	0.9958	95.96
17.5	212,907,631	1,006,323	0.0047	0.9953	95.56
18.5	204,127,174	1,574,163	0.0077	0.9923	95.11
19.5	198,871,101	1,500,352	0.0075	0.9925	94.37
20.5	191,267,327	2,121,347	0.0111	0.9889	93.66
21.5	187,143,981	684,367	0.0037	0.9963	92.62
22.5	179,182,512	1,507,733	0.0084	0.9916	92.28
23.5	172,435,122	1,014,061	0.0059	0.9941	91.51
24.5	169,070,351	413,259	0.0024	0.9976	90.97
25.5	161,937,471	672,915	0.0042	0.9958	90.75
26.5	154,868,426	1,294,116	0.0084	0.9916	90.37
27.5	152,045,989	1,675,684	0.0110	0.9890	89.61
28.5	144,502,196	596,882	0.0041	0.9959	88.63
29.5	147,249,530	782,298	0.0053	0.9947	88.26
30.5	141,574,934	1,845,927	0.0130	0.9870	87.79
31.5	128,714,096	457,977	0.0036	0.9964	86.65
32.5	120,828,863	324,696	0.0027	0.9973	86.34
33.5	111,985,729	1,001,243	0.0089	0.9911	86.11
34.5	106,523,227	1,155,590	0.0108	0.9892	85.34
35.5	102,585,990	695,853	0.0068	0.9932	84.41
36.5	98,686,963	1,207,788	0.0122	0.9878	83.84
37.5	94,147,869	1,426,376	0.0152	0.9848	82.81
38.5	89,537,691	1,041,364	0.0116	0.9884	81.56

METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1984-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,617,692	669,598	0.0079	0.9921	80.61
40.5	81,879,238	1,019,515	0.0125	0.9875	79.97
41.5	70,478,592	643,699	0.0091	0.9909	78.97
42.5	67,929,398	498,838	0.0073	0.9927	78.25
43.5	66,932,224	307,155	0.0046	0.9954	77.68
44.5	63,692,878	731,205	0.0115	0.9885	77.32
45.5	60,544,713	609,125	0.0101	0.9899	76.43
46.5	56,461,559	475,208	0.0084	0.9916	75.67
47.5	51,105,736	781,464	0.0153	0.9847	75.03
48.5	47,866,608	195,625	0.0041	0.9959	73.88
49.5	44,371,892	210,346	0.0047	0.9953	73.58
50.5	41,717,973	206,168	0.0049	0.9951	73.23
51.5	38,836,539	312,514	0.0080	0.9920	72.87
52.5	34,997,168	262,043	0.0075	0.9925	72.28
53.5	33,168,796	169,269	0.0051	0.9949	71.74
54.5	29,218,820	522,777	0.0179	0.9821	71.38
55.5	26,472,595	297,853	0.0113	0.9887	70.10
56.5	23,169,270	321,950	0.0139	0.9861	69.31
57.5	21,833,192	337,524	0.0155	0.9845	68.35
58.5	21,000,619	522,284	0.0249	0.9751	67.29
59.5	19,484,363	359,983	0.0185	0.9815	65.62
60.5	18,475,673	209,451	0.0113	0.9887	64.40
61.5	17,418,701	165,989	0.0095	0.9905	63.67
62.5	16,187,533	110,820	0.0068	0.9932	63.07
63.5	13,052,158	62,188	0.0048	0.9952	62.64
64.5	12,173,142	163,677	0.0134	0.9866	62.34
65.5	10,248,149	85,509	0.0083	0.9917	61.50
66.5	8,349,403	150,347	0.0180	0.9820	60.99
67.5	7,513,062	62,412	0.0083	0.9917	59.89
68.5	6,604,747	92,843	0.0141	0.9859	59.39
69.5	5,338,833	26,364	0.0049	0.9951	58.56
70.5	4,344,837	24,607	0.0057	0.9943	58.27
71.5	3,999,602	7,559	0.0019	0.9981	57.94
72.5	3,209,002	58,074	0.0181	0.9819	57.83
73.5	2,478,416	1,261	0.0005	0.9995	56.78
74.5	1,890,797	19,056	0.0101	0.9899	56.75
75.5	1,629,146	3,249	0.0020	0.9980	56.18
76.5	1,326,884	23,667	0.0178	0.9822	56.07
77.5	1,261,200	4,040	0.0032	0.9968	55.07
78.5	1,240,772	3,742	0.0030	0.9970	54.89

METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1984-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,224,964	12,214	0.0100	0.9900	54.73	
80.5	1,133,721	3,207	0.0028	0.9972	54.18	
81.5	1,050,834	8,705	0.0083	0.9917	54.03	
82.5	847,460	4,605	0.0054	0.9946	53.58	
83.5	824,974	1,767	0.0021	0.9979	53.29	
84.5	818,028	411	0.0005	0.9995	53.17	
85.5	807,470	2,549	0.0032	0.9968	53.15	
86.5	759,399	482	0.0006	0.9994	52.98	
87.5	749,156	1,143	0.0015	0.9985	52.95	
88.5	726,722	469	0.0006	0.9994	52.86	
89.5	724,765	5,060	0.0070	0.9930	52.83	
90.5	698,345	6,713	0.0096	0.9904	52.46	
91.5	677,014	763	0.0011	0.9989	51.96	
92.5	606,796	1,032	0.0017	0.9983	51.90	
93.5	577,256	3,314	0.0057	0.9943	51.81	
94.5	486,520	377	0.0008	0.9992	51.51	
95.5	446,839	2,576	0.0058	0.9942	51.47	
96.5	240,499	140	0.0006	0.9994	51.18	
97.5	200,163		0.0000	1.0000	51.15	
98.5	164,968		0.0000	1.0000	51.15	
99.5	124,119		0.0000	1.0000	51.15	
100.5	49,378	99	0.0020	0.9980	51.15	
101.5	44,458		0.0000	1.0000	51.04	
102.5	14,416		0.0000	1.0000	51.04	
103.5	12,780		0.0000	1.0000	51.04	
104.5	12,089		0.0000	1.0000	51.04	
105.5	10,712		0.0000	1.0000	51.04	
106.5	9,249		0.0000	1.0000	51.04	
107.5	9,172		0.0000	1.0000	51.04	
108.5	9,123		0.0000	1.0000	51.04	
109.5	8,463		0.0000	1.0000	51.04	
110.5	8,463		0.0000	1.0000	51.04	
111.5	8,430		0.0000	1.0000	51.04	
112.5	8,013		0.0000	1.0000	51.04	
113.5	5,813		0.0000	1.0000	51.04	
114.5	5,813		0.0000	1.0000	51.04	
115.5	5,813		0.0000	1.0000	51.04	
116.5	5,513		0.0000	1.0000	51.04	
117.5	4,079		0.0000	1.0000	51.04	
118.5	1,619		0.0000	1.0000	51.04	

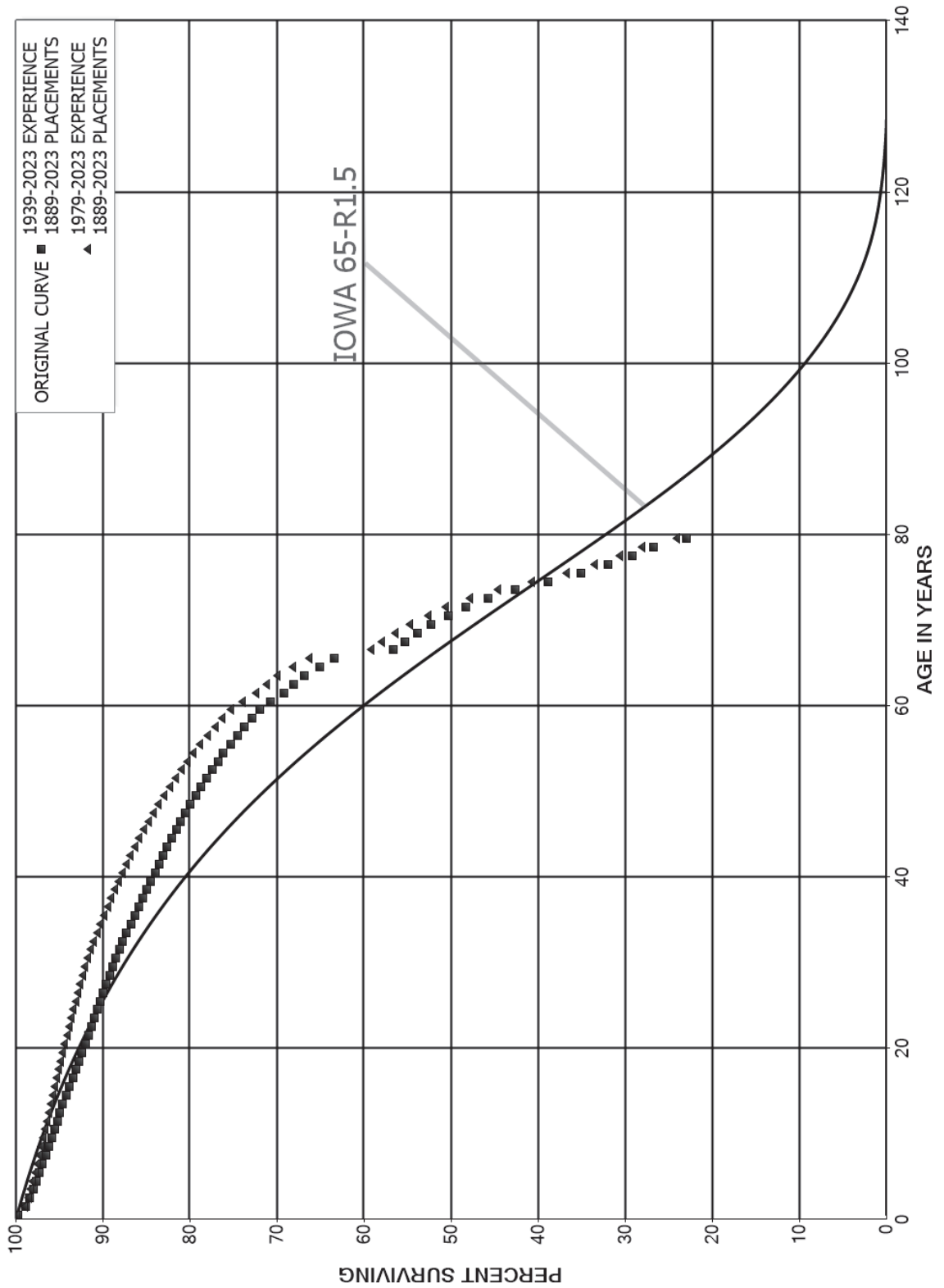
METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1984-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,619		0.0000	1.0000	51.04
120.5	1,619		0.0000	1.0000	51.04
121.5	1,619		0.0000	1.0000	51.04
122.5	1,619		0.0000	1.0000	51.04
123.5					51.04

METROPOLITAN EDISON COMPANY
 ACCOUNTS 364.00 AND 364.11 POLES, TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNTS 364.00 AND 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023

EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	661,231,711	1,652,731	0.0025	0.9975	100.00
0.5	620,515,305	5,572,382	0.0090	0.9910	99.75
1.5	580,120,287	2,909,864	0.0050	0.9950	98.85
2.5	543,783,451	1,970,023	0.0036	0.9964	98.36
3.5	516,180,791	1,860,586	0.0036	0.9964	98.00
4.5	486,219,608	1,863,905	0.0038	0.9962	97.65
5.5	465,142,217	1,787,225	0.0038	0.9962	97.27
6.5	450,622,283	1,696,487	0.0038	0.9962	96.90
7.5	439,462,685	1,469,858	0.0033	0.9967	96.54
8.5	430,264,068	1,529,697	0.0036	0.9964	96.21
9.5	415,030,724	1,429,852	0.0034	0.9966	95.87
10.5	404,309,313	1,408,047	0.0035	0.9965	95.54
11.5	383,742,512	1,265,298	0.0033	0.9967	95.21
12.5	369,784,830	1,227,437	0.0033	0.9967	94.89
13.5	357,820,273	1,353,431	0.0038	0.9962	94.58
14.5	343,472,632	1,467,832	0.0043	0.9957	94.22
15.5	326,427,739	1,342,222	0.0041	0.9959	93.82
16.5	316,337,219	1,168,210	0.0037	0.9963	93.43
17.5	305,949,291	1,289,012	0.0042	0.9958	93.09
18.5	292,519,781	1,102,020	0.0038	0.9962	92.70
19.5	282,773,413	1,081,181	0.0038	0.9962	92.35
20.5	275,053,421	1,055,082	0.0038	0.9962	91.99
21.5	268,192,485	1,054,873	0.0039	0.9961	91.64
22.5	255,876,103	986,731	0.0039	0.9961	91.28
23.5	249,167,241	933,030	0.0037	0.9963	90.93
24.5	238,399,011	921,393	0.0039	0.9961	90.59
25.5	226,927,051	858,208	0.0038	0.9962	90.24
26.5	217,745,578	810,855	0.0037	0.9963	89.90
27.5	209,517,815	880,118	0.0042	0.9958	89.56
28.5	199,973,601	784,210	0.0039	0.9961	89.19
29.5	188,910,641	791,465	0.0042	0.9958	88.84
30.5	177,244,617	802,857	0.0045	0.9955	88.46
31.5	165,888,469	736,770	0.0044	0.9956	88.06
32.5	148,760,192	741,486	0.0050	0.9950	87.67
33.5	137,962,231	749,383	0.0054	0.9946	87.23
34.5	126,490,518	657,064	0.0052	0.9948	86.76
35.5	117,129,386	629,504	0.0054	0.9946	86.31
36.5	107,644,853	570,663	0.0053	0.9947	85.85
37.5	100,019,245	536,113	0.0054	0.9946	85.39
38.5	93,519,713	523,804	0.0056	0.9944	84.93

METROPOLITAN EDISON COMPANY

ACCOUNTS 364.00 AND 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	88,889,683	480,564	0.0054	0.9946	84.46
40.5	83,211,101	464,290	0.0056	0.9944	84.00
41.5	79,547,984	444,687	0.0056	0.9944	83.53
42.5	76,029,669	437,197	0.0058	0.9942	83.07
43.5	72,393,300	437,826	0.0060	0.9940	82.59
44.5	68,160,833	457,970	0.0067	0.9933	82.09
45.5	63,954,869	400,615	0.0063	0.9937	81.54
46.5	59,972,890	373,768	0.0062	0.9938	81.03
47.5	55,769,843	412,156	0.0074	0.9926	80.52
48.5	52,161,096	407,739	0.0078	0.9922	79.93
49.5	47,226,276	369,085	0.0078	0.9922	79.30
50.5	42,537,150	342,816	0.0081	0.9919	78.68
51.5	38,837,791	310,767	0.0080	0.9920	78.05
52.5	35,085,924	299,444	0.0085	0.9915	77.42
53.5	31,625,465	263,023	0.0083	0.9917	76.76
54.5	28,522,519	302,337	0.0106	0.9894	76.12
55.5	26,873,594	283,488	0.0105	0.9895	75.32
56.5	25,869,071	283,885	0.0110	0.9890	74.52
57.5	23,693,288	266,596	0.0113	0.9887	73.70
58.5	21,272,410	256,700	0.0121	0.9879	72.87
59.5	19,103,695	341,310	0.0179	0.9821	72.00
60.5	16,924,538	372,084	0.0220	0.9780	70.71
61.5	14,161,820	229,516	0.0162	0.9838	69.15
62.5	12,527,024	211,705	0.0169	0.9831	68.03
63.5	10,928,856	288,747	0.0264	0.9736	66.88
64.5	9,566,870	260,516	0.0272	0.9728	65.12
65.5	8,332,427	889,565	0.1068	0.8932	63.34
66.5	6,585,148	146,024	0.0222	0.9778	56.58
67.5	5,573,709	146,868	0.0264	0.9736	55.33
68.5	4,649,955	136,497	0.0294	0.9706	53.87
69.5	3,767,530	146,845	0.0390	0.9610	52.29
70.5	3,150,049	120,855	0.0384	0.9616	50.25
71.5	2,568,609	137,364	0.0535	0.9465	48.32
72.5	2,309,706	156,424	0.0677	0.9323	45.74
73.5	1,910,128	169,763	0.0889	0.9111	42.64
74.5	1,462,970	141,591	0.0968	0.9032	38.85
75.5	1,007,890	90,179	0.0895	0.9105	35.09
76.5	707,882	60,912	0.0860	0.9140	31.95
77.5	487,284	41,073	0.0843	0.9157	29.20
78.5	360,458	51,444	0.1427	0.8573	26.74

METROPOLITAN EDISON COMPANY

ACCOUNTS 364.00 AND 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	246,066	21,119	0.0858	0.9142	22.92
80.5	4,652		0.0000	1.0000	20.96
81.5	4,187		0.0000	1.0000	20.96
82.5	2,967		0.0000	1.0000	20.96
83.5	2,602		0.0000	1.0000	20.96
84.5	2,506	1	0.0005	0.9995	20.96
85.5	777		0.0000	1.0000	20.95
86.5	777		0.0000	1.0000	20.95
87.5	777		0.0000	1.0000	20.95
88.5	777		0.0000	1.0000	20.95
89.5	777		0.0000	1.0000	20.95
90.5	777		0.0000	1.0000	20.95
91.5	777		0.0000	1.0000	20.95
92.5	777		0.0000	1.0000	20.95
93.5	703		0.0000	1.0000	20.95
94.5					20.95
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	75,010		0.0000		
101.5	75,010		0.0000		
102.5	75,010		0.0000		
103.5	75,010		0.0000		
104.5					

METROPOLITAN EDISON COMPANY

ACCOUNTS 364.00 AND 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023

EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	567,214,363	1,326,736	0.0023	0.9977	100.00
0.5	530,558,760	4,762,971	0.0090	0.9910	99.77
1.5	493,881,129	2,110,044	0.0043	0.9957	98.87
2.5	461,760,698	1,252,773	0.0027	0.9973	98.45
3.5	438,649,909	1,136,723	0.0026	0.9974	98.18
4.5	414,347,511	1,150,156	0.0028	0.9972	97.93
5.5	399,079,586	1,094,985	0.0027	0.9973	97.65
6.5	388,781,284	1,013,629	0.0026	0.9974	97.39
7.5	382,818,142	841,053	0.0022	0.9978	97.13
8.5	378,570,110	886,908	0.0023	0.9977	96.92
9.5	366,916,584	817,578	0.0022	0.9978	96.69
10.5	360,245,026	852,491	0.0024	0.9976	96.48
11.5	342,783,938	724,004	0.0021	0.9979	96.25
12.5	331,862,074	692,378	0.0021	0.9979	96.05
13.5	322,808,828	816,506	0.0025	0.9975	95.84
14.5	311,019,439	748,069	0.0024	0.9976	95.60
15.5	296,971,861	736,865	0.0025	0.9975	95.37
16.5	289,252,940	654,033	0.0023	0.9977	95.14
17.5	280,892,947	711,471	0.0025	0.9975	94.92
18.5	269,751,809	635,036	0.0024	0.9976	94.68
19.5	262,238,136	600,924	0.0023	0.9977	94.46
20.5	256,377,444	651,431	0.0025	0.9975	94.24
21.5	251,454,385	631,332	0.0025	0.9975	94.00
22.5	240,853,215	670,486	0.0028	0.9972	93.77
23.5	235,665,096	631,028	0.0027	0.9973	93.50
24.5	226,393,410	618,681	0.0027	0.9973	93.25
25.5	216,134,566	570,898	0.0026	0.9974	93.00
26.5	208,258,498	627,768	0.0030	0.9970	92.75
27.5	201,160,659	634,210	0.0032	0.9968	92.47
28.5	192,789,506	590,287	0.0031	0.9969	92.18
29.5	183,065,841	610,423	0.0033	0.9967	91.90
30.5	172,489,485	623,091	0.0036	0.9964	91.59
31.5	161,801,831	596,281	0.0037	0.9963	91.26
32.5	145,288,836	587,554	0.0040	0.9960	90.93
33.5	134,925,826	614,892	0.0046	0.9954	90.56
34.5	123,759,089	547,938	0.0044	0.9956	90.15
35.5	114,627,853	536,958	0.0047	0.9953	89.75
36.5	105,364,364	492,292	0.0047	0.9953	89.33
37.5	98,108,908	462,842	0.0047	0.9953	88.91
38.5	91,818,371	461,213	0.0050	0.9950	88.49

METROPOLITAN EDISON COMPANY

ACCOUNTS 364.00 AND 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1979-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	87,405,003	434,716	0.0050	0.9950	88.05
40.5	81,794,799	432,492	0.0053	0.9947	87.61
41.5	78,167,514	413,823	0.0053	0.9947	87.14
42.5	74,693,152	408,888	0.0055	0.9945	86.68
43.5	71,129,965	416,367	0.0059	0.9941	86.21
44.5	67,250,301	445,505	0.0066	0.9934	85.70
45.5	63,365,904	389,566	0.0061	0.9939	85.14
46.5	59,399,613	364,291	0.0061	0.9939	84.61
47.5	55,380,440	406,792	0.0073	0.9927	84.09
48.5	52,054,104	405,583	0.0078	0.9922	83.48
49.5	47,123,919	368,935	0.0078	0.9922	82.83
50.5	42,435,009	340,354	0.0080	0.9920	82.18
51.5	38,744,066	306,626	0.0079	0.9921	81.52
52.5	35,001,775	296,865	0.0085	0.9915	80.87
53.5	31,543,895	262,299	0.0083	0.9917	80.19
54.5	28,511,317	301,909	0.0106	0.9894	79.52
55.5	26,853,875	283,274	0.0105	0.9895	78.68
56.5	25,849,519	283,667	0.0110	0.9890	77.85
57.5	23,671,104	266,596	0.0113	0.9887	76.99
58.5	21,260,530	256,593	0.0121	0.9879	76.13
59.5	19,091,922	341,310	0.0179	0.9821	75.21
60.5	16,912,765	372,084	0.0220	0.9780	73.86
61.5	14,150,738	229,087	0.0162	0.9838	72.24
62.5	12,517,449	211,576	0.0169	0.9831	71.07
63.5	10,919,782	288,747	0.0264	0.9736	69.87
64.5	9,566,715	260,516	0.0272	0.9728	68.02
65.5	8,332,271	889,565	0.1068	0.8932	66.17
66.5	6,584,993	146,024	0.0222	0.9778	59.10
67.5	5,573,554	146,868	0.0264	0.9736	57.79
68.5	4,649,955	136,497	0.0294	0.9706	56.27
69.5	3,767,530	146,845	0.0390	0.9610	54.62
70.5	3,150,049	120,855	0.0384	0.9616	52.49
71.5	2,568,609	137,364	0.0535	0.9465	50.48
72.5	2,309,706	156,424	0.0677	0.9323	47.78
73.5	1,910,128	169,763	0.0889	0.9111	44.54
74.5	1,462,970	141,591	0.0968	0.9032	40.58
75.5	1,007,890	90,179	0.0895	0.9105	36.65
76.5	707,882	60,912	0.0860	0.9140	33.38
77.5	487,284	41,073	0.0843	0.9157	30.50
78.5	360,458	51,444	0.1427	0.8573	27.93

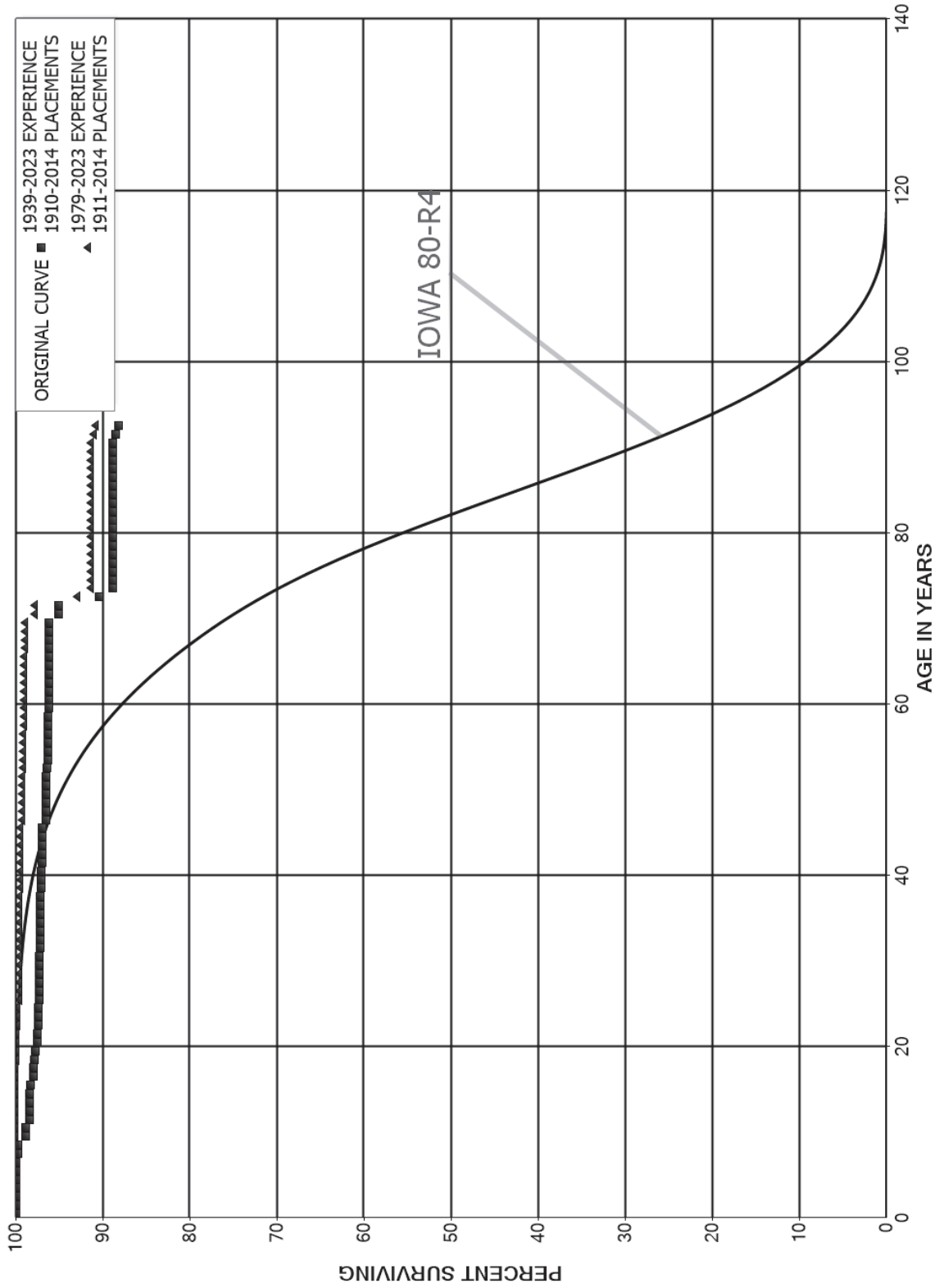
METROPOLITAN EDISON COMPANY

ACCOUNTS 364.00 AND 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1979-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	246,066	21,119	0.0858	0.9142	23.95
80.5	4,652		0.0000	1.0000	21.89
81.5	4,187		0.0000	1.0000	21.89
82.5	2,967		0.0000	1.0000	21.89
83.5	2,602		0.0000	1.0000	21.89
84.5	2,506	1	0.0005	0.9995	21.89
85.5	777		0.0000	1.0000	21.88
86.5	777		0.0000	1.0000	21.88
87.5	777		0.0000	1.0000	21.88
88.5	777		0.0000	1.0000	21.88
89.5	777		0.0000	1.0000	21.88
90.5	777		0.0000	1.0000	21.88
91.5	777		0.0000	1.0000	21.88
92.5	777		0.0000	1.0000	21.88
93.5	703		0.0000	1.0000	21.88
94.5					21.88
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	75,010		0.0000		
101.5	75,010		0.0000		
102.5	75,010		0.0000		
103.5	75,010		0.0000		
104.5					

METROPOLITAN EDISON COMPANY
 ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)
 ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND
 FIXTURES)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2014 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	42,280,231	169	0.0000	1.0000	100.00
0.5	42,239,591	6,315	0.0001	0.9999	100.00
1.5	41,384,562	82	0.0000	1.0000	99.98
2.5	41,422,957	11,545	0.0003	0.9997	99.98
3.5	41,415,096		0.0000	1.0000	99.96
4.5	41,821,417	4,737	0.0001	0.9999	99.96
5.5	41,669,898	2,870	0.0001	0.9999	99.95
6.5	39,111,747	73,232	0.0019	0.9981	99.94
7.5	39,039,745	4,290	0.0001	0.9999	99.75
8.5	38,863,248	335,472	0.0086	0.9914	99.74
9.5	38,540,261	27,787	0.0007	0.9993	98.88
10.5	38,557,020	146,645	0.0038	0.9962	98.81
11.5	38,467,875	1,410	0.0000	1.0000	98.43
12.5	38,419,223	6,224	0.0002	0.9998	98.43
13.5	38,556,780	578	0.0000	1.0000	98.41
14.5	39,136,929	38,413	0.0010	0.9990	98.41
15.5	39,053,335	124,757	0.0032	0.9968	98.31
16.5	37,444,457	38,121	0.0010	0.9990	98.00
17.5	37,424,338	45,485	0.0012	0.9988	97.90
18.5	37,390,874	32,778	0.0009	0.9991	97.78
19.5	37,342,471	66,255	0.0018	0.9982	97.70
20.5	37,272,668	6,074	0.0002	0.9998	97.52
21.5	37,265,783	40,065	0.0011	0.9989	97.51
22.5	37,221,749	3,601	0.0001	0.9999	97.40
23.5	37,218,564		0.0000	1.0000	97.39
24.5	37,087,964	42,268	0.0011	0.9989	97.39
25.5	36,999,848	765	0.0000	1.0000	97.28
26.5	36,987,822		0.0000	1.0000	97.28
27.5	36,998,317	1,316	0.0000	1.0000	97.28
28.5	36,962,875	6,528	0.0002	0.9998	97.28
29.5	36,956,347	5,357	0.0001	0.9999	97.26
30.5	36,952,043	6,501	0.0002	0.9998	97.24
31.5	36,348,443		0.0000	1.0000	97.23
32.5	35,214,305		0.0000	1.0000	97.23
33.5	34,236,082	12	0.0000	1.0000	97.23
34.5	34,296,637	26,919	0.0008	0.9992	97.23
35.5	34,269,718	1,667	0.0000	1.0000	97.15
36.5	34,269,834	8,490	0.0002	0.9998	97.15
37.5	34,269,649	27,834	0.0008	0.9992	97.12
38.5	34,244,464	3,287	0.0001	0.9999	97.04

METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND
 FIXTURES)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2014			EXPERIENCE BAND 1939-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	34,220,412	3,483	0.0001	0.9999	97.03	
40.5	34,217,035	7,354	0.0002	0.9998	97.02	
41.5	23,908,598	3,724	0.0002	0.9998	97.00	
42.5	23,904,874	5,928	0.0002	0.9998	96.99	
43.5	23,253,654	5,561	0.0002	0.9998	96.96	
44.5	22,918,432	2,007	0.0001	0.9999	96.94	
45.5	22,743,024	102,689	0.0045	0.9955	96.93	
46.5	20,416,690		0.0000	1.0000	96.50	
47.5	17,793,005		0.0000	1.0000	96.50	
48.5	17,793,005		0.0000	1.0000	96.50	
49.5	13,034,194	1,692	0.0001	0.9999	96.50	
50.5	6,416,126		0.0000	1.0000	96.48	
51.5	5,078,741	4,556	0.0009	0.9991	96.48	
52.5	5,070,176	3,471	0.0007	0.9993	96.40	
53.5	5,066,680		0.0000	1.0000	96.33	
54.5	5,015,967		0.0000	1.0000	96.33	
55.5	4,977,239		0.0000	1.0000	96.33	
56.5	4,977,191	4,466	0.0009	0.9991	96.33	
57.5	4,944,657		0.0000	1.0000	96.24	
58.5	4,764,267	840	0.0002	0.9998	96.24	
59.5	4,763,427		0.0000	1.0000	96.23	
60.5	4,634,859		0.0000	1.0000	96.23	
61.5	4,592,376		0.0000	1.0000	96.23	
62.5	4,480,541		0.0000	1.0000	96.23	
63.5	2,001,075		0.0000	1.0000	96.23	
64.5	1,035,683		0.0000	1.0000	96.23	
65.5	1,035,683	955	0.0009	0.9991	96.23	
66.5	980,171		0.0000	1.0000	96.14	
67.5	894,261		0.0000	1.0000	96.14	
68.5	890,833		0.0000	1.0000	96.14	
69.5	802,105	8,841	0.0110	0.9890	96.14	
70.5	787,239		0.0000	1.0000	95.08	
71.5	787,239	39,151	0.0497	0.9503	95.08	
72.5	748,088	12,678	0.0169	0.9831	90.35	
73.5	735,409		0.0000	1.0000	88.82	
74.5	725,165		0.0000	1.0000	88.82	
75.5	722,829		0.0000	1.0000	88.82	
76.5	594,055		0.0000	1.0000	88.82	
77.5	584,335		0.0000	1.0000	88.82	
78.5	584,335		0.0000	1.0000	88.82	

METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND
 FIXTURES)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2014			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	584,335		0.0000	1.0000	88.82
80.5	584,335		0.0000	1.0000	88.82
81.5	584,335		0.0000	1.0000	88.82
82.5	583,191		0.0000	1.0000	88.82
83.5	583,191		0.0000	1.0000	88.82
84.5	583,191		0.0000	1.0000	88.82
85.5	583,191		0.0000	1.0000	88.82
86.5	569,888		0.0000	1.0000	88.82
87.5	560,817		0.0000	1.0000	88.82
88.5	560,817		0.0000	1.0000	88.82
89.5	516,412		0.0000	1.0000	88.82
90.5	516,412	2,082	0.0040	0.9960	88.82
91.5	513,005	1,470	0.0029	0.9971	88.46
92.5	452,387		0.0000	1.0000	88.21
93.5	6,745		0.0000	1.0000	88.21
94.5	2,349		0.0000	1.0000	88.21
95.5	2,349		0.0000	1.0000	88.21
96.5	1,345		0.0000	1.0000	88.21
97.5					88.21

METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND
 FIXTURES)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2014

EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,437,708		0.0000	1.0000	100.00
0.5	7,277,310		0.0000	1.0000	100.00
1.5	7,279,698		0.0000	1.0000	100.00
2.5	17,605,917		0.0000	1.0000	100.00
3.5	17,605,822		0.0000	1.0000	100.00
4.5	18,251,259		0.0000	1.0000	100.00
5.5	18,430,465		0.0000	1.0000	100.00
6.5	16,048,584		0.0000	1.0000	100.00
7.5	18,312,110		0.0000	1.0000	100.00
8.5	20,853,420		0.0000	1.0000	100.00
9.5	20,895,688		0.0000	1.0000	100.00
10.5	25,659,757		0.0000	1.0000	100.00
11.5	32,350,376		0.0000	1.0000	100.00
12.5	33,708,159		0.0000	1.0000	100.00
13.5	33,712,168		0.0000	1.0000	100.00
14.5	33,713,493	2,640	0.0001	0.9999	100.00
15.5	33,618,405	400	0.0000	1.0000	99.99
16.5	32,188,961	186	0.0000	1.0000	99.99
17.5	32,192,726	43,681	0.0014	0.9986	99.99
18.5	32,169,201	19,580	0.0006	0.9994	99.85
19.5	32,314,890	2,390	0.0001	0.9999	99.79
20.5	32,312,500		0.0000	1.0000	99.79
21.5	32,467,169	34,249	0.0011	0.9989	99.79
22.5	32,459,054	1,854	0.0001	0.9999	99.68
23.5	32,566,653		0.0000	1.0000	99.68
24.5	34,924,703	42,268	0.0012	0.9988	99.68
25.5	35,817,731	299	0.0000	1.0000	99.55
26.5	35,806,207		0.0000	1.0000	99.55
27.5	35,850,881	1,185	0.0000	1.0000	99.55
28.5	35,908,611		0.0000	1.0000	99.55
29.5	35,908,611		0.0000	1.0000	99.55
30.5	35,910,946		0.0000	1.0000	99.55
31.5	35,306,507		0.0000	1.0000	99.55
32.5	34,170,807		0.0000	1.0000	99.55
33.5	33,192,823		0.0000	1.0000	99.55
34.5	33,197,752	3,806	0.0001	0.9999	99.55
35.5	33,195,885	1,362	0.0000	1.0000	99.54
36.5	33,194,523	8,305	0.0003	0.9997	99.54
37.5	33,333,829	24,915	0.0007	0.9993	99.51
38.5	33,318,634		0.0000	1.0000	99.44

METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND
 FIXTURES)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2014			EXPERIENCE BAND 1979-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,312,485		0.0000	1.0000	99.44
40.5	33,312,485	4,993	0.0001	0.9999	99.44
41.5	23,006,409		0.0000	1.0000	99.42
42.5	23,006,409		0.0000	1.0000	99.42
43.5	22,361,113	2,268	0.0001	0.9999	99.42
44.5	22,029,183		0.0000	1.0000	99.41
45.5	21,855,783	43,714	0.0020	0.9980	99.41
46.5	19,588,424		0.0000	1.0000	99.21
47.5	17,040,116		0.0000	1.0000	99.21
48.5	17,049,187		0.0000	1.0000	99.21
49.5	12,292,661		0.0000	1.0000	99.21
50.5	5,726,406		0.0000	1.0000	99.21
51.5	4,390,385	4,556	0.0010	0.9990	99.21
52.5	4,385,329	3,471	0.0008	0.9992	99.11
53.5	4,443,451		0.0000	1.0000	99.03
54.5	4,937,704		0.0000	1.0000	99.03
55.5	4,963,581		0.0000	1.0000	99.03
56.5	4,963,581	4,466	0.0009	0.9991	99.03
57.5	4,942,353		0.0000	1.0000	98.94
58.5	4,761,964	840	0.0002	0.9998	98.94
59.5	4,761,124		0.0000	1.0000	98.92
60.5	4,632,556		0.0000	1.0000	98.92
61.5	4,590,072		0.0000	1.0000	98.92
62.5	4,478,238		0.0000	1.0000	98.92
63.5	1,998,772		0.0000	1.0000	98.92
64.5	1,033,380		0.0000	1.0000	98.92
65.5	1,033,380	955	0.0009	0.9991	98.92
66.5	978,068		0.0000	1.0000	98.83
67.5	894,261		0.0000	1.0000	98.83
68.5	890,833		0.0000	1.0000	98.83
69.5	802,105	8,841	0.0110	0.9890	98.83
70.5	787,239		0.0000	1.0000	97.74
71.5	787,239	39,151	0.0497	0.9503	97.74
72.5	748,088	12,678	0.0169	0.9831	92.88
73.5	735,409		0.0000	1.0000	91.31
74.5	725,165		0.0000	1.0000	91.31
75.5	722,829		0.0000	1.0000	91.31
76.5	594,055		0.0000	1.0000	91.31
77.5	584,335		0.0000	1.0000	91.31
78.5	584,335		0.0000	1.0000	91.31

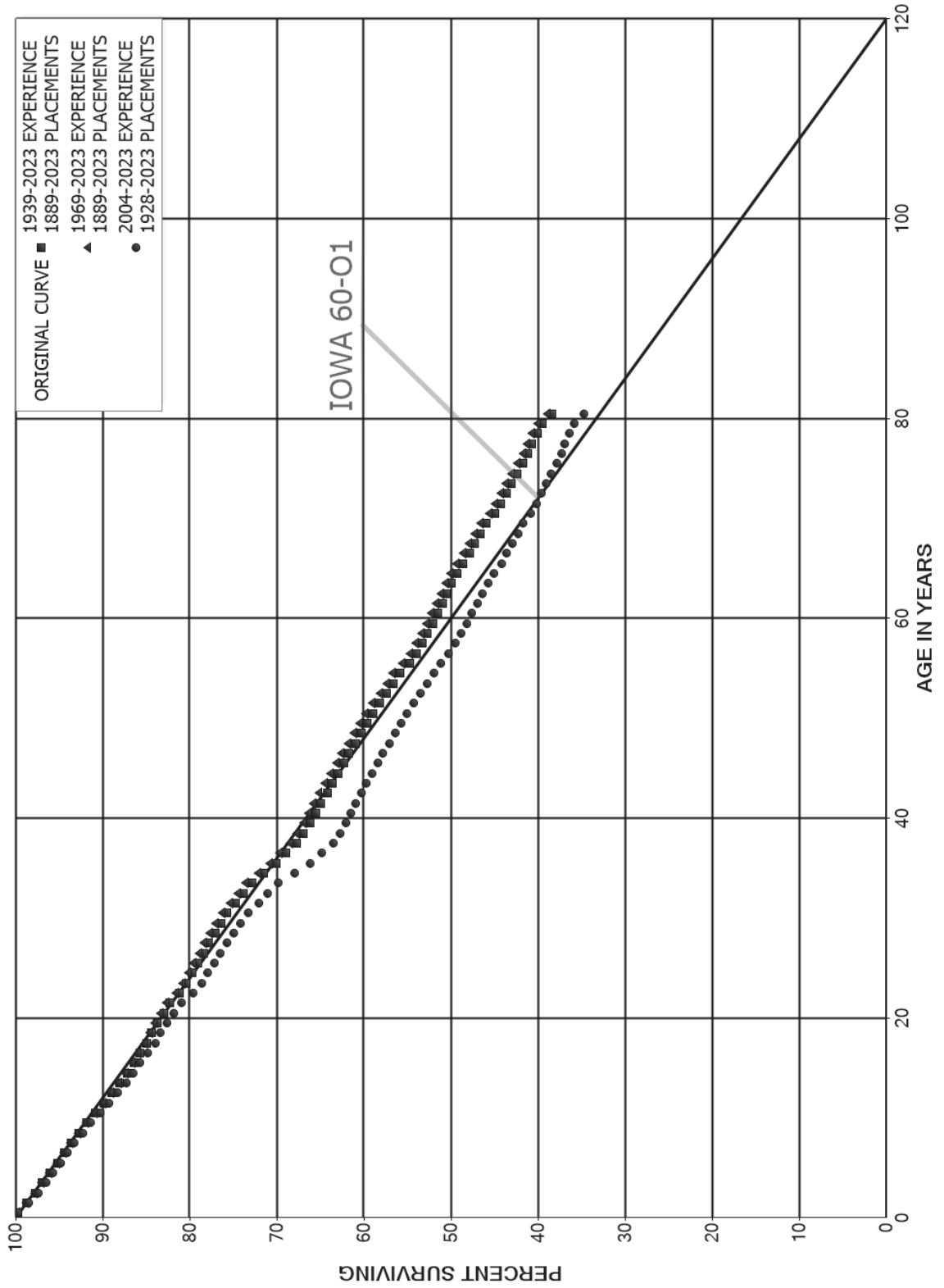
METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND
 FIXTURES)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2014			EXPERIENCE BAND 1979-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	584,335		0.0000	1.0000	91.31
80.5	584,335		0.0000	1.0000	91.31
81.5	584,335		0.0000	1.0000	91.31
82.5	583,191		0.0000	1.0000	91.31
83.5	583,191		0.0000	1.0000	91.31
84.5	583,191		0.0000	1.0000	91.31
85.5	583,191		0.0000	1.0000	91.31
86.5	569,888		0.0000	1.0000	91.31
87.5	560,817		0.0000	1.0000	91.31
88.5	560,817		0.0000	1.0000	91.31
89.5	516,412		0.0000	1.0000	91.31
90.5	516,412	2,082	0.0040	0.9960	91.31
91.5	513,005	1,470	0.0029	0.9971	90.94
92.5	452,387		0.0000	1.0000	90.68
93.5	6,745		0.0000	1.0000	90.68
94.5	2,349		0.0000	1.0000	90.68
95.5	2,349		0.0000	1.0000	90.68
96.5	1,345		0.0000	1.0000	90.68
97.5					90.68

METROPOLITAN EDISON COMPANY
 ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023

EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	805,930,382	2,094,314	0.0026	0.9974	100.00
0.5	761,990,916	7,530,445	0.0099	0.9901	99.74
1.5	723,022,231	7,247,268	0.0100	0.9900	98.75
2.5	679,248,564	5,874,454	0.0086	0.9914	97.76
3.5	638,030,557	5,847,629	0.0092	0.9908	96.92
4.5	579,420,345	5,053,161	0.0087	0.9913	96.03
5.5	541,516,431	4,309,797	0.0080	0.9920	95.19
6.5	516,769,830	4,376,276	0.0085	0.9915	94.44
7.5	493,373,418	4,724,561	0.0096	0.9904	93.64
8.5	473,851,015	4,754,036	0.0100	0.9900	92.74
9.5	446,443,649	4,940,465	0.0111	0.9889	91.81
10.5	426,411,347	4,712,805	0.0111	0.9889	90.79
11.5	385,706,340	3,779,180	0.0098	0.9902	89.79
12.5	358,244,451	3,606,348	0.0101	0.9899	88.91
13.5	337,164,861	3,199,371	0.0095	0.9905	88.01
14.5	311,841,061	2,621,083	0.0084	0.9916	87.18
15.5	290,098,568	2,571,819	0.0089	0.9911	86.45
16.5	264,577,922	2,223,785	0.0084	0.9916	85.68
17.5	250,298,653	1,806,990	0.0072	0.9928	84.96
18.5	236,038,477	1,881,906	0.0080	0.9920	84.35
19.5	225,232,281	1,813,382	0.0081	0.9919	83.67
20.5	219,780,705	1,933,598	0.0088	0.9912	83.00
21.5	212,605,372	2,793,020	0.0131	0.9869	82.27
22.5	203,149,461	2,079,254	0.0102	0.9898	81.19
23.5	195,455,351	1,562,256	0.0080	0.9920	80.36
24.5	186,810,239	1,417,822	0.0076	0.9924	79.72
25.5	178,886,891	1,508,496	0.0084	0.9916	79.11
26.5	171,006,509	1,355,841	0.0079	0.9921	78.44
27.5	164,799,016	1,532,768	0.0093	0.9907	77.82
28.5	157,227,219	1,403,690	0.0089	0.9911	77.10
29.5	147,700,304	1,411,928	0.0096	0.9904	76.41
30.5	138,603,803	1,821,256	0.0131	0.9869	75.68
31.5	128,650,889	1,528,133	0.0119	0.9881	74.69
32.5	118,283,340	1,473,920	0.0125	0.9875	73.80
33.5	110,757,294	2,150,003	0.0194	0.9806	72.88
34.5	104,008,974	2,027,153	0.0195	0.9805	71.46
35.5	98,778,516	1,540,955	0.0156	0.9844	70.07
36.5	93,481,956	1,713,440	0.0183	0.9817	68.98
37.5	88,145,128	1,037,650	0.0118	0.9882	67.71
38.5	84,152,382	987,656	0.0117	0.9883	66.92

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	80,708,590	814,512	0.0101	0.9899	66.13
40.5	77,089,152	659,196	0.0086	0.9914	65.46
41.5	67,077,122	705,456	0.0105	0.9895	64.90
42.5	64,840,602	641,315	0.0099	0.9901	64.22
43.5	62,279,105	626,553	0.0101	0.9899	63.59
44.5	59,861,841	601,517	0.0100	0.9900	62.95
45.5	57,609,046	570,568	0.0099	0.9901	62.31
46.5	54,359,059	680,822	0.0125	0.9875	61.70
47.5	50,198,874	538,672	0.0107	0.9893	60.92
48.5	48,001,100	520,550	0.0108	0.9892	60.27
49.5	42,808,635	476,448	0.0111	0.9889	59.62
50.5	34,429,701	447,639	0.0130	0.9870	58.95
51.5	31,162,473	420,519	0.0135	0.9865	58.19
52.5	28,503,338	403,256	0.0141	0.9859	57.40
53.5	26,048,728	331,800	0.0127	0.9873	56.59
54.5	23,720,936	464,103	0.0196	0.9804	55.87
55.5	23,497,926	353,460	0.0150	0.9850	54.78
56.5	22,957,470	284,986	0.0124	0.9876	53.95
57.5	21,276,234	242,046	0.0114	0.9886	53.28
58.5	19,535,978	225,069	0.0115	0.9885	52.68
59.5	18,384,836	182,855	0.0099	0.9901	52.07
60.5	16,824,504	195,053	0.0116	0.9884	51.55
61.5	14,209,630	136,137	0.0096	0.9904	50.95
62.5	13,011,703	144,910	0.0111	0.9889	50.47
63.5	10,791,124	132,695	0.0123	0.9877	49.90
64.5	9,662,727	130,196	0.0135	0.9865	49.29
65.5	8,852,310	136,376	0.0154	0.9846	48.63
66.5	8,052,422	104,034	0.0129	0.9871	47.88
67.5	7,130,211	102,255	0.0143	0.9857	47.26
68.5	6,479,056	89,018	0.0137	0.9863	46.58
69.5	5,730,035	118,855	0.0207	0.9793	45.94
70.5	5,339,147	79,305	0.0149	0.9851	44.99
71.5	5,096,318	75,049	0.0147	0.9853	44.32
72.5	4,802,368	68,467	0.0143	0.9857	43.67
73.5	4,607,634	66,266	0.0144	0.9856	43.04
74.5	4,262,413	71,762	0.0168	0.9832	42.42
75.5	3,929,371	52,806	0.0134	0.9866	41.71
76.5	3,645,737	38,316	0.0105	0.9895	41.15
77.5	3,483,988	51,764	0.0149	0.9851	40.72
78.5	3,362,765	51,862	0.0154	0.9846	40.11

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,277,265	35,880	0.0281	0.9719	39.49
80.5	1,155		0.0000	1.0000	38.38
81.5	445		0.0000	1.0000	38.38
82.5	445		0.0000	1.0000	38.38
83.5	359		0.0000	1.0000	38.38
84.5	321		0.0000	1.0000	38.38
85.5	321		0.0000	1.0000	38.38
86.5	321		0.0000	1.0000	38.38
87.5	321		0.0000	1.0000	38.38
88.5	321		0.0000	1.0000	38.38
89.5					38.38
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	87,154		0.0000		
101.5	87,154		0.0000		
102.5	87,154		0.0000		
103.5	87,154		0.0000		
104.5					

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023

EXPERIENCE BAND 1969-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	760,788,895	1,980,349	0.0026	0.9974	100.00
0.5	720,739,862	7,287,580	0.0101	0.9899	99.74
1.5	690,836,897	6,985,077	0.0101	0.9899	98.73
2.5	649,765,744	5,581,422	0.0086	0.9914	97.73
3.5	610,084,990	5,541,135	0.0091	0.9909	96.89
4.5	553,457,692	4,761,696	0.0086	0.9914	96.01
5.5	517,885,397	4,042,831	0.0078	0.9922	95.19
6.5	494,608,093	4,121,768	0.0083	0.9917	94.44
7.5	472,528,909	4,489,640	0.0095	0.9905	93.66
8.5	454,209,463	4,508,737	0.0099	0.9901	92.77
9.5	427,879,117	4,719,217	0.0110	0.9890	91.85
10.5	408,964,982	4,527,332	0.0111	0.9889	90.83
11.5	369,656,841	3,566,383	0.0096	0.9904	89.83
12.5	343,091,704	3,413,749	0.0099	0.9901	88.96
13.5	322,810,459	3,028,703	0.0094	0.9906	88.08
14.5	299,491,281	2,439,819	0.0081	0.9919	87.25
15.5	278,255,455	2,397,132	0.0086	0.9914	86.54
16.5	253,395,546	2,047,850	0.0081	0.9919	85.79
17.5	239,898,639	1,633,589	0.0068	0.9932	85.10
18.5	226,262,020	1,658,340	0.0073	0.9927	84.52
19.5	216,292,388	1,653,504	0.0076	0.9924	83.90
20.5	211,424,515	1,772,528	0.0084	0.9916	83.26
21.5	204,613,268	2,619,663	0.0128	0.9872	82.56
22.5	195,550,260	1,941,261	0.0099	0.9901	81.50
23.5	188,156,998	1,451,279	0.0077	0.9923	80.70
24.5	179,644,344	1,287,875	0.0072	0.9928	80.07
25.5	172,013,923	1,378,644	0.0080	0.9920	79.50
26.5	164,359,372	1,227,069	0.0075	0.9925	78.86
27.5	158,614,911	1,415,459	0.0089	0.9911	78.27
28.5	151,282,024	1,262,847	0.0083	0.9917	77.57
29.5	142,014,062	1,308,357	0.0092	0.9908	76.93
30.5	134,753,285	1,671,969	0.0124	0.9876	76.22
31.5	125,391,728	1,428,062	0.0114	0.9886	75.27
32.5	115,392,643	1,413,480	0.0122	0.9878	74.42
33.5	107,954,346	2,055,268	0.0190	0.9810	73.50
34.5	101,300,620	1,953,539	0.0193	0.9807	72.10
35.5	96,356,511	1,450,988	0.0151	0.9849	70.71
36.5	91,255,652	1,644,715	0.0180	0.9820	69.65
37.5	86,253,584	961,912	0.0112	0.9888	68.39
38.5	82,837,219	910,377	0.0110	0.9890	67.63

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1969-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	79,515,943	726,513	0.0091	0.9909	66.89
40.5	76,054,482	645,549	0.0085	0.9915	66.28
41.5	66,178,584	698,374	0.0106	0.9894	65.71
42.5	64,179,023	631,851	0.0098	0.9902	65.02
43.5	61,711,877	613,705	0.0099	0.9901	64.38
44.5	59,698,176	599,250	0.0100	0.9900	63.74
45.5	57,498,101	570,481	0.0099	0.9901	63.10
46.5	54,249,821	680,659	0.0125	0.9875	62.47
47.5	50,110,034	538,662	0.0107	0.9893	61.69
48.5	47,915,540	520,345	0.0109	0.9891	61.03
49.5	42,723,281	476,447	0.0112	0.9888	60.36
50.5	34,406,754	447,474	0.0130	0.9870	59.69
51.5	31,146,015	420,519	0.0135	0.9865	58.92
52.5	28,487,070	403,256	0.0142	0.9858	58.12
53.5	26,032,494	330,956	0.0127	0.9873	57.30
54.5	23,720,681	464,103	0.0196	0.9804	56.57
55.5	23,497,671	353,460	0.0150	0.9850	55.46
56.5	22,957,215	284,986	0.0124	0.9876	54.63
57.5	21,275,979	242,032	0.0114	0.9886	53.95
58.5	19,535,939	225,069	0.0115	0.9885	53.34
59.5	18,384,797	182,817	0.0099	0.9901	52.72
60.5	16,824,504	195,053	0.0116	0.9884	52.20
61.5	14,209,630	136,137	0.0096	0.9904	51.59
62.5	13,011,703	144,910	0.0111	0.9889	51.10
63.5	10,791,124	132,695	0.0123	0.9877	50.53
64.5	9,662,727	130,196	0.0135	0.9865	49.91
65.5	8,852,310	136,376	0.0154	0.9846	49.23
66.5	8,052,422	104,034	0.0129	0.9871	48.48
67.5	7,130,211	102,255	0.0143	0.9857	47.85
68.5	6,479,056	89,018	0.0137	0.9863	47.16
69.5	5,730,035	118,855	0.0207	0.9793	46.52
70.5	5,339,147	79,305	0.0149	0.9851	45.55
71.5	5,096,318	75,049	0.0147	0.9853	44.87
72.5	4,802,368	68,467	0.0143	0.9857	44.21
73.5	4,607,634	66,266	0.0144	0.9856	43.58
74.5	4,262,413	71,762	0.0168	0.9832	42.96
75.5	3,929,371	52,806	0.0134	0.9866	42.23
76.5	3,645,737	38,316	0.0105	0.9895	41.67
77.5	3,483,988	51,764	0.0149	0.9851	41.23
78.5	3,362,765	51,862	0.0154	0.9846	40.62

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1969-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,277,265	35,880	0.0281	0.9719	39.99	
80.5	1,155		0.0000	1.0000	38.87	
81.5	445		0.0000	1.0000	38.87	
82.5	445		0.0000	1.0000	38.87	
83.5	359		0.0000	1.0000	38.87	
84.5	321		0.0000	1.0000	38.87	
85.5	321		0.0000	1.0000	38.87	
86.5	321		0.0000	1.0000	38.87	
87.5	321		0.0000	1.0000	38.87	
88.5	321		0.0000	1.0000	38.87	
89.5					38.87	
90.5						
91.5						
92.5						
93.5						
94.5						
95.5						
96.5						
97.5						
98.5						
99.5						
100.5	87,154		0.0000			
101.5	87,154		0.0000			
102.5	87,154		0.0000			
103.5	87,154		0.0000			
104.5						

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2023

EXPERIENCE BAND 2004-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	555,507,225	1,590,087	0.0029	0.9971	100.00
0.5	513,238,068	6,172,081	0.0120	0.9880	99.71
1.5	481,446,644	5,579,711	0.0116	0.9884	98.51
2.5	445,982,152	4,065,194	0.0091	0.9909	97.37
3.5	411,127,034	3,332,067	0.0081	0.9919	96.49
4.5	368,137,904	3,206,703	0.0087	0.9913	95.70
5.5	337,230,213	2,820,652	0.0084	0.9916	94.87
6.5	318,714,510	2,715,173	0.0085	0.9915	94.08
7.5	299,009,556	3,194,339	0.0107	0.9893	93.27
8.5	286,424,297	2,859,908	0.0100	0.9900	92.28
9.5	269,372,659	3,315,358	0.0123	0.9877	91.36
10.5	260,690,812	2,864,942	0.0110	0.9890	90.23
11.5	232,070,687	2,412,508	0.0104	0.9896	89.24
12.5	214,720,280	2,384,890	0.0111	0.9889	88.31
13.5	203,048,720	1,953,588	0.0096	0.9904	87.33
14.5	184,958,519	1,696,708	0.0092	0.9908	86.49
15.5	168,470,100	1,763,839	0.0105	0.9895	85.70
16.5	149,025,442	1,448,985	0.0097	0.9903	84.80
17.5	141,182,739	1,059,321	0.0075	0.9925	83.98
18.5	133,371,116	1,196,816	0.0090	0.9910	83.35
19.5	126,817,874	1,168,277	0.0092	0.9908	82.60
20.5	125,682,780	1,345,936	0.0107	0.9893	81.84
21.5	121,217,698	2,061,167	0.0170	0.9830	80.96
22.5	114,603,010	1,348,575	0.0118	0.9882	79.58
23.5	109,608,475	1,007,155	0.0092	0.9908	78.65
24.5	103,648,459	946,013	0.0091	0.9909	77.93
25.5	98,644,376	944,489	0.0096	0.9904	77.21
26.5	93,885,116	955,126	0.0102	0.9898	76.48
27.5	98,219,880	986,486	0.0100	0.9900	75.70
28.5	93,476,795	954,480	0.0102	0.9898	74.94
29.5	87,977,922	1,003,370	0.0114	0.9886	74.17
30.5	83,189,647	1,374,903	0.0165	0.9835	73.33
31.5	76,580,846	1,147,634	0.0150	0.9850	72.11
32.5	70,791,625	1,177,326	0.0166	0.9834	71.03
33.5	67,802,255	1,794,234	0.0265	0.9735	69.85
34.5	64,235,879	1,718,943	0.0268	0.9732	68.00
35.5	63,981,844	1,272,554	0.0199	0.9801	66.18
36.5	66,811,563	1,425,576	0.0213	0.9787	64.87
37.5	64,253,315	744,476	0.0116	0.9884	63.48
38.5	62,055,630	681,052	0.0110	0.9890	62.75

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 2004-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	60,330,833	567,622	0.0094	0.9906	62.06
40.5	58,516,095	509,501	0.0087	0.9913	61.48
41.5	49,821,756	522,237	0.0105	0.9895	60.94
42.5	48,811,214	496,361	0.0102	0.9898	60.30
43.5	47,234,129	512,720	0.0109	0.9891	59.69
44.5	46,094,180	467,470	0.0101	0.9899	59.04
45.5	44,751,706	483,720	0.0108	0.9892	58.44
46.5	42,577,436	550,573	0.0129	0.9871	57.81
47.5	39,376,397	462,928	0.0118	0.9882	57.06
48.5	37,951,865	420,207	0.0111	0.9889	56.39
49.5	34,540,768	405,195	0.0117	0.9883	55.77
50.5	26,968,928	380,721	0.0141	0.9859	55.11
51.5	24,109,529	349,828	0.0145	0.9855	54.33
52.5	21,904,851	323,489	0.0148	0.9852	53.55
53.5	20,004,883	294,052	0.0147	0.9853	52.76
54.5	18,199,567	300,081	0.0165	0.9835	51.98
55.5	16,676,432	288,783	0.0173	0.9827	51.12
56.5	14,967,642	201,964	0.0135	0.9865	50.24
57.5	13,727,535	189,975	0.0138	0.9862	49.56
58.5	12,345,188	179,373	0.0145	0.9855	48.87
59.5	11,361,276	140,857	0.0124	0.9876	48.16
60.5	11,897,861	144,120	0.0121	0.9879	47.57
61.5	10,781,747	129,167	0.0120	0.9880	46.99
62.5	9,923,402	140,021	0.0141	0.9859	46.43
63.5	8,006,900	131,368	0.0164	0.9836	45.77
64.5	6,893,603	124,236	0.0180	0.9820	45.02
65.5	8,173,922	119,711	0.0146	0.9854	44.21
66.5	7,468,558	104,034	0.0139	0.9861	43.56
67.5	6,721,718	100,394	0.0149	0.9851	42.96
68.5	6,123,113	89,015	0.0145	0.9855	42.31
69.5	5,605,163	118,855	0.0212	0.9788	41.70
70.5	5,237,708	78,421	0.0150	0.9850	40.81
71.5	4,997,654	74,835	0.0150	0.9850	40.20
72.5	4,717,892	68,380	0.0145	0.9855	39.60
73.5	4,525,679	66,086	0.0146	0.9854	39.03
74.5	4,180,639	71,762	0.0172	0.9828	38.46
75.5	3,910,349	52,787	0.0135	0.9865	37.80
76.5	3,632,430	38,316	0.0105	0.9895	37.29
77.5	3,470,987	51,764	0.0149	0.9851	36.89
78.5	3,349,797	51,862	0.0155	0.9845	36.34

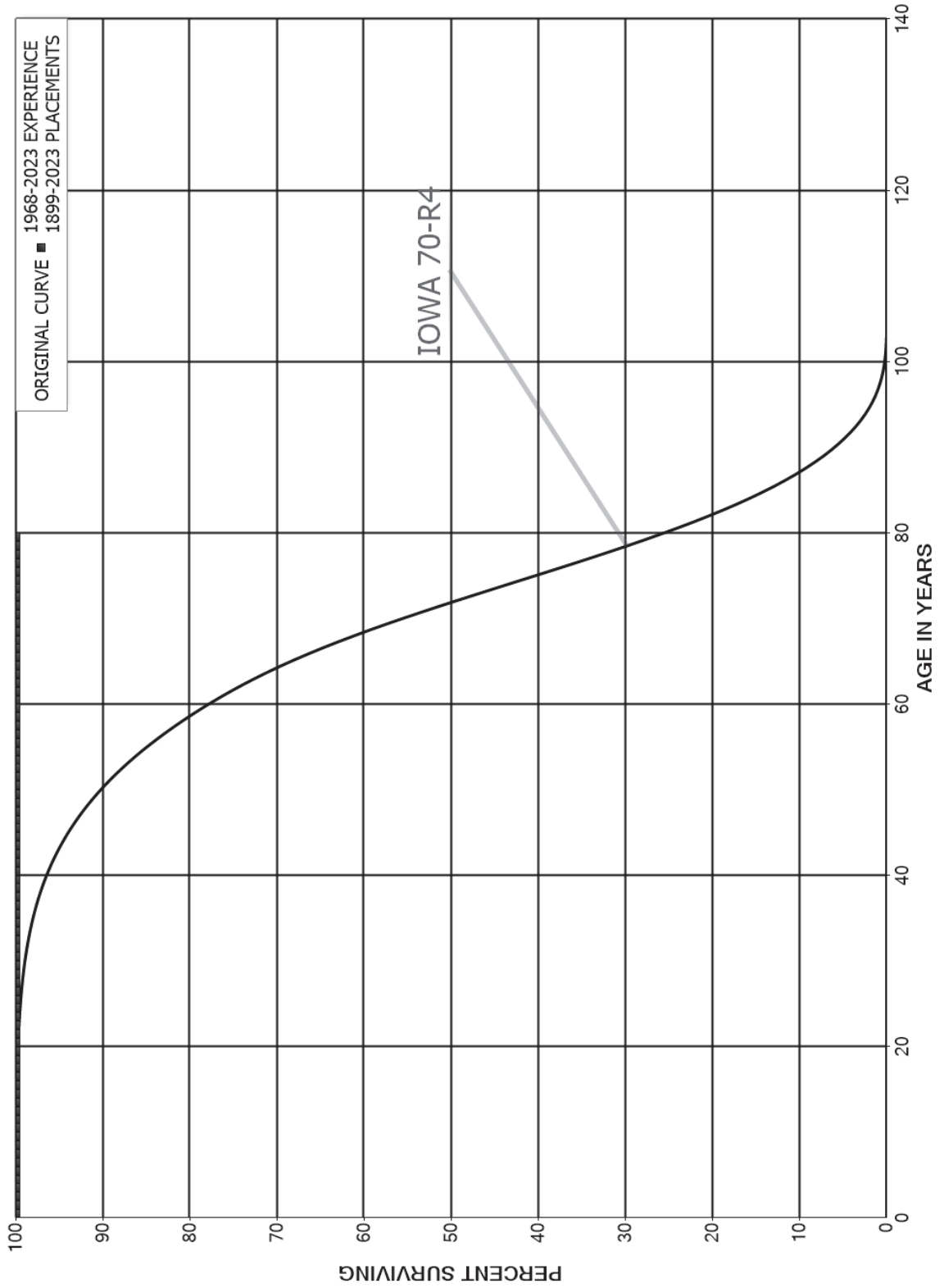
METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 2004-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,277,212	35,880	0.0281	0.9719	35.78
80.5	1,101		0.0000	1.0000	34.78
81.5	391		0.0000	1.0000	34.78
82.5	391		0.0000	1.0000	34.78
83.5	359		0.0000	1.0000	34.78
84.5	321		0.0000	1.0000	34.78
85.5	321		0.0000	1.0000	34.78
86.5	321		0.0000	1.0000	34.78
87.5	321		0.0000	1.0000	34.78
88.5	321		0.0000	1.0000	34.78
89.5					34.78

METROPOLITAN EDISON COMPANY
 ACCOUNTS 365.10 AND 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNTS 365.10 AND 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS
 AND RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2023

EXPERIENCE BAND 1968-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	247,050,380		0.0000	1.0000	100.00
0.5	245,927,984		0.0000	1.0000	100.00
1.5	243,800,074	23,929	0.0001	0.9999	100.00
2.5	226,127,858		0.0000	1.0000	99.99
3.5	204,328,648		0.0000	1.0000	99.99
4.5	175,155,913		0.0000	1.0000	99.99
5.5	159,066,461		0.0000	1.0000	99.99
6.5	151,186,595		0.0000	1.0000	99.99
7.5	146,042,649	14,591	0.0001	0.9999	99.99
8.5	143,240,001		0.0000	1.0000	99.98
9.5	131,217,674		0.0000	1.0000	99.98
10.5	90,994,309		0.0000	1.0000	99.98
11.5	90,213,423	21	0.0000	1.0000	99.98
12.5	85,374,203		0.0000	1.0000	99.98
13.5	69,467,638	1,873	0.0000	1.0000	99.98
14.5	42,495,551	2,011	0.0000	1.0000	99.98
15.5	37,476,980		0.0000	1.0000	99.97
16.5	37,865,160		0.0000	1.0000	99.97
17.5	37,465,744		0.0000	1.0000	99.97
18.5	30,628,616		0.0000	1.0000	99.97
19.5	30,374,617		0.0000	1.0000	99.97
20.5	30,160,783		0.0000	1.0000	99.97
21.5	29,065,423		0.0000	1.0000	99.97
22.5	27,703,431		0.0000	1.0000	99.97
23.5	26,655,134		0.0000	1.0000	99.97
24.5	25,740,703		0.0000	1.0000	99.97
25.5	24,451,803		0.0000	1.0000	99.97
26.5	23,694,564		0.0000	1.0000	99.97
27.5	23,058,971		0.0000	1.0000	99.97
28.5	22,083,211		0.0000	1.0000	99.97
29.5	20,661,287		0.0000	1.0000	99.97
30.5	19,577,999		0.0000	1.0000	99.97
31.5	18,343,657		0.0000	1.0000	99.97
32.5	16,959,407		0.0000	1.0000	99.97
33.5	15,616,501		0.0000	1.0000	99.97
34.5	14,231,076		0.0000	1.0000	99.97
35.5	12,966,902		0.0000	1.0000	99.97
36.5	11,904,278		0.0000	1.0000	99.97
37.5	11,266,190		0.0000	1.0000	99.97
38.5	10,907,313		0.0000	1.0000	99.97

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.10 AND 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS
 AND RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2023			EXPERIENCE BAND 1968-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,658,151		0.0000	1.0000	99.97
40.5	10,296,428		0.0000	1.0000	99.97
41.5	9,396,806		0.0000	1.0000	99.97
42.5	9,214,151		0.0000	1.0000	99.97
43.5	8,949,757		0.0000	1.0000	99.97
44.5	8,686,205		0.0000	1.0000	99.97
45.5	8,495,047		0.0000	1.0000	99.97
46.5	8,139,520		0.0000	1.0000	99.97
47.5	7,822,630		0.0000	1.0000	99.97
48.5	7,637,897		0.0000	1.0000	99.97
49.5	7,126,832		0.0000	1.0000	99.97
50.5	6,388,107		0.0000	1.0000	99.97
51.5	5,968,819		0.0000	1.0000	99.97
52.5	5,748,085		0.0000	1.0000	99.97
53.5	5,531,973		0.0000	1.0000	99.97
54.5	5,278,801		0.0000	1.0000	99.97
55.5	5,616,073		0.0000	1.0000	99.97
56.5	5,757,392		0.0000	1.0000	99.97
57.5	5,568,485		0.0000	1.0000	99.97
58.5	5,379,497		0.0000	1.0000	99.97
59.5	5,250,874		0.0000	1.0000	99.97
60.5	4,998,331		0.0000	1.0000	99.97
61.5	4,557,477		0.0000	1.0000	99.97
62.5	4,381,145		0.0000	1.0000	99.97
63.5	3,669,419		0.0000	1.0000	99.97
64.5	3,137,019		0.0000	1.0000	99.97
65.5	2,862,451		0.0000	1.0000	99.97
66.5	2,658,386		0.0000	1.0000	99.97
67.5	2,326,052		0.0000	1.0000	99.97
68.5	2,122,196		0.0000	1.0000	99.97
69.5	1,834,694		0.0000	1.0000	99.97
70.5	1,699,975		0.0000	1.0000	99.97
71.5	1,608,879		0.0000	1.0000	99.97
72.5	1,457,712		0.0000	1.0000	99.97
73.5	1,378,537		0.0000	1.0000	99.97
74.5	1,245,119		0.0000	1.0000	99.97
75.5	1,145,806		0.0000	1.0000	99.97
76.5	1,057,917		0.0000	1.0000	99.97
77.5	990,766		0.0000	1.0000	99.97
78.5	947,019		0.0000	1.0000	99.97

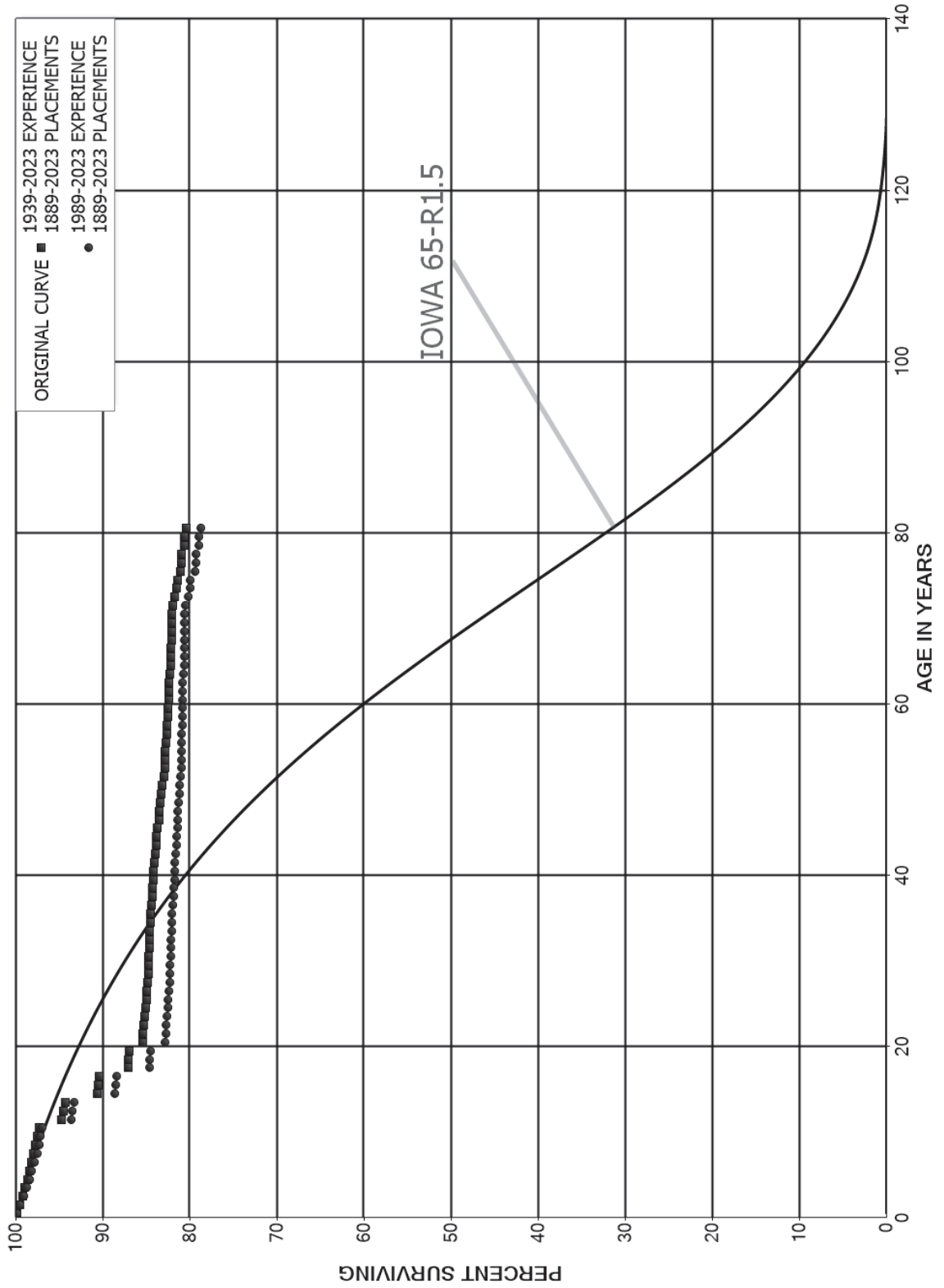
METROPOLITAN EDISON COMPANY

ACCOUNTS 365.10 AND 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS
 AND RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2023			EXPERIENCE BAND 1968-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	406,726		0.0000	1.0000	99.97
80.5	26,213		0.0000	1.0000	99.97
81.5	16,758		0.0000	1.0000	99.97
82.5	9,004		0.0000	1.0000	99.97
83.5	4,905		0.0000	1.0000	99.97
84.5	4,905		0.0000	1.0000	99.97
85.5	4,905		0.0000	1.0000	99.97
86.5	4,905		0.0000	1.0000	99.97
87.5	65		0.0000	1.0000	99.97
88.5	65		0.0000	1.0000	99.97
89.5	65		0.0000	1.0000	99.97
90.5	65		0.0000	1.0000	99.97
91.5	65		0.0000	1.0000	99.97
92.5	65		0.0000	1.0000	99.97
93.5	65		0.0000	1.0000	99.97
94.5					99.97

METROPOLITAN EDISON COMPANY
 ACCOUNT 366.00 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023

EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,704,875	57,182	0.0014	0.9986	100.00
0.5	40,185,987	121,958	0.0030	0.9970	99.86
1.5	38,991,786	132,217	0.0034	0.9966	99.56
2.5	37,980,202	101,637	0.0027	0.9973	99.22
3.5	37,227,008	115,003	0.0031	0.9969	98.95
4.5	36,385,733	95,079	0.0026	0.9974	98.65
5.5	35,487,387	95,321	0.0027	0.9973	98.39
6.5	34,725,621	79,187	0.0023	0.9977	98.13
7.5	34,100,223	65,075	0.0019	0.9981	97.90
8.5	33,505,581	75,658	0.0023	0.9977	97.72
9.5	33,369,940	67,499	0.0020	0.9980	97.49
10.5	33,153,153	869,792	0.0262	0.9738	97.30
11.5	32,088,566	98,458	0.0031	0.9969	94.74
12.5	31,998,873	60,023	0.0019	0.9981	94.45
13.5	31,941,513	1,240,480	0.0388	0.9612	94.28
14.5	30,734,477	48,731	0.0016	0.9984	90.62
15.5	30,554,043	26,010	0.0009	0.9991	90.47
16.5	30,749,989	1,119,117	0.0364	0.9636	90.39
17.5	29,655,682	22,234	0.0007	0.9993	87.10
18.5	29,642,756	21,034	0.0007	0.9993	87.04
19.5	29,562,434	530,937	0.0180	0.9820	86.98
20.5	28,395,242	20,091	0.0007	0.9993	85.42
21.5	26,421,195	13,269	0.0005	0.9995	85.36
22.5	23,833,146	28,483	0.0012	0.9988	85.31
23.5	22,517,558	31,659	0.0014	0.9986	85.21
24.5	21,751,150	30,366	0.0014	0.9986	85.09
25.5	20,444,619	17,254	0.0008	0.9992	84.97
26.5	19,702,110	16,269	0.0008	0.9992	84.90
27.5	19,538,896	13,716	0.0007	0.9993	84.83
28.5	18,550,669	9,975	0.0005	0.9995	84.77
29.5	17,865,839	9,572	0.0005	0.9995	84.72
30.5	17,940,308	7,412	0.0004	0.9996	84.68
31.5	16,883,091	3,080	0.0002	0.9998	84.64
32.5	15,348,097	9,318	0.0006	0.9994	84.63
33.5	15,359,654	6,854	0.0004	0.9996	84.58
34.5	14,344,307	3,776	0.0003	0.9997	84.54
35.5	13,076,148	16,893	0.0013	0.9987	84.52
36.5	13,056,595	20,779	0.0016	0.9984	84.41
37.5	11,963,165	5,445	0.0005	0.9995	84.27
38.5	11,113,279	8,863	0.0008	0.9992	84.24

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1939-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	11,111,520	3,325	0.0003	0.9997	84.17	
40.5	10,701,174	7,635	0.0007	0.9993	84.14	
41.5	10,436,318	11,431	0.0011	0.9989	84.08	
42.5	10,085,719	14,401	0.0014	0.9986	83.99	
43.5	9,716,491	6,821	0.0007	0.9993	83.87	
44.5	9,339,489	10,840	0.0012	0.9988	83.81	
45.5	8,952,241	18,525	0.0021	0.9979	83.72	
46.5	8,616,401	6,315	0.0007	0.9993	83.54	
47.5	8,411,050	7,405	0.0009	0.9991	83.48	
48.5	8,079,203	11,578	0.0014	0.9986	83.41	
49.5	7,519,361	8,418	0.0011	0.9989	83.29	
50.5	6,264,965	17,067	0.0027	0.9973	83.19	
51.5	5,538,395	5,996	0.0011	0.9989	82.97	
52.5	5,046,359	829	0.0002	0.9998	82.88	
53.5	4,790,347	416	0.0001	0.9999	82.86	
54.5	4,408,600	7,708	0.0017	0.9983	82.86	
55.5	4,665,685	5,773	0.0012	0.9988	82.71	
56.5	4,682,067	1,465	0.0003	0.9997	82.61	
57.5	4,361,379	2,198	0.0005	0.9995	82.58	
58.5	4,046,705	458	0.0001	0.9999	82.54	
59.5	3,947,631	4,516	0.0011	0.9989	82.53	
60.5	3,830,295	1,282	0.0003	0.9997	82.44	
61.5	2,950,095	1,271	0.0004	0.9996	82.41	
62.5	2,801,685	4,386	0.0016	0.9984	82.38	
63.5	2,625,774	2,260	0.0009	0.9991	82.25	
64.5	2,529,218	77	0.0000	1.0000	82.18	
65.5	2,346,178	1,112	0.0005	0.9995	82.17	
66.5	2,145,540	2,400	0.0011	0.9989	82.13	
67.5	1,959,962	332	0.0002	0.9998	82.04	
68.5	1,823,810		0.0000	1.0000	82.03	
69.5	1,624,571	27	0.0000	1.0000	82.03	
70.5	1,406,327	1,381	0.0010	0.9990	82.03	
71.5	1,289,398	3,793	0.0029	0.9971	81.95	
72.5	1,222,397	2,531	0.0021	0.9979	81.71	
73.5	1,176,375	1,294	0.0011	0.9989	81.54	
74.5	1,126,031	5,094	0.0045	0.9955	81.45	
75.5	1,104,417	1,806	0.0016	0.9984	81.08	
76.5	1,070,819		0.0000	1.0000	80.95	
77.5	1,058,262	4,603	0.0043	0.9957	80.95	
78.5	1,053,193		0.0000	1.0000	80.59	

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	931,198	2,491	0.0027	0.9973	80.59
80.5	116,046		0.0000	1.0000	80.38
81.5	39,543		0.0000	1.0000	80.38
82.5	33,083		0.0000	1.0000	80.38
83.5	33,083		0.0000	1.0000	80.38
84.5	9,386		0.0000	1.0000	80.38
85.5	9,386		0.0000	1.0000	80.38
86.5	9,386		0.0000	1.0000	80.38
87.5	9,386		0.0000	1.0000	80.38
88.5	9,386		0.0000	1.0000	80.38
89.5	9,386		0.0000	1.0000	80.38
90.5					80.38
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	24,306		0.0000		
101.5	24,306		0.0000		
102.5	24,306		0.0000		
103.5	24,306		0.0000		
104.5					

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023

EXPERIENCE BAND 1989-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,008,871	36,163	0.0015	0.9985	100.00
0.5	24,808,954	87,428	0.0035	0.9965	99.85
1.5	25,146,341	107,009	0.0043	0.9957	99.50
2.5	25,544,626	86,809	0.0034	0.9966	99.07
3.5	25,951,061	83,649	0.0032	0.9968	98.74
4.5	25,688,634	77,446	0.0030	0.9970	98.42
5.5	25,377,559	76,896	0.0030	0.9970	98.12
6.5	24,999,838	70,514	0.0028	0.9972	97.83
7.5	24,813,630	55,338	0.0022	0.9978	97.55
8.5	24,637,632	52,665	0.0021	0.9979	97.33
9.5	24,837,642	55,683	0.0022	0.9978	97.12
10.5	25,016,159	851,024	0.0340	0.9660	96.91
11.5	24,215,733	28,969	0.0012	0.9988	93.61
12.5	24,334,145	50,912	0.0021	0.9979	93.50
13.5	24,555,277	1,232,059	0.0502	0.9498	93.30
14.5	23,903,993	29,335	0.0012	0.9988	88.62
15.5	24,994,486	18,855	0.0008	0.9992	88.51
16.5	25,703,632	1,103,723	0.0429	0.9571	88.44
17.5	25,137,627	16,566	0.0007	0.9993	84.65
18.5	25,565,104	17,193	0.0007	0.9993	84.59
19.5	25,851,727	527,174	0.0204	0.9796	84.53
20.5	24,935,193	18,698	0.0007	0.9993	82.81
21.5	23,737,506	12,311	0.0005	0.9995	82.75
22.5	21,417,088	19,648	0.0009	0.9991	82.71
23.5	20,277,803	25,645	0.0013	0.9987	82.63
24.5	19,585,842	14,069	0.0007	0.9993	82.52
25.5	18,387,677	16,734	0.0009	0.9991	82.47
26.5	17,760,985	13,524	0.0008	0.9992	82.39
27.5	17,485,590	10,098	0.0006	0.9994	82.33
28.5	16,574,787	7,231	0.0004	0.9996	82.28
29.5	15,967,477	7,533	0.0005	0.9995	82.24
30.5	16,140,416	6,391	0.0004	0.9996	82.21
31.5	15,213,556	2,067	0.0001	0.9999	82.17
32.5	13,821,680	8,309	0.0006	0.9994	82.16
33.5	13,957,093	6,295	0.0005	0.9995	82.11
34.5	13,124,213	1,910	0.0001	0.9999	82.08
35.5	11,891,825	14,835	0.0012	0.9988	82.06
36.5	11,971,814	17,135	0.0014	0.9986	81.96
37.5	10,944,372	2,581	0.0002	0.9998	81.84
38.5	10,131,335	7,262	0.0007	0.9993	81.82

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1989-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	10,182,745	1,525	0.0001	0.9999	81.77	
40.5	9,784,366	3,129	0.0003	0.9997	81.75	
41.5	9,524,716	9,336	0.0010	0.9990	81.73	
42.5	9,184,214	11,929	0.0013	0.9987	81.65	
43.5	8,820,302	3,518	0.0004	0.9996	81.54	
44.5	8,448,600	8,426	0.0010	0.9990	81.51	
45.5	8,065,037	2,336	0.0003	0.9997	81.43	
46.5	7,749,132	2,061	0.0003	0.9997	81.40	
47.5	7,550,857	5,852	0.0008	0.9992	81.38	
48.5	7,224,508	11,336	0.0016	0.9984	81.32	
49.5	6,671,380	4,349	0.0007	0.9993	81.19	
50.5	5,425,197	7,296	0.0013	0.9987	81.14	
51.5	4,715,915	3,678	0.0008	0.9992	81.03	
52.5	4,227,294	8	0.0000	1.0000	80.97	
53.5	4,092,063	291	0.0001	0.9999	80.97	
54.5	3,713,590	2,097	0.0006	0.9994	80.96	
55.5	3,978,671	630	0.0002	0.9998	80.91	
56.5	4,000,196	1,056	0.0003	0.9997	80.90	
57.5	3,681,236	666	0.0002	0.9998	80.88	
58.5	3,430,540	132	0.0000	1.0000	80.87	
59.5	3,335,967	1,261	0.0004	0.9996	80.86	
60.5	3,268,557		0.0000	1.0000	80.83	
61.5	2,445,634	232	0.0001	0.9999	80.83	
62.5	2,339,282	4,273	0.0018	0.9982	80.82	
63.5	2,163,484	1,251	0.0006	0.9994	80.68	
64.5	2,067,938		0.0000	1.0000	80.63	
65.5	2,067,641		0.0000	1.0000	80.63	
66.5	1,870,337	1,037	0.0006	0.9994	80.63	
67.5	1,686,589	161	0.0001	0.9999	80.59	
68.5	1,550,608		0.0000	1.0000	80.58	
69.5	1,351,369		0.0000	1.0000	80.58	
70.5	1,133,151	1,251	0.0011	0.9989	80.58	
71.5	1,057,032	3,752	0.0035	0.9965	80.49	
72.5	990,072	2,501	0.0025	0.9975	80.20	
73.5	944,079	1,251	0.0013	0.9987	80.00	
74.5	894,335	5,002	0.0056	0.9944	79.89	
75.5	872,813	1,806	0.0021	0.9979	79.45	
76.5	1,037,736		0.0000	1.0000	79.28	
77.5	1,025,179	4,603	0.0045	0.9955	79.28	
78.5	1,020,110		0.0000	1.0000	78.93	

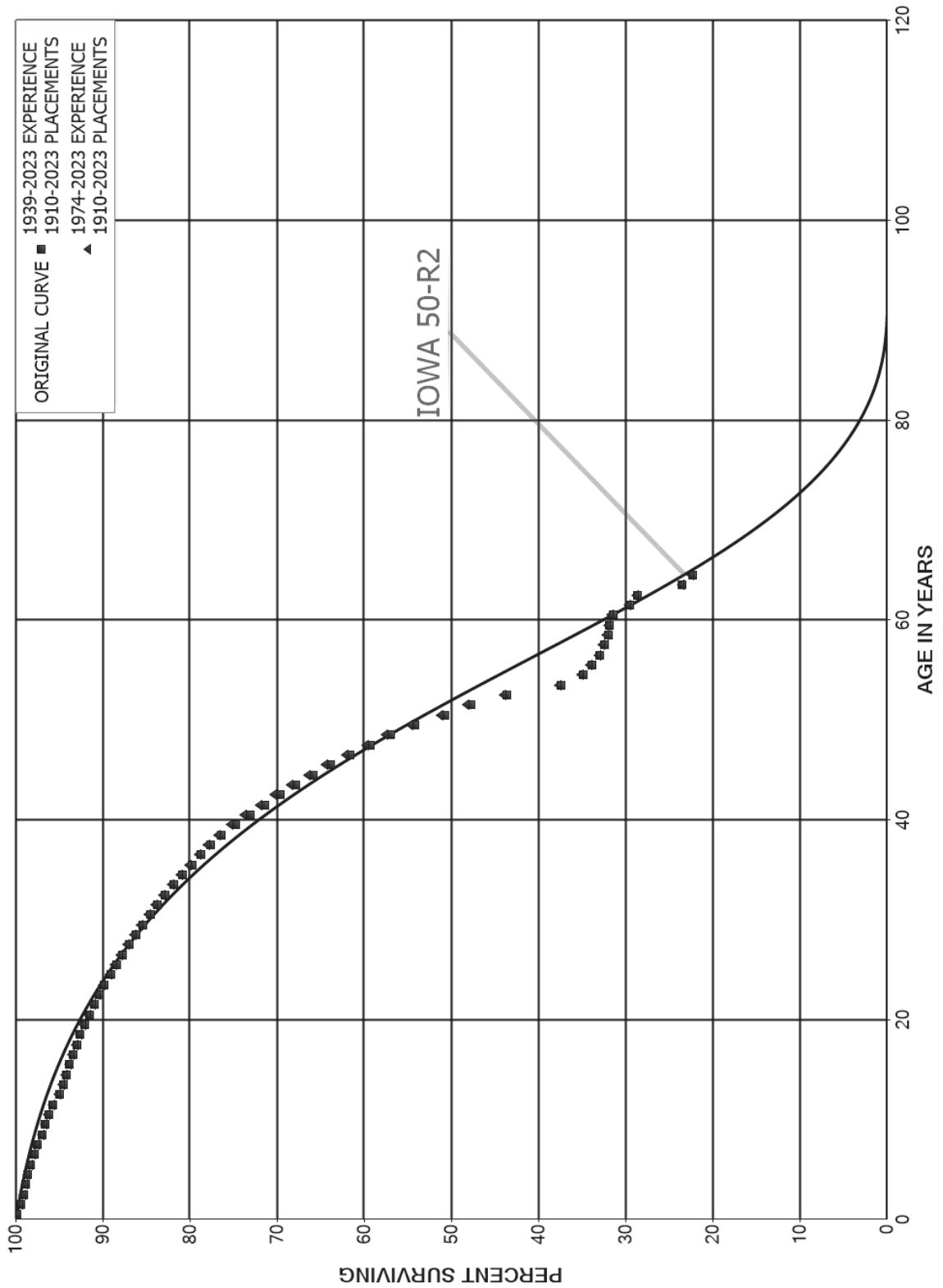
METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1989-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	931,198	2,491	0.0027	0.9973	78.93
80.5	116,046		0.0000	1.0000	78.72
81.5	39,543		0.0000	1.0000	78.72
82.5	33,083		0.0000	1.0000	78.72
83.5	33,083		0.0000	1.0000	78.72
84.5	9,386		0.0000	1.0000	78.72
85.5	9,386		0.0000	1.0000	78.72
86.5	9,386		0.0000	1.0000	78.72
87.5	9,386		0.0000	1.0000	78.72
88.5	9,386		0.0000	1.0000	78.72
89.5	9,386		0.0000	1.0000	78.72
90.5					78.72
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	24,306		0.0000		
101.5	24,306		0.0000		
102.5	24,306		0.0000		
103.5	24,306		0.0000		
104.5					

METROPOLITAN EDISON COMPANY
ACCOUNTS 367.00 AND 367.10 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNTS 367.00 AND 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2023

EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	352,366,356	473,800	0.0013	0.9987	100.00
0.5	338,886,686	1,554,604	0.0046	0.9954	99.87
1.5	324,828,409	1,084,244	0.0033	0.9967	99.41
2.5	309,331,101	666,018	0.0022	0.9978	99.08
3.5	295,341,894	749,889	0.0025	0.9975	98.86
4.5	276,868,917	925,698	0.0033	0.9967	98.61
5.5	266,864,749	1,099,836	0.0041	0.9959	98.28
6.5	255,421,606	996,627	0.0039	0.9961	97.88
7.5	240,246,371	1,255,310	0.0052	0.9948	97.49
8.5	224,012,795	935,785	0.0042	0.9958	96.99
9.5	210,416,418	781,563	0.0037	0.9963	96.58
10.5	197,525,545	1,000,718	0.0051	0.9949	96.22
11.5	183,375,654	1,390,204	0.0076	0.9924	95.73
12.5	173,527,471	840,645	0.0048	0.9952	95.01
13.5	164,341,365	584,499	0.0036	0.9964	94.55
14.5	157,140,936	608,659	0.0039	0.9961	94.21
15.5	149,337,751	665,693	0.0045	0.9955	93.85
16.5	140,435,092	632,015	0.0045	0.9955	93.43
17.5	125,380,899	565,262	0.0045	0.9955	93.01
18.5	115,877,596	625,854	0.0054	0.9946	92.59
19.5	106,870,691	639,055	0.0060	0.9940	92.09
20.5	100,053,672	658,389	0.0066	0.9934	91.54
21.5	95,122,117	576,036	0.0061	0.9939	90.94
22.5	89,556,654	592,579	0.0066	0.9934	90.38
23.5	84,601,908	690,757	0.0082	0.9918	89.79
24.5	79,514,293	579,212	0.0073	0.9927	89.05
25.5	71,516,854	553,123	0.0077	0.9923	88.40
26.5	66,536,950	592,911	0.0089	0.9911	87.72
27.5	63,640,470	590,273	0.0093	0.9907	86.94
28.5	58,761,721	531,528	0.0090	0.9910	86.13
29.5	53,364,266	523,244	0.0098	0.9902	85.35
30.5	49,026,510	482,978	0.0099	0.9901	84.52
31.5	44,097,803	470,218	0.0107	0.9893	83.68
32.5	37,296,266	421,570	0.0113	0.9887	82.79
33.5	31,287,136	390,500	0.0125	0.9875	81.86
34.5	26,710,831	352,764	0.0132	0.9868	80.83
35.5	22,907,521	304,396	0.0133	0.9867	79.77
36.5	19,493,807	262,679	0.0135	0.9865	78.71
37.5	16,636,967	259,488	0.0156	0.9844	77.65
38.5	14,314,048	316,857	0.0221	0.9779	76.44

METROPOLITAN EDISON COMPANY

ACCOUNTS 367.00 AND 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,923,477	285,940	0.0221	0.9779	74.74
40.5	11,807,887	280,288	0.0237	0.9763	73.09
41.5	10,832,886	257,599	0.0238	0.9762	71.35
42.5	9,945,567	257,148	0.0259	0.9741	69.66
43.5	9,004,899	268,206	0.0298	0.9702	67.86
44.5	7,957,928	238,099	0.0299	0.9701	65.84
45.5	7,095,136	252,096	0.0355	0.9645	63.87
46.5	6,215,201	231,302	0.0372	0.9628	61.60
47.5	5,498,762	218,576	0.0398	0.9602	59.30
48.5	4,875,650	239,087	0.0490	0.9510	56.95
49.5	3,923,650	248,836	0.0634	0.9366	54.15
50.5	3,034,196	176,063	0.0580	0.9420	50.72
51.5	2,396,594	209,625	0.0875	0.9125	47.78
52.5	1,718,429	246,485	0.1434	0.8566	43.60
53.5	1,250,735	85,400	0.0683	0.9317	37.34
54.5	1,002,562	28,042	0.0280	0.9720	34.79
55.5	930,945	25,466	0.0274	0.9726	33.82
56.5	913,571	13,413	0.0147	0.9853	32.90
57.5	805,201	10,265	0.0127	0.9873	32.41
58.5	716,768	4,579	0.0064	0.9936	32.00
59.5	709,355	9,210	0.0130	0.9870	31.80
60.5	691,796	42,540	0.0615	0.9385	31.38
61.5	529,434	15,760	0.0298	0.9702	29.45
62.5	475,464	85,259	0.1793	0.8207	28.58
63.5	365,466	17,594	0.0481	0.9519	23.45
64.5	341,926	885	0.0026	0.9974	22.32
65.5	340,211	770	0.0023	0.9977	22.27
66.5	337,431	603	0.0018	0.9982	22.21
67.5	310,059	656	0.0021	0.9979	22.18
68.5	299,039	693	0.0023	0.9977	22.13
69.5	298,346	802	0.0027	0.9973	22.08
70.5	293,918	750	0.0026	0.9974	22.02
71.5	293,168	986	0.0034	0.9966	21.96
72.5	262,266	928	0.0035	0.9965	21.89
73.5	225,249	424	0.0019	0.9981	21.81
74.5	173,540	433	0.0025	0.9975	21.77
75.5	158,831	171	0.0011	0.9989	21.71
76.5	147,643	381	0.0026	0.9974	21.69
77.5	147,262	254	0.0017	0.9983	21.64
78.5	12,779	32	0.0025	0.9975	21.60

METROPOLITAN EDISON COMPANY

ACCOUNTS 367.00 AND 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,090		0.0000	1.0000	21.54
80.5	6,090		0.0000	1.0000	21.54
81.5	6,090		0.0000	1.0000	21.54
82.5	6,090		0.0000	1.0000	21.54
83.5					21.54

METROPOLITAN EDISON COMPANY

ACCOUNTS 367.00 AND 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2023

EXPERIENCE BAND 1974-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	343,139,718	447,582	0.0013	0.9987	100.00
0.5	331,380,537	1,522,913	0.0046	0.9954	99.87
1.5	318,589,481	1,051,766	0.0033	0.9967	99.41
2.5	304,222,088	636,055	0.0021	0.9979	99.08
3.5	290,850,559	735,756	0.0025	0.9975	98.88
4.5	272,871,661	904,768	0.0033	0.9967	98.63
5.5	263,355,653	1,077,946	0.0041	0.9959	98.30
6.5	252,368,570	983,053	0.0039	0.9961	97.90
7.5	237,468,141	1,246,314	0.0052	0.9948	97.51
8.5	221,292,750	920,154	0.0042	0.9958	97.00
9.5	207,769,792	767,639	0.0037	0.9963	96.60
10.5	194,997,536	980,210	0.0050	0.9950	96.24
11.5	181,044,901	1,372,834	0.0076	0.9924	95.76
12.5	171,318,751	828,037	0.0048	0.9952	95.03
13.5	162,316,858	568,520	0.0035	0.9965	94.57
14.5	155,178,747	602,824	0.0039	0.9961	94.24
15.5	147,521,148	638,809	0.0043	0.9957	93.88
16.5	138,851,703	594,328	0.0043	0.9957	93.47
17.5	124,055,633	542,346	0.0044	0.9956	93.07
18.5	114,693,094	599,659	0.0052	0.9948	92.66
19.5	105,849,076	618,483	0.0058	0.9942	92.18
20.5	99,075,630	621,151	0.0063	0.9937	91.64
21.5	94,229,458	546,427	0.0058	0.9942	91.06
22.5	88,755,355	581,442	0.0066	0.9934	90.54
23.5	83,855,361	673,087	0.0080	0.9920	89.94
24.5	78,850,343	562,622	0.0071	0.9929	89.22
25.5	70,894,782	542,017	0.0076	0.9924	88.58
26.5	65,938,482	581,905	0.0088	0.9912	87.91
27.5	63,074,040	573,259	0.0091	0.9909	87.13
28.5	58,352,609	518,721	0.0089	0.9911	86.34
29.5	52,972,484	512,094	0.0097	0.9903	85.57
30.5	48,645,699	469,611	0.0097	0.9903	84.75
31.5	43,760,937	462,115	0.0106	0.9894	83.93
32.5	36,983,891	415,301	0.0112	0.9888	83.04
33.5	30,983,634	373,683	0.0121	0.9879	82.11
34.5	26,439,486	344,881	0.0130	0.9870	81.12
35.5	22,647,703	297,515	0.0131	0.9869	80.06
36.5	19,242,176	254,014	0.0132	0.9868	79.01
37.5	16,394,001	252,714	0.0154	0.9846	77.97
38.5	14,079,007	270,543	0.0192	0.9808	76.76

METROPOLITAN EDISON COMPANY

ACCOUNTS 367.00 AND 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2023			EXPERIENCE BAND 1974-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	12,734,750	271,562	0.0213	0.9787	75.29	
40.5	11,634,133	269,967	0.0232	0.9768	73.68	
41.5	10,670,105	256,115	0.0240	0.9760	71.97	
42.5	9,834,291	256,113	0.0260	0.9740	70.25	
43.5	8,931,035	265,316	0.0297	0.9703	68.42	
44.5	7,895,061	237,826	0.0301	0.9699	66.38	
45.5	7,032,542	251,724	0.0358	0.9642	64.38	
46.5	6,154,961	230,444	0.0374	0.9626	62.08	
47.5	5,468,517	210,361	0.0385	0.9615	59.76	
48.5	4,863,984	239,076	0.0492	0.9508	57.46	
49.5	3,911,996	248,809	0.0636	0.9364	54.63	
50.5	3,027,236	176,063	0.0582	0.9418	51.16	
51.5	2,389,633	209,625	0.0877	0.9123	48.18	
52.5	1,711,468	246,456	0.1440	0.8560	43.96	
53.5	1,243,815	85,400	0.0687	0.9313	37.63	
54.5	995,642	28,042	0.0282	0.9718	35.04	
55.5	924,026	25,466	0.0276	0.9724	34.06	
56.5	907,133	13,413	0.0148	0.9852	33.12	
57.5	798,764	10,265	0.0129	0.9871	32.63	
58.5	710,331	4,579	0.0064	0.9936	32.21	
59.5	702,918	9,210	0.0131	0.9869	32.00	
60.5	685,359	42,193	0.0616	0.9384	31.58	
61.5	523,344	15,760	0.0301	0.9699	29.64	
62.5	469,374	85,259	0.1816	0.8184	28.74	
63.5	365,466	17,594	0.0481	0.9519	23.52	
64.5	341,926	885	0.0026	0.9974	22.39	
65.5	340,211	770	0.0023	0.9977	22.33	
66.5	337,431	603	0.0018	0.9982	22.28	
67.5	310,059	656	0.0021	0.9979	22.24	
68.5	299,039	693	0.0023	0.9977	22.20	
69.5	298,346	802	0.0027	0.9973	22.14	
70.5	293,918	750	0.0026	0.9974	22.08	
71.5	293,168	986	0.0034	0.9966	22.03	
72.5	262,266	928	0.0035	0.9965	21.95	
73.5	225,249	424	0.0019	0.9981	21.88	
74.5	173,540	433	0.0025	0.9975	21.84	
75.5	158,831	171	0.0011	0.9989	21.78	
76.5	147,643	381	0.0026	0.9974	21.76	
77.5	147,262	254	0.0017	0.9983	21.70	
78.5	12,779	32	0.0025	0.9975	21.66	

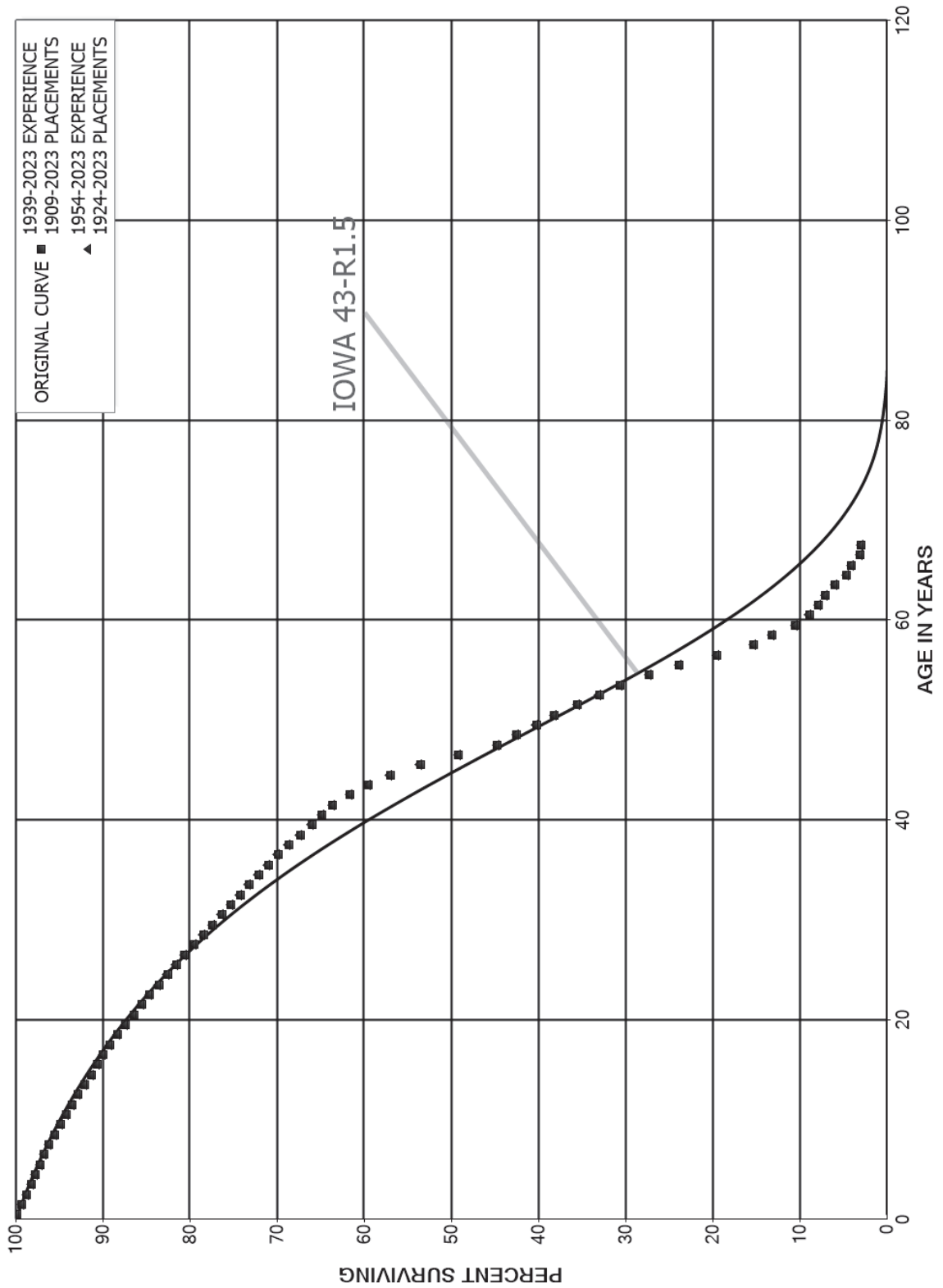
METROPOLITAN EDISON COMPANY

ACCOUNTS 367.00 AND 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2023			EXPERIENCE BAND 1974-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,090		0.0000	1.0000	21.61
80.5	6,090		0.0000	1.0000	21.61
81.5	6,090		0.0000	1.0000	21.61
82.5	6,090		0.0000	1.0000	21.61
83.5					21.61

METROPOLITAN EDISON COMPANY
 ACCOUNT 368.00 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2023

EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	590,898,096	765,935	0.0013	0.9987	100.00
0.5	572,688,764	3,296,493	0.0058	0.9942	99.87
1.5	551,385,775	3,094,014	0.0056	0.9944	99.30
2.5	530,088,538	2,853,652	0.0054	0.9946	98.74
3.5	514,520,178	2,436,191	0.0047	0.9953	98.21
4.5	472,681,596	2,591,908	0.0055	0.9945	97.74
5.5	471,516,195	2,419,283	0.0051	0.9949	97.21
6.5	465,192,006	2,763,727	0.0059	0.9941	96.71
7.5	452,313,913	3,065,870	0.0068	0.9932	96.13
8.5	438,540,018	3,182,184	0.0073	0.9927	95.48
9.5	426,903,685	2,699,754	0.0063	0.9937	94.79
10.5	415,045,600	3,060,600	0.0074	0.9926	94.19
11.5	400,087,033	2,913,560	0.0073	0.9927	93.49
12.5	388,919,340	3,165,125	0.0081	0.9919	92.81
13.5	372,872,801	3,210,685	0.0086	0.9914	92.06
14.5	350,671,033	2,677,665	0.0076	0.9924	91.27
15.5	327,490,372	2,307,278	0.0070	0.9930	90.57
16.5	300,916,977	2,631,503	0.0087	0.9913	89.93
17.5	278,514,439	2,584,422	0.0093	0.9907	89.14
18.5	249,761,146	2,497,754	0.0100	0.9900	88.32
19.5	227,766,519	2,668,292	0.0117	0.9883	87.43
20.5	214,575,163	2,259,139	0.0105	0.9895	86.41
21.5	203,866,572	2,210,898	0.0108	0.9892	85.50
22.5	191,623,278	2,294,217	0.0120	0.9880	84.57
23.5	180,302,117	2,273,553	0.0126	0.9874	83.56
24.5	172,157,634	2,013,285	0.0117	0.9883	82.51
25.5	164,202,524	1,944,757	0.0118	0.9882	81.54
26.5	155,938,338	2,127,791	0.0136	0.9864	80.58
27.5	149,005,854	1,956,150	0.0131	0.9869	79.48
28.5	140,635,272	1,892,265	0.0135	0.9865	78.43
29.5	132,259,766	1,778,369	0.0134	0.9866	77.38
30.5	124,284,656	1,746,606	0.0141	0.9859	76.34
31.5	117,698,246	1,665,204	0.0141	0.9859	75.26
32.5	109,824,686	1,472,469	0.0134	0.9866	74.20
33.5	100,613,140	1,517,283	0.0151	0.9849	73.20
34.5	91,617,094	1,441,680	0.0157	0.9843	72.10
35.5	82,518,946	1,314,212	0.0159	0.9841	70.97
36.5	74,415,379	1,266,619	0.0170	0.9830	69.84
37.5	66,920,857	1,294,852	0.0193	0.9807	68.65
38.5	61,732,429	1,214,011	0.0197	0.9803	67.32

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,656,180	993,280	0.0178	0.9822	65.99
40.5	51,716,093	983,557	0.0190	0.9810	64.82
41.5	48,310,336	1,494,360	0.0309	0.9691	63.58
42.5	44,769,511	1,563,976	0.0349	0.9651	61.62
43.5	41,048,291	1,710,283	0.0417	0.9583	59.46
44.5	36,424,324	2,218,556	0.0609	0.9391	56.99
45.5	30,791,589	2,512,058	0.0816	0.9184	53.52
46.5	25,748,896	2,318,716	0.0901	0.9099	49.15
47.5	21,875,194	1,082,404	0.0495	0.9505	44.72
48.5	19,736,353	1,061,830	0.0538	0.9462	42.51
49.5	15,543,205	806,904	0.0519	0.9481	40.22
50.5	12,018,393	826,376	0.0688	0.9312	38.14
51.5	9,146,082	646,740	0.0707	0.9293	35.51
52.5	7,115,354	509,118	0.0716	0.9284	33.00
53.5	5,185,080	565,612	0.1091	0.8909	30.64
54.5	3,622,621	459,040	0.1267	0.8733	27.30
55.5	2,158,228	396,109	0.1835	0.8165	23.84
56.5	1,768,366	377,225	0.2133	0.7867	19.46
57.5	1,391,294	190,930	0.1372	0.8628	15.31
58.5	1,200,136	241,643	0.2013	0.7987	13.21
59.5	1,241,657	195,811	0.1577	0.8423	10.55
60.5	1,022,060	116,329	0.1138	0.8862	8.89
61.5	851,160	89,858	0.1056	0.8944	7.88
62.5	728,952	118,830	0.1630	0.8370	7.04
63.5	579,189	121,838	0.2104	0.7896	5.90
64.5	315,116	41,965	0.1332	0.8668	4.66
65.5	273,151	66,344	0.2429	0.7571	4.04
66.5	206,807	7,618	0.0368	0.9632	3.06
67.5	199,189	199,183	1.0000	0.0000	2.94
68.5	6		0.0000	1.0000	0.00
69.5	6	6	1.0000		0.00
70.5					

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2023

EXPERIENCE BAND 1954-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	589,461,826	749,898	0.0013	0.9987	100.00
0.5	571,013,514	3,284,010	0.0058	0.9942	99.87
1.5	549,914,463	3,086,881	0.0056	0.9944	99.30
2.5	528,896,218	2,848,834	0.0054	0.9946	98.74
3.5	513,142,611	2,428,319	0.0047	0.9953	98.21
4.5	471,300,912	2,586,318	0.0055	0.9945	97.74
5.5	470,579,101	2,412,467	0.0051	0.9949	97.21
6.5	464,614,353	2,758,694	0.0059	0.9941	96.71
7.5	451,950,658	3,061,308	0.0068	0.9932	96.14
8.5	438,356,791	3,179,313	0.0073	0.9927	95.48
9.5	426,769,117	2,697,798	0.0063	0.9937	94.79
10.5	414,638,802	3,052,995	0.0074	0.9926	94.19
11.5	399,602,849	2,908,671	0.0073	0.9927	93.50
12.5	388,625,766	3,157,991	0.0081	0.9919	92.82
13.5	372,563,069	3,204,856	0.0086	0.9914	92.06
14.5	350,449,926	2,677,665	0.0076	0.9924	91.27
15.5	327,348,957	2,297,077	0.0070	0.9930	90.57
16.5	300,824,726	2,616,353	0.0087	0.9913	89.94
17.5	278,502,253	2,580,970	0.0093	0.9907	89.16
18.5	249,754,413	2,497,409	0.0100	0.9900	88.33
19.5	227,762,798	2,668,292	0.0117	0.9883	87.45
20.5	214,155,777	2,229,356	0.0104	0.9896	86.42
21.5	203,016,638	2,141,484	0.0105	0.9895	85.52
22.5	190,924,767	2,251,764	0.0118	0.9882	84.62
23.5	180,030,665	2,256,087	0.0125	0.9875	83.62
24.5	172,139,379	2,012,196	0.0117	0.9883	82.58
25.5	164,199,860	1,944,393	0.0118	0.9882	81.61
26.5	155,936,263	2,127,791	0.0136	0.9864	80.64
27.5	149,003,077	1,955,741	0.0131	0.9869	79.54
28.5	140,634,999	1,892,265	0.0135	0.9865	78.50
29.5	132,259,766	1,778,369	0.0134	0.9866	77.44
30.5	124,284,656	1,746,606	0.0141	0.9859	76.40
31.5	117,698,246	1,665,204	0.0141	0.9859	75.33
32.5	109,824,686	1,472,469	0.0134	0.9866	74.26
33.5	100,613,140	1,517,283	0.0151	0.9849	73.27
34.5	91,617,094	1,441,680	0.0157	0.9843	72.16
35.5	82,518,946	1,314,212	0.0159	0.9841	71.03
36.5	74,415,379	1,266,619	0.0170	0.9830	69.89
37.5	66,920,857	1,294,852	0.0193	0.9807	68.71
38.5	61,732,429	1,214,011	0.0197	0.9803	67.38

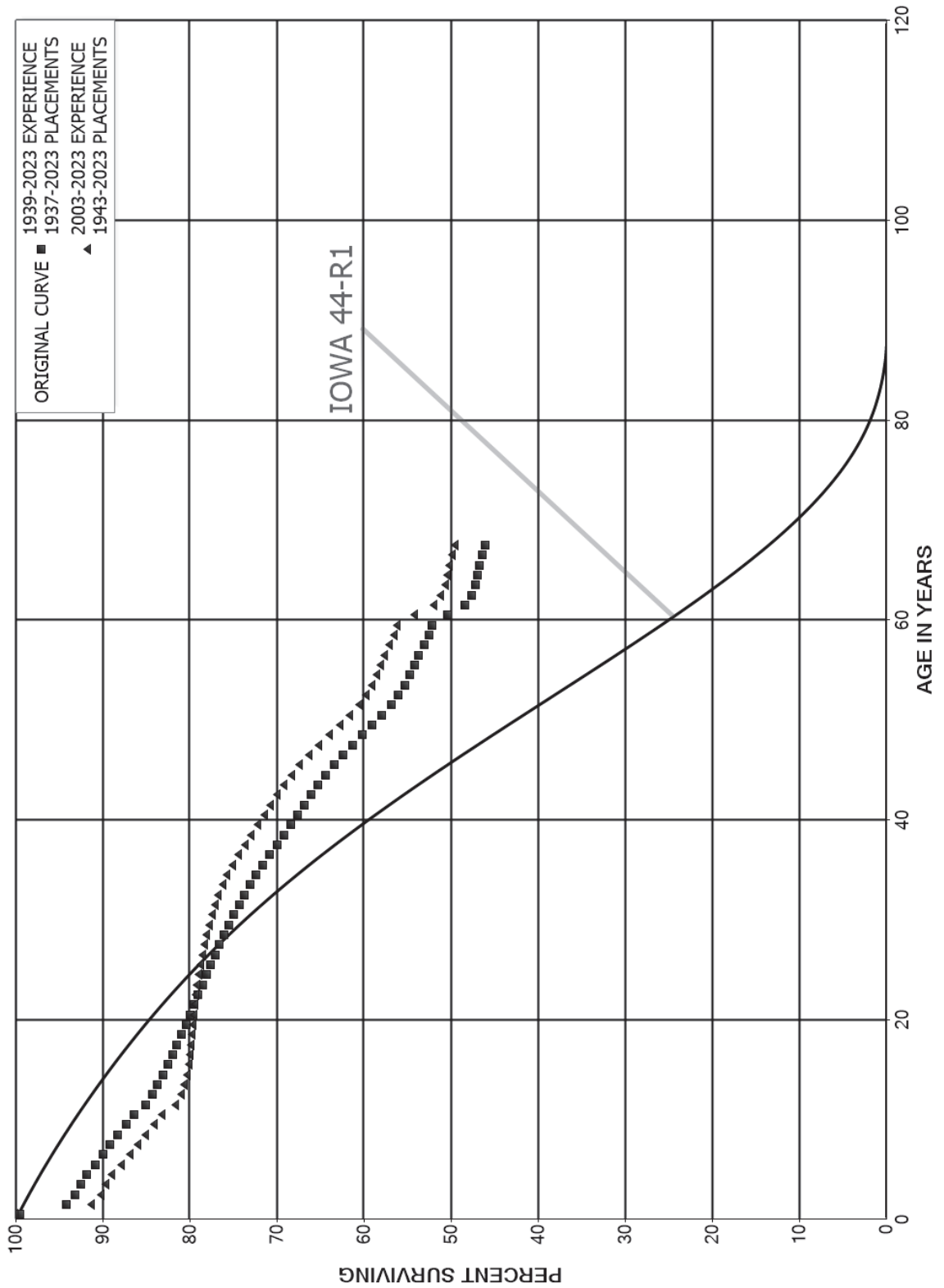
METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1954-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,656,180	993,280	0.0178	0.9822	66.05
40.5	51,716,093	983,557	0.0190	0.9810	64.87
41.5	48,310,336	1,494,360	0.0309	0.9691	63.64
42.5	44,769,229	1,563,694	0.0349	0.9651	61.67
43.5	41,048,291	1,710,283	0.0417	0.9583	59.52
44.5	36,424,324	2,218,556	0.0609	0.9391	57.04
45.5	30,791,589	2,512,058	0.0816	0.9184	53.56
46.5	25,748,896	2,318,716	0.0901	0.9099	49.19
47.5	21,875,194	1,082,404	0.0495	0.9505	44.76
48.5	19,736,353	1,061,830	0.0538	0.9462	42.55
49.5	15,543,205	806,904	0.0519	0.9481	40.26
50.5	12,018,393	826,376	0.0688	0.9312	38.17
51.5	9,146,082	646,740	0.0707	0.9293	35.54
52.5	7,115,354	509,118	0.0716	0.9284	33.03
53.5	5,185,080	565,612	0.1091	0.8909	30.67
54.5	3,622,621	459,040	0.1267	0.8733	27.32
55.5	2,158,228	396,109	0.1835	0.8165	23.86
56.5	1,768,366	377,225	0.2133	0.7867	19.48
57.5	1,391,294	190,930	0.1372	0.8628	15.33
58.5	1,200,136	241,643	0.2013	0.7987	13.22
59.5	1,241,657	195,811	0.1577	0.8423	10.56
60.5	1,022,060	116,329	0.1138	0.8862	8.89
61.5	851,160	89,858	0.1056	0.8944	7.88
62.5	728,952	118,830	0.1630	0.8370	7.05
63.5	579,189	121,838	0.2104	0.7896	5.90
64.5	315,116	41,965	0.1332	0.8668	4.66
65.5	273,151	66,344	0.2429	0.7571	4.04
66.5	206,807	7,618	0.0368	0.9632	3.06
67.5	199,189	199,183	1.0000	0.0000	2.95
68.5	6		0.0000	1.0000	0.00
69.5	6	6	1.0000		0.00
70.5					

METROPOLITAN EDISON COMPANY
 ACCOUNT 369.00 OVERHEAD SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2023

EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,672,456	548,505	0.0044	0.9956	100.00
0.5	118,060,477	6,423,958	0.0544	0.9456	99.56
1.5	103,390,426	1,047,562	0.0101	0.9899	94.14
2.5	97,858,966	703,500	0.0072	0.9928	93.19
3.5	93,533,864	740,561	0.0079	0.9921	92.52
4.5	88,200,103	881,751	0.0100	0.9900	91.78
5.5	84,581,010	814,892	0.0096	0.9904	90.87
6.5	81,973,125	788,812	0.0096	0.9904	89.99
7.5	79,111,229	767,435	0.0097	0.9903	89.12
8.5	75,606,475	805,643	0.0107	0.9893	88.26
9.5	72,100,009	739,975	0.0103	0.9897	87.32
10.5	68,891,198	1,068,683	0.0155	0.9845	86.42
11.5	64,512,217	591,893	0.0092	0.9908	85.08
12.5	62,272,326	448,386	0.0072	0.9928	84.30
13.5	60,099,462	467,606	0.0078	0.9922	83.69
14.5	55,290,259	354,264	0.0064	0.9936	83.04
15.5	52,678,686	329,886	0.0063	0.9937	82.51
16.5	51,096,790	327,175	0.0064	0.9936	81.99
17.5	49,267,765	316,243	0.0064	0.9936	81.47
18.5	48,939,547	306,607	0.0063	0.9937	80.95
19.5	48,561,121	292,478	0.0060	0.9940	80.44
20.5	47,366,664	279,465	0.0059	0.9941	79.96
21.5	45,087,083	259,878	0.0058	0.9942	79.48
22.5	42,655,108	257,278	0.0060	0.9940	79.03
23.5	40,966,043	252,099	0.0062	0.9938	78.55
24.5	38,839,721	238,771	0.0061	0.9939	78.07
25.5	36,252,401	235,914	0.0065	0.9935	77.59
26.5	33,765,749	216,299	0.0064	0.9936	77.08
27.5	30,973,380	219,343	0.0071	0.9929	76.59
28.5	28,746,609	202,985	0.0071	0.9929	76.04
29.5	26,769,337	212,930	0.0080	0.9920	75.51
30.5	25,305,242	195,985	0.0077	0.9923	74.91
31.5	23,932,133	200,393	0.0084	0.9916	74.33
32.5	22,397,789	195,612	0.0087	0.9913	73.70
33.5	20,590,818	192,595	0.0094	0.9906	73.06
34.5	18,701,414	189,421	0.0101	0.9899	72.38
35.5	17,367,526	192,797	0.0111	0.9889	71.64
36.5	16,146,661	193,033	0.0120	0.9880	70.85
37.5	15,068,250	176,089	0.0117	0.9883	70.00
38.5	14,094,088	164,923	0.0117	0.9883	69.18

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,181,580	150,773	0.0114	0.9886	68.37
40.5	12,249,013	138,969	0.0113	0.9887	67.59
41.5	11,314,433	132,775	0.0117	0.9883	66.83
42.5	10,398,781	127,446	0.0123	0.9877	66.04
43.5	9,515,576	125,142	0.0132	0.9868	65.23
44.5	8,644,694	127,184	0.0147	0.9853	64.37
45.5	7,820,620	127,643	0.0163	0.9837	63.43
46.5	7,103,490	123,142	0.0173	0.9827	62.39
47.5	6,437,988	120,365	0.0187	0.9813	61.31
48.5	5,856,739	111,172	0.0190	0.9810	60.16
49.5	5,231,018	100,092	0.0191	0.9809	59.02
50.5	4,586,650	82,279	0.0179	0.9821	57.89
51.5	4,041,433	59,773	0.0148	0.9852	56.85
52.5	3,545,326	43,607	0.0123	0.9877	56.01
53.5	3,063,702	30,737	0.0100	0.9900	55.32
54.5	2,616,146	26,490	0.0101	0.9899	54.77
55.5	2,259,023	22,105	0.0098	0.9902	54.21
56.5	1,930,858	21,508	0.0111	0.9889	53.68
57.5	1,634,153	16,692	0.0102	0.9898	53.09
58.5	1,395,336	10,549	0.0076	0.9924	52.54
59.5	1,206,862	41,692	0.0345	0.9655	52.15
60.5	1,008,014	39,998	0.0397	0.9603	50.34
61.5	789,823	11,266	0.0143	0.9857	48.35
62.5	651,126	7,274	0.0112	0.9888	47.66
63.5	522,685	1,939	0.0037	0.9963	47.13
64.5	419,488	1,902	0.0045	0.9955	46.95
65.5	323,788	1,993	0.0062	0.9938	46.74
66.5	239,013	1,827	0.0076	0.9924	46.45
67.5	162,573	1,318	0.0081	0.9919	46.09
68.5	101,596	816	0.0080	0.9920	45.72
69.5	56,448	439	0.0078	0.9922	45.35
70.5	24,139	237	0.0098	0.9902	45.00
71.5	9,580		0.0000	1.0000	44.56
72.5	3,197		0.0000	1.0000	44.56
73.5					44.56

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2023

EXPERIENCE BAND 2003-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,694,302	32,853	0.0005	0.9995	100.00
0.5	67,595,055	5,941,060	0.0879	0.9121	99.95
1.5	55,558,490	640,075	0.0115	0.9885	91.17
2.5	50,604,969	340,986	0.0067	0.9933	90.12
3.5	48,389,513	358,392	0.0074	0.9926	89.51
4.5	45,776,145	554,297	0.0121	0.9879	88.85
5.5	44,729,794	511,568	0.0114	0.9886	87.77
6.5	44,975,642	480,466	0.0107	0.9893	86.77
7.5	44,428,784	473,280	0.0107	0.9893	85.84
8.5	42,914,427	477,466	0.0111	0.9889	84.93
9.5	40,964,163	446,604	0.0109	0.9891	83.98
10.5	39,222,627	733,831	0.0187	0.9813	83.07
11.5	36,527,557	302,182	0.0083	0.9917	81.51
12.5	36,206,721	133,968	0.0037	0.9963	80.84
13.5	35,949,021	170,655	0.0047	0.9953	80.54
14.5	32,626,079	75,179	0.0023	0.9977	80.16
15.5	31,347,085	48,042	0.0015	0.9985	79.97
16.5	30,961,285	47,347	0.0015	0.9985	79.85
17.5	30,249,559	39,450	0.0013	0.9987	79.73
18.5	31,000,508	43,021	0.0014	0.9986	79.62
19.5	31,707,739	44,207	0.0014	0.9986	79.51
20.5	31,620,579	43,123	0.0014	0.9986	79.40
21.5	30,422,924	44,040	0.0014	0.9986	79.29
22.5	29,032,918	56,453	0.0019	0.9981	79.18
23.5	28,371,544	62,032	0.0022	0.9978	79.02
24.5	27,227,880	66,280	0.0024	0.9976	78.85
25.5	25,489,493	71,152	0.0028	0.9972	78.66
26.5	23,803,332	67,490	0.0028	0.9972	78.44
27.5	21,707,568	80,294	0.0037	0.9963	78.22
28.5	20,236,190	69,000	0.0034	0.9966	77.93
29.5	19,050,182	84,244	0.0044	0.9956	77.66
30.5	18,292,799	83,297	0.0046	0.9954	77.32
31.5	17,583,706	92,715	0.0053	0.9947	76.97
32.5	16,727,207	101,470	0.0061	0.9939	76.56
33.5	15,570,502	108,617	0.0070	0.9930	76.10
34.5	14,298,495	114,382	0.0080	0.9920	75.57
35.5	13,511,285	123,044	0.0091	0.9909	74.96
36.5	12,758,410	125,723	0.0099	0.9901	74.28
37.5	12,082,508	124,497	0.0103	0.9897	73.55
38.5	11,432,459	115,825	0.0101	0.9899	72.79

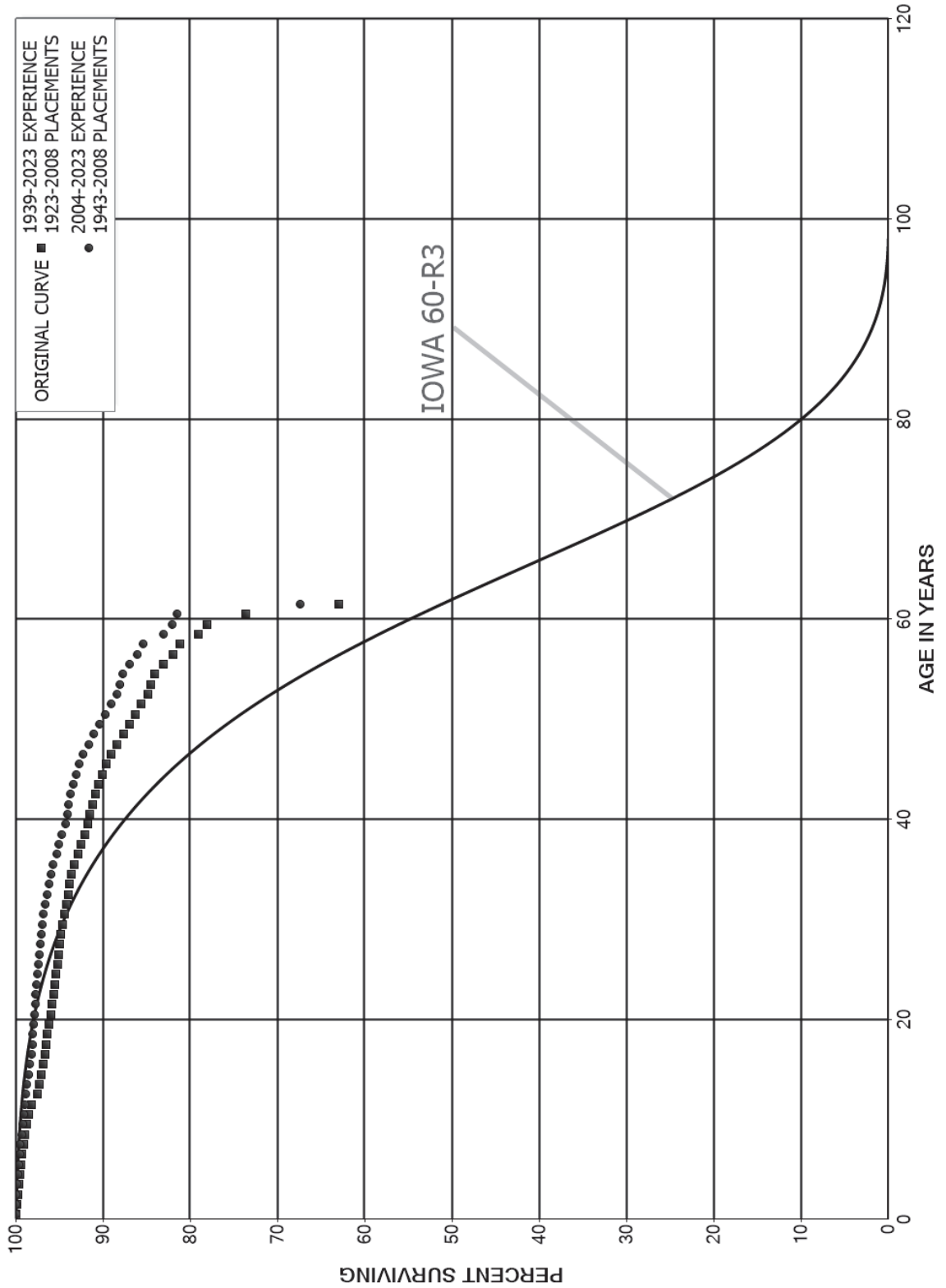
METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2023			EXPERIENCE BAND 2003-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,815,410	108,561	0.0100	0.9900	72.05
40.5	10,156,184	101,519	0.0100	0.9900	71.33
41.5	9,493,446	100,278	0.0106	0.9894	70.62
42.5	8,844,442	101,426	0.0115	0.9885	69.87
43.5	8,196,915	102,561	0.0125	0.9875	69.07
44.5	7,553,696	107,667	0.0143	0.9857	68.20
45.5	6,941,720	109,777	0.0158	0.9842	67.23
46.5	6,428,203	109,406	0.0170	0.9830	66.17
47.5	5,934,409	110,155	0.0186	0.9814	65.04
48.5	5,486,615	102,245	0.0186	0.9814	63.84
49.5	4,965,666	92,669	0.0187	0.9813	62.65
50.5	4,376,389	75,737	0.0173	0.9827	61.48
51.5	3,860,224	53,689	0.0139	0.9861	60.41
52.5	3,387,462	38,519	0.0114	0.9886	59.57
53.5	2,927,017	25,104	0.0086	0.9914	58.90
54.5	2,497,781	18,279	0.0073	0.9927	58.39
55.5	2,100,933	16,523	0.0079	0.9921	57.96
56.5	1,758,024	16,889	0.0096	0.9904	57.51
57.5	1,472,809	13,208	0.0090	0.9910	56.95
58.5	1,246,805	9,010	0.0072	0.9928	56.44
59.5	1,151,325	40,610	0.0353	0.9647	56.04
60.5	959,975	39,998	0.0417	0.9583	54.06
61.5	789,823	11,266	0.0143	0.9857	51.81
62.5	651,126	7,274	0.0112	0.9888	51.07
63.5	522,685	1,939	0.0037	0.9963	50.50
64.5	419,488	1,902	0.0045	0.9955	50.31
65.5	323,788	1,993	0.0062	0.9938	50.08
66.5	239,013	1,827	0.0076	0.9924	49.77
67.5	162,573	1,318	0.0081	0.9919	49.39
68.5	101,596	816	0.0080	0.9920	48.99
69.5	56,448	439	0.0078	0.9922	48.60
70.5	24,139	237	0.0098	0.9902	48.22
71.5	9,580		0.0000	1.0000	47.75
72.5	3,197		0.0000	1.0000	47.75
73.5					47.75

METROPOLITAN EDISON COMPANY
 ACCOUNT 369.10 UNDERGROUND SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2008

EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	105,459,146	95,878	0.0009	0.9991	100.00
0.5	106,996,359	91,344	0.0009	0.9991	99.91
1.5	108,947,747	153,585	0.0014	0.9986	99.82
2.5	110,082,805	102,123	0.0009	0.9991	99.68
3.5	110,307,413	127,672	0.0012	0.9988	99.59
4.5	110,134,050	138,959	0.0013	0.9987	99.48
5.5	109,981,812	122,427	0.0011	0.9989	99.35
6.5	109,871,923	143,913	0.0013	0.9987	99.24
7.5	109,707,865	130,389	0.0012	0.9988	99.11
8.5	109,705,688	257,190	0.0023	0.9977	98.99
9.5	109,449,021	224,471	0.0021	0.9979	98.76
10.5	109,375,691	454,271	0.0042	0.9958	98.56
11.5	108,920,938	683,801	0.0063	0.9937	98.15
12.5	108,236,584	221,589	0.0020	0.9980	97.53
13.5	107,681,728	332,856	0.0031	0.9969	97.33
14.5	107,348,615	205,249	0.0019	0.9981	97.03
15.5	104,929,308	208,535	0.0020	0.9980	96.85
16.5	101,999,911	135,574	0.0013	0.9987	96.65
17.5	99,558,564	161,951	0.0016	0.9984	96.52
18.5	99,406,379	213,265	0.0021	0.9979	96.37
19.5	99,177,055	203,319	0.0021	0.9979	96.16
20.5	96,402,738	148,211	0.0015	0.9985	95.96
21.5	90,587,100	151,514	0.0017	0.9983	95.82
22.5	83,821,427	113,013	0.0013	0.9987	95.66
23.5	78,841,278	140,943	0.0018	0.9982	95.53
24.5	72,900,137	121,160	0.0017	0.9983	95.36
25.5	67,204,188	89,222	0.0013	0.9987	95.20
26.5	62,299,607	80,871	0.0013	0.9987	95.07
27.5	56,616,643	88,330	0.0016	0.9984	94.95
28.5	51,713,393	87,412	0.0017	0.9983	94.80
29.5	45,664,610	97,974	0.0021	0.9979	94.64
30.5	40,240,031	100,258	0.0025	0.9975	94.44
31.5	35,135,087	76,156	0.0022	0.9978	94.20
32.5	29,709,023	62,569	0.0021	0.9979	94.00
33.5	23,895,977	57,889	0.0024	0.9976	93.80
34.5	19,093,325	63,047	0.0033	0.9967	93.57
35.5	15,548,065	64,705	0.0042	0.9958	93.26
36.5	13,105,977	48,142	0.0037	0.9963	92.87
37.5	10,998,856	50,179	0.0046	0.9954	92.53
38.5	9,278,885	39,752	0.0043	0.9957	92.11

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2008			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,939,331	23,057	0.0029	0.9971	91.72
40.5	7,165,417	23,179	0.0032	0.9968	91.45
41.5	6,501,399	21,464	0.0033	0.9967	91.15
42.5	5,776,987	23,670	0.0041	0.9959	90.85
43.5	5,051,609	25,588	0.0051	0.9949	90.48
44.5	4,247,904	21,705	0.0051	0.9949	90.02
45.5	3,597,300	20,974	0.0058	0.9942	89.56
46.5	3,120,586	23,480	0.0075	0.9925	89.04
47.5	2,649,004	21,025	0.0079	0.9921	88.37
48.5	2,212,374	17,391	0.0079	0.9921	87.67
49.5	1,755,946	13,562	0.0077	0.9923	86.98
50.5	1,303,391	10,332	0.0079	0.9921	86.31
51.5	1,018,026	9,429	0.0093	0.9907	85.62
52.5	823,028	3,673	0.0045	0.9955	84.83
53.5	657,497	3,188	0.0048	0.9952	84.45
54.5	504,243	5,586	0.0111	0.9889	84.04
55.5	348,538	4,766	0.0137	0.9863	83.11
56.5	282,003	2,702	0.0096	0.9904	81.98
57.5	205,506	5,252	0.0256	0.9744	81.19
58.5	140,810	1,826	0.0130	0.9870	79.12
59.5	121,145	6,959	0.0574	0.9426	78.09
60.5	103,755	15,088	0.1454	0.8546	73.60
61.5	60,801	96	0.0016	0.9984	62.90
62.5	52,735		0.0000	1.0000	62.80
63.5	42,287		0.0000	1.0000	62.80
64.5	32,853		0.0000	1.0000	62.80
65.5	26,132		0.0000	1.0000	62.80
66.5	16,848		0.0000	1.0000	62.80
67.5	11,055		0.0000	1.0000	62.80
68.5	6,853		0.0000	1.0000	62.80
69.5	4,024		0.0000	1.0000	62.80
70.5	2,570		0.0000	1.0000	62.80
71.5	1,214		0.0000	1.0000	62.80
72.5	595		0.0000	1.0000	62.80
73.5	234		0.0000	1.0000	62.80
74.5					62.80

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2008

EXPERIENCE BAND 2004-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,890,375		0.0000	1.0000	100.00
0.5	6,111,859		0.0000	1.0000	100.00
1.5	13,745,514	8,194	0.0006	0.9994	100.00
2.5	21,758,110	18,265	0.0008	0.9992	99.94
3.5	26,738,377	28,249	0.0011	0.9989	99.86
4.5	32,566,121	33,781	0.0010	0.9990	99.75
5.5	38,154,906	37,524	0.0010	0.9990	99.65
6.5	42,963,698	41,245	0.0010	0.9990	99.55
7.5	48,595,885	60,012	0.0012	0.9988	99.45
8.5	53,457,436	55,881	0.0010	0.9990	99.33
9.5	59,456,192	81,889	0.0014	0.9986	99.23
10.5	64,799,767	86,934	0.0013	0.9987	99.09
11.5	69,842,741	93,711	0.0013	0.9987	98.96
12.5	75,225,127	111,273	0.0015	0.9985	98.82
13.5	81,022,516	137,382	0.0017	0.9983	98.68
14.5	85,781,912	139,883	0.0016	0.9984	98.51
15.5	87,033,251	115,474	0.0013	0.9987	98.35
16.5	86,669,304	92,151	0.0011	0.9989	98.22
17.5	86,559,171	88,927	0.0010	0.9990	98.12
18.5	88,224,915	82,383	0.0009	0.9991	98.02
19.5	89,506,676	75,145	0.0008	0.9992	97.92
20.5	87,699,324	60,273	0.0007	0.9993	97.84
21.5	82,769,089	53,328	0.0006	0.9994	97.77
22.5	76,896,484	59,404	0.0008	0.9992	97.71
23.5	72,732,425	62,610	0.0009	0.9991	97.64
24.5	67,728,331	77,002	0.0011	0.9989	97.55
25.5	62,792,985	75,402	0.0012	0.9988	97.44
26.5	58,413,088	62,865	0.0011	0.9989	97.32
27.5	53,262,831	65,642	0.0012	0.9988	97.22
28.5	48,825,222	73,886	0.0015	0.9985	97.10
29.5	43,273,027	75,869	0.0018	0.9982	96.95
30.5	38,400,361	87,506	0.0023	0.9977	96.78
31.5	33,624,620	66,616	0.0020	0.9980	96.56
32.5	28,438,196	50,659	0.0018	0.9982	96.37
33.5	22,845,788	49,857	0.0022	0.9978	96.20
34.5	18,244,424	53,576	0.0029	0.9971	95.99
35.5	14,910,513	58,677	0.0039	0.9961	95.71
36.5	12,586,648	38,834	0.0031	0.9969	95.33
37.5	10,594,222	37,973	0.0036	0.9964	95.04
38.5	8,970,836	33,972	0.0038	0.9962	94.70

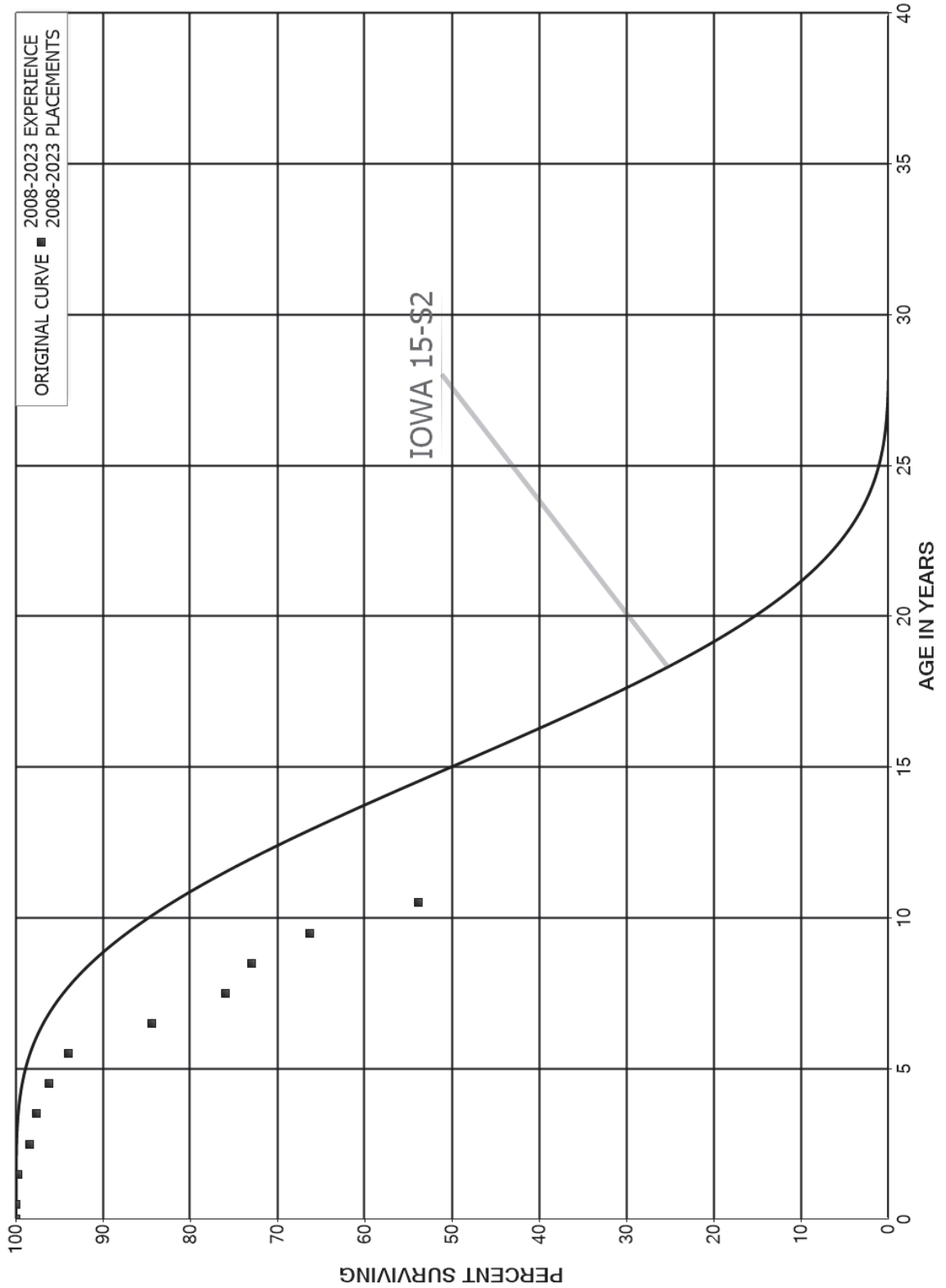
METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2008			EXPERIENCE BAND 2004-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,658,867	17,661	0.0023	0.9977	94.34
40.5	6,867,862	14,022	0.0020	0.9980	94.12
41.5	6,233,144	14,455	0.0023	0.9977	93.93
42.5	5,531,797	18,110	0.0033	0.9967	93.71
43.5	4,833,597	16,715	0.0035	0.9965	93.40
44.5	4,059,383	17,263	0.0043	0.9957	93.08
45.5	3,423,982	16,136	0.0047	0.9953	92.68
46.5	2,974,544	19,264	0.0065	0.9935	92.25
47.5	2,519,791	16,930	0.0067	0.9933	91.65
48.5	2,102,878	14,981	0.0071	0.9929	91.03
49.5	1,692,916	12,510	0.0074	0.9926	90.39
50.5	1,246,654	8,984	0.0072	0.9928	89.72
51.5	970,320	7,910	0.0082	0.9918	89.07
52.5	779,429	2,430	0.0031	0.9969	88.34
53.5	614,188	2,343	0.0038	0.9962	88.07
54.5	465,805	3,897	0.0084	0.9916	87.73
55.5	315,513	3,283	0.0104	0.9896	87.00
56.5	231,167	1,950	0.0084	0.9916	86.09
57.5	160,646	4,387	0.0273	0.9727	85.37
58.5	98,955	1,215	0.0123	0.9877	83.04
59.5	81,140	539	0.0066	0.9934	82.02
60.5	87,097	15,088	0.1732	0.8268	81.47
61.5	60,801	96	0.0016	0.9984	67.36
62.5	52,735		0.0000	1.0000	67.25
63.5	42,287		0.0000	1.0000	67.25
64.5	32,853		0.0000	1.0000	67.25
65.5	26,132		0.0000	1.0000	67.25
66.5	16,848		0.0000	1.0000	67.25
67.5	11,055		0.0000	1.0000	67.25
68.5	6,853		0.0000	1.0000	67.25
69.5	4,024		0.0000	1.0000	67.25
70.5	2,570		0.0000	1.0000	67.25
71.5	1,214		0.0000	1.0000	67.25
72.5	595		0.0000	1.0000	67.25
73.5	234		0.0000	1.0000	67.25
74.5					67.25

METROPOLITAN EDISON COMPANY
 ACCOUNT 370.10 METERS - SMART GRID
 ORIGINAL AND SMOOTH SURVIVOR CURVES



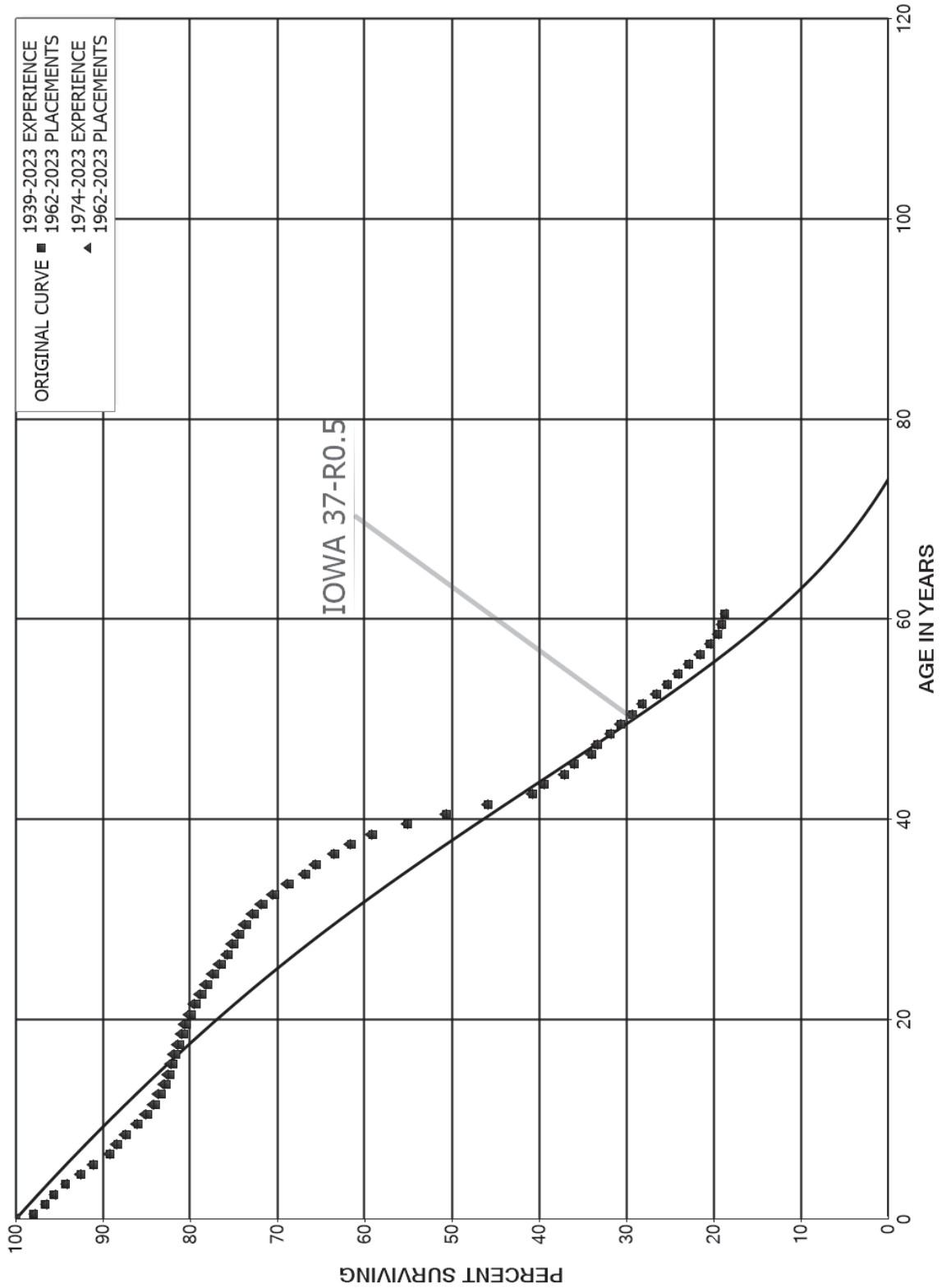
METROPOLITAN EDISON COMPANY

ACCOUNT 370.10 METERS - SMART GRID

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2023			EXPERIENCE BAND 2008-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	153,556,366	50,998	0.0003	0.9997	100.00
0.5	146,853,548	408,397	0.0028	0.9972	99.97
1.5	141,082,523	1,908,076	0.0135	0.9865	99.69
2.5	131,816,519	1,020,364	0.0077	0.9923	98.34
3.5	121,807,375	1,817,413	0.0149	0.9851	97.58
4.5	92,370,820	2,081,563	0.0225	0.9775	96.12
5.5	53,915,270	5,502,710	0.1021	0.8979	93.96
6.5	22,017,722	2,201,000	0.1000	0.9000	84.37
7.5	3,032,245	120,338	0.0397	0.9603	75.93
8.5	1,422,047	128,573	0.0904	0.9096	72.92
9.5	1,309,280	246,607	0.1884	0.8116	66.33
10.5	1,003,152	798,767	0.7963	0.2037	53.83
11.5	204,385	57,589	0.2818	0.7182	10.97
12.5	146,752	82,200	0.5601	0.4399	7.88
13.5	64,552	34,792	0.5390	0.4610	3.47
14.5	29,760	15,945	0.5358	0.4642	1.60
15.5					0.74

METROPOLITAN EDISON COMPANY
 ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2023

EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,014,501	99,982	0.0199	0.9801	100.00
0.5	4,876,421	70,087	0.0144	0.9856	98.01
1.5	4,784,503	50,178	0.0105	0.9895	96.60
2.5	4,675,765	66,122	0.0141	0.9859	95.58
3.5	4,625,837	83,361	0.0180	0.9820	94.23
4.5	4,276,264	66,709	0.0156	0.9844	92.53
5.5	4,454,806	92,728	0.0208	0.9792	91.09
6.5	4,421,043	44,095	0.0100	0.9900	89.19
7.5	4,383,461	51,448	0.0117	0.9883	88.31
8.5	4,319,029	67,090	0.0155	0.9845	87.27
9.5	4,241,626	50,788	0.0120	0.9880	85.91
10.5	4,226,472	46,790	0.0111	0.9889	84.88
11.5	4,029,565	29,846	0.0074	0.9926	83.94
12.5	3,880,476	26,416	0.0068	0.9932	83.32
13.5	3,719,950	21,255	0.0057	0.9943	82.76
14.5	3,621,742	15,618	0.0043	0.9957	82.28
15.5	3,514,070	15,774	0.0045	0.9955	81.93
16.5	3,435,822	18,194	0.0053	0.9947	81.56
17.5	3,193,994	14,346	0.0045	0.9955	81.13
18.5	2,988,878	15,161	0.0051	0.9949	80.76
19.5	2,706,378	16,646	0.0062	0.9938	80.35
20.5	2,627,166	17,442	0.0066	0.9934	79.86
21.5	2,579,752	23,154	0.0090	0.9910	79.33
22.5	2,498,099	20,602	0.0082	0.9918	78.62
23.5	2,427,566	23,349	0.0096	0.9904	77.97
24.5	2,348,198	23,722	0.0101	0.9899	77.22
25.5	2,036,961	22,912	0.0112	0.9888	76.44
26.5	1,925,741	15,591	0.0081	0.9919	75.58
27.5	1,772,779	16,081	0.0091	0.9909	74.97
28.5	1,611,189	17,123	0.0106	0.9894	74.29
29.5	1,461,922	17,357	0.0119	0.9881	73.50
30.5	1,094,836	14,933	0.0136	0.9864	72.63
31.5	871,349	16,413	0.0188	0.9812	71.64
32.5	682,617	15,731	0.0230	0.9770	70.29
33.5	531,928	15,139	0.0285	0.9715	68.67
34.5	471,419	8,520	0.0181	0.9819	66.71
35.5	446,286	14,336	0.0321	0.9679	65.51
36.5	420,255	12,627	0.0300	0.9700	63.40
37.5	393,907	15,731	0.0399	0.9601	61.50
38.5	360,616	24,512	0.0680	0.9320	59.04

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	323,920	26,084	0.0805	0.9195	55.03
40.5	286,997	27,163	0.0946	0.9054	50.60
41.5	249,055	27,701	0.1112	0.8888	45.81
42.5	208,373	6,662	0.0320	0.9680	40.71
43.5	192,454	11,286	0.0586	0.9414	39.41
44.5	174,157	5,494	0.0315	0.9685	37.10
45.5	164,258	8,863	0.0540	0.9460	35.93
46.5	151,518	3,228	0.0213	0.9787	33.99
47.5	145,407	6,393	0.0440	0.9560	33.27
48.5	136,472	5,114	0.0375	0.9625	31.80
49.5	125,701	5,255	0.0418	0.9582	30.61
50.5	113,342	4,570	0.0403	0.9597	29.33
51.5	103,666	5,895	0.0569	0.9431	28.15
52.5	97,771	4,776	0.0488	0.9512	26.55
53.5	92,995	4,417	0.0475	0.9525	25.25
54.5	88,579	4,582	0.0517	0.9483	24.05
55.5	83,996	4,630	0.0551	0.9449	22.81
56.5	79,366	4,263	0.0537	0.9463	21.55
57.5	66,979	3,097	0.0462	0.9538	20.39
58.5	49,124	1,076	0.0219	0.9781	19.45
59.5	36,573	676	0.0185	0.9815	19.02
60.5	10,414	211	0.0203	0.9797	18.67
61.5					18.29

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2023

EXPERIENCE BAND 1974-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,978,817	99,636	0.0200	0.9800	100.00
0.5	4,876,421	69,592	0.0143	0.9857	98.00
1.5	4,784,503	48,050	0.0100	0.9900	96.60
2.5	4,675,765	63,576	0.0136	0.9864	95.63
3.5	4,625,837	80,838	0.0175	0.9825	94.33
4.5	4,276,264	64,744	0.0151	0.9849	92.68
5.5	4,454,806	90,758	0.0204	0.9796	91.28
6.5	4,421,043	42,019	0.0095	0.9905	89.42
7.5	4,383,461	48,257	0.0110	0.9890	88.57
8.5	4,319,029	63,946	0.0148	0.9852	87.59
9.5	4,241,626	47,505	0.0112	0.9888	86.30
10.5	4,226,472	45,166	0.0107	0.9893	85.33
11.5	4,029,565	29,846	0.0074	0.9926	84.42
12.5	3,880,476	26,416	0.0068	0.9932	83.79
13.5	3,719,950	21,255	0.0057	0.9943	83.22
14.5	3,621,742	15,618	0.0043	0.9957	82.75
15.5	3,514,070	15,774	0.0045	0.9955	82.39
16.5	3,435,822	18,194	0.0053	0.9947	82.02
17.5	3,193,994	14,346	0.0045	0.9955	81.59
18.5	2,988,878	15,161	0.0051	0.9949	81.22
19.5	2,706,378	16,646	0.0062	0.9938	80.81
20.5	2,627,166	17,442	0.0066	0.9934	80.31
21.5	2,579,752	23,154	0.0090	0.9910	79.78
22.5	2,498,099	20,602	0.0082	0.9918	79.06
23.5	2,427,566	23,349	0.0096	0.9904	78.41
24.5	2,348,198	23,722	0.0101	0.9899	77.66
25.5	2,036,961	22,912	0.0112	0.9888	76.87
26.5	1,925,741	15,591	0.0081	0.9919	76.01
27.5	1,772,779	16,081	0.0091	0.9909	75.39
28.5	1,611,189	17,123	0.0106	0.9894	74.71
29.5	1,461,922	17,357	0.0119	0.9881	73.91
30.5	1,094,836	14,933	0.0136	0.9864	73.04
31.5	871,349	16,413	0.0188	0.9812	72.04
32.5	682,617	15,731	0.0230	0.9770	70.68
33.5	531,928	15,139	0.0285	0.9715	69.05
34.5	471,419	8,520	0.0181	0.9819	67.09
35.5	446,286	14,336	0.0321	0.9679	65.88
36.5	420,255	12,627	0.0300	0.9700	63.76
37.5	393,907	15,731	0.0399	0.9601	61.84
38.5	360,616	24,512	0.0680	0.9320	59.37

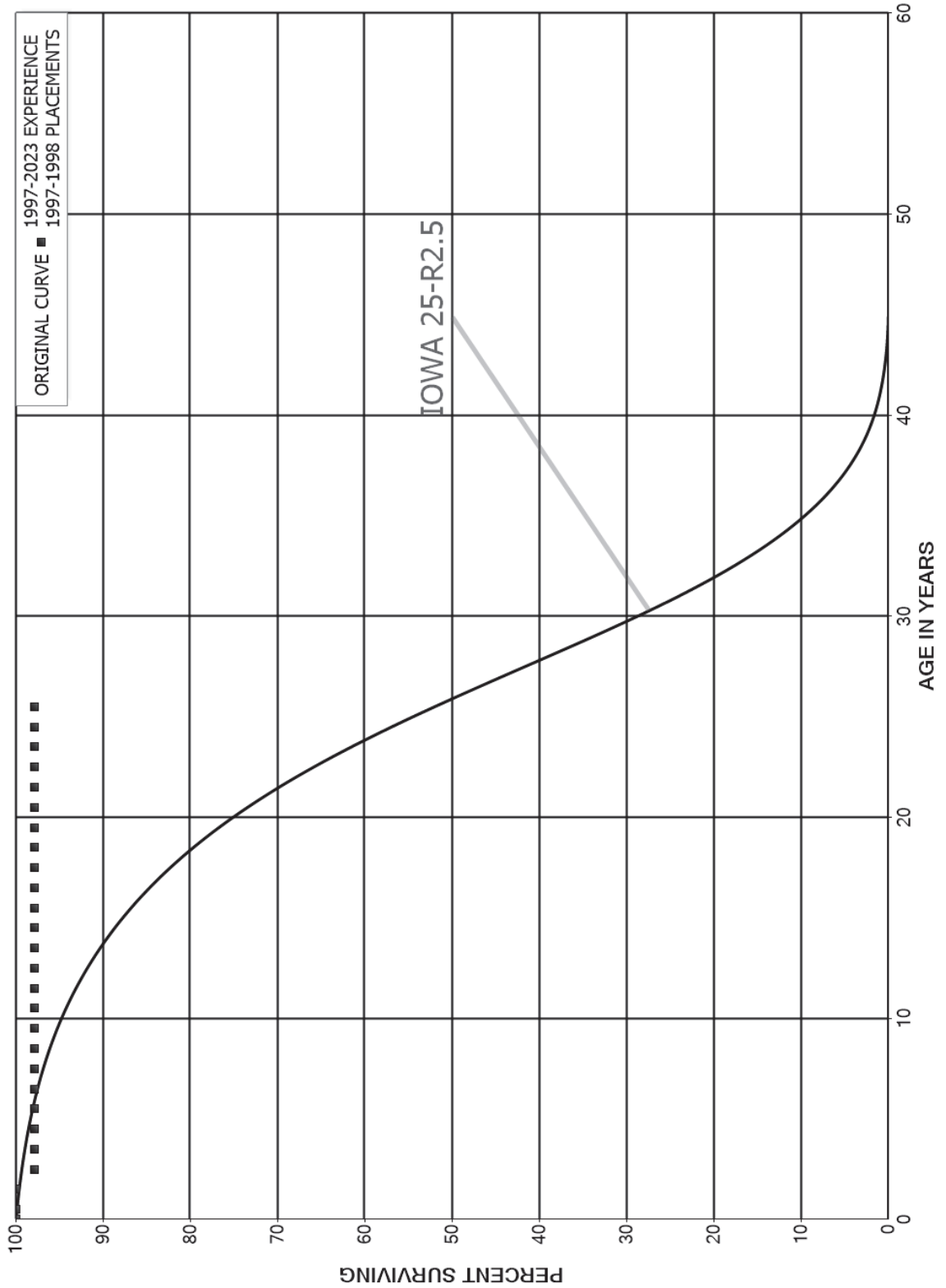
METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2023			EXPERIENCE BAND 1974-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	323,920	26,084	0.0805	0.9195	55.34
40.5	286,997	27,163	0.0946	0.9054	50.88
41.5	249,055	27,701	0.1112	0.8888	46.07
42.5	208,373	6,662	0.0320	0.9680	40.94
43.5	192,454	11,286	0.0586	0.9414	39.63
44.5	174,157	5,494	0.0315	0.9685	37.31
45.5	164,258	8,863	0.0540	0.9460	36.13
46.5	151,518	3,228	0.0213	0.9787	34.18
47.5	145,407	6,393	0.0440	0.9560	33.45
48.5	136,472	5,114	0.0375	0.9625	31.98
49.5	125,701	5,255	0.0418	0.9582	30.79
50.5	113,342	4,570	0.0403	0.9597	29.50
51.5	103,666	5,895	0.0569	0.9431	28.31
52.5	97,771	4,776	0.0488	0.9512	26.70
53.5	92,995	4,417	0.0475	0.9525	25.39
54.5	88,579	4,582	0.0517	0.9483	24.19
55.5	83,996	4,630	0.0551	0.9449	22.94
56.5	79,366	4,263	0.0537	0.9463	21.67
57.5	66,979	3,097	0.0462	0.9538	20.51
58.5	49,124	1,076	0.0219	0.9781	19.56
59.5	36,573	676	0.0185	0.9815	19.13
60.5	10,414	211	0.0203	0.9797	18.78
61.5					18.40

METROPOLITAN EDISON COMPANY
ACCOUNT 371.21 INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



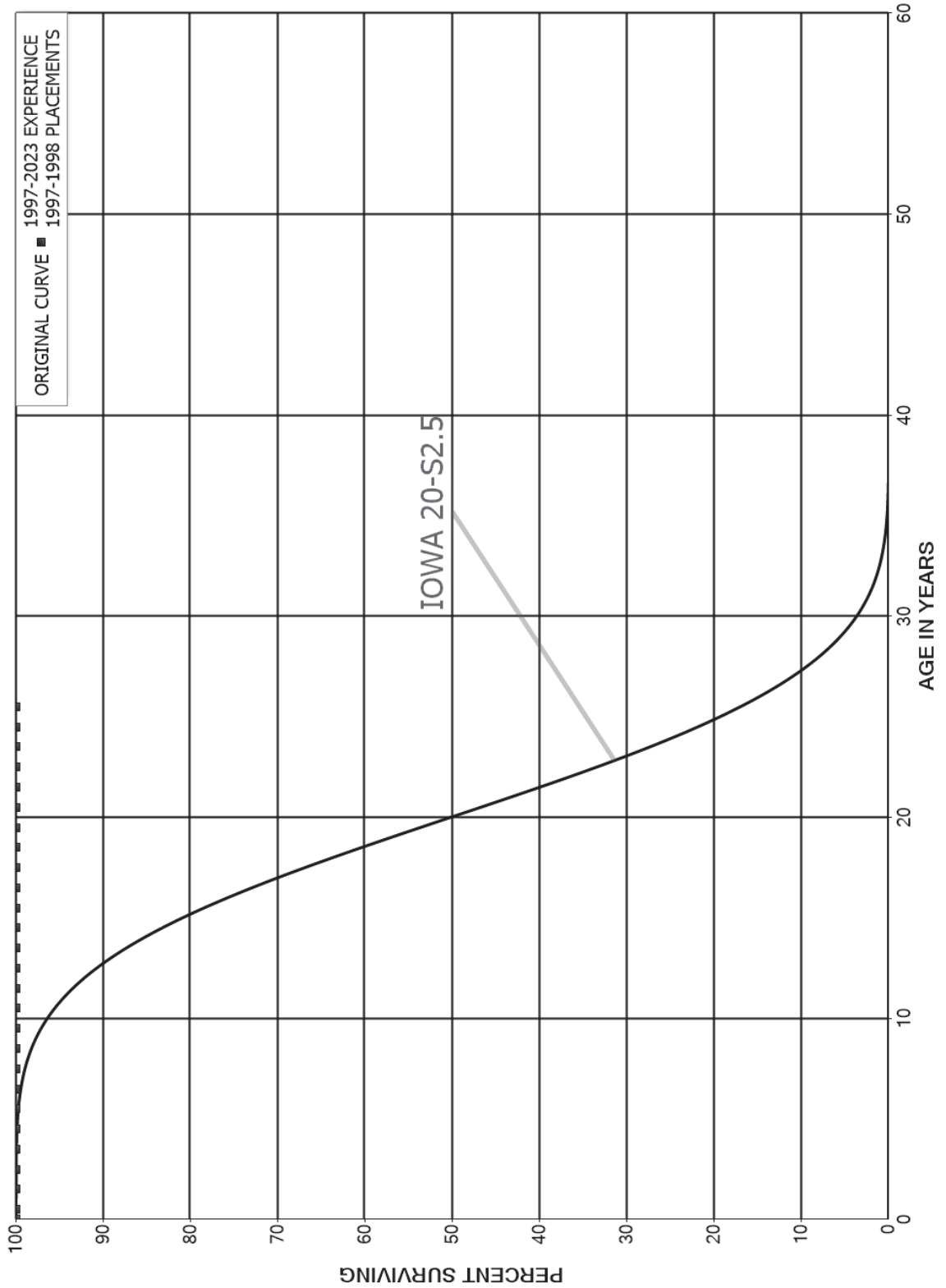
METROPOLITAN EDISON COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-1998			EXPERIENCE BAND 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	421,293		0.0000	1.0000	100.00
0.5	421,293		0.0000	1.0000	100.00
1.5	421,293	9,085	0.0216	0.9784	100.00
2.5	412,208		0.0000	1.0000	97.84
3.5	412,208		0.0000	1.0000	97.84
4.5	412,208		0.0000	1.0000	97.84
5.5	412,208		0.0000	1.0000	97.84
6.5	412,208		0.0000	1.0000	97.84
7.5	412,208		0.0000	1.0000	97.84
8.5	412,208		0.0000	1.0000	97.84
9.5	412,208		0.0000	1.0000	97.84
10.5	412,208		0.0000	1.0000	97.84
11.5	412,208		0.0000	1.0000	97.84
12.5	412,208		0.0000	1.0000	97.84
13.5	412,208		0.0000	1.0000	97.84
14.5	412,208		0.0000	1.0000	97.84
15.5	412,208		0.0000	1.0000	97.84
16.5	412,208		0.0000	1.0000	97.84
17.5	412,208		0.0000	1.0000	97.84
18.5	412,208		0.0000	1.0000	97.84
19.5	412,208		0.0000	1.0000	97.84
20.5	412,208		0.0000	1.0000	97.84
21.5	412,208		0.0000	1.0000	97.84
22.5	412,208		0.0000	1.0000	97.84
23.5	412,208		0.0000	1.0000	97.84
24.5	412,208		0.0000	1.0000	97.84
25.5	403,402		0.0000	1.0000	97.84
26.5					97.84

METROPOLITAN EDISON COMPANY
 ACCOUNT 371.23 INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



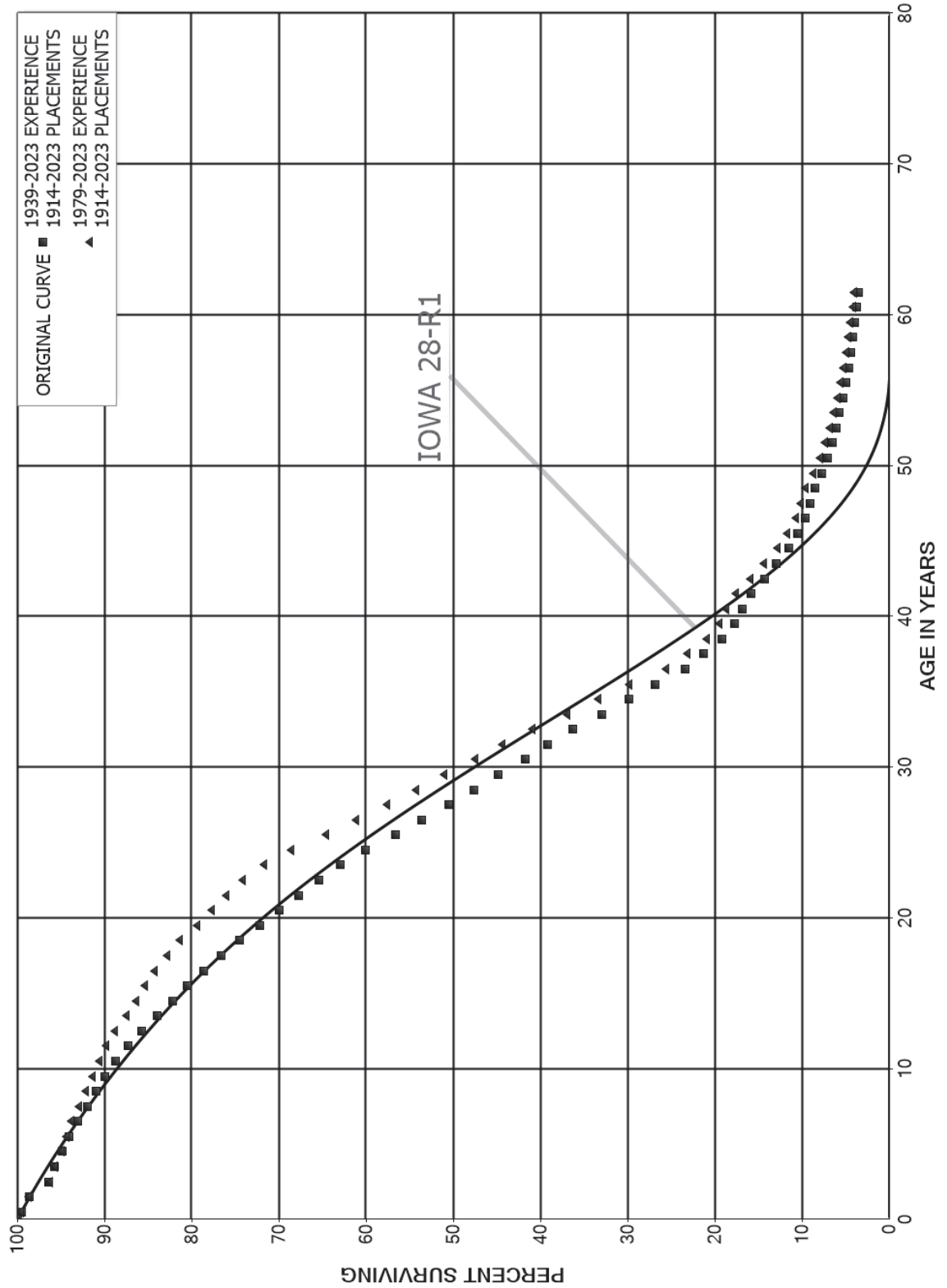
METROPOLITAN EDISON COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-1998			EXPERIENCE BAND 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	276,708		0.0000	1.0000	100.00
0.5	276,708		0.0000	1.0000	100.00
1.5	276,708		0.0000	1.0000	100.00
2.5	276,708		0.0000	1.0000	100.00
3.5	276,708		0.0000	1.0000	100.00
4.5	276,708		0.0000	1.0000	100.00
5.5	276,708		0.0000	1.0000	100.00
6.5	276,708		0.0000	1.0000	100.00
7.5	276,708		0.0000	1.0000	100.00
8.5	276,708		0.0000	1.0000	100.00
9.5	276,708		0.0000	1.0000	100.00
10.5	276,708		0.0000	1.0000	100.00
11.5	276,708		0.0000	1.0000	100.00
12.5	276,708		0.0000	1.0000	100.00
13.5	276,708		0.0000	1.0000	100.00
14.5	276,708		0.0000	1.0000	100.00
15.5	276,708		0.0000	1.0000	100.00
16.5	276,708		0.0000	1.0000	100.00
17.5	276,708		0.0000	1.0000	100.00
18.5	276,708		0.0000	1.0000	100.00
19.5	276,708		0.0000	1.0000	100.00
20.5	276,708		0.0000	1.0000	100.00
21.5	276,708		0.0000	1.0000	100.00
22.5	276,708		0.0000	1.0000	100.00
23.5	276,708		0.0000	1.0000	100.00
24.5	276,708		0.0000	1.0000	100.00
25.5	255,519		0.0000	1.0000	100.00
26.5					100.00

METROPOLITAN EDISON COMPANY
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2023

EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,212,881	150,352	0.0051	0.9949	100.00
0.5	27,973,536	254,454	0.0091	0.9909	99.49
1.5	27,187,322	588,332	0.0216	0.9784	98.58
2.5	26,151,699	184,382	0.0071	0.9929	96.45
3.5	25,039,782	241,818	0.0097	0.9903	95.77
4.5	23,856,270	188,998	0.0079	0.9921	94.84
5.5	23,547,806	244,354	0.0104	0.9896	94.09
6.5	22,606,555	279,340	0.0124	0.9876	93.11
7.5	21,777,858	243,977	0.0112	0.9888	91.96
8.5	20,914,584	231,265	0.0111	0.9889	90.93
9.5	20,305,471	280,459	0.0138	0.9862	89.93
10.5	19,236,466	311,102	0.0162	0.9838	88.69
11.5	18,306,562	323,369	0.0177	0.9823	87.25
12.5	17,091,646	357,653	0.0209	0.9791	85.71
13.5	16,292,055	337,851	0.0207	0.9793	83.92
14.5	15,499,638	313,835	0.0202	0.9798	82.18
15.5	14,787,358	352,048	0.0238	0.9762	80.51
16.5	14,140,829	360,024	0.0255	0.9745	78.60
17.5	13,099,064	354,167	0.0270	0.9730	76.60
18.5	12,284,394	392,967	0.0320	0.9680	74.52
19.5	11,324,155	348,452	0.0308	0.9692	72.14
20.5	10,679,048	327,797	0.0307	0.9693	69.92
21.5	10,080,998	359,785	0.0357	0.9643	67.77
22.5	9,248,586	342,558	0.0370	0.9630	65.36
23.5	8,457,361	385,052	0.0455	0.9545	62.93
24.5	7,485,932	428,839	0.0573	0.9427	60.07
25.5	6,868,275	360,858	0.0525	0.9475	56.63
26.5	6,415,097	371,136	0.0579	0.9421	53.65
27.5	5,971,331	346,560	0.0580	0.9420	50.55
28.5	5,570,606	324,175	0.0582	0.9418	47.62
29.5	5,137,901	353,647	0.0688	0.9312	44.84
30.5	4,681,424	292,048	0.0624	0.9376	41.76
31.5	4,328,846	321,658	0.0743	0.9257	39.15
32.5	3,985,083	366,891	0.0921	0.9079	36.24
33.5	3,595,702	331,660	0.0922	0.9078	32.91
34.5	3,248,764	326,740	0.1006	0.8994	29.87
35.5	2,913,403	376,018	0.1291	0.8709	26.87
36.5	2,536,677	234,723	0.0925	0.9075	23.40
37.5	2,282,201	219,307	0.0961	0.9039	21.23
38.5	2,059,272	158,978	0.0772	0.9228	19.19

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2023			EXPERIENCE BAND 1939-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,896,597	89,870	0.0474	0.9526	17.71	
40.5	1,802,897	111,301	0.0617	0.9383	16.87	
41.5	1,687,526	161,615	0.0958	0.9042	15.83	
42.5	1,520,691	148,647	0.0977	0.9023	14.31	
43.5	1,363,151	144,057	0.1057	0.8943	12.92	
44.5	1,213,731	111,213	0.0916	0.9084	11.55	
45.5	1,096,426	88,779	0.0810	0.9190	10.49	
46.5	996,706	61,419	0.0616	0.9384	9.64	
47.5	928,191	56,880	0.0613	0.9387	9.05	
48.5	865,192	76,864	0.0888	0.9112	8.49	
49.5	771,693	64,655	0.0838	0.9162	7.74	
50.5	652,196	50,156	0.0769	0.9231	7.09	
51.5	570,672	42,369	0.0742	0.9258	6.55	
52.5	497,088	28,246	0.0568	0.9432	6.06	
53.5	441,553	32,169	0.0729	0.9271	5.72	
54.5	360,549	20,807	0.0577	0.9423	5.30	
55.5	340,160	22,772	0.0669	0.9331	4.99	
56.5	361,207	19,768	0.0547	0.9453	4.66	
57.5	331,255	13,460	0.0406	0.9594	4.40	
58.5	259,516	16,267	0.0627	0.9373	4.22	
59.5	226,918	15,385	0.0678	0.9322	3.96	
60.5	200,533	7,501	0.0374	0.9626	3.69	
61.5	152,558	4,910	0.0322	0.9678	3.55	
62.5	129,712	4,397	0.0339	0.9661	3.44	
63.5	100,083	2,993	0.0299	0.9701	3.32	
64.5	95,005	3,649	0.0384	0.9616	3.22	
65.5	85,894	897	0.0104	0.9896	3.10	
66.5	84,830	5,336	0.0629	0.9371	3.07	
67.5	77,617	22,020	0.2837	0.7163	2.87	
68.5	53,481	2,379	0.0445	0.9555	2.06	
69.5	44,971	545	0.0121	0.9879	1.97	
70.5	39,779	529	0.0133	0.9867	1.94	
71.5	36,536	1,928	0.0528	0.9472	1.92	
72.5	34,033	1,851	0.0544	0.9456	1.82	
73.5	32,182	4,759	0.1479	0.8521	1.72	
74.5	27,424	4,307	0.1571	0.8429	1.46	
75.5	23,115		0.0000	1.0000	1.23	
76.5	22,971	183	0.0080	0.9920	1.23	
77.5	22,649		0.0000	1.0000	1.22	
78.5	22,649	342	0.0151	0.9849	1.22	
79.5	20,836		0.0000	1.0000	1.21	
80.5					1.21	

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2023

EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,001,951	109,469	0.0052	0.9948	100.00
0.5	20,150,983	163,889	0.0081	0.9919	99.48
1.5	19,497,400	502,519	0.0258	0.9742	98.67
2.5	18,533,098	108,087	0.0058	0.9942	96.13
3.5	17,707,511	132,456	0.0075	0.9925	95.57
4.5	16,803,561	96,387	0.0057	0.9943	94.85
5.5	16,783,193	108,198	0.0064	0.9936	94.31
6.5	16,147,388	142,801	0.0088	0.9912	93.70
7.5	15,513,089	137,485	0.0089	0.9911	92.87
8.5	15,018,287	124,648	0.0083	0.9917	92.05
9.5	14,692,946	132,353	0.0090	0.9910	91.28
10.5	14,154,662	114,648	0.0081	0.9919	90.46
11.5	13,748,052	159,257	0.0116	0.9884	89.73
12.5	12,841,733	189,697	0.0148	0.9852	88.69
13.5	12,332,021	147,886	0.0120	0.9880	87.38
14.5	11,904,055	151,226	0.0127	0.9873	86.33
15.5	11,456,994	149,237	0.0130	0.9870	85.23
16.5	11,151,462	185,934	0.0167	0.9833	84.12
17.5	10,472,124	185,815	0.0177	0.9823	82.72
18.5	9,954,890	235,914	0.0237	0.9763	81.25
19.5	9,263,125	196,893	0.0213	0.9787	79.33
20.5	8,841,422	185,909	0.0210	0.9790	77.64
21.5	8,496,051	217,819	0.0256	0.9744	76.01
22.5	7,906,980	265,024	0.0335	0.9665	74.06
23.5	7,293,147	314,386	0.0431	0.9569	71.58
24.5	6,468,947	377,881	0.0584	0.9416	68.49
25.5	5,975,648	314,048	0.0526	0.9474	64.49
26.5	5,662,525	330,245	0.0583	0.9417	61.10
27.5	5,329,110	310,601	0.0583	0.9417	57.54
28.5	4,993,636	297,568	0.0596	0.9404	54.19
29.5	4,613,143	321,888	0.0698	0.9302	50.96
30.5	4,222,149	272,993	0.0647	0.9353	47.40
31.5	3,895,404	303,859	0.0780	0.9220	44.34
32.5	3,575,649	350,834	0.0981	0.9019	40.88
33.5	3,202,836	313,250	0.0978	0.9022	36.87
34.5	2,874,513	306,119	0.1065	0.8935	33.26
35.5	2,560,216	360,933	0.1410	0.8590	29.72
36.5	2,199,153	212,160	0.0965	0.9035	25.53
37.5	1,983,815	195,696	0.0986	0.9014	23.07
38.5	1,800,635	122,311	0.0679	0.9321	20.79

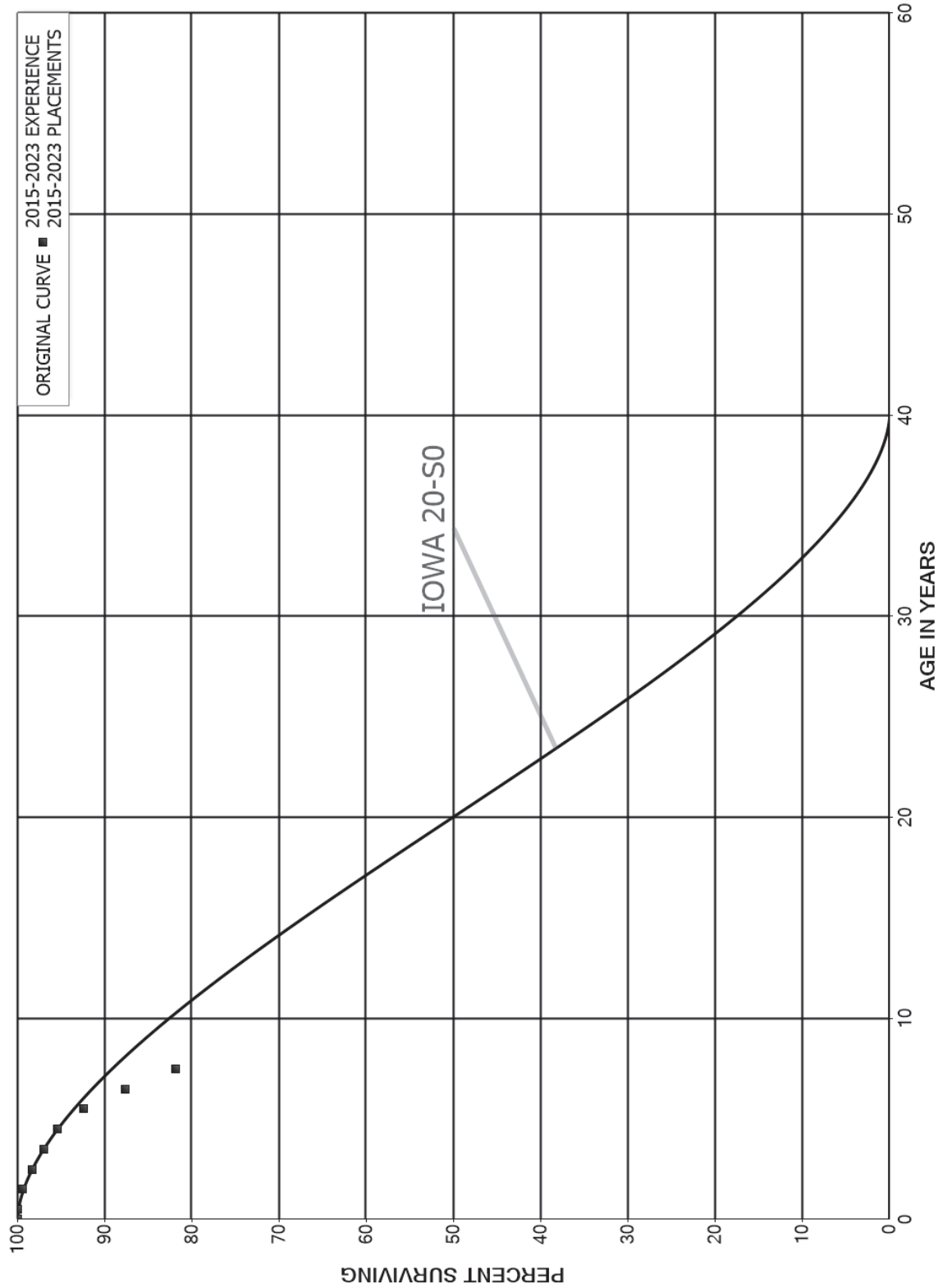
METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2023			EXPERIENCE BAND 1979-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,679,430	63,850	0.0380	0.9620	19.38	
40.5	1,615,159	97,421	0.0603	0.9397	18.64	
41.5	1,528,693	151,407	0.0990	0.9010	17.52	
42.5	1,372,679	129,871	0.0946	0.9054	15.78	
43.5	1,233,969	134,840	0.1093	0.8907	14.29	
44.5	1,093,766	96,543	0.0883	0.9117	12.73	
45.5	991,431	80,790	0.0815	0.9185	11.60	
46.5	911,272	49,886	0.0547	0.9453	10.66	
47.5	863,042	52,224	0.0605	0.9395	10.08	
48.5	847,418	76,227	0.0900	0.9100	9.47	
49.5	756,530	64,428	0.0852	0.9148	8.61	
50.5	637,279	50,135	0.0787	0.9213	7.88	
51.5	555,775	41,394	0.0745	0.9255	7.26	
52.5	483,282	27,964	0.0579	0.9421	6.72	
53.5	428,995	32,146	0.0749	0.9251	6.33	
54.5	348,015	20,540	0.0590	0.9410	5.86	
55.5	330,295	22,653	0.0686	0.9314	5.51	
56.5	352,500	19,756	0.0560	0.9440	5.13	
57.5	322,561	12,537	0.0389	0.9611	4.85	
58.5	251,745	15,930	0.0633	0.9367	4.66	
59.5	219,482	14,699	0.0670	0.9330	4.36	
60.5	193,786	5,574	0.0288	0.9712	4.07	
61.5	147,883	4,899	0.0331	0.9669	3.95	
62.5	125,049	3,537	0.0283	0.9717	3.82	
63.5	95,488	2,993	0.0313	0.9687	3.71	
64.5	95,005	3,649	0.0384	0.9616	3.60	
65.5	85,894	897	0.0104	0.9896	3.46	
66.5	84,830	5,336	0.0629	0.9371	3.42	
67.5	77,617	22,020	0.2837	0.7163	3.21	
68.5	53,481	2,379	0.0445	0.9555	2.30	
69.5	44,971	545	0.0121	0.9879	2.20	
70.5	39,779	529	0.0133	0.9867	2.17	
71.5	36,536	1,928	0.0528	0.9472	2.14	
72.5	34,033	1,851	0.0544	0.9456	2.03	
73.5	32,182	4,759	0.1479	0.8521	1.92	
74.5	27,424	4,307	0.1571	0.8429	1.63	
75.5	23,115		0.0000	1.0000	1.38	
76.5	22,971	183	0.0080	0.9920	1.38	
77.5	22,649		0.0000	1.0000	1.37	
78.5	22,649	342	0.0151	0.9849	1.37	
79.5	20,836		0.0000	1.0000	1.35	
80.5					1.35	

METROPOLITAN EDISON COMPANY
ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED
ORIGINAL AND SMOOTH SURVIVOR CURVES



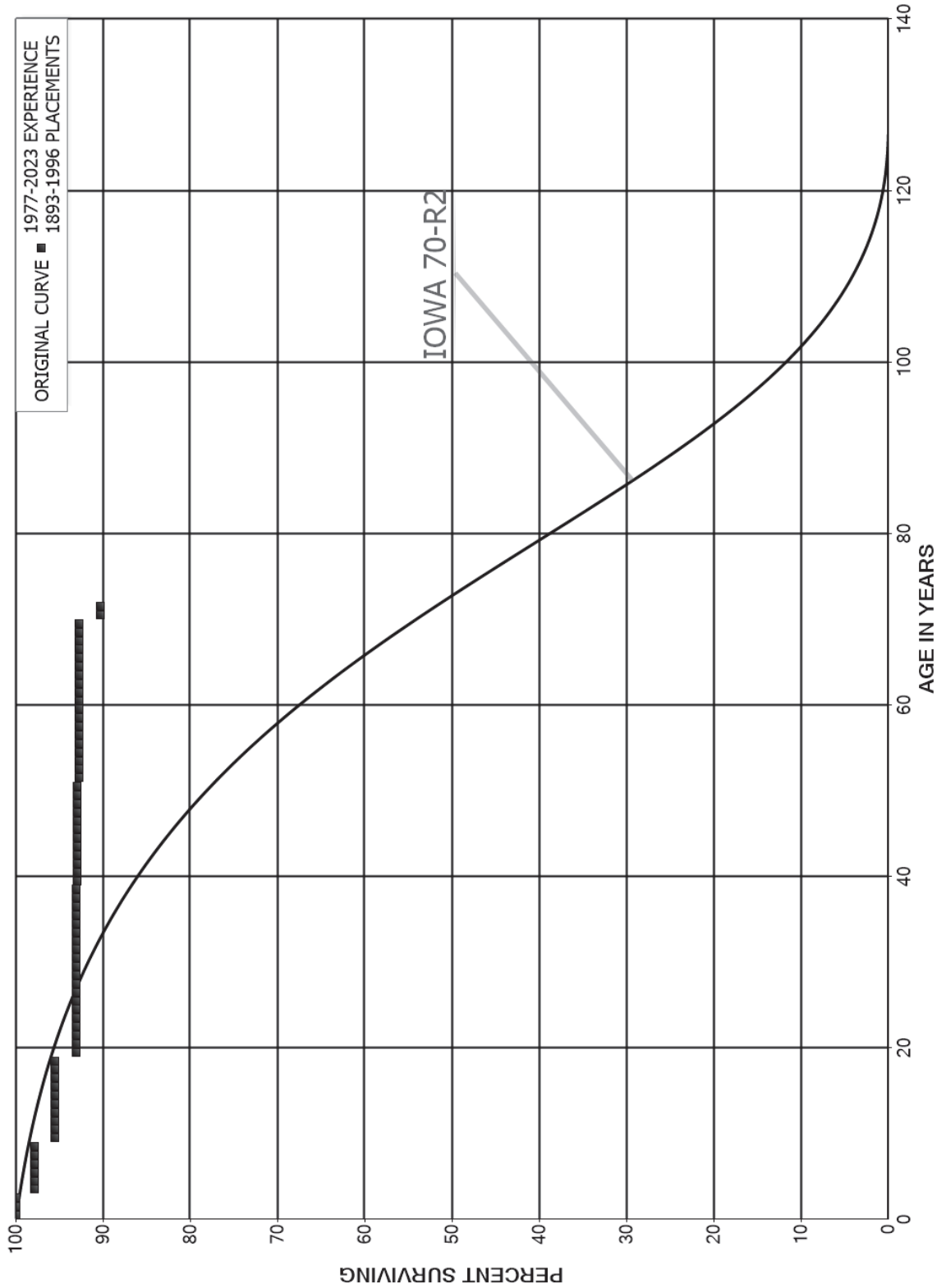
METROPOLITAN EDISON COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2023			EXPERIENCE BAND 2015-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,629,695	1,475	0.0004	0.9996	100.00
0.5	2,906,590	15,706	0.0054	0.9946	99.96
1.5	2,768,089	32,486	0.0117	0.9883	99.42
2.5	2,340,148	30,683	0.0131	0.9869	98.25
3.5	1,796,136	29,789	0.0166	0.9834	96.96
4.5	1,431,218	44,721	0.0312	0.9688	95.36
5.5	765,632	39,162	0.0512	0.9488	92.38
6.5	152,916	10,238	0.0670	0.9330	87.65
7.5	1,002		0.0000	1.0000	81.78
8.5					81.78

METROPOLITAN EDISON COMPANY
 ACCOUNT 389.20 LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-1996			EXPERIENCE BAND 1977-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	558,260		0.0000	1.0000	100.00
0.5	558,260		0.0000	1.0000	100.00
1.5	469,756		0.0000	1.0000	100.00
2.5	469,756	10,414	0.0222	0.9778	100.00
3.5	498,687		0.0000	1.0000	97.78
4.5	456,676		0.0000	1.0000	97.78
5.5	221,088		0.0000	1.0000	97.78
6.5	221,088		0.0000	1.0000	97.78
7.5	106,160		0.0000	1.0000	97.78
8.5	346,460	8,106	0.0234	0.9766	97.78
9.5	368,688		0.0000	1.0000	95.50
10.5	390,712		0.0000	1.0000	95.50
11.5	390,712		0.0000	1.0000	95.50
12.5	526,033		0.0000	1.0000	95.50
13.5	515,849		0.0000	1.0000	95.50
14.5	606,213		0.0000	1.0000	95.50
15.5	612,199		0.0000	1.0000	95.50
16.5	612,199		0.0000	1.0000	95.50
17.5	595,712		0.0000	1.0000	95.50
18.5	573,011	14,519	0.0253	0.9747	95.50
19.5	560,236		0.0000	1.0000	93.08
20.5	555,019		0.0000	1.0000	93.08
21.5	534,832		0.0000	1.0000	93.08
22.5	537,082		0.0000	1.0000	93.08
23.5	608,468		0.0000	1.0000	93.08
24.5	608,468		0.0000	1.0000	93.08
25.5	589,661		0.0000	1.0000	93.08
26.5	456,396		0.0000	1.0000	93.08
27.5	426,132		0.0000	1.0000	93.08
28.5	401,439		0.0000	1.0000	93.08
29.5	400,448		0.0000	1.0000	93.08
30.5	237,728		0.0000	1.0000	93.08
31.5	237,017		0.0000	1.0000	93.08
32.5	137,210		0.0000	1.0000	93.08
33.5	141,739		0.0000	1.0000	93.08
34.5	139,648		0.0000	1.0000	93.08
35.5	125,461		0.0000	1.0000	93.08
36.5	125,461		0.0000	1.0000	93.08
37.5	123,262		0.0000	1.0000	93.08
38.5	125,225	129	0.0010	0.9990	93.08

METROPOLITAN EDISON COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-1996			EXPERIENCE BAND 1977-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	128,091		0.0000	1.0000	92.98
40.5	124,184		0.0000	1.0000	92.98
41.5	39,843		0.0000	1.0000	92.98
42.5	40,500		0.0000	1.0000	92.98
43.5	40,500		0.0000	1.0000	92.98
44.5	17,379		0.0000	1.0000	92.98
45.5	17,379		0.0000	1.0000	92.98
46.5	17,851		0.0000	1.0000	92.98
47.5	18,350		0.0000	1.0000	92.98
48.5	18,350		0.0000	1.0000	92.98
49.5	18,350		0.0000	1.0000	92.98
50.5	19,890	57	0.0029	0.9971	92.98
51.5	48,375		0.0000	1.0000	92.71
52.5	48,381		0.0000	1.0000	92.71
53.5	48,381		0.0000	1.0000	92.71
54.5	48,380		0.0000	1.0000	92.71
55.5	49,661		0.0000	1.0000	92.71
56.5	57,848		0.0000	1.0000	92.71
57.5	64,018		0.0000	1.0000	92.71
58.5	69,318		0.0000	1.0000	92.71
59.5	68,428		0.0000	1.0000	92.71
60.5	67,377		0.0000	1.0000	92.71
61.5	65,888		0.0000	1.0000	92.71
62.5	65,176		0.0000	1.0000	92.71
63.5	65,176		0.0000	1.0000	92.71
64.5	65,176		0.0000	1.0000	92.71
65.5	65,176		0.0000	1.0000	92.71
66.5	60,164		0.0000	1.0000	92.71
67.5	62,059		0.0000	1.0000	92.71
68.5	62,053		0.0000	1.0000	92.71
69.5	26,459	696	0.0263	0.9737	92.71
70.5	23,763		0.0000	1.0000	90.27
71.5	15,576		0.0000	1.0000	90.27
72.5	15,576		0.0000	1.0000	90.27
73.5	15,760		0.0000	1.0000	90.27
74.5	15,288		0.0000	1.0000	90.27
75.5	17,671		0.0000	1.0000	90.27
76.5	17,671		0.0000	1.0000	90.27
77.5	18,421		0.0000	1.0000	90.27
78.5	18,421		0.0000	1.0000	90.27

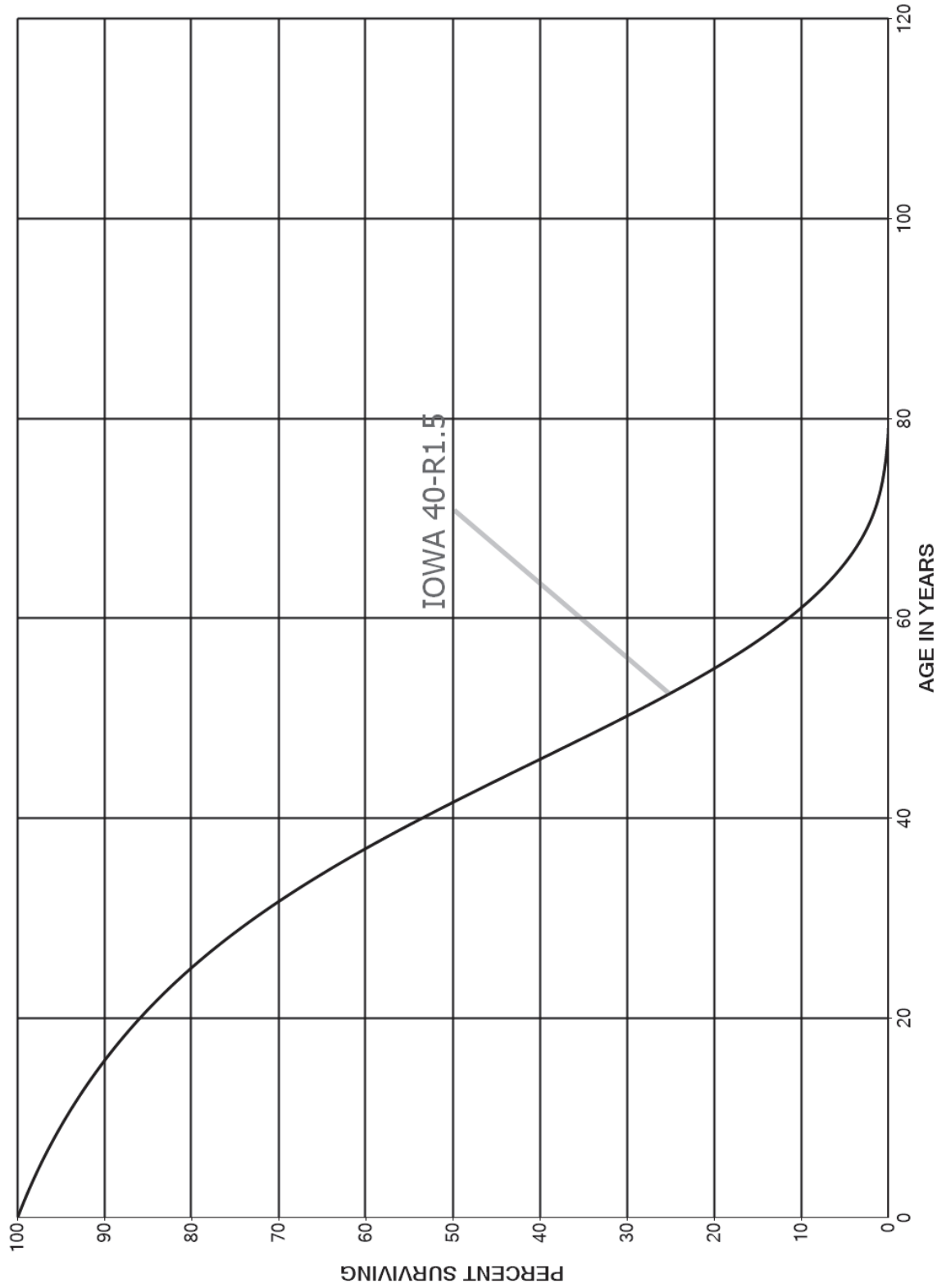
METROPOLITAN EDISON COMPANY

ACCOUNT 389.20 LAND RIGHTS

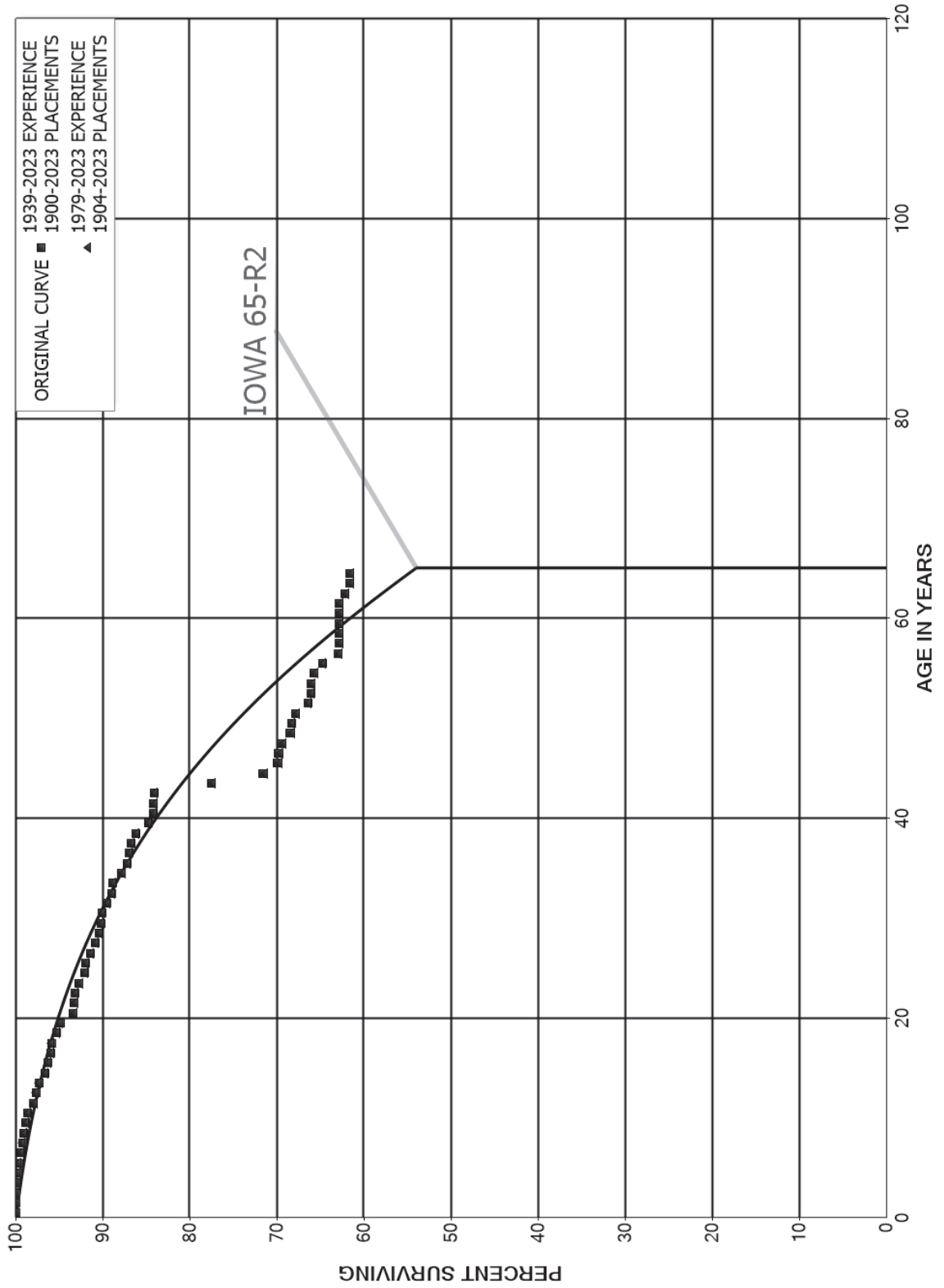
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-1996			EXPERIENCE BAND 1977-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	19,346		0.0000	1.0000	90.27
80.5	19,346		0.0000	1.0000	90.27
81.5	8,046		0.0000	1.0000	90.27
82.5	3,996		0.0000	1.0000	90.27
83.5	3,996		0.0000	1.0000	90.27
84.5	3,446		0.0000	1.0000	90.27
85.5	3,446		0.0000	1.0000	90.27
86.5	3,446		0.0000	1.0000	90.27
87.5	3,446		0.0000	1.0000	90.27
88.5	3,446		0.0000	1.0000	90.27
89.5	3,446		0.0000	1.0000	90.27
90.5	3,446		0.0000	1.0000	90.27
91.5	4,572		0.0000	1.0000	90.27
92.5	4,572		0.0000	1.0000	90.27
93.5	375		0.0000	1.0000	90.27
94.5	375		0.0000	1.0000	90.27
95.5	375		0.0000	1.0000	90.27
96.5					90.27

METROPOLITAN EDISON COMPANY
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS IMPROVEMENTS - MINOR
SMOOTH SURVIVOR CURVE



METROPOLITAN EDISON COMPANY
 ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	141,268,353	24	0.0000	1.0000	100.00
0.5	130,325,001	6,537	0.0001	0.9999	100.00
1.5	129,490,088	82,644	0.0006	0.9994	99.99
2.5	127,978,977	27,434	0.0002	0.9998	99.93
3.5	123,843,711	176,215	0.0014	0.9986	99.91
4.5	114,632,504	114,400	0.0010	0.9990	99.77
5.5	111,036,263	359,549	0.0032	0.9968	99.67
6.5	108,304,765	135,558	0.0013	0.9987	99.35
7.5	102,337,809	147,909	0.0014	0.9986	99.22
8.5	100,521,759	207,036	0.0021	0.9979	99.08
9.5	98,812,076	249,959	0.0025	0.9975	98.87
10.5	95,981,244	609,244	0.0063	0.9937	98.62
11.5	93,487,692	319,530	0.0034	0.9966	98.00
12.5	89,610,326	302,643	0.0034	0.9966	97.66
13.5	88,701,847	623,129	0.0070	0.9930	97.33
14.5	86,809,085	309,048	0.0036	0.9964	96.65
15.5	85,074,883	314,346	0.0037	0.9963	96.30
16.5	82,953,606	75,880	0.0009	0.9991	95.95
17.5	81,971,283	526,271	0.0064	0.9936	95.86
18.5	79,887,594	303,729	0.0038	0.9962	95.25
19.5	76,930,188	1,242,555	0.0162	0.9838	94.88
20.5	75,151,565	91,884	0.0012	0.9988	93.35
21.5	74,550,902	58,949	0.0008	0.9992	93.24
22.5	73,510,286	373,404	0.0051	0.9949	93.16
23.5	72,081,951	473,590	0.0066	0.9934	92.69
24.5	71,170,071	115,439	0.0016	0.9984	92.08
25.5	68,124,690	364,006	0.0053	0.9947	91.93
26.5	66,717,374	434,737	0.0065	0.9935	91.44
27.5	63,368,157	298,070	0.0047	0.9953	90.84
28.5	59,069,493	131,111	0.0022	0.9978	90.42
29.5	53,823,295	98,442	0.0018	0.9982	90.22
30.5	48,227,114	307,669	0.0064	0.9936	90.05
31.5	47,023,392	258,371	0.0055	0.9945	89.48
32.5	33,096,762	39,180	0.0012	0.9988	88.99
33.5	27,072,078	333,459	0.0123	0.9877	88.88
34.5	24,102,029	156,496	0.0065	0.9935	87.79
35.5	21,952,623	73,351	0.0033	0.9967	87.22
36.5	15,501,969	38,519	0.0025	0.9975	86.92
37.5	14,983,762	97,055	0.0065	0.9935	86.71
38.5	14,514,219	235,515	0.0162	0.9838	86.15

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,464,027	90,547	0.0067	0.9933	84.75
40.5	12,960,509	4,699	0.0004	0.9996	84.18
41.5	12,773,967	9,950	0.0008	0.9992	84.15
42.5	12,748,079	994,664	0.0780	0.9220	84.08
43.5	11,552,912	881,775	0.0763	0.9237	77.52
44.5	10,464,908	240,175	0.0230	0.9770	71.61
45.5	9,284,225	16,124	0.0017	0.9983	69.96
46.5	9,196,594	50,225	0.0055	0.9945	69.84
47.5	9,122,639	127,808	0.0140	0.9860	69.46
48.5	8,955,137	23,598	0.0026	0.9974	68.49
49.5	8,865,874	61,180	0.0069	0.9931	68.31
50.5	8,368,578	172,020	0.0206	0.9794	67.83
51.5	7,790,785	41,582	0.0053	0.9947	66.44
52.5	7,700,052	6,974	0.0009	0.9991	66.08
53.5	7,591,692	40,782	0.0054	0.9946	66.02
54.5	7,182,633	98,675	0.0137	0.9863	65.67
55.5	6,685,642	193,516	0.0289	0.9711	64.77
56.5	5,208,552	1,675	0.0003	0.9997	62.89
57.5	4,653,338		0.0000	1.0000	62.87
58.5	2,989,945	556	0.0002	0.9998	62.87
59.5	2,967,152	1,400	0.0005	0.9995	62.86
60.5	1,781,123		0.0000	1.0000	62.83
61.5	1,775,574	17,373	0.0098	0.9902	62.83
62.5	1,751,007	16,825	0.0096	0.9904	62.22
63.5	1,729,441		0.0000	1.0000	61.62
64.5	1,720,808	2,995	0.0017	0.9983	61.62
65.5	1,699,674	16,750	0.0099	0.9901	61.51
66.5	1,677,029	7,371	0.0044	0.9956	60.91
67.5	1,642,319	35,615	0.0217	0.9783	60.64
68.5	1,542,557	174,122	0.1129	0.8871	59.32
69.5	319,213		0.0000	1.0000	52.63
70.5	302,003		0.0000	1.0000	52.63
71.5	302,036		0.0000	1.0000	52.63
72.5	294,627		0.0000	1.0000	52.63
73.5	294,627	224	0.0008	0.9992	52.63
74.5	293,851	2	0.0000	1.0000	52.59
75.5	293,564		0.0000	1.0000	52.59
76.5	286,789	331	0.0012	0.9988	52.59
77.5	284,038	1,242	0.0044	0.9956	52.53
78.5	282,370		0.0000	1.0000	52.30

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1939-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	230,002	60	0.0003	0.9997	52.30	
80.5	229,429		0.0000	1.0000	52.28	
81.5	229,429	2,083	0.0091	0.9909	52.28	
82.5	227,312		0.0000	1.0000	51.81	
83.5	227,312		0.0000	1.0000	51.81	
84.5	227,014		0.0000	1.0000	51.81	
85.5	227,014		0.0000	1.0000	51.81	
86.5	226,663		0.0000	1.0000	51.81	
87.5	226,353		0.0000	1.0000	51.81	
88.5	226,353		0.0000	1.0000	51.81	
89.5	226,353		0.0000	1.0000	51.81	
90.5	226,353		0.0000	1.0000	51.81	
91.5	226,353		0.0000	1.0000	51.81	
92.5	226,353		0.0000	1.0000	51.81	
93.5	225,946		0.0000	1.0000	51.81	
94.5	225,931	840	0.0037	0.9963	51.81	
95.5	128,633		0.0000	1.0000	51.62	
96.5	126,456		0.0000	1.0000	51.62	
97.5	126,143		0.0000	1.0000	51.62	
98.5	122,715		0.0000	1.0000	51.62	
99.5	122,715		0.0000	1.0000	51.62	
100.5	42,621		0.0000	1.0000	51.62	
101.5	38,454		0.0000	1.0000	51.62	
102.5	26,383		0.0000	1.0000	51.62	
103.5	26,383		0.0000	1.0000	51.62	
104.5	24,918		0.0000	1.0000	51.62	
105.5	24,918		0.0000	1.0000	51.62	
106.5	24,449		0.0000	1.0000	51.62	
107.5	24,449		0.0000	1.0000	51.62	
108.5	24,449		0.0000	1.0000	51.62	
109.5	24,449		0.0000	1.0000	51.62	
110.5	24,449		0.0000	1.0000	51.62	
111.5	24,449		0.0000	1.0000	51.62	
112.5	24,449		0.0000	1.0000	51.62	
113.5	24,449	15,762	0.6447	0.3553	51.62	
114.5	8,687		0.0000	1.0000	18.34	
115.5	8,246		0.0000	1.0000	18.34	
116.5	8,246		0.0000	1.0000	18.34	
117.5	8,246		0.0000	1.0000	18.34	
118.5	8,246		0.0000	1.0000	18.34	
119.5					18.34	

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2023

EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	122,312,614		0.0000	1.0000	100.00
0.5	112,467,660	3,303	0.0000	1.0000	100.00
1.5	111,674,170	79,615	0.0007	0.9993	100.00
2.5	110,256,045	19,118	0.0002	0.9998	99.93
3.5	106,262,091	170,903	0.0016	0.9984	99.91
4.5	97,877,566	97,394	0.0010	0.9990	99.75
5.5	95,032,854	335,229	0.0035	0.9965	99.65
6.5	92,863,912	122,176	0.0013	0.9987	99.30
7.5	86,967,228	142,664	0.0016	0.9984	99.17
8.5	85,377,983	200,845	0.0024	0.9976	99.00
9.5	84,463,396	235,506	0.0028	0.9972	98.77
10.5	82,300,505	600,654	0.0073	0.9927	98.50
11.5	81,909,040	147,304	0.0018	0.9982	97.78
12.5	79,257,502	246,264	0.0031	0.9969	97.60
13.5	81,320,002	620,535	0.0076	0.9924	97.30
14.5	79,535,638	302,112	0.0038	0.9962	96.55
15.5	79,791,483	253,995	0.0032	0.9968	96.19
16.5	77,748,023	71,955	0.0009	0.9991	95.88
17.5	76,779,836	502,708	0.0065	0.9935	95.79
18.5	74,722,878	297,072	0.0040	0.9960	95.17
19.5	71,809,354	1,226,979	0.0171	0.9829	94.79
20.5	70,053,300	55,499	0.0008	0.9992	93.17
21.5	69,536,747	56,767	0.0008	0.9992	93.09
22.5	68,519,331	371,288	0.0054	0.9946	93.02
23.5	67,206,446	399,956	0.0060	0.9940	92.51
24.5	69,445,357	113,099	0.0016	0.9984	91.96
25.5	67,749,959	363,359	0.0054	0.9946	91.81
26.5	66,359,026	434,634	0.0065	0.9935	91.32
27.5	63,014,878	296,438	0.0047	0.9953	90.72
28.5	58,713,185	130,216	0.0022	0.9978	90.30
29.5	53,448,529	98,164	0.0018	0.9982	90.10
30.5	47,875,958	296,709	0.0062	0.9938	89.93
31.5	46,691,983	258,317	0.0055	0.9945	89.37
32.5	32,768,295	38,842	0.0012	0.9988	88.88
33.5	26,729,077	333,293	0.0125	0.9875	88.77
34.5	23,784,070	154,709	0.0065	0.9935	87.67
35.5	21,650,510	72,337	0.0033	0.9967	87.10
36.5	15,203,142	36,520	0.0024	0.9976	86.81
37.5	14,687,016	97,041	0.0066	0.9934	86.60
38.5	14,216,535	234,299	0.0165	0.9835	86.02

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2023			EXPERIENCE BAND 1979-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,168,012	90,011	0.0068	0.9932	84.61
40.5	12,769,214	4,475	0.0004	0.9996	84.03
41.5	12,583,246	9,929	0.0008	0.9992	84.00
42.5	12,557,689	994,664	0.0792	0.9208	83.93
43.5	11,362,900	879,293	0.0774	0.9226	77.28
44.5	10,277,378	240,175	0.0234	0.9766	71.30
45.5	9,096,695	16,124	0.0018	0.9982	69.64
46.5	9,008,622	50,225	0.0056	0.9944	69.51
47.5	8,934,748	127,808	0.0143	0.9857	69.13
48.5	8,767,654	66	0.0000	1.0000	68.14
49.5	8,706,338	60,493	0.0069	0.9931	68.14
50.5	8,291,209	171,814	0.0207	0.9793	67.66
51.5	7,712,720	41,582	0.0054	0.9946	66.26
52.5	7,623,037	6,974	0.0009	0.9991	65.90
53.5	7,518,865	40,451	0.0054	0.9946	65.84
54.5	7,031,154	98,675	0.0140	0.9860	65.49
55.5	6,618,765	193,501	0.0292	0.9708	64.57
56.5	5,147,663	1,675	0.0003	0.9997	62.68
57.5	4,605,402		0.0000	1.0000	62.66
58.5	2,956,066	556	0.0002	0.9998	62.66
59.5	2,934,797	1,400	0.0005	0.9995	62.65
60.5	1,748,769		0.0000	1.0000	62.62
61.5	1,743,707	17,373	0.0100	0.9900	62.62
62.5	1,719,141	16,825	0.0098	0.9902	62.00
63.5	1,697,574		0.0000	1.0000	61.39
64.5	1,688,942	2,995	0.0018	0.9982	61.39
65.5	1,667,807	16,750	0.0100	0.9900	61.28
66.5	1,645,162	7,258	0.0044	0.9956	60.67
67.5	1,610,566	35,615	0.0221	0.9779	60.40
68.5	1,510,804	168,249	0.1114	0.8886	59.06
69.5	293,924		0.0000	1.0000	52.49
70.5	277,154		0.0000	1.0000	52.49
71.5	277,188		0.0000	1.0000	52.49
72.5	269,779		0.0000	1.0000	52.49
73.5	269,779	224	0.0008	0.9992	52.49
74.5	293,851	2	0.0000	1.0000	52.44
75.5	293,564		0.0000	1.0000	52.44
76.5	286,789	331	0.0012	0.9988	52.44
77.5	284,038	1,242	0.0044	0.9956	52.38
78.5	282,370		0.0000	1.0000	52.15

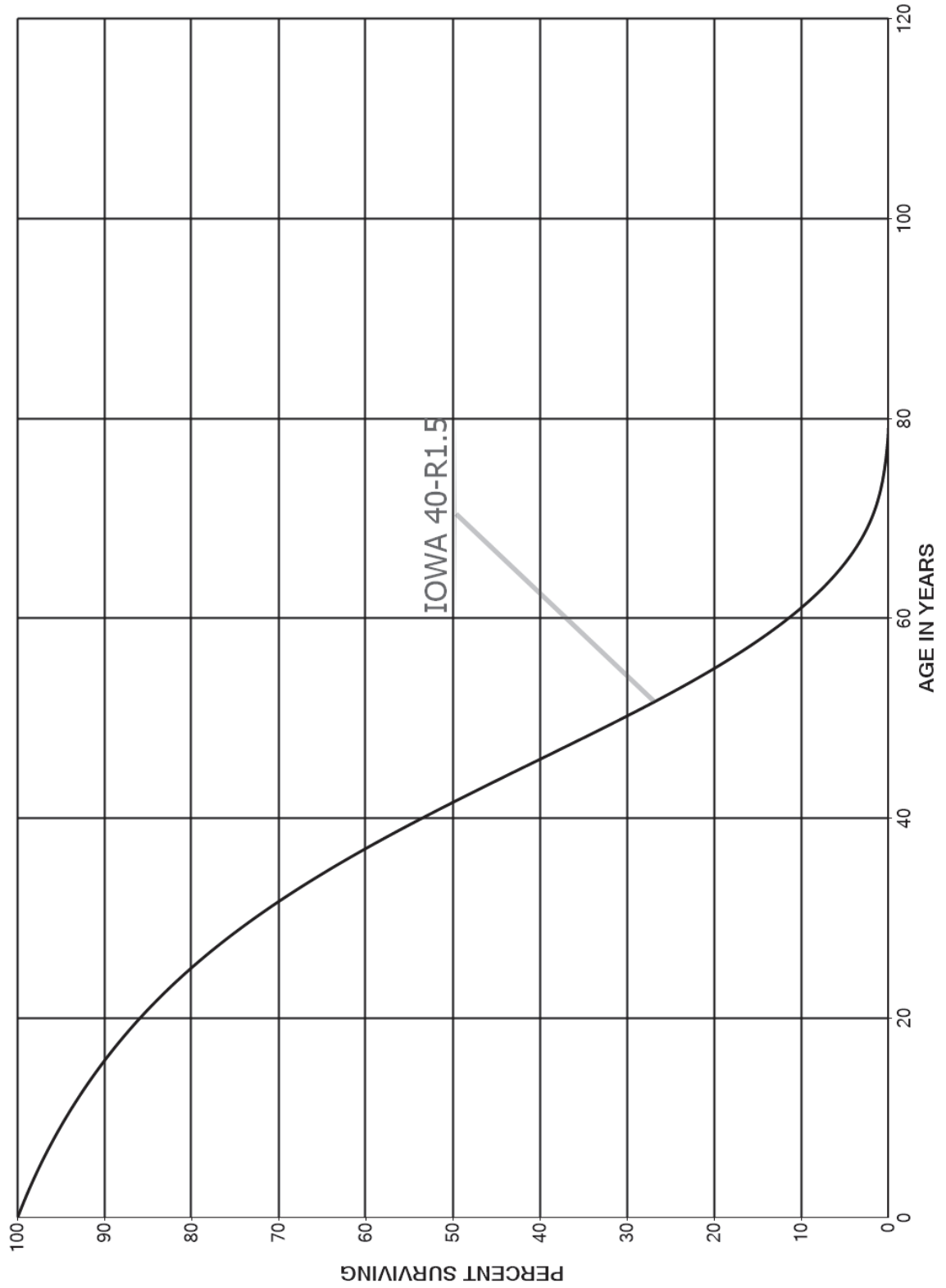
METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

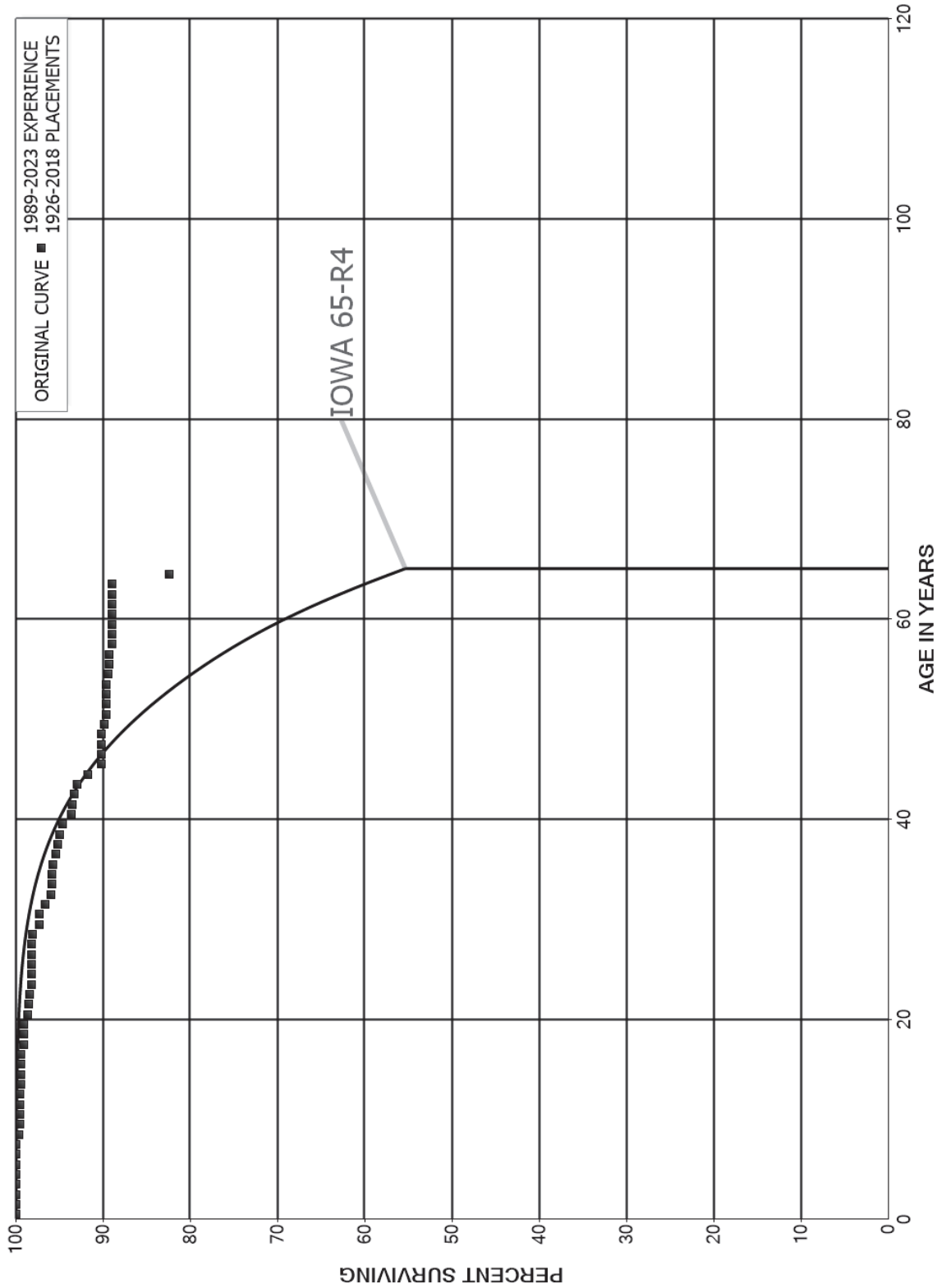
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2023			EXPERIENCE BAND 1979-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	230,002	60	0.0003	0.9997	52.15	
80.5	229,429		0.0000	1.0000	52.14	
81.5	229,429	2,083	0.0091	0.9909	52.14	
82.5	227,312		0.0000	1.0000	51.67	
83.5	227,312		0.0000	1.0000	51.67	
84.5	227,014		0.0000	1.0000	51.67	
85.5	227,014		0.0000	1.0000	51.67	
86.5	226,663		0.0000	1.0000	51.67	
87.5	226,353		0.0000	1.0000	51.67	
88.5	226,353		0.0000	1.0000	51.67	
89.5	226,353		0.0000	1.0000	51.67	
90.5	226,353		0.0000	1.0000	51.67	
91.5	226,353		0.0000	1.0000	51.67	
92.5	226,353		0.0000	1.0000	51.67	
93.5	225,946		0.0000	1.0000	51.67	
94.5	225,931	840	0.0037	0.9963	51.67	
95.5	128,633		0.0000	1.0000	51.47	
96.5	126,456		0.0000	1.0000	51.47	
97.5	126,143		0.0000	1.0000	51.47	
98.5	122,715		0.0000	1.0000	51.47	
99.5	122,715		0.0000	1.0000	51.47	
100.5	42,621		0.0000	1.0000	51.47	
101.5	38,454		0.0000	1.0000	51.47	
102.5	26,383		0.0000	1.0000	51.47	
103.5	26,383		0.0000	1.0000	51.47	
104.5	24,918		0.0000	1.0000	51.47	
105.5	24,918		0.0000	1.0000	51.47	
106.5	24,449		0.0000	1.0000	51.47	
107.5	24,449		0.0000	1.0000	51.47	
108.5	24,449		0.0000	1.0000	51.47	
109.5	24,449		0.0000	1.0000	51.47	
110.5	24,449		0.0000	1.0000	51.47	
111.5	24,449		0.0000	1.0000	51.47	
112.5	24,449		0.0000	1.0000	51.47	
113.5	24,449	15,762	0.6447	0.3553	51.47	
114.5	8,687		0.0000	1.0000	18.29	
115.5	8,246		0.0000	1.0000	18.29	
116.5	8,246		0.0000	1.0000	18.29	
117.5	8,246		0.0000	1.0000	18.29	
118.5	8,246		0.0000	1.0000	18.29	
119.5					18.29	

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - MISCELLANEOUS IMPROVEMENTS - MINOR
METROPOLITAN EDISON COMPANY
SMOOTH SURVIVOR CURVE



METROPOLITAN EDISON COMPANY
 ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2018			EXPERIENCE BAND 1989-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,928,466		0.0000	1.0000	100.00
0.5	5,333,012		0.0000	1.0000	100.00
1.5	6,000,635		0.0000	1.0000	100.00
2.5	6,867,470		0.0000	1.0000	100.00
3.5	7,094,192	3,300	0.0005	0.9995	100.00
4.5	8,483,843		0.0000	1.0000	99.95
5.5	8,122,865		0.0000	1.0000	99.95
6.5	8,689,511		0.0000	1.0000	99.95
7.5	8,724,474	29,434	0.0034	0.9966	99.95
8.5	8,839,761	11,219	0.0013	0.9987	99.62
9.5	9,098,906	1,985	0.0002	0.9998	99.49
10.5	9,295,863		0.0000	1.0000	99.47
11.5	9,120,937		0.0000	1.0000	99.47
12.5	9,308,668	4,545	0.0005	0.9995	99.47
13.5	9,439,333	1,606	0.0002	0.9998	99.42
14.5	9,215,576	1,248	0.0001	0.9999	99.40
15.5	9,226,338		0.0000	1.0000	99.39
16.5	9,428,838	26,819	0.0028	0.9972	99.39
17.5	9,400,823	1,514	0.0002	0.9998	99.11
18.5	9,427,173	2,630	0.0003	0.9997	99.09
19.5	9,489,463	48,135	0.0051	0.9949	99.06
20.5	9,403,261	8,543	0.0009	0.9991	98.56
21.5	9,425,528	7,855	0.0008	0.9992	98.47
22.5	9,262,804	19,434	0.0021	0.9979	98.39
23.5	9,128,843		0.0000	1.0000	98.18
24.5	9,350,308	221	0.0000	1.0000	98.18
25.5	9,558,799	733	0.0001	0.9999	98.18
26.5	9,635,863	2,877	0.0003	0.9997	98.17
27.5	9,671,970	12,128	0.0013	0.9987	98.14
28.5	10,142,900	78,406	0.0077	0.9923	98.02
29.5	9,312,048	2,000	0.0002	0.9998	97.26
30.5	8,285,477	49,746	0.0060	0.9940	97.24
31.5	7,930,141	61,372	0.0077	0.9923	96.66
32.5	6,499,933	5,928	0.0009	0.9991	95.91
33.5	4,690,506	1,932	0.0004	0.9996	95.82
34.5	4,469,117	1,913	0.0004	0.9996	95.78
35.5	3,760,612	15,215	0.0040	0.9960	95.74
36.5	2,686,798	5,954	0.0022	0.9978	95.35
37.5	2,586,431	3,782	0.0015	0.9985	95.14
38.5	2,463,268	9,630	0.0039	0.9961	95.00

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2018			EXPERIENCE BAND 1989-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,686,036	28,304	0.0105	0.9895	94.63
40.5	2,762,339	5,063	0.0018	0.9982	93.64
41.5	2,731,549	6,535	0.0024	0.9976	93.46
42.5	2,692,043	9,262	0.0034	0.9966	93.24
43.5	2,631,795	32,295	0.0123	0.9877	92.92
44.5	2,571,946	43,618	0.0170	0.9830	91.78
45.5	2,405,502		0.0000	1.0000	90.22
46.5	2,406,709		0.0000	1.0000	90.22
47.5	2,378,244		0.0000	1.0000	90.22
48.5	2,362,619	8,943	0.0038	0.9962	90.22
49.5	2,252,154	5,548	0.0025	0.9975	89.88
50.5	2,094,266		0.0000	1.0000	89.66
51.5	2,005,982	667	0.0003	0.9997	89.66
52.5	1,949,844	550	0.0003	0.9997	89.63
53.5	1,832,604	5,198	0.0028	0.9972	89.60
54.5	1,626,962	260	0.0002	0.9998	89.35
55.5	1,451,115		0.0000	1.0000	89.34
56.5	1,224,761	5,397	0.0044	0.9956	89.34
57.5	1,098,606		0.0000	1.0000	88.94
58.5	611,448		0.0000	1.0000	88.94
59.5	566,598		0.0000	1.0000	88.94
60.5	392,538		0.0000	1.0000	88.94
61.5	387,321		0.0000	1.0000	88.94
62.5	386,746		0.0000	1.0000	88.94
63.5	383,720	28,281	0.0737	0.9263	88.94
64.5	355,598		0.0000	1.0000	82.39
65.5	351,774		0.0000	1.0000	82.39
66.5	348,279		0.0000	1.0000	82.39
67.5	323,194	721	0.0022	0.9978	82.39
68.5	302,114	170	0.0006	0.9994	82.20
69.5	96,983	385	0.0040	0.9960	82.16
70.5	17,479	159	0.0091	0.9909	81.83
71.5	17,039		0.0000	1.0000	81.08
72.5	17,039		0.0000	1.0000	81.08
73.5	17,039		0.0000	1.0000	81.08
74.5	17,039		0.0000	1.0000	81.08
75.5	17,039		0.0000	1.0000	81.08
76.5	15,144		0.0000	1.0000	81.08
77.5	14,836		0.0000	1.0000	81.08
78.5	14,836		0.0000	1.0000	81.08

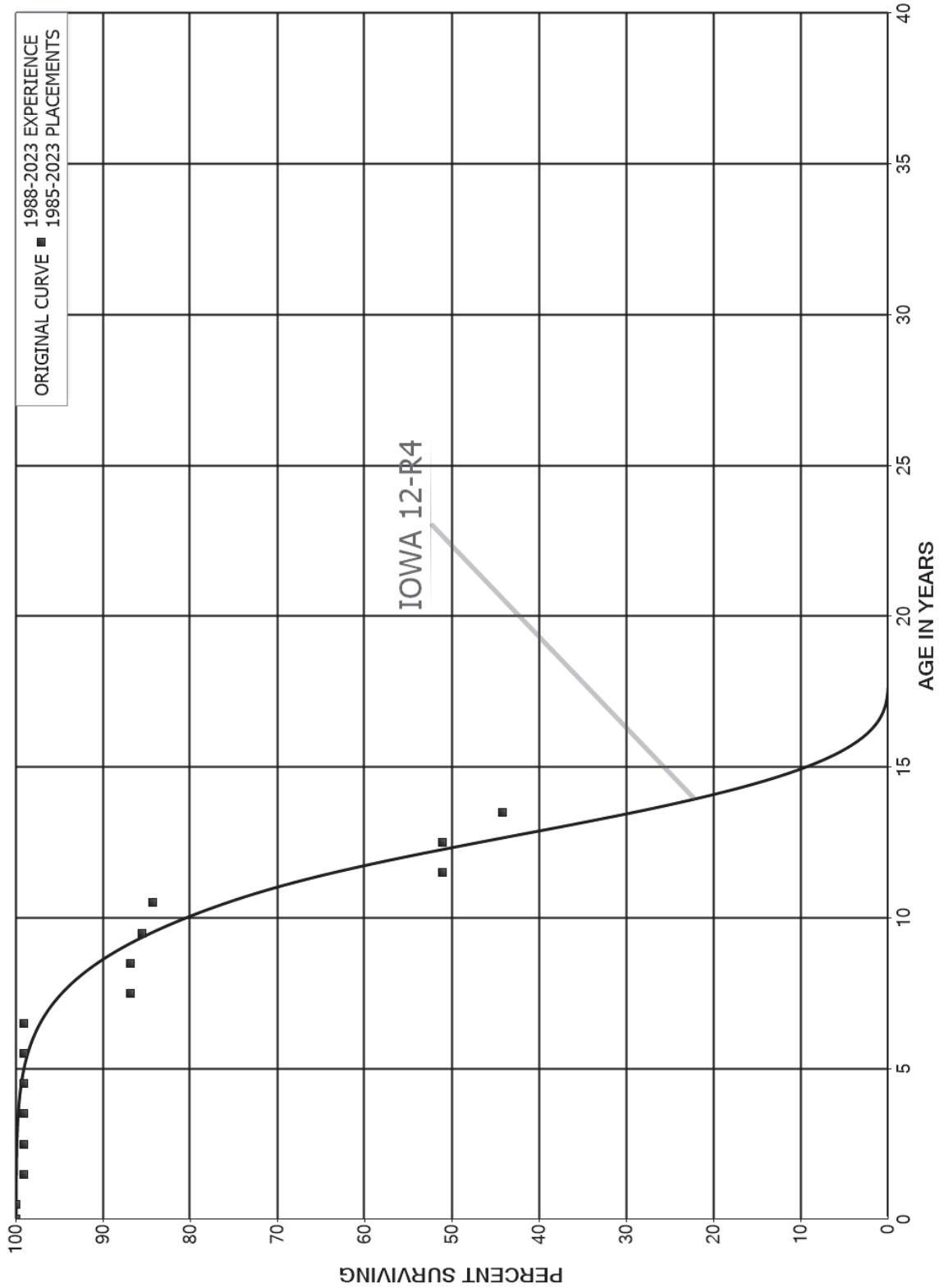
METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2018			EXPERIENCE BAND 1989-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,836		0.0000	1.0000	81.08
80.5	5,894		0.0000	1.0000	81.08
81.5	5,894		0.0000	1.0000	81.08
82.5	5,846		0.0000	1.0000	81.08
83.5	5,846		0.0000	1.0000	81.08
84.5	5,846		0.0000	1.0000	81.08
85.5	5,846		0.0000	1.0000	81.08
86.5	5,846		0.0000	1.0000	81.08
87.5	5,846		0.0000	1.0000	81.08
88.5	5,846		0.0000	1.0000	81.08
89.5	5,846		0.0000	1.0000	81.08
90.5	5,846		0.0000	1.0000	81.08
91.5	5,846		0.0000	1.0000	81.08
92.5	5,766		0.0000	1.0000	81.08
93.5	5,766		0.0000	1.0000	81.08
94.5	2,087		0.0000	1.0000	81.08
95.5	2,087		0.0000	1.0000	81.08
96.5	2,087		0.0000	1.0000	81.08
97.5					81.08

METROPOLITAN EDISON COMPANY
 ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



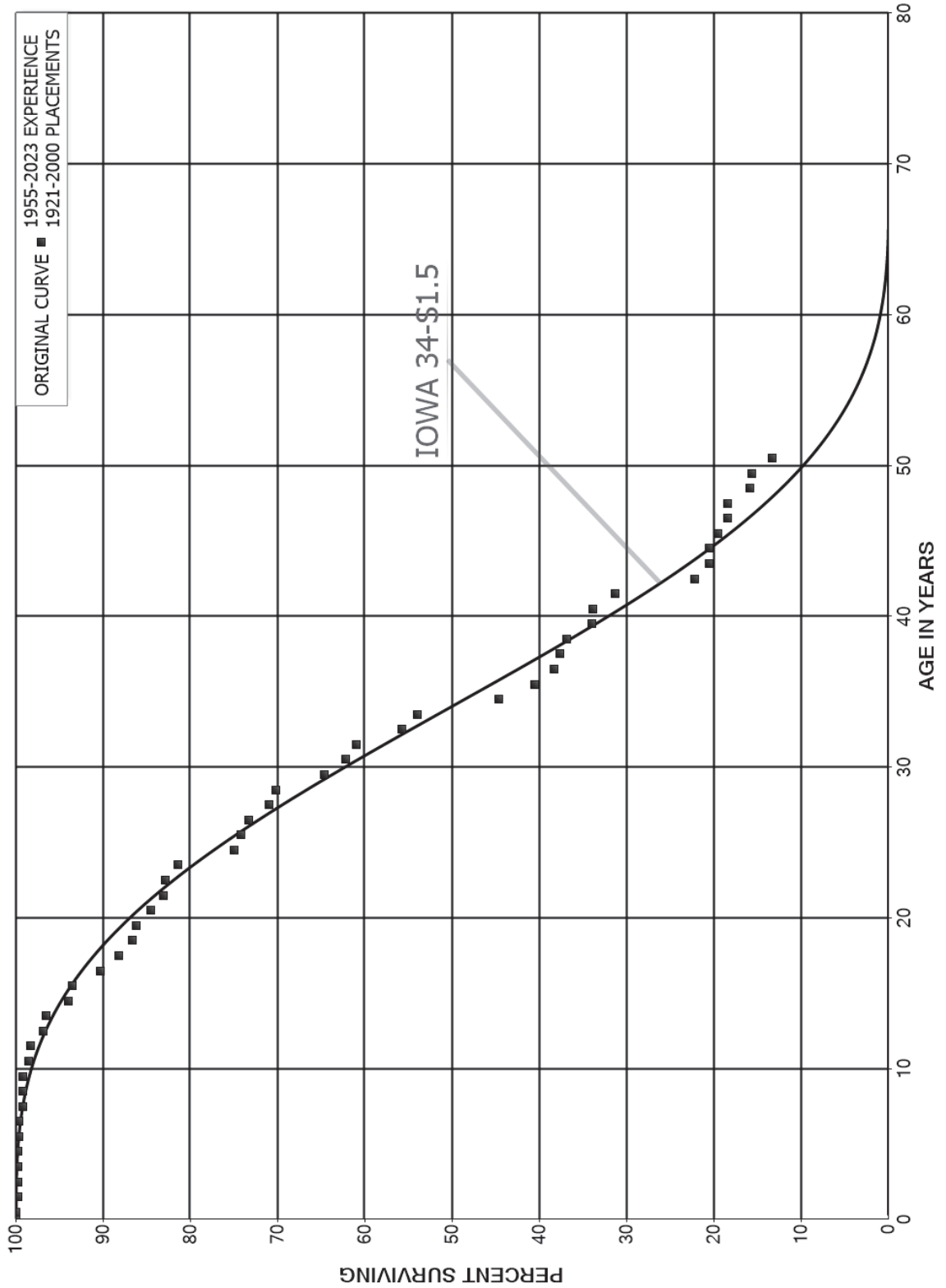
METROPOLITAN EDISON COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2023			EXPERIENCE BAND 1988-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,109,932		0.0000	1.0000	100.00
0.5	4,956,884	45,493	0.0092	0.9908	100.00
1.5	4,727,976	1	0.0000	1.0000	99.08
2.5	3,587,454		0.0000	1.0000	99.08
3.5	1,964,876	68	0.0000	1.0000	99.08
4.5	686,619	113	0.0002	0.9998	99.08
5.5	353,397		0.0000	1.0000	99.06
6.5	353,397	43,650	0.1235	0.8765	99.06
7.5	309,717		0.0000	1.0000	86.83
8.5	309,717	4,703	0.0152	0.9848	86.83
9.5	354,878	5,008	0.0141	0.9859	85.51
10.5	202,612	79,971	0.3947	0.6053	84.30
11.5	122,641		0.0000	1.0000	51.03
12.5	122,641	16,494	0.1345	0.8655	51.03
13.5	29,425		0.0000	1.0000	44.16
14.5					44.16
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5	76,094		0.0000		
23.5					

METROPOLITAN EDISON COMPANY
ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2000			EXPERIENCE BAND 1955-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,113,404		0.0000	1.0000	100.00
0.5	1,113,404	2,700	0.0024	0.9976	100.00
1.5	1,110,707		0.0000	1.0000	99.76
2.5	960,416	223	0.0002	0.9998	99.76
3.5	959,906		0.0000	1.0000	99.73
4.5	950,689	1,123	0.0012	0.9988	99.73
5.5	1,161,671		0.0000	1.0000	99.62
6.5	1,156,701	5,318	0.0046	0.9954	99.62
7.5	1,159,378		0.0000	1.0000	99.16
8.5	1,154,804		0.0000	1.0000	99.16
9.5	1,108,837	7,297	0.0066	0.9934	99.16
10.5	1,140,222	2,779	0.0024	0.9976	98.51
11.5	1,078,690	15,447	0.0143	0.9857	98.27
12.5	1,061,366	3,575	0.0034	0.9966	96.86
13.5	1,053,932	28,402	0.0269	0.9731	96.53
14.5	1,025,670	4,689	0.0046	0.9954	93.93
15.5	1,021,528	34,628	0.0339	0.9661	93.50
16.5	986,900	24,006	0.0243	0.9757	90.33
17.5	960,341	16,632	0.0173	0.9827	88.13
18.5	951,119	5,035	0.0053	0.9947	86.61
19.5	947,274	18,231	0.0192	0.9808	86.15
20.5	929,043	15,324	0.0165	0.9835	84.49
21.5	915,442	2,934	0.0032	0.9968	83.10
22.5	912,507	16,290	0.0179	0.9821	82.83
23.5	962,859	76,094	0.0790	0.9210	81.35
24.5	795,175	8,145	0.0102	0.9898	74.92
25.5	737,165	8,877	0.0120	0.9880	74.16
26.5	512,170	16,542	0.0323	0.9677	73.26
27.5	501,532	4,798	0.0096	0.9904	70.90
28.5	496,858	39,794	0.0801	0.9199	70.22
29.5	396,830	14,826	0.0374	0.9626	64.60
30.5	363,386	6,959	0.0191	0.9809	62.18
31.5	270,022	23,161	0.0858	0.9142	60.99
32.5	247,859	7,865	0.0317	0.9683	55.76
33.5	184,934	32,275	0.1745	0.8255	53.99
34.5	152,529	13,828	0.0907	0.9093	44.57
35.5	134,826	7,540	0.0559	0.9441	40.53
36.5	104,006	1,751	0.0168	0.9832	38.26
37.5	102,722	2,094	0.0204	0.9796	37.62
38.5	101,220	7,872	0.0778	0.9222	36.85

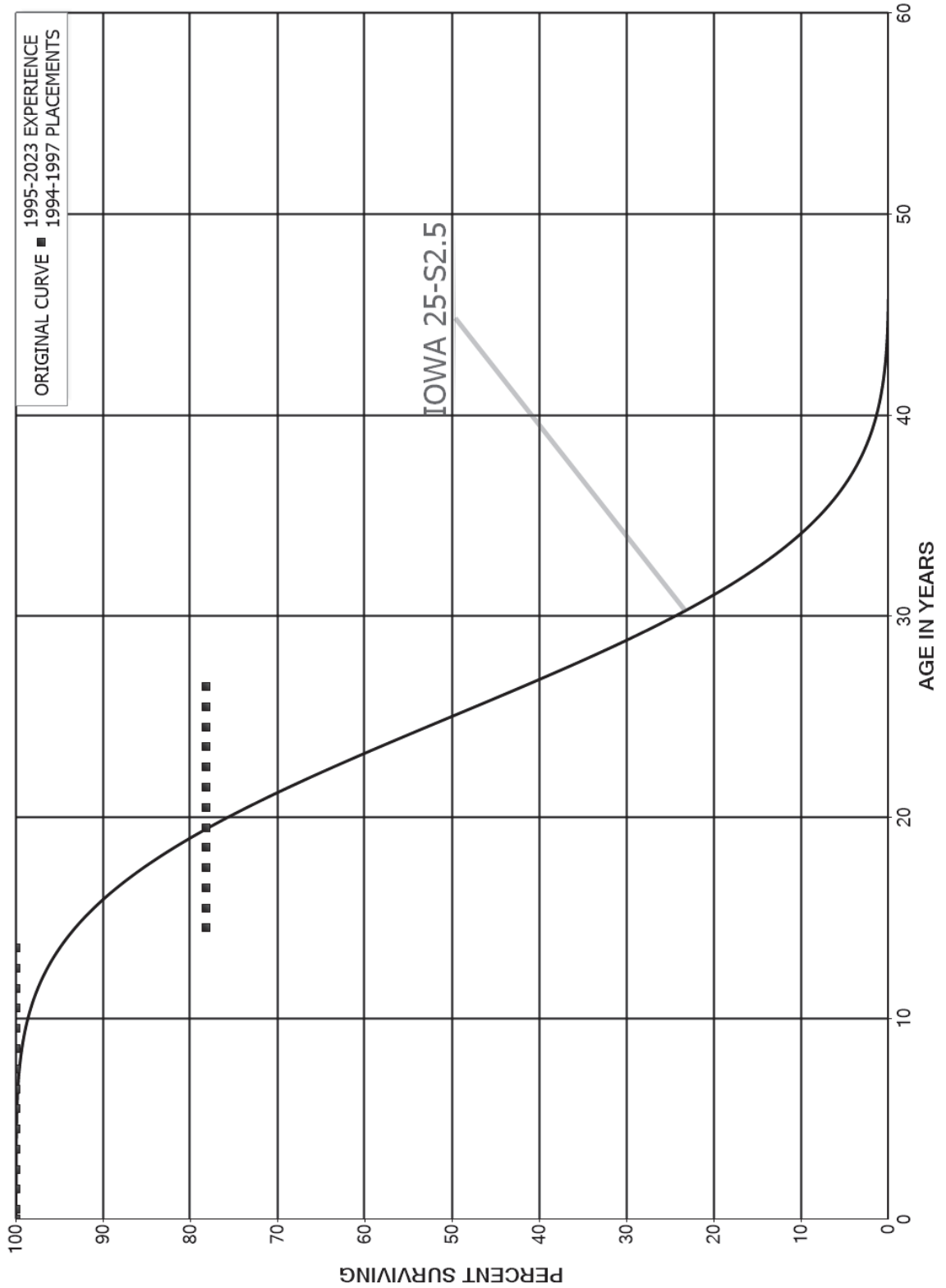
METROPOLITAN EDISON COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2000			EXPERIENCE BAND 1955-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	80,704	418	0.0052	0.9948	33.98	
40.5	62,656	4,685	0.0748	0.9252	33.81	
41.5	53,739	15,581	0.2899	0.7101	31.28	
42.5	38,158	2,976	0.0780	0.9220	22.21	
43.5	35,182		0.0000	1.0000	20.48	
44.5	30,989	1,552	0.0501	0.9499	20.48	
45.5	29,437	1,631	0.0554	0.9446	19.45	
46.5	27,806		0.0000	1.0000	18.38	
47.5	27,466	3,766	0.1371	0.8629	18.38	
48.5	23,700	403	0.0170	0.9830	15.86	
49.5	23,297	3,511	0.1507	0.8493	15.59	
50.5	19,787		0.0000	1.0000	13.24	
51.5	15,093		0.0000	1.0000	13.24	
52.5	12,999	593	0.0456	0.9544	13.24	
53.5	7,694	381	0.0495	0.9505	12.63	
54.5	7,313	592	0.0809	0.9191	12.01	
55.5	3,664	1,448	0.3951	0.6049	11.04	
56.5	2,216	994	0.4486	0.5514	6.68	
57.5	1,222		0.0000	1.0000	3.68	
58.5	1,222	347	0.2837	0.7163	3.68	
59.5	875		0.0000	1.0000	2.64	
60.5	875		0.0000	1.0000	2.64	
61.5	875		0.0000	1.0000	2.64	
62.5	875		0.0000	1.0000	2.64	
63.5	875		0.0000	1.0000	2.64	
64.5	875		0.0000	1.0000	2.64	
65.5	875		0.0000	1.0000	2.64	
66.5	875		0.0000	1.0000	2.64	
67.5	875		0.0000	1.0000	2.64	
68.5	875		0.0000	1.0000	2.64	
69.5	875		0.0000	1.0000	2.64	
70.5	875		0.0000	1.0000	2.64	
71.5	875		0.0000	1.0000	2.64	
72.5					2.64	

METROPOLITAN EDISON COMPANY
 ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



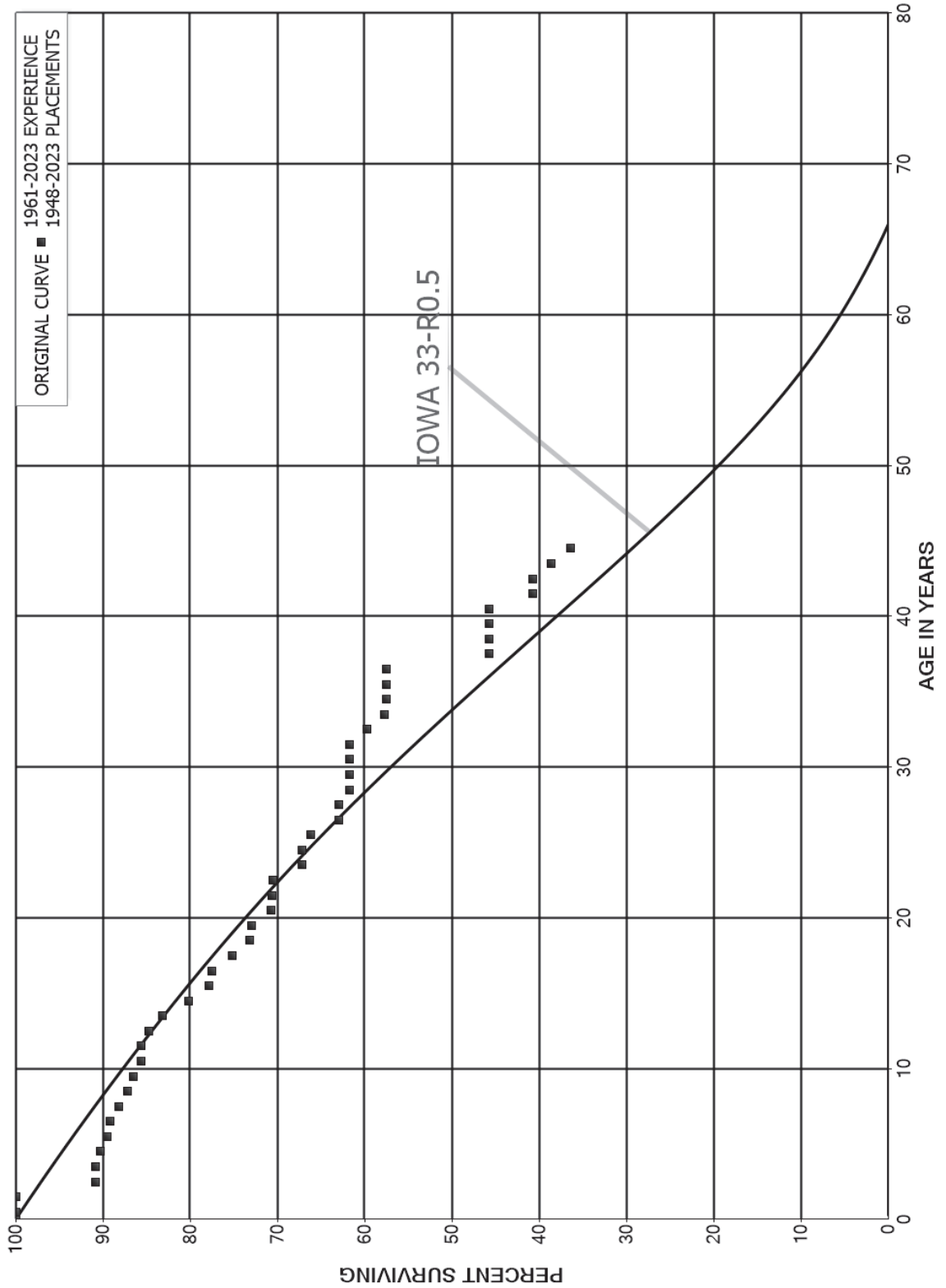
METROPOLITAN EDISON COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-1997			EXPERIENCE BAND 1995-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	110,180		0.0000	1.0000	100.00
0.5	110,180		0.0000	1.0000	100.00
1.5	110,180		0.0000	1.0000	100.00
2.5	111,521		0.0000	1.0000	100.00
3.5	111,521		0.0000	1.0000	100.00
4.5	111,521		0.0000	1.0000	100.00
5.5	111,521		0.0000	1.0000	100.00
6.5	111,521		0.0000	1.0000	100.00
7.5	111,521		0.0000	1.0000	100.00
8.5	111,521		0.0000	1.0000	100.00
9.5	111,521		0.0000	1.0000	100.00
10.5	111,521		0.0000	1.0000	100.00
11.5	111,521		0.0000	1.0000	100.00
12.5	111,521		0.0000	1.0000	100.00
13.5	111,521	24,284	0.2178	0.7822	100.00
14.5	87,237		0.0000	1.0000	78.22
15.5	87,237		0.0000	1.0000	78.22
16.5	87,237		0.0000	1.0000	78.22
17.5	87,237		0.0000	1.0000	78.22
18.5	87,237		0.0000	1.0000	78.22
19.5	87,237		0.0000	1.0000	78.22
20.5	87,237		0.0000	1.0000	78.22
21.5	87,237		0.0000	1.0000	78.22
22.5	87,237		0.0000	1.0000	78.22
23.5	87,237		0.0000	1.0000	78.22
24.5	87,237		0.0000	1.0000	78.22
25.5	87,237		0.0000	1.0000	78.22
26.5	1,341		0.0000	1.0000	78.22
27.5	1,341		0.0000	1.0000	78.22
28.5	1,341		0.0000	1.0000	78.22
29.5					78.22

METROPOLITAN EDISON COMPANY
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2023

EXPERIENCE BAND 1961-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,053,311		0.0000	1.0000	100.00
0.5	1,627,298		0.0000	1.0000	100.00
1.5	1,626,766	149,966	0.0922	0.9078	100.00
2.5	1,522,791		0.0000	1.0000	90.78
3.5	1,585,759	8,110	0.0051	0.9949	90.78
4.5	1,577,649	14,559	0.0092	0.9908	90.32
5.5	1,358,467	4,756	0.0035	0.9965	89.48
6.5	1,298,439	14,880	0.0115	0.9885	89.17
7.5	1,226,021	13,450	0.0110	0.9890	88.15
8.5	1,212,571	9,630	0.0079	0.9921	87.18
9.5	1,153,076	11,304	0.0098	0.9902	86.49
10.5	1,032,500		0.0000	1.0000	85.64
11.5	1,032,765	11,375	0.0110	0.9890	85.64
12.5	1,021,884	18,289	0.0179	0.9821	84.70
13.5	1,011,032	37,103	0.0367	0.9633	83.18
14.5	942,567	27,158	0.0288	0.9712	80.13
15.5	946,770	3,340	0.0035	0.9965	77.82
16.5	931,112	28,442	0.0305	0.9695	77.55
17.5	902,670	23,678	0.0262	0.9738	75.18
18.5	878,992	2,385	0.0027	0.9973	73.21
19.5	876,606	27,443	0.0313	0.9687	73.01
20.5	849,163	1,093	0.0013	0.9987	70.72
21.5	772,927	1,684	0.0022	0.9978	70.63
22.5	735,883	33,915	0.0461	0.9539	70.48
23.5	641,085		0.0000	1.0000	67.23
24.5	641,085	10,139	0.0158	0.9842	67.23
25.5	632,582	31,216	0.0493	0.9507	66.16
26.5	601,366		0.0000	1.0000	62.90
27.5	576,221	10,478	0.0182	0.9818	62.90
28.5	565,743		0.0000	1.0000	61.76
29.5	565,743		0.0000	1.0000	61.76
30.5	425,536		0.0000	1.0000	61.76
31.5	425,536	14,094	0.0331	0.9669	61.76
32.5	410,554	13,712	0.0334	0.9666	59.71
33.5	396,842	1,496	0.0038	0.9962	57.72
34.5	395,346		0.0000	1.0000	57.50
35.5	388,909		0.0000	1.0000	57.50
36.5	388,909	79,653	0.2048	0.7952	57.50
37.5	309,255		0.0000	1.0000	45.72
38.5	309,255		0.0000	1.0000	45.72

METROPOLITAN EDISON COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2023			EXPERIENCE BAND 1961-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	309,255		0.0000	1.0000	45.72
40.5	309,255	34,114	0.1103	0.8897	45.72
41.5	247,687		0.0000	1.0000	40.68
42.5	247,687	12,667	0.0511	0.9489	40.68
43.5	235,021	13,355	0.0568	0.9432	38.60
44.5	219,440		0.0000	1.0000	36.41
45.5	188,078		0.0000	1.0000	36.41
46.5	153,758		0.0000	1.0000	36.41
47.5	153,758		0.0000	1.0000	36.41
48.5	153,758		0.0000	1.0000	36.41
49.5	153,154		0.0000	1.0000	36.41
50.5	140,267		0.0000	1.0000	36.41
51.5	51,521		0.0000	1.0000	36.41
52.5					36.41

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1900	6,650	6,650				0.0
1903	2,378	2,378				0.0
1904	2,531	2,531				0.0
1908	284	267		17	17	0.0
1911	26	26			17	0.0
1912	1,828	1,828			17	0.0
1914	362	343		19	36	0.0
1916	51	48		3	39	0.0
1917	1,411	1,322		89	128	0.0
1918	1,003	947		56	184	0.0
1919	1,780	1,635		145	329	0.0
1920	1,267	1,187		80	409	0.0
1921	34,425	32,022		2,403	2,812	0.0
1922	7,615	6,988		627	3,439	0.0
1923	62,930	58,553		4,377	7,816	0.0
1924	36,885	34,471		2,414	10,230	0.0
1925	32,602	29,959		2,643	12,873	0.0
1926	39,057	36,306		2,751	15,624	0.0
1927	180,966	166,727		14,239	29,863	0.0
1928	40,717	37,966		2,751	32,614	0.0
1929	82,942	76,491		6,451	39,065	0.0
1930	28,225	25,791		2,434	41,499	0.0
1931	36,641	33,584		3,057	44,556	0.0
1932	1,077	978		99	44,655	0.0
1933	6,822	6,266		556	45,211	0.0
1934	390	350		40	45,251	0.0
1935	8,024	7,239		785	46,036	0.0
1936	1,905	1,703		202	46,238	0.0
1937	42,925	38,696		4,229	50,467	0.0
1938	772,494	759,739		12,755	63,222	0.0
1939	23,209	22,548		661	63,883	0.0
1940	32,574	30,442		2,132	66,015	0.0
1941	220,239	197,178		23,061	89,076	0.0
1942	90,830	81,142		9,688	98,764	0.0
1943	2,703,706	1,844,539		859,167	957,931	0.0
1944	112,207	87,311		24,896	982,827	0.0
1945	362,283	297,073		65,210	1,048,037	0.0
1946	417,064	307,631		109,433	1,157,470	0.0
1947	595,929	463,308		132,621	1,290,091	0.1
1948	899,095	679,413		219,682	1,509,773	0.1
1949	1,185,164	906,500		278,664	1,788,437	0.1
1950	1,214,108	968,921		245,187	2,033,624	0.1
1951	1,422,252	1,126,751		295,501	2,329,125	0.1
1952	1,190,808	907,811		282,997	2,612,122	0.1
1953	1,989,369	1,548,621		440,748	3,052,870	0.1
1954	3,822,709	2,988,163		834,546	3,887,416	0.2

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1955	2,365,008	1,733,677	631,331		4,518,747	0.2
1956	2,351,054	1,711,524	639,530		5,158,277	0.2
1957	3,437,203	2,521,171	916,032		6,074,309	0.3
1958	3,099,039	2,212,341	886,698		6,961,007	0.3
1959	2,874,440	2,001,524	872,916		7,833,923	0.3
1960	2,987,364	2,067,154	920,210		8,754,133	0.4
1961	3,316,764	2,273,492	1,043,272		9,797,405	0.4
1962	3,603,157	2,430,687	1,172,470		10,969,875	0.5
1963	4,914,918	3,496,242	1,418,676		12,388,551	0.5
1964	3,728,500	2,466,480	1,262,020		13,650,571	0.6
1965	6,367,885	4,455,162	1,912,723		15,563,294	0.7
1966	5,871,044	3,922,663	1,948,381		17,511,675	0.7
1967	10,196,896	7,023,426	3,173,470		20,685,145	0.9
1968	8,191,057	5,568,245	2,622,812		23,307,957	1.0
1969	10,566,608	7,177,690	3,388,918		26,696,875	1.1
1970	9,704,302	6,470,971	3,233,331		29,930,206	1.3
1971	12,805,020	8,438,752	4,366,268		34,296,474	1.5
1972	12,736,646	8,517,112	4,219,534		38,516,008	1.6
1973	15,652,889	10,384,197	5,268,692		43,784,700	1.9
1974	14,256,116	9,324,489	4,931,627		48,716,327	2.1
1975	7,836,704	4,950,811	2,885,893		51,602,220	2.2
1976	9,305,370	5,896,250	3,409,120		55,011,340	2.3
1977	9,881,089	6,386,180	3,494,909		58,506,249	2.5
1978	12,069,112	7,948,893	4,120,219		62,626,468	2.7
1979	10,886,274	7,117,133	3,769,141		66,395,609	2.8
1980	10,081,353	6,274,833	3,806,520		70,202,129	3.0
1981	10,099,667	6,200,583	3,899,084		74,101,213	3.1
1982	10,919,657	6,567,294	4,352,363		78,453,576	3.3
1983	16,433,626	9,530,591	6,903,035		85,356,611	3.6
1984	19,333,170	11,608,574	7,724,596		93,081,207	3.9
1985	22,471,394	13,082,895	9,388,499		102,469,706	4.3
1986	28,617,580	16,489,554	12,128,026		114,597,732	4.9
1987	38,049,205	22,597,917	15,451,288		130,049,020	5.5
1988	36,468,255	21,111,554	15,356,701		145,405,721	6.2
1989	43,126,406	24,238,897	18,887,509		164,293,230	7.0
1990	55,210,184	31,009,250	24,200,934		188,494,164	8.0
1991	64,067,373	35,273,374	28,793,999		217,288,163	9.2
1992	44,012,799	22,111,776	21,901,023		239,189,186	10.1
1993	49,695,487	25,511,888	24,183,599		263,372,785	11.2
1994	49,114,356	25,645,974	23,468,382		286,841,167	12.2
1995	43,500,282	21,299,418	22,200,864		309,042,031	13.1
1996	31,094,536	15,215,187	15,879,349		324,921,380	13.8
1997	40,772,662	19,142,872	21,629,790		346,551,170	14.7
1998	46,337,765	21,199,320	25,138,445		371,689,615	15.8
1999	34,604,187	15,044,068	19,560,119		391,249,734	16.6
2000	36,250,428	16,013,942	20,236,486		411,486,220	17.5

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2001	52,238,908	22,165,458	30,073,450		441,559,670	18.7
2002	39,813,881	16,037,158	23,776,723		465,336,393	19.7
2003	45,455,947	23,286,346	22,169,601		487,505,994	20.7
2004	50,982,375	21,076,696	29,905,679		517,411,673	22.0
2005	77,603,913	28,798,719	48,805,194		566,216,867	24.0
2006	67,288,567	23,749,893	43,538,674		609,755,541	25.9
2007	84,586,057	30,543,211	54,042,846		663,798,387	28.2
2008	86,444,904	26,191,600	60,253,304		724,051,691	30.7
2009	103,066,034	28,678,823	74,387,211		798,438,902	33.9
2010	81,959,401	21,426,638	60,532,763		858,971,665	36.4
2011	73,366,813	20,317,701	53,049,112		912,020,777	38.7
2012	95,016,137	21,908,278	73,107,859		985,128,636	41.8
2013	114,198,169	25,055,926	89,142,243		1,074,270,879	45.6
2014	88,397,772	22,134,179	66,263,593		1,140,534,472	48.4
2015	80,467,387	22,470,469	57,996,918		1,198,531,390	50.8
2016	108,475,105	30,656,827	77,818,278		1,276,349,668	54.2
2017	119,132,711	31,399,548	87,733,163		1,364,082,831	57.9
2018	167,211,007	33,805,792	133,405,215		1,497,488,046	63.5
2019	171,637,380	30,649,349	140,988,031		1,638,476,077	69.5
2020	161,257,018	23,413,202	137,843,816		1,776,319,893	75.4
2021	134,136,815	12,466,908	121,669,907		1,897,989,800	80.5
2022	136,167,249	11,786,195	124,381,054		2,022,370,854	85.8
2023	166,622,754	8,995,348	157,627,406		2,179,998,260	92.5
2024	180,233,905	3,171,195	177,062,710		2,357,060,970	100.0
TOTAL	3,422,742,802	1,065,681,827	2,357,060,976			

UTILITY PLANT IN SERVICE

METROPOLITAN EDISON COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	1,144,942.70	1,144,943	1,144,943			
2000	8.66	9	9			
2001	11,953.04	11,953	11,953			
2003	348,694.63	348,695	348,695			
2004	2,049,458.68	2,049,459	2,049,459			
2005	783,327.38	783,327	783,327			
2006	548,014.12	548,014	548,014			
2007	5,619,968.27	5,619,968	5,619,968			
2008	441,500.00	441,500	441,500			
2009	1,531,923.26	1,531,923	1,531,923			
2010	351,423.88	351,424	351,424			
2011	3,554,977.80	3,554,978	3,554,978			
2012	1,472,706.04	1,472,706	1,472,706			
2013	1,711,509.35	1,711,509	1,711,509			
2014	2,250,017.37	2,250,017	2,250,017			
2015	2,101,126.88	2,101,127	2,101,127			
2016	6,339,345.88	6,339,346	6,339,346			
2017	2,711,876.61	2,711,877	2,711,877			
2018	2,711,993.67	2,518,276	2,424,252	287,742	0.50	287,742
2019	4,161,267.93	3,269,550	3,147,476	1,013,792	1.50	675,861
2020	2,416,667.61	1,553,579	1,495,573	921,095	2.50	368,438
2021	912,868.54	456,434	439,392	473,477	3.50	135,279
2022	8,573,130.15	3,061,808	2,947,491	5,625,639	4.50	1,250,142
2023	10,727,061.70	2,298,702	2,212,876	8,514,186	5.50	1,548,034
2024	3,734,937.00	266,787	256,826	3,478,111	6.50	535,094
	66,210,701.15	46,397,911	45,896,661	20,314,040		4,800,590

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2 7.25

METROPOLITAN EDISON COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	12,158.90	6,079	6,120	6,039	2.50	2,416
2023	47.50	14	14	34	3.50	10
2024	413,090.00	41,309	41,587	371,503	4.50	82,556
	425,296.40	47,402	47,721	377,575		84,982
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4						19.98

METROPOLITAN EDISON COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	58,619.79	58,620	58,620			
2001	563,365.21	563,365	563,365			
	621,985.00	621,985	621,985			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 303.60 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	8,047,879.06	8,047,879	8,047,879			
	8,047,879.06	8,047,879	8,047,879			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 303.90 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	3,481,903.25	3,481,903	3,481,903			
2015	5,792,834.57	5,792,835	5,792,835			
2016	1,438,672.59	1,438,673	1,438,673			
2017	5,049,259.59	5,049,260	5,049,260			
2018	1,428,807.63	1,326,748	1,428,808			
2019	2,294,033.17	1,802,445	2,294,033			
2020	2,830,598.89	1,819,679	2,830,599			
2021	707,499.56	353,750	591,935	115,565	3.50	33,019
2022	743,370.56	265,487	444,244	299,127	4.50	66,473
2023	143,711.28	30,796	51,531	92,180	5.50	16,760
	23,910,691.09	21,361,576	23,403,821	506,870		116,252
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.4 0.49

METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1926	618.12	584	618			
1938	260,448.93	236,540	260,449			
1939	16,059.98	14,555	16,060			
1940	8,595.66	7,772	8,596			
1941	14,690.00	13,124	14,690			
1942	5,425.39	4,834	5,425			
1943	2,530.64	2,248	2,531			
1944	8,822.26	7,741	8,822			
1945	23,756.40	20,775	23,756			
1946	35,420.45	30,865	35,420			
1947	38,497.06	33,415	38,497			
1948	49,785.96	42,657	49,786			
1949	62,555.36	53,372	62,555			
1950	35,672.13	30,029	35,633	39	14.00	3
1951	79,710.23	66,789	79,252	458	14.22	32
1952	47,030.63	39,214	46,532	499	14.45	35
1953	51,763.45	42,560	50,502	1,261	15.46	82
1954	83,959.01	68,662	81,475	2,484	15.71	158
1955	64,444.39	51,955	61,650	2,794	16.71	167
1956	88,012.03	70,533	83,695	4,317	16.97	254
1957	92,106.57	72,746	86,321	5,786	17.97	322
1958	133,360.41	104,648	124,176	9,184	18.25	503
1959	128,173.89	99,066	117,553	10,621	19.25	552
1960	103,137.45	79,168	93,941	9,196	19.53	471
1961	261,443.45	197,547	234,411	27,032	20.54	1,316
1962	236,861.74	177,646	210,796	26,066	20.83	1,251
1963	249,922.94	184,443	218,862	31,061	21.83	1,423
1964	272,824.35	199,707	236,974	35,850	22.15	1,619
1965	309,639.49	222,940	264,543	45,096	23.14	1,949
1966	337,779.39	241,073	286,059	51,720	23.47	2,204
1967	343,696.86	241,103	286,095	57,602	24.47	2,354
1968	362,726.73	252,095	299,138	63,589	24.80	2,564
1969	406,658.99	277,585	329,385	77,274	25.80	2,995
1970	436,742.96	295,151	350,229	86,514	26.15	3,308
1971	509,237.56	337,828	400,870	108,368	27.15	3,991
1972	602,780.26	392,410	465,637	137,143	28.15	4,872
1973	673,834.77	433,815	514,769	159,066	28.50	5,581
1974	603,861.29	381,157	452,284	151,577	29.50	5,138
1975	478,231.36	298,273	353,933	124,298	29.87	4,161
1976	546,209.00	333,788	396,076	150,133	30.87	4,863
1977	585,072.88	350,166	415,510	169,563	31.87	5,320
1978	566,255.81	334,431	396,839	169,417	32.24	5,255
1979	499,559.01	288,645	342,509	157,050	33.24	4,725

METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1980	560,471.48	316,778	375,892	184,579	34.24	5,391
1981	482,643.87	268,736	318,885	163,759	34.62	4,730
1982	576,747.84	313,751	372,300	204,448	35.62	5,740
1983	746,951.68	396,781	470,824	276,128	36.62	7,540
1984	769,512.91	401,994	477,010	292,503	37.02	7,901
1985	868,911.28	442,797	525,427	343,484	38.02	9,034
1986	1,006,556.20	499,856	593,134	413,422	39.02	10,595
1987	1,039,189.12	502,760	596,579	442,610	40.02	11,060
1988	951,726.21	451,594	535,865	415,861	40.42	10,288
1989	857,602.96	395,784	469,641	387,962	41.42	9,367
1990	956,536.66	429,007	509,064	447,473	42.42	10,549
1991	995,460.94	433,523	514,422	481,039	43.42	11,079
1992	1,229,456.50	519,445	616,378	613,078	44.42	13,802
1993	1,673,949.27	690,671	819,556	854,393	44.84	19,054
1994	1,560,245.89	623,474	739,820	820,426	45.83	17,902
1995	1,224,781.79	473,256	561,570	663,212	46.84	14,159
1996	1,210,914.14	452,155	536,531	674,383	47.83	14,100
1997	846,746.34	304,998	361,913	484,833	48.84	9,927
1998	818,439.49	284,162	337,189	481,250	49.83	9,658
2003	251,094.57	71,261	84,559	166,536	54.26	3,069
2007	101,623.06	23,475	27,856	73,767	58.26	1,266
2009	235,206.67	48,123	57,103	178,104	60.26	2,956
2010	12,975.78	2,484	2,948	10,028	61.26	164
2011	237,058.88	42,244	50,127	186,932	62.26	3,002
	28,932,718.77	15,022,764	17,797,447	11,135,272		279,801

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.8 0.97

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1900	6,649.92	6,650	6,650			
1912	1,816.55	1,798	1,817			
1922	38.82	37	39			
1923	1,336.79	1,289	1,337			
1924	2,728.95	2,606	2,729			
1926	1,349.72	1,290	1,350			
1927	3,117.19	2,978	3,117			
1928	6,388.75	6,042	6,389			
1929	5,511.83	5,211	5,512			
1930	1,267.43	1,198	1,267			
1931	2,898.93	2,738	2,899			
1933	1,422.20	1,327	1,414	8	6.54	1
1935	514.20	479	510	4	6.65	1
1936	5.49	5	5			
1937	4,494.55	4,130	4,399	96	7.73	12
1938	501,014.59	459,380	489,354	11,661	7.84	1,487
1939	1,969.24	1,801	1,919	50	7.96	6
1940	4,050.77	3,697	3,938	113	8.09	14
1941	21,977.11	20,004	21,309	668	8.24	81
1942	4,253.41	3,860	4,112	141	8.41	17
1943	103.69	93	99	5	9.41	1
1944	265.92	238	254	12	9.59	1
1945	4,131.52	3,679	3,919	213	9.79	22
1946	6,375.07	5,655	6,024	351	10.00	35
1947	15,657.98	13,834	14,737	921	10.22	90
1948	23,966.87	21,086	22,462	1,505	10.45	144
1949	35,464.70	31,060	33,087	2,378	10.71	222
1950	40,437.71	34,946	37,226	3,212	11.71	274
1951	45,996.49	39,557	42,138	3,858	11.97	322
1952	29,847.06	25,534	27,200	2,647	12.25	216
1953	66,045.08	56,191	59,857	6,188	12.54	493
1954	49,093.60	41,533	44,243	4,851	12.83	378
1955	34,600.24	29,099	30,998	3,602	13.14	274
1956	63,950.06	53,443	56,930	7,020	13.47	521
1957	106,175.94	87,436	93,141	13,035	14.47	901
1958	56,691.40	46,374	49,400	7,291	14.80	493
1959	30,080.32	24,431	26,025	4,055	15.15	268
1960	42,473.84	34,242	36,476	5,998	15.50	387
1961	54,835.49	43,874	46,737	8,098	15.87	510
1962	75,058.70	59,582	63,470	11,589	16.24	714
1963	47,956.82	37,454	39,898	8,059	17.24	467
1964	46,251.13	35,817	38,154	8,097	17.62	460
1965	44,037.95	33,804	36,010	8,028	18.02	446

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1966	65,906.76	50,122	53,392	12,515	18.42	679
1967	164,370.15	122,867	130,884	33,486	19.42	1,724
1968	143,923.81	106,532	113,483	30,441	19.83	1,535
1969	228,390.93	167,319	178,236	50,155	20.26	2,476
1970	160,104.36	116,044	123,616	36,488	20.69	1,764
1971	575,285.63	409,373	436,084	139,202	21.68	6,421
1972	545,783.09	383,958	409,010	136,773	22.13	6,180
1973	295,178.34	205,208	218,597	76,581	22.58	3,392
1974	131,713.69	90,461	96,363	35,351	23.03	1,535
1975	3,653.41	2,459	2,619	1,034	24.03	43
1976	25,263.50	16,785	17,880	7,384	24.50	301
1977	14,534.92	9,528	10,150	4,385	24.96	176
1978	4,573.91	2,935	3,127	1,447	25.96	56
1979	68,159.53	43,104	45,916	22,244	26.45	841
1980	80,565.25	50,192	53,467	27,098	26.93	1,006
1981	24,651.79	15,013	15,993	8,659	27.93	310
1982	9,253.30	5,545	5,907	3,346	28.43	118
1983	202,790.39	119,504	127,301	75,489	28.92	2,610
1984	82,694.09	47,557	50,660	32,034	29.92	1,071
1985	183,870.65	103,850	110,626	73,245	30.43	2,407
1986	321,930.39	178,478	190,123	131,807	30.94	4,260
1987	266,765.60	144,053	153,452	113,314	31.94	3,548
1988	266,213.51	140,880	150,072	116,142	32.47	3,577
1989	614,322.01	318,403	339,178	275,144	32.99	8,340
1990	662,744.18	333,824	355,605	307,139	33.99	9,036
1991	294,558.55	145,041	154,505	140,054	34.53	4,056
1992	422,115.70	203,038	216,286	205,830	35.07	5,869
1993	1,308,921.18	610,219	650,034	658,887	36.07	18,267
1994	160,899.25	73,113	77,883	83,016	36.62	2,267
1995	595,789.68	261,909	278,998	316,792	37.61	8,423
1996	38,184.77	16,324	17,389	20,796	38.17	545
1998	376,026.63	150,486	160,305	215,722	39.72	5,431
1999	24,587.88	9,530	10,152	14,436	40.29	358
2000	1,773.94	661	704	1,070	41.29	26
2001	9,902.35	3,561	3,793	6,109	41.86	146
2002	7,086.59	2,439	2,598	4,489	42.86	105
2003	8,037.53	2,661	2,835	5,203	43.44	120
2005	440,507.29	133,121	141,807	298,700	45.02	6,635
2006	61,261.25	17,680	18,834	42,427	45.60	930
2007	1,173,230.81	320,292	341,190	832,041	46.60	17,855
2008	635.99	165	176	460	47.20	10
2009	399,091.66	97,139	103,477	295,615	48.19	6,134
2010	72,874.91	16,696	17,785	55,090	48.79	1,129

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2011	156,261.75	33,331	35,506	120,756	49.79	2,425
2012	213,137.15	42,372	45,137	168,000	50.39	3,334
2013	863,167.90	157,787	168,082	695,086	51.40	13,523
2014	91,219.36	15,325	16,325	74,894	52.00	1,440
2015	100,084.56	15,213	16,206	83,879	53.00	1,583
2016	912,203.43	124,789	132,931	779,272	53.61	14,536
2017	198,549.41	23,985	25,550	172,999	54.61	3,168
2018	89,459.25	9,420	10,035	79,424	55.23	1,438
2019	87,206.04	7,814	8,324	78,882	55.85	1,412
2020	74,602.42	5,476	5,833	68,769	56.85	1,210
2021	397,824.46	22,835	24,325	373,499	57.48	6,498
2022	786,028.79	32,384	34,497	751,532	58.11	12,933
2023	1,763,741.59	44,094	46,971	1,716,771	58.38	29,407
	17,763,919.28	7,068,376	7,528,765	10,235,154		243,877
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.0 1.37

METROPOLITAN EDISON COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2013	2.80	1	1	2	51.40	
2016	61,263.28	8,381	10,740	50,523	53.61	942
2017	160,278.28	19,362	24,812	135,466	54.61	2,481
2018	89,952.94	9,472	12,138	77,815	55.23	1,409
2019	27,617.58	2,475	3,171	24,447	55.85	438
2023	107.86	3	4	104	58.38	2
	339,222.74	39,694	50,866	288,357		5,272
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.7 1.55

METROPOLITAN EDISON COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1903	2,377.57	2,369	2,378			
1975	1,494.25	954	1,206	288	28.02	10
1983	5,088.94	2,830	3,578	1,511	33.13	46
1993	2,946.76	1,300	1,643	1,304	39.93	33
	11,907.52	7,453	8,805	3,103		89
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.9	0.75

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1911	26.07	26	26			
1912	11.14	11	11			
1914	362.01	360	343	19	0.61	19
1916	50.58	50	48	3	0.20	3
1917	1,016.81	1,006	959	58	1.20	48
1918	1,002.75	993	947	56	1.03	54
1919	521.84	512	488	34	2.02	17
1920	1,267.19	1,245	1,187	80	1.88	43
1921	23,873.84	23,473	22,378	1,496	1.77	845
1922	3,904.79	3,802	3,625	280	2.76	101
1923	61,540.31	59,965	57,168	4,372	2.67	1,637
1924	34,156.18	33,295	31,742	2,414	2.60	928
1925	29,530.13	28,502	27,173	2,357	3.59	657
1926	34,377.63	33,185	31,637	2,741	3.54	774
1927	175,880.21	169,760	161,842	14,038	3.52	3,988
1928	34,093.79	32,901	31,366	2,728	3.50	779
1929	72,031.81	68,790	65,581	6,451	4.50	1,434
1930	26,585.19	25,373	24,190	2,395	4.51	531
1931	33,681.67	32,122	30,624	3,058	4.54	674
1932	1,077.21	1,026	978	99	4.58	22
1933	5,399.92	5,089	4,852	548	5.59	98
1934	389.96	367	350	40	5.65	7
1935	7,510.23	7,058	6,729	781	5.73	136
1936	1,762.78	1,654	1,577	186	5.84	32
1937	38,103.06	35,672	34,008	4,095	5.96	687
1938	9,302.11	8,610	8,208	1,094	6.95	157
1939	4,765.17	4,400	4,195	570	7.09	80
1940	16,506.18	15,202	14,493	2,013	7.25	278
1941	180,062.40	165,387	157,673	22,389	7.41	3,021
1942	74,018.67	67,786	64,624	9,395	7.59	1,238
1943	73,613.51	67,194	64,060	9,554	7.79	1,226
1944	11,048.83	10,050	9,581	1,468	8.00	184
1945	17,658.98	16,004	15,258	2,401	8.22	292
1946	35,843.04	32,076	30,580	5,263	9.22	571
1947	181,017.38	161,323	153,798	27,219	9.46	2,877
1948	217,631.05	193,126	184,118	33,513	9.71	3,451
1949	398,781.40	352,283	335,852	62,929	9.97	6,312
1950	639,907.20	562,542	536,303	103,604	10.25	10,108
1951	743,126.22	649,938	619,623	123,503	10.54	11,718
1952	298,677.56	259,849	247,729	50,949	10.83	4,704
1953	914,332.22	791,080	754,182	160,150	11.14	14,376
1954	1,108,498.79	953,420	908,950	199,549	11.47	17,397
1955	813,143.81	695,075	662,655	150,489	11.80	12,753

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1956	638,411.16	542,266	516,973	121,438	12.15	9,995
1957	1,520,944.58	1,283,373	1,223,513	297,432	12.50	23,795
1958	991,445.19	830,732	791,984	199,461	12.87	15,498
1959	687,708.85	572,036	545,355	142,354	13.24	10,752
1960	722,312.80	596,341	568,526	153,787	13.62	11,291
1961	732,930.30	600,417	572,412	160,518	14.02	11,449
1962	794,835.69	650,811	620,455	174,381	13.83	12,609
1963	700,427.41	568,607	542,086	158,341	14.26	11,104
1964	638,378.37	513,639	489,681	148,697	14.69	10,122
1965	575,586.72	458,915	437,510	138,077	15.13	9,126
1966	1,048,852.39	828,384	789,746	259,106	15.57	16,641
1967	3,237,414.75	2,531,658	2,413,574	823,841	16.03	51,394
1968	1,112,569.24	861,129	820,963	291,606	16.50	17,673
1969	2,837,231.65	2,173,036	2,071,679	765,553	16.96	45,139
1970	1,323,585.26	1,002,748	955,977	367,608	17.44	21,078
1971	3,094,942.15	2,318,112	2,209,989	884,953	17.93	49,356
1972	1,892,257.27	1,400,649	1,335,319	556,938	18.43	30,219
1973	2,153,363.13	1,574,754	1,501,303	652,060	18.92	34,464
1974	1,699,519.65	1,227,393	1,170,144	529,376	19.43	27,245
1975	408,004.36	290,826	277,261	130,743	19.94	6,557
1976	887,233.63	628,250	598,947	288,287	19.99	14,422
1977	312,661.79	218,300	208,118	104,544	20.53	5,092
1978	175,956.46	121,093	115,445	60,511	21.07	2,872
1979	625,993.24	424,423	404,627	221,366	21.61	10,244
1980	330,361.01	220,516	210,231	120,130	22.17	5,419
1981	1,030,874.59	677,078	645,497	385,378	22.73	16,955
1982	483,287.86	312,204	297,642	185,646	23.29	7,971
1983	1,982,611.73	1,258,958	1,200,237	782,375	23.86	32,790
1984	3,335,289.95	2,080,220	1,983,193	1,352,097	24.44	55,323
1985	2,953,149.93	1,819,731	1,734,854	1,218,296	24.60	49,524
1986	3,099,344.17	1,873,244	1,785,871	1,313,473	25.20	52,122
1987	3,160,198.24	1,872,417	1,785,082	1,375,116	25.79	53,320
1988	2,837,607.68	1,646,947	1,570,129	1,267,479	26.39	48,029
1989	4,293,379.02	2,438,639	2,324,894	1,968,485	27.00	72,907
1990	8,550,286.93	4,748,829	4,527,330	4,022,957	27.61	145,707
1991	5,875,929.20	3,208,257	3,058,615	2,817,314	27.85	101,160
1992	6,262,819.06	3,338,083	3,182,385	3,080,434	28.48	108,161
1993	5,764,225.13	2,996,244	2,856,491	2,907,734	29.10	99,922
1994	2,376,329.01	1,203,135	1,147,017	1,229,312	29.74	41,335
1995	4,879,413.78	2,403,599	2,291,488	2,587,926	30.38	85,185
1996	1,073,458.79	516,978	492,865	580,594	30.67	18,930
1997	5,483,734.94	2,563,646	2,444,070	3,039,665	31.32	97,052
1998	3,144,419.08	1,425,051	1,358,582	1,785,837	31.98	55,842

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1999	1,760,485.19	776,726	740,497	1,019,988	32.30	31,579
2000	1,421,780.83	606,105	577,835	843,946	32.97	25,597
2001	6,144,141.33	2,526,471	2,408,629	3,735,512	33.65	111,011
2002	3,065,191.32	1,220,559	1,163,629	1,901,562	34.00	55,928
2003	4,913,556.41	1,880,418	1,792,710	3,120,846	34.68	89,990
2004	2,364,425.71	867,744	827,270	1,537,156	35.36	43,472
2005	8,728,384.48	3,081,120	2,937,408	5,790,976	35.75	161,985
2006	4,627,635.18	1,558,125	1,485,450	3,142,185	36.45	86,205
2007	8,669,008.27	2,791,421	2,661,221	6,007,787	36.85	163,034
2008	8,887,930.53	2,712,596	2,586,073	6,301,858	37.56	167,781
2009	5,849,799.49	1,695,272	1,616,200	4,233,599	37.98	111,469
2010	14,802,456.33	4,055,873	3,866,695	10,935,761	38.41	284,711
2011	5,810,098.19	1,497,843	1,427,979	4,382,119	38.86	112,767
2012	6,603,657.07	1,584,878	1,510,955	5,092,702	39.58	128,669
2013	18,508,186.57	4,129,176	3,936,579	14,571,608	40.05	363,835
2014	10,463,556.97	2,153,400	2,052,959	8,410,598	40.52	207,567
2015	11,563,078.97	2,185,422	2,083,487	9,479,592	40.75	232,628
2016	9,380,419.45	1,602,176	1,527,446	7,852,973	41.25	190,375
2017	7,967,454.18	1,212,647	1,156,086	6,811,368	41.76	163,107
2018	8,171,781.84	1,094,202	1,043,165	7,128,617	42.04	169,567
2019	8,955,015.35	1,029,827	981,793	7,973,222	42.34	188,314
2020	12,495,391.64	1,197,059	1,141,224	11,354,168	42.45	267,472
2021	11,726,397.22	894,724	852,991	10,873,406	42.37	256,630
2022	11,569,986.65	647,919	617,698	10,952,289	42.14	259,902
2023	10,608,413.76	369,173	351,954	10,256,460	41.60	246,550
2024	22,596,561.89	286,976	273,591	22,322,971	38.87	574,298
	329,710,172.58	108,051,102	103,011,295	226,698,878		6,404,491
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.4 1.94

METROPOLITAN EDISON COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1968	64,221.09	49,707	35,266	28,955	16.50	1,755
1971	13,539.37	10,141	7,195	6,344	17.93	354
1973	3,233.03	2,364	1,677	1,556	18.92	82
1986	7,888.25	4,768	3,383	4,505	25.20	179
1997	4.43	2	1	3	31.32	
2002	907,443.87	361,344	256,366	651,078	34.00	19,149
2012	950,122.49	228,029	161,782	788,340	39.58	19,918
2013	8,732.28	1,948	1,382	7,350	40.05	184
2014	237,507.13	48,879	34,679	202,828	40.52	5,006
2015	733,845.10	138,697	98,403	635,442	40.75	15,594
2016	780,994.97	133,394	94,640	686,355	41.25	16,639
2017	267,474.74	40,710	28,883	238,592	41.76	5,713
2018	1,498,586.27	200,661	142,365	1,356,221	42.04	32,260
2019	979,592.52	112,653	79,925	899,668	42.34	21,249
2020	2,736,898.03	262,195	186,022	2,550,876	42.45	60,091
2021	792,168.98	60,442	42,882	749,287	42.37	17,684
2022	650,129.17	36,407	25,830	624,299	42.14	14,815
2023	1,287,277.94	44,797	31,783	1,255,495	41.60	30,180
	11,919,659.66	1,737,138	1,232,464	10,687,196		260,852
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.0 2.19

METROPOLITAN EDISON COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1943	213,559.35	184,494	165,502	48,057	12.84	3,743
1944	44,130.95	37,657	33,781	10,350	13.84	748
1945	83,153.19	70,730	63,449	19,704	13.96	1,411
1946	149,980.48	127,153	114,064	35,916	14.09	2,549
1947	170,287.03	143,858	129,049	41,238	14.24	2,896
1948	303,191.70	255,136	228,872	74,320	14.41	5,158
1949	254,899.61	211,694	189,902	64,998	15.41	4,218
1950	225,565.43	186,543	167,340	58,225	15.59	3,735
1951	109,826.27	90,409	81,102	28,724	15.79	1,819
1952	423,137.11	346,634	310,951	112,186	16.00	7,012
1953	433,585.89	353,416	317,035	116,551	16.22	7,186
1954	602,714.59	488,681	438,376	164,339	16.45	9,990
1955	666,948.14	533,025	478,155	188,793	17.46	10,813
1956	721,435.58	573,253	514,242	207,194	17.71	11,699
1957	779,493.10	615,644	552,269	227,224	17.97	12,645
1958	889,800.98	698,227	626,351	263,450	18.25	14,436
1959	1,009,009.98	786,422	705,467	303,543	18.54	16,372
1960	1,008,139.04	780,300	699,976	308,163	18.83	16,366
1961	1,092,408.71	839,407	752,998	339,411	19.14	17,733
1962	1,294,942.64	987,394	885,751	409,192	19.47	21,017
1963	1,318,554.36	989,311	887,471	431,083	20.47	21,059
1964	1,492,787.38	1,110,932	996,572	496,215	20.80	23,856
1965	1,695,401.01	1,250,867	1,122,102	573,299	21.15	27,106
1966	1,717,438.46	1,255,791	1,126,519	590,919	21.50	27,485
1967	1,980,500.89	1,434,873	1,287,167	693,334	21.87	31,703
1968	2,295,971.32	1,647,589	1,477,985	817,986	22.24	36,780
1969	2,555,225.31	1,815,232	1,628,371	926,854	22.62	40,975
1970	2,714,442.95	1,908,253	1,711,817	1,002,626	23.02	43,555
1971	3,244,837.30	2,256,784	2,024,470	1,220,367	23.42	52,108
1972	3,072,487.40	2,113,257	1,895,717	1,176,770	23.83	49,382
1973	4,022,763.05	2,734,674	2,453,165	1,569,598	24.26	64,699
1974	4,020,539.15	2,700,194	2,422,235	1,598,304	24.69	64,735
1975	2,773,371.64	1,839,577	1,650,210	1,123,162	25.13	44,694
1976	2,883,244.43	1,887,948	1,693,602	1,189,642	25.57	46,525
1977	2,820,775.48	1,822,221	1,634,641	1,186,134	26.03	45,568
1978	2,967,295.26	1,876,518	1,683,348	1,283,947	27.03	47,501
1979	2,768,605.36	1,725,949	1,548,279	1,220,326	27.49	44,392
1980	2,737,062.33	1,680,830	1,507,805	1,229,257	27.96	43,965
1981	2,584,700.71	1,562,710	1,401,844	1,182,857	28.45	41,577
1982	3,154,203.29	1,889,999	1,695,442	1,458,761	28.43	51,311
1983	4,594,456.04	2,707,513	2,428,800	2,165,656	28.92	74,884
1984	4,022,443.18	2,329,799	2,089,968	1,932,475	29.43	65,663
1985	5,633,159.24	3,204,141	2,874,305	2,758,854	29.94	92,146

METROPOLITAN EDISON COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1986	6,641,697.63	3,707,396	3,325,755	3,315,943	30.47	108,826
1987	8,218,702.15	4,499,739	4,036,534	4,182,168	30.99	134,952
1988	8,402,201.51	4,508,621	4,044,501	4,357,701	31.52	138,252
1989	9,937,356.58	5,221,087	4,683,626	5,253,731	32.07	163,821
1990	9,621,958.87	4,945,687	4,436,576	5,185,383	32.62	158,963
1991	13,219,808.17	6,642,954	5,959,125	7,260,683	33.17	218,893
1992	9,568,334.34	4,696,138	4,212,715	5,355,619	33.72	158,826
1993	9,762,426.87	4,705,490	4,221,105	5,541,322	33.86	163,654
1994	8,790,251.24	4,128,781	3,703,762	5,086,489	34.44	147,691
1995	8,122,283.64	3,713,508	3,331,238	4,791,046	35.02	136,809
1996	5,412,570.35	2,406,429	2,158,710	3,253,860	35.60	91,401
1997	7,531,918.97	3,272,619	2,935,734	4,596,185	35.79	128,421
1998	9,729,953.79	4,100,203	3,678,126	6,051,828	36.39	166,305
1999	6,634,240.89	2,706,770	2,428,134	4,206,107	37.00	113,679
2000	5,138,486.96	2,039,465	1,829,522	3,308,965	37.23	88,879
2001	9,475,480.81	3,629,109	3,255,527	6,219,954	37.85	164,332
2002	5,467,222.49	2,029,433	1,820,522	3,646,700	38.11	95,689
2003	5,406,065.72	1,929,425	1,730,809	3,675,257	38.74	94,870
2004	6,736,466.87	2,320,039	2,081,213	4,655,254	39.02	119,304
2005	9,356,807.45	3,084,004	2,766,535	6,590,272	39.67	166,127
2006	9,247,449.13	2,925,893	2,624,700	6,622,749	39.98	165,652
2007	8,663,505.91	2,623,310	2,353,265	6,310,241	40.30	156,582
2008	15,294,455.50	4,417,039	3,962,347	11,332,108	40.64	278,841
2009	12,724,207.16	3,491,522	3,132,103	9,592,104	40.99	234,011
2010	10,670,669.32	2,770,106	2,484,950	8,185,719	41.36	197,914
2011	11,740,846.29	2,869,463	2,574,079	9,166,767	41.75	219,563
2012	18,617,219.97	4,281,961	3,841,174	14,776,046	41.85	353,072
2013	9,019,383.04	1,929,246	1,730,649	7,288,734	42.26	172,474
2014	12,685,802.81	2,516,863	2,257,776	10,428,027	42.41	245,886
2015	7,078,980.92	1,291,206	1,158,289	5,920,692	42.58	139,049
2016	9,136,092.66	1,514,764	1,358,833	7,777,260	42.78	181,797
2017	14,508,837.36	2,164,719	1,941,882	12,566,955	42.75	293,964
2018	22,836,315.12	3,014,394	2,704,091	20,132,224	42.76	470,819
2019	21,932,910.04	2,509,125	2,250,835	19,682,075	42.58	462,238
2020	26,119,048.19	2,515,264	2,256,341	23,862,707	42.23	565,065
2021	24,871,973.56	1,925,091	1,726,921	23,145,053	41.75	554,373
2022	35,599,061.19	2,046,946	1,836,233	33,762,828	40.98	823,886
2023	36,475,767.12	1,342,308	1,204,130	35,271,637	39.31	897,269
2024	25,031,158.09	350,436	314,362	24,716,796	35.09	704,383
	572,974,393.99	172,841,592	155,049,196	417,925,198		11,129,747

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.6 1.94

METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND
 FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1926	1,345.11	1,272	1,345			
1929	2,082.40	1,949	2,082			
1948	2,335.61	2,001	2,327	9	12.79	1
1953	4,671.22	3,841	4,467	204	15.46	13
1955	2,335.61	1,883	2,190	146	16.71	9
1962	16,349.25	12,262	14,261	2,088	20.83	100
1998	6,147.80	2,135	2,483	3,665	49.83	74
2007	859.01	198	230	629	58.26	11
	36,126.01	25,541	29,385	6,741		208
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.4	0.58

METROPOLITAN EDISON COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND
 FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1929	702.85	638	703			
1938	1,728.17	1,525	1,728			
1939	96.14	85	96			
1940	283.10	246	283			
1941	261.13	227	261			
1942	264.57	229	265			
1943	113.70	98	113	1	12.84	
1944	795.41	679	785	10	13.84	1
1945	65.71	56	65	1	13.96	
1946	440.47	373	431	9	14.09	1
1947	732.03	618	715	17	14.24	1
1948	1,234.77	1,039	1,201	34	14.41	2
1949	591.25	491	568	23	15.41	1
1950	1,539.84	1,273	1,472	68	15.59	4
1951	1,273.63	1,048	1,212	62	15.79	4
1952	28,420.50	23,282	26,921	1,500	16.00	94
1953	24,305.18	19,811	22,907	1,398	16.22	86
1954	12,257.86	9,939	11,492	766	16.45	47
1955	1,900.21	1,519	1,756	144	17.46	8
1956	3,469.19	2,757	3,188	281	17.71	16
1957	23,165.84	18,296	21,156	2,010	17.97	112
1958	2,013.13	1,580	1,827	186	18.25	10
1959	12,639.83	9,851	11,391	1,249	18.54	67
1960	55,483.74	42,944	49,656	5,828	18.83	310
1961	50,383.33	38,715	44,766	5,617	19.14	293
1962	6,408.25	4,886	5,650	758	19.47	39
1963	1,843.94	1,384	1,600	244	20.47	12
1964	11,814.01	8,792	10,166	1,648	20.80	79
1965	3,787.29	2,794	3,231	556	21.15	26
1966	2,020.96	1,478	1,709	312	21.50	15
1967	1,849.98	1,340	1,549	301	21.87	14
1968	5,622.75	4,035	4,666	957	22.24	43
1969	1,630.57	1,158	1,339	292	22.62	13
1970	285,717.12	200,859	232,254	53,463	23.02	2,322
1971	10,343.25	7,194	8,318	2,025	23.42	86
1972	832.50	573	663	170	23.83	7
1973	1,003.05	682	789	214	24.26	9
1974	2,634.66	1,769	2,045	590	24.69	24
1975	26,188.75	17,371	20,086	6,103	25.13	243
1976	8,584.91	5,621	6,500	2,085	25.57	82
1977	3,204.55	2,070	2,394	811	26.03	31

METROPOLITAN EDISON COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND
 FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1978	11,980.20	7,576	8,760	3,220	27.03	119
1979	10,907.53	6,800	7,863	3,045	27.49	111
1980	756.21	464	537	219	27.96	8
1981	18,052.63	10,915	12,621	5,432	28.45	191
1982	7,111.34	4,261	4,927	2,184	28.43	77
1983	7,736.69	4,559	5,272	2,465	28.92	85
1984	5,606.54	3,247	3,754	1,853	29.43	63
1985	7,962.30	4,529	5,237	2,725	29.94	91
1987	28,399.12	15,549	17,979	10,420	30.99	336
1988	8,946.17	4,801	5,551	3,395	31.52	108
1990	376.27	193	223	153	32.62	5
1991	401.68	202	234	168	33.17	5
1997	977.29	425	491	486	35.79	14
2003	27,465.40	9,802	11,334	16,131	38.74	416
2004	12,230.16	4,212	4,870	7,360	39.02	189
2005	30,435.12	10,031	11,599	18,836	39.67	475
2006	47,470.76	15,020	17,368	30,103	39.98	753
2007	21,306.46	6,452	7,460	13,846	40.30	344
2008	4,708.79	1,360	1,573	3,136	40.64	77
2012	138,052.44	31,752	36,715	101,337	41.85	2,421
2014	157,467.11	31,241	36,124	121,343	42.41	2,861
2016	7,418.36	1,230	1,422	5,996	42.78	140
2017	485.63	72	83	403	42.75	9
2018	98,981.47	13,066	15,108	83,873	42.76	1,961
2019	19,456.05	2,226	2,574	16,882	42.58	396
2020	14,421.96	1,389	1,606	12,816	42.23	303
2021	101,382.41	7,847	9,074	92,308	41.75	2,211
2022	237,784.97	13,673	15,810	221,975	40.98	5,417
2023	1,608,492.46	59,193	68,445	1,540,047	39.31	39,177
	3,234,421.64	711,412	822,531	2,411,891		62,465

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 1.93

METROPOLITAN EDISON COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-01						
NET SALVAGE PERCENT.. 0						
1943	1,192,497.37	971,885	551,204	641,293	18.50	34,664
1944	21,603.01	17,563	9,961	11,642	18.51	629
1945	66,860.68	54,217	30,749	36,112	18.54	1,948
1946	111,948.52	89,637	50,838	61,111	19.54	3,127
1947	104,919.22	83,747	47,497	57,422	19.59	2,931
1948	179,352.85	141,330	80,155	99,198	20.58	4,820
1949	232,088.78	182,236	103,355	128,734	20.65	6,234
1950	109,931.29	85,988	48,768	61,163	20.74	2,949
1951	192,508.17	148,578	84,266	108,242	21.73	4,981
1952	135,497.86	104,130	59,057	76,441	21.84	3,500
1953	218,467.60	167,128	94,786	123,682	21.96	5,632
1954	348,386.33	262,823	149,060	199,326	22.95	8,685
1955	384,132.61	288,330	163,526	220,607	23.09	9,554
1956	389,684.66	290,939	165,006	224,679	23.25	9,664
1957	505,552.25	375,373	212,892	292,660	23.41	12,501
1958	546,890.17	400,050	226,888	320,002	24.41	13,109
1959	550,523.70	400,231	226,991	323,533	24.59	13,157
1960	571,726.45	413,015	234,241	337,485	24.79	13,614
1961	690,209.53	495,294	280,906	409,304	24.99	16,379
1962	765,316.66	540,467	306,525	458,792	26.00	17,646
1963	859,443.66	602,556	341,739	517,705	26.22	19,745
1964	781,306.92	543,633	308,321	472,986	26.45	17,882
1965	923,666.64	637,515	361,566	562,101	26.71	21,045
1966	1,125,450.18	770,258	436,851	688,599	26.97	25,532
1967	1,456,978.50	988,560	560,661	896,318	27.25	32,892
1968	1,393,507.29	936,994	531,415	862,092	27.53	31,315
1969	1,585,556.28	1,055,980	598,898	986,658	27.83	35,453
1970	1,650,818.00	1,088,549	617,370	1,033,448	28.15	36,712
1971	2,044,633.49	1,323,696	750,733	1,293,900	29.14	44,403
1972	1,860,906.18	1,191,910	675,991	1,184,915	29.47	40,207
1973	2,037,289.63	1,290,419	731,860	1,305,430	29.80	43,806
1974	2,081,268.80	1,313,697	745,062	1,336,207	29.50	45,295
1975	1,294,037.99	807,091	457,741	836,297	29.87	27,998
1976	1,457,350.45	897,728	509,146	948,204	30.24	31,356
1977	1,296,452.13	788,243	447,051	849,401	30.62	27,740
1978	1,261,372.19	756,571	429,089	832,283	31.02	26,831
1979	917,752.16	542,850	307,877	609,875	31.42	19,410
1980	1,283,110.61	748,053	424,258	858,853	31.83	26,983
1981	1,221,503.54	706,762	400,839	820,665	31.68	25,905
1982	1,467,613.78	835,806	474,027	993,587	32.13	30,924
1983	2,478,913.93	1,388,688	787,593	1,691,321	32.58	51,913
1984	2,279,897.78	1,264,887	717,379	1,562,519	32.50	48,078
1985	2,638,395.62	1,438,189	815,668	1,822,728	32.96	55,301

METROPOLITAN EDISON COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-01						
NET SALVAGE PERCENT.. 0						
1986	3,491,043.61	1,868,407	1,059,665	2,431,379	33.44	72,709
1987	3,455,366.34	1,827,198	1,036,294	2,419,072	33.42	72,384
1988	3,002,770.51	1,567,446	888,975	2,113,796	33.43	63,231
1989	4,034,097.27	2,062,231	1,169,592	2,864,505	33.94	84,399
1990	5,506,905.21	2,773,828	1,573,174	3,933,731	33.99	115,732
1991	6,450,738.43	3,198,276	1,813,899	4,636,839	34.07	136,097
1992	7,100,446.38	3,438,036	1,949,879	5,150,567	34.62	148,774
1993	6,876,018.26	3,270,234	1,854,710	5,021,308	34.73	144,581
1994	7,432,473.13	3,467,992	1,966,868	5,465,605	34.86	156,787
1995	5,341,945.04	2,442,337	1,385,169	3,956,776	35.02	112,986
1996	3,796,274.08	1,698,453	963,276	2,832,998	35.20	80,483
1997	5,249,658.00	2,295,150	1,301,692	3,947,966	35.40	111,524
1998	5,076,887.01	2,179,508	1,236,106	3,840,781	35.23	109,020
1999	5,515,826.00	2,306,718	1,308,253	4,207,573	35.48	118,590
2000	5,271,135.36	2,143,771	1,215,838	4,055,297	35.74	113,467
2001	5,716,796.16	2,270,711	1,287,832	4,428,964	35.67	124,165
2002	5,286,536.30	2,045,890	1,160,325	4,126,211	35.64	115,775
2003	3,546,960.99	1,334,367	756,785	2,790,176	35.65	78,266
2004	8,071,598.18	2,945,326	1,670,439	6,401,159	35.68	179,405
2005	12,265,225.12	4,329,624	2,455,542	9,809,683	35.75	274,397
2006	11,841,949.52	4,031,000	2,286,178	9,555,772	35.85	266,549
2007	21,038,455.66	6,921,652	3,925,608	17,112,848	35.69	479,486
2008	19,211,689.89	6,086,263	3,451,818	15,759,872	35.58	442,942
2009	21,935,387.01	6,663,971	3,779,465	18,155,922	35.52	511,146
2010	14,233,314.28	4,127,661	2,340,999	11,892,315	35.50	334,995
2011	22,301,920.84	6,173,172	3,501,108	18,800,813	35.28	532,903
2012	33,551,480.67	8,807,264	4,995,031	28,556,450	35.12	813,111
2013	14,593,249.29	3,624,963	2,055,894	12,537,355	34.80	360,269
2014	18,709,308.31	4,381,720	2,485,088	16,224,220	34.34	472,458
2015	15,212,131.08	3,323,851	1,885,119	13,327,012	33.98	392,202
2016	21,010,601.13	4,250,445	2,410,636	18,599,965	33.52	554,892
2017	22,409,943.17	4,150,321	2,353,851	20,056,092	32.99	607,945
2018	38,056,848.86	6,355,494	3,604,512	34,452,337	32.41	1,063,016
2019	37,330,725.50	5,524,947	3,133,468	34,197,258	31.67	1,079,800
2020	37,943,824.35	4,864,398	2,758,839	35,184,985	30.59	1,150,212
2021	30,358,117.01	3,230,104	1,831,950	28,526,167	29.39	970,608
2022	30,916,820.29	2,559,913	1,451,852	29,464,968	27.71	1,063,333
2023	43,131,741.87	2,415,378	1,369,879	41,761,863	25.31	1,650,014
2024	70,826,293.01	1,699,831	964,058	69,862,235	20.29	3,443,186
	679,817,826.58	166,089,447	94,197,472	585,620,355		19,554,289

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 2.88

METROPOLITAN EDISON COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-01						
NET SALVAGE PERCENT.. 0						
1939	38.09	32	30	8	16.54	
1940	31.89	27	26	6	16.51	
1942	710.00	586	558	152	17.50	9
1943	27.61	23	22	6	18.50	
1944	70.73	58	55	16	18.51	1
1945	168.73	137	131	38	18.54	2
1946	99.09	79	75	24	19.54	1
1947	131.73	105	100	32	19.59	2
1948	1,390.11	1,095	1,043	347	20.58	17
1949	30.39	24	23	7	20.65	
1950	10,526.70	8,234	7,846	2,681	20.74	129
1951	990.10	764	728	262	21.73	12
1952	22,038.55	16,937	16,139	5,900	21.84	270
1953	13,021.43	9,961	9,491	3,530	21.96	161
1954	2,967.70	2,239	2,133	835	22.95	36
1955	4,835.80	3,630	3,459	1,377	23.09	60
1956	3,445.72	2,573	2,452	994	23.25	43
1957	11,694.14	8,683	8,274	3,420	23.41	146
1958	152.56	112	107	46	24.41	2
1959	21,521.10	15,646	14,908	6,613	24.59	269
1960	35,551.43	25,682	24,471	11,080	24.79	447
1961	18,396.12	13,201	12,579	5,817	24.99	233
1962	10,322.71	7,290	6,946	3,377	26.00	130
1963	232.90	163	155	78	26.22	3
1964	3,067.11	2,134	2,033	1,034	26.45	39
1965	6,210.01	4,286	4,084	2,126	26.71	80
1966	18,679.91	12,785	12,182	6,498	26.97	241
1967	1,743.93	1,183	1,127	617	27.25	23
1968	28,411.37	19,104	18,204	10,207	27.53	371
1969	11,879.99	7,912	7,539	4,341	27.83	156
1970	1,093.30	721	687	406	28.15	14
1971	3,877.44	2,510	2,392	1,485	29.14	51
1972	1,535.15	983	937	598	29.47	20
1973	2,906.23	1,841	1,754	1,152	29.80	39
1974	13,628.48	8,602	8,197	5,431	29.50	184
1975	4,118.94	2,569	2,448	1,671	29.87	56
1976	9,542.02	5,878	5,601	3,941	30.24	130
1977	4,307.63	2,619	2,496	1,812	30.62	59
1978	4,016.05	2,409	2,295	1,721	31.02	55
1979	1,524.69	902	859	666	31.42	21
1980	2,385.56	1,391	1,325	1,061	31.83	33
1981	1,869.24	1,082	1,031	838	31.68	26
1982	13,228.37	7,534	7,179	6,049	32.13	188

METROPOLITAN EDISON COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-01						
NET SALVAGE PERCENT.. 0						
1983	558.15	313	298	260	32.58	8
1984	2,555.57	1,418	1,351	1,205	32.50	37
1985	9,403.35	5,126	4,884	4,519	32.96	137
1987	25,041.18	13,242	12,618	12,423	33.42	372
1988	16,503.46	8,615	8,209	8,294	33.43	248
1989	1,073.87	549	523	551	33.94	16
1990	26,393.66	13,294	12,667	13,727	33.99	404
1991	9,128.79	4,526	4,313	4,816	34.07	141
1993	4,294.68	2,043	1,947	2,348	34.73	68
2004	96,623.40	35,258	33,596	63,027	35.68	1,766
2005	77,537.05	27,371	26,081	51,456	35.75	1,439
2006	1,977.22	673	641	1,336	35.85	37
2007	195,825.21	64,426	61,389	134,436	35.69	3,767
2008	10,488.87	3,323	3,166	7,323	35.58	206
2009	22,850.36	6,942	6,615	16,235	35.52	457
2010	7,205.30	2,090	1,991	5,214	35.50	147
2012	236,026.57	61,957	59,037	176,990	35.12	5,040
2014	160,596.27	37,612	35,840	124,756	34.34	3,633
2015	3,638.52	795	758	2,881	33.98	85
2016	7,133.20	1,443	1,375	5,758	33.52	172
2017	9,807.05	1,816	1,730	8,077	32.99	245
2018	67,367.30	11,250	10,720	56,647	32.41	1,748
2019	2,451.08	363	346	2,105	31.67	66
2020	1,105.33	142	135	970	30.59	32
2021	22,958.90	2,443	2,328	20,631	29.39	702
2022	3,113.80	258	246	2,868	27.71	104
2023	31,588.83	1,769	1,685	29,904	25.31	1,182
2024	117.03	3	3	114	20.29	6
	1,345,784.75	512,786	488,613	857,172		26,024

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.9 1.93

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1943	380,513.31	356,617	360,763	19,750	5.46	3,617
1944	15,821.25	14,647	14,817	1,004	6.45	156
1945	42,550.51	39,240	39,696	2,855	6.71	425
1946	63,631.42	58,439	59,118	4,513	6.97	647
1947	69,038.07	63,135	63,869	5,169	7.25	713
1948	89,249.67	81,253	82,198	7,052	7.53	937
1949	111,809.97	101,300	102,478	9,332	7.83	1,192
1950	64,472.02	58,115	58,791	5,681	8.15	697
1951	142,947.05	128,181	129,671	13,276	8.47	1,567
1952	84,341.60	75,216	76,091	8,251	8.80	938
1953	94,275.28	83,584	84,556	9,719	9.15	1,062
1954	140,496.62	123,806	125,246	15,251	9.50	1,605
1955	114,406.64	100,186	101,351	13,056	9.87	1,323
1956	157,112.80	136,688	138,277	18,836	10.24	1,839
1957	154,150.38	133,186	134,735	19,415	10.62	1,828
1958	205,720.85	176,467	178,519	27,202	11.02	2,468
1959	219,487.04	185,467	187,623	31,864	12.02	2,651
1960	184,164.75	154,422	156,217	27,948	12.42	2,250
1961	112,032.35	93,189	94,273	17,759	12.84	1,383
1962	101,482.68	83,723	84,696	16,787	13.26	1,266
1963	105,031.57	85,265	86,256	18,776	14.26	1,317
1964	101,255.83	81,470	82,417	18,839	14.69	1,282
1965	112,141.95	89,411	90,451	21,691	15.13	1,434
1966	137,922.39	108,117	109,374	28,548	16.13	1,770
1967	147,026.94	114,122	115,449	31,578	16.58	1,905
1968	157,352.81	120,910	122,316	35,037	17.03	2,057
1969	167,220.44	126,218	127,686	39,534	18.03	2,193
1970	199,854.86	149,212	150,947	48,908	18.50	2,644
1971	188,095.19	138,871	140,486	47,609	18.96	2,511
1972	242,676.69	175,819	177,863	64,814	19.96	3,247
1973	273,558.19	195,813	198,090	75,468	20.45	3,690
1974	264,472.28	186,982	189,156	75,316	20.93	3,598
1975	126,037.32	87,344	88,360	37,677	21.93	1,718
1976	217,645.81	148,826	150,556	67,090	22.43	2,991
1977	249,591.37	167,176	169,120	80,471	23.42	3,436
1978	250,510.99	165,412	167,335	83,176	23.92	3,477
1979	190,024.02	122,775	124,203	65,821	24.92	2,641
1980	234,120.27	148,994	150,726	83,394	25.43	3,279
1981	196,628.87	123,168	124,600	72,029	25.94	2,777
1982	200,843.36	122,916	124,345	76,498	26.94	2,840
1983	346,093.20	206,825	209,230	136,863	27.94	4,898

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1984	251,487.33	147,673	149,390	102,097	28.47	3,586
1985	374,897.72	214,741	217,238	157,660	29.46	5,352
1986	648,563.92	364,558	368,797	279,767	29.99	9,329
1987	1,058,580.27	579,573	586,312	472,268	30.99	15,239
1988	1,231,252.20	660,690	668,372	562,880	31.52	17,858
1989	1,328,283.71	693,098	701,157	627,127	32.53	19,278
1990	1,308,777.24	663,812	671,530	637,247	33.52	19,011
1991	1,221,528.11	605,634	612,676	608,852	34.07	17,871
1992	1,262,265.83	607,150	614,209	648,057	35.07	18,479
1993	1,098,372.52	512,061	518,015	580,358	36.07	16,090
1994	1,641,782.22	741,100	749,717	892,065	37.07	24,064
1995	1,004,098.76	441,402	446,534	557,565	37.61	14,825
1996	617,283.24	262,098	265,145	352,138	38.62	9,118
1997	869,150.23	356,178	360,319	508,831	39.61	12,846
1998	1,228,338.58	484,948	490,587	737,752	40.62	18,162
1999	789,723.85	302,069	305,581	484,143	41.17	11,760
2000	1,060,475.82	389,725	394,256	666,220	42.17	15,798
2001	1,207,765.63	425,737	430,687	777,079	43.17	18,000
2002	1,098,343.80	370,691	375,001	723,343	44.17	16,376
2003	323,271.89	104,255	105,467	217,805	45.17	4,822
2005	6,915,953.00	2,036,057	2,059,731	4,856,222	46.73	103,921
2006	581,115.34	162,364	164,252	416,863	47.72	8,736
2007	2,974.20	786	795	2,179	48.73	45
2008	5,622,608.19	1,401,154	1,417,445	4,205,163	49.72	84,577
2009	27,126,138.53	6,347,516	6,421,319	20,704,820	50.73	408,138
2010	16,055,137.78	3,516,075	3,556,957	12,498,181	51.72	241,651
2011	5,184,882.04	1,056,679	1,068,965	4,115,917	52.73	78,056
2012	831,486.57	156,985	158,810	672,677	53.72	12,522
2013	40,359,578.39	7,006,423	7,087,888	33,271,690	54.73	607,924
2014	11,540,948.14	1,830,394	1,851,676	9,689,272	55.72	173,892
2015	1,165,582.62	167,145	169,088	996,495	56.73	17,566
2016	3,955,815.95	511,091	517,034	3,438,782	57.29	60,024
2017	7,901,698.47	900,794	911,268	6,990,430	58.29	119,925
2018	15,784,990.48	1,559,557	1,577,690	14,207,300	59.29	239,624
2019	23,634,161.15	1,975,816	1,998,789	21,635,372	60.29	358,855
2020	19,228,895.23	1,315,256	1,330,549	17,898,346	61.29	292,027

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2021	16,315,692.84	867,995	878,088	15,437,605	62.29	247,834
2022	309,408.58	11,758	11,894	297,515	63.29	4,701
2023	568,759.43	12,968	13,119	555,640	64.29	8,643
	229,365,878.41	44,876,513	45,398,298	183,967,580		3,440,794
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.5 1.50

METROPOLITAN EDISON COMPANY

ACCOUNT 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF
 WAY - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1940	3,106.30	2,940	3,106			
1941	3,174.60	2,996	3,175			
1942	6,158.31	5,792	6,158			
1944	246.45	228	246			
1945	807.20	744	807			
1947	41.46	38	41			
1948	827.60	753	828			
1949	261.20	237	261			
1950	9,499.49	8,563	9,499			
1951	44.80	40	45			
1952	4,778.63	4,262	4,779			
1953	4,445.49	3,941	4,445			
1954	5,293.29	4,664	5,293			
1955	8,151.92	7,139	8,152			
1956	10,692.28	9,302	10,692			
1957	834.54	721	835			
1958	11,461.24	9,831	11,461			
1959	1,895.17	1,601	1,895			
1960	1,515.25	1,271	1,515			
1961	11,379.95	9,466	11,380			
1962	4,376.50	3,611	4,376			
1963	8,450.35	6,860	8,450			
1964	9,388.90	7,554	9,389			
1965	4,416.63	3,521	4,417			
1966	6,215.37	4,872	6,215			
1967	3,362.21	2,610	3,362			
1968	20,172.86	15,501	20,173			
1969	12,247.51	9,244	12,248			
1970	4,401.53	3,286	4,402			
1971	13,293.91	9,815	13,294			
1972	7,866.02	5,699	7,866			
1973	1,303.64	933	1,304			
1975	8,411.64	5,829	8,412			
1976	4,114.43	2,813	4,114			
1979	786.81	508	787			
1981	405.12	254	405			
1982	99.84	61	100			
1983	1,134.79	678	1,135			
1984	7,489.65	4,398	7,490			
1985	1,562.21	895	1,562			
1986	26.54	15	27			

METROPOLITAN EDISON COMPANY

ACCOUNT 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1988	0.04					
1989	7.31	4	7			
1993	814.09	380	814			
1998	52,089.19	20,565	52,089			
2008	4,000.78	997	4,001			
2016	66,137.05	8,545	51,455	14,682	57.29	256
2018	1,125.43	111	668	457	59.29	8
2019	81,631.95	6,824	41,092	40,540	60.29	672
2020	19,044.41	1,303	7,846	11,198	61.29	183
2021	8.00			8	62.29	
2023	30.53	1	6	25	64.29	
	429,030.41	202,216	362,119	66,911		1,119
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						59.8 0.26

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1943	812,660.67	702,058	672,208	140,453	12.84	10,939
1946	11,481.88	9,734	9,320	2,162	14.09	153
1948	16,519.99	13,902	13,311	3,209	14.41	223
1949	40,112.04	33,313	31,897	8,215	15.41	533
1950	39,793.91	32,910	31,511	8,283	15.59	531
1951	62,754.10	51,659	49,463	13,291	15.79	842
1952	99,859.43	81,805	78,327	21,532	16.00	1,346
1953	38,846.78	31,664	30,318	8,529	16.22	526
1954	192,246.43	155,873	149,246	43,000	16.45	2,614
1955	135,726.49	108,473	103,861	31,865	17.46	1,825
1956	145,856.92	115,898	110,970	34,887	17.71	1,970
1957	142,047.37	112,189	107,419	34,628	17.97	1,927
1958	151,043.20	118,524	113,485	37,558	18.25	2,058
1959	94,534.84	73,680	70,547	23,988	18.54	1,294
1960	115,227.74	89,186	85,394	29,834	18.83	1,584
1961	138,501.46	106,425	101,900	36,601	19.14	1,912
1962	131,123.44	99,982	95,731	35,392	19.47	1,818
1963	106,501.00	79,908	76,510	29,991	20.47	1,465
1964	89,303.38	66,460	63,634	25,669	20.80	1,234
1965	192,759.46	142,218	136,171	56,588	21.15	2,676
1966	314,916.78	230,267	220,477	94,440	21.50	4,393
1967	813,948.83	589,706	564,633	249,316	21.87	11,400
1968	337,500.36	242,190	231,893	105,607	22.24	4,749
1969	375,996.66	267,108	255,751	120,246	22.62	5,316
1970	397,289.10	279,294	267,419	129,870	23.02	5,642
1971	484,936.05	337,273	322,933	162,003	23.42	6,917
1972	712,692.57	490,190	469,348	243,345	23.83	10,212
1973	1,247,728.60	848,206	812,142	435,587	24.26	17,955
1974	548,968.59	368,687	353,011	195,958	24.69	7,937
1975	324,790.36	215,433	206,273	118,517	25.13	4,716
1976	198,566.08	130,021	124,493	74,073	25.57	2,897
1977	318,411.98	205,694	196,948	121,464	26.03	4,666
1978	375,987.74	237,775	227,665	148,323	27.03	5,487
1979	368,875.89	229,957	220,180	148,696	27.49	5,409
1980	358,492.35	220,150	210,790	147,702	27.96	5,283
1981	344,878.84	208,514	199,648	145,231	28.45	5,105
1982	258,271.11	154,756	148,176	110,095	28.43	3,872
1983	409,913.45	241,562	231,291	178,622	28.92	6,176
1985	858,211.76	488,151	467,396	390,816	29.94	13,053
1986	1,080,310.11	603,029	577,390	502,920	30.47	16,505
1988	1,275,732.42	684,558	655,452	620,280	31.52	19,679
1989	1,024,705.32	538,380	515,489	509,216	32.07	15,878
1991	1,542,593.00	775,153	742,195	800,398	33.17	24,130

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1992	1,098,095.22	538,945	516,030	582,065	33.72	17,262
1994	709,687.42	333,340	319,167	390,520	34.44	11,339
1995	994,720.35	454,786	435,450	559,270	35.02	15,970
1996	386,759.14	171,953	164,642	222,117	35.60	6,239
1997	752,540.26	326,979	313,077	439,463	35.79	12,279
1998	1,286,137.91	541,979	518,935	767,203	36.39	21,083
1999	796,839.79	325,111	311,288	485,552	37.00	13,123
2000	1,381,842.30	548,453	525,134	856,708	37.23	23,011
2001	2,612,225.64	1,000,482	957,944	1,654,282	37.85	43,706
2002	1,968,670.79	730,771	699,700	1,268,971	38.11	33,298
2003	652,712.88	232,953	223,048	429,665	38.74	11,091
2004	86,947.20	29,945	28,672	58,275	39.02	1,493
2005	30,813.79	10,156	9,724	21,090	39.67	532
2006	6,229.58	1,971	1,887	4,343	39.98	109
2007	24,933.82	7,550	7,229	17,705	40.30	439
2008	142,291.89	41,094	39,347	102,945	40.64	2,533
2009	4,496.65	1,234	1,182	3,315	40.99	81
2010	47,059.64	12,217	11,698	35,362	41.36	855
2011	57,120.94	13,960	13,366	43,755	41.75	1,048
2012	247,776.29	56,989	54,566	193,210	41.85	4,617
2013	164,035.07	35,087	33,595	130,440	42.26	3,087
2014	129,141.13	25,622	24,533	104,608	42.41	2,467
2015	452,668.25	82,567	79,056	373,612	42.58	8,774
2016	529,623.67	87,812	84,079	445,545	42.78	10,415
2017	598,220.64	89,255	85,460	512,761	42.75	11,994
2018	685,357.52	90,467	86,621	598,737	42.76	14,002
2019	738,277.13	84,459	80,868	657,409	42.58	15,439
2020	465,043.77	44,784	42,880	422,164	42.23	9,997
2021	564,016.12	43,655	41,799	522,217	41.75	12,508
2022	652,769.79	37,534	35,938	616,832	40.98	15,052
2023	461,706.52	16,991	16,268	445,439	39.31	11,331
	35,459,379.59	16,831,016	16,115,399	19,343,981		580,021

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.4 1.64

METROPOLITAN EDISON COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1944	5,773.30	5,531	5,617	156	3.53	44
1945	122,725.31	117,080	118,892	3,833	3.83	1,001
1947	9,703.84	9,250	9,393	311	3.80	82
1948	13,195.77	12,518	12,712	484	4.15	117
1949	47,568.95	44,896	45,591	1,978	4.50	440
1950	33,573.73	31,516	32,004	1,570	4.87	322
1951	28,145.09	26,271	26,678	1,467	5.24	280
1958	790.18	715	726	64	7.03	9
1959	68.16	61	62	6	7.49	1
1960	277.62	249	253	25	7.44	3
1962	68.60	60	61	8	8.43	1
1963	698.33	614	624	74	8.43	9
1964	527.98	460	467	61	8.94	7
1965	65,100.80	56,553	57,428	7,673	8.99	854
1966	67,520.86	58,068	58,967	8,554	9.52	899
1967	150,057.53	128,569	130,559	19,499	9.61	2,029
1968	164,971.67	139,813	141,977	22,995	10.17	2,261
1969	154,219.79	129,236	131,237	22,983	10.73	2,142
1970	215,141.02	179,385	182,162	32,979	10.86	3,037
1971	456,344.90	375,983	381,803	74,542	11.44	6,516
1972	449,876.00	368,448	374,152	75,724	11.60	6,528
1973	625,471.52	505,756	513,585	111,887	12.19	9,179
1974	696,044.05	558,923	567,575	128,469	12.39	10,369
1975	396,934.99	316,357	321,254	75,681	12.61	6,002
1976	475,919.64	373,930	379,718	96,202	13.23	7,272
1977	615,719.99	479,646	487,071	128,649	13.48	9,544
1978	614,428.19	471,389	478,686	135,742	14.11	9,620
1979	764,314.73	580,726	589,716	174,599	14.38	12,142
1980	673,241.21	503,315	511,106	162,135	15.02	10,795
1981	618,140.72	457,115	464,191	153,950	15.32	10,049
1982	685,553.06	498,260	505,973	179,580	15.98	11,238
1983	817,817.08	587,193	596,283	221,534	16.30	13,591
1984	1,053,570.67	746,771	758,331	295,240	16.64	17,743
1985	2,036,421.53	1,415,720	1,437,636	598,786	17.32	34,572
1986	2,562,563.17	1,756,125	1,783,310	779,253	17.68	44,075
1987	3,066,700.96	2,058,370	2,090,234	976,467	18.37	53,156
1988	3,418,821.25	2,258,473	2,293,434	1,125,387	18.75	60,021
1989	4,141,570.71	2,690,364	2,732,011	1,409,560	19.15	73,606
1990	5,532,408.72	3,511,973	3,566,339	1,966,070	19.85	99,046
1991	6,270,858.05	3,907,372	3,967,859	2,302,999	20.26	113,672
1992	4,405,517.06	2,677,673	2,719,124	1,686,393	20.97	80,419
1993	3,784,769.38	2,253,452	2,288,336	1,496,433	21.41	69,894
1994	4,830,294.25	2,814,129	2,857,692	1,972,602	21.85	90,279

METROPOLITAN EDISON COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1995	4,265,150.67	2,415,781	2,453,178	1,811,973	22.58	80,247
1996	2,291,727.60	1,267,096	1,286,711	1,005,017	23.05	43,602
1997	4,407,736.64	2,375,770	2,412,547	1,995,190	23.52	84,830
1998	7,368,237.00	3,866,114	3,925,962	3,442,275	24.01	143,368
1999	4,372,096.75	2,218,402	2,252,743	2,119,354	24.75	85,630
2000	4,337,417.81	2,135,745	2,168,807	2,168,611	25.25	85,886
2001	4,967,641.06	2,369,565	2,406,246	2,561,395	25.76	99,433
2002	4,243,085.42	1,956,911	1,987,204	2,255,881	26.28	85,840
2003	5,968,189.11	2,655,844	2,696,957	3,271,232	26.81	122,015
2004	8,348,510.99	3,576,502	3,631,867	4,716,644	27.35	172,455
2005	8,888,468.23	3,639,828	3,696,173	5,192,295	28.12	184,648
2006	14,359,654.54	5,631,857	5,719,038	8,640,617	28.67	301,382
2007	8,213,132.99	3,075,818	3,123,432	5,089,701	29.23	174,126
2008	7,163,049.81	2,564,372	2,604,069	4,558,981	29.59	154,072
2009	6,638,620.11	2,253,148	2,288,027	4,350,593	30.16	144,250
2010	8,335,260.46	2,670,617	2,711,958	5,623,302	30.75	182,872
2011	8,182,386.80	2,462,898	2,501,024	5,681,363	31.35	181,224
2012	12,655,387.80	3,575,147	3,630,490	9,024,898	31.75	284,249
2013	11,923,777.84	3,126,415	3,174,812	8,748,966	32.36	270,364
2014	12,444,476.88	3,019,030	3,065,765	9,378,712	32.79	286,024
2015	15,132,565.52	3,350,350	3,402,214	11,730,352	33.42	350,998
2016	14,104,032.31	2,829,269	2,873,066	11,230,966	33.87	331,590
2017	12,828,755.19	2,309,176	2,344,922	10,483,833	34.17	306,814
2018	13,507,022.35	2,134,110	2,167,146	11,339,876	34.65	327,269
2019	10,416,417.12	1,414,549	1,436,446	8,979,971	34.99	256,644
2020	13,667,325.78	1,549,875	1,573,867	12,093,459	35.18	343,759
2021	12,890,425.81	1,160,138	1,178,097	11,712,329	35.41	330,763
2022	11,847,684.40	784,317	796,459	11,051,225	35.24	313,599
2023	12,902,852.73	531,598	539,827	12,363,026	34.87	354,546
2024	15,747,787.13	236,217	239,874	15,507,913	32.72	473,958
	332,492,307.21	106,264,767	107,909,757	224,582,550		7,429,323

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.2 2.23

METROPOLITAN EDISON COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2003	190,491.79	84,769	84,681	105,811	26.81	3,947
2008	2,556.67	915	914	1,643	29.59	56
2011	76,119.41	22,912	22,888	53,231	31.35	1,698
2012	452,100.91	127,719	127,587	324,514	31.75	10,221
2013	183,392.81	48,086	48,036	135,357	32.36	4,183
2014	271,554.50	65,879	65,811	205,744	32.79	6,275
2018	62,756.59	9,916	9,906	52,851	34.65	1,525
2019	0.02					
2022	216,849.93	14,355	14,340	202,510	35.24	5,747
2023	80,721.38	3,326	3,323	77,398	34.87	2,220
	1,536,544.01	377,877	377,486	1,159,058		35,872
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.3	2.33

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. 0						
1968	998,128.93	874,161	825,938	172,191	8.01	21,497
1969	1,014,561.45	884,089	835,318	179,243	8.19	21,886
1970	1,470,537.01	1,274,367	1,204,066	266,471	8.39	31,761
1971	1,360,906.79	1,164,936	1,100,672	260,235	9.00	28,915
1972	2,023,999.61	1,721,412	1,626,450	397,550	9.23	43,072
1973	2,706,803.84	2,286,167	2,160,050	546,754	9.48	57,674
1974	3,094,193.08	2,593,862	2,450,771	643,422	9.74	66,060
1975	1,051,009.78	874,020	825,804	225,206	10.02	22,476
1976	1,537,391.82	1,267,580	1,197,654	339,738	10.32	32,920
1977	2,501,786.35	2,043,959	1,931,204	570,582	10.64	53,626
1978	3,414,974.41	2,763,056	2,610,631	804,343	10.97	73,322
1979	2,927,133.61	2,344,049	2,214,739	712,395	11.32	62,932
1980	2,161,733.29	1,702,581	1,608,658	553,075	12.00	46,090
1981	2,022,745.70	1,574,910	1,488,030	534,716	12.37	43,227
1982	2,414,798.27	1,857,463	1,754,996	659,802	12.75	51,749
1983	2,946,450.54	2,237,535	2,114,101	832,350	13.15	63,297
1984	4,879,529.87	3,675,750	3,472,976	1,406,554	13.26	106,075
1985	3,933,897.28	2,921,312	2,760,157	1,173,740	13.69	85,737
1986	6,283,323.01	4,596,251	4,342,698	1,940,625	14.13	137,341
1987	6,825,034.02	4,914,024	4,642,941	2,182,093	14.58	149,663
1988	7,771,039.24	5,502,673	5,199,117	2,571,922	15.05	170,892
1989	7,578,346.92	5,273,014	4,982,127	2,596,220	15.52	167,282
1990	7,814,492.03	5,338,080	5,043,603	2,770,889	16.01	173,072
1991	6,325,134.28	4,237,840	4,004,059	2,321,075	16.50	140,671
1992	4,971,953.48	3,264,087	3,084,023	1,887,930	17.00	111,055
1993	6,264,884.93	4,045,863	3,822,672	2,442,213	17.28	141,332
1994	6,648,835.21	4,198,075	3,966,487	2,682,348	17.81	150,609
1995	6,564,974.42	4,047,963	3,824,656	2,740,318	18.34	149,418
1996	5,052,556.74	3,038,608	2,870,982	2,181,575	18.89	115,488
1997	6,553,118.22	3,856,510	3,643,765	2,909,353	19.23	151,292
1998	6,166,934.72	3,529,953	3,335,222	2,831,713	19.80	143,016
1999	6,168,823.58	3,444,671	3,254,645	2,914,179	20.16	144,553
2000	9,317,950.78	5,044,739	4,766,445	4,551,506	20.75	219,350
2001	10,607,570.42	5,583,825	5,275,792	5,331,778	21.14	252,213
2002	9,156,764.40	4,656,215	4,399,354	4,757,410	21.75	218,731
2003	11,191,480.81	5,510,685	5,206,687	5,984,794	22.17	269,950
2004	19,720,734.29	9,379,181	8,861,776	10,858,958	22.60	480,485
2005	26,467,524.73	12,077,132	11,410,894	15,056,631	23.24	647,876
2006	20,218,626.71	8,863,846	8,374,870	11,843,757	23.70	499,737
2007	24,845,830.96	10,435,249	9,859,586	14,986,245	24.17	620,035
2008	21,336,638.83	8,590,131	8,116,254	13,220,385	24.48	540,048
2009	19,886,029.34	7,612,372	7,192,433	12,693,596	24.99	507,947
2010	13,919,898.37	5,045,963	4,767,601	9,152,297	25.50	358,914

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. 0						
2011	9,273,238.38	3,179,793	3,004,379	6,268,859	25.87	242,322
2012	13,040,367.70	4,205,519	3,973,520	9,066,848	26.26	345,272
2013	10,435,488.72	3,144,213	2,970,762	7,464,727	26.67	279,892
2014	9,318,708.35	2,602,715	2,459,136	6,859,572	27.09	253,214
2015	11,140,050.56	2,867,449	2,709,265	8,430,786	27.40	307,693
2016	9,464,376.56	2,220,343	2,097,857	7,366,520	27.73	265,652
2017	10,158,981.91	2,148,625	2,030,096	8,128,886	27.96	290,733
2018	13,959,844.83	2,621,659	2,477,034	11,482,811	28.10	408,641
2019	16,390,197.39	2,668,324	2,521,125	13,869,072	28.28	490,420
2020	17,053,767.39	2,339,777	2,210,703	14,843,064	28.29	524,675
2021	13,887,814.45	1,535,992	1,451,259	12,436,555	28.15	441,796
2022	16,965,746.24	1,404,764	1,327,270	15,638,476	27.71	564,362
2023	18,394,580.89	974,913	921,131	17,473,450	26.83	651,265
2024	17,401,597.69	354,993	335,410	17,066,188	24.01	710,795
	507,003,843.13	208,417,238	196,919,851	310,083,992		13,350,018
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.2 2.63

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1950	3,188.99	3,017	2,528	661	4.24	156
1951	6,373.99	5,997	5,026	1,348	4.62	292
1952	14,301.09	13,374	11,208	3,093	5.02	616
1953	31,825.91	29,582	24,791	7,035	5.42	1,298
1954	44,270.66	41,198	34,526	9,745	5.26	1,853
1955	59,576.81	55,073	46,154	13,423	5.68	2,363
1956	74,509.22	68,392	57,316	17,193	6.13	2,805
1957	82,669.40	75,328	63,128	19,541	6.58	2,970
1958	93,670.81	85,334	71,514	22,157	6.50	3,409
1959	101,120.75	91,403	76,600	24,521	6.96	3,523
1960	121,004.41	108,493	90,922	30,082	7.44	4,043
1961	127,259.56	113,948	95,494	31,766	7.42	4,281
1962	129,980.86	115,358	96,675	33,306	7.92	4,205
1963	150,539.31	132,384	110,944	39,595	8.43	4,697
1964	172,496.25	151,314	126,808	45,688	8.47	5,394
1965	214,975.39	186,749	156,504	58,471	8.99	6,504
1966	272,509.62	235,939	197,728	74,782	9.07	8,245
1967	334,450.75	286,557	240,148	94,303	9.61	9,813
1968	391,018.10	333,617	279,587	111,431	9.72	11,464
1969	418,824.10	353,320	296,099	122,725	10.29	11,927
1970	438,047.22	367,653	308,110	129,937	10.44	12,446
1971	436,612.81	362,039	303,406	133,207	11.02	12,088
1972	463,047.25	381,644	319,836	143,211	11.20	12,787
1973	544,621.20	443,158	371,387	173,234	11.79	14,693
1974	514,663.44	415,848	348,500	166,163	12.00	13,847
1975	462,257.54	370,684	310,651	151,607	12.23	12,396
1976	541,619.94	428,205	358,856	182,764	12.85	14,223
1977	587,594.31	460,556	385,967	201,627	13.10	15,391
1978	693,095.94	538,258	451,085	242,011	13.38	18,088
1979	741,106.71	566,502	474,755	266,352	14.02	18,998
1980	750,890.21	568,048	476,051	274,839	14.32	19,193
1981	777,050.15	581,389	487,231	289,819	14.64	19,796
1982	790,065.07	584,253	489,631	300,434	14.97	20,069
1983	771,983.23	563,857	472,539	299,444	15.32	19,546
1984	745,511.51	534,383	447,838	297,674	16.00	18,605
1985	792,486.96	560,288	469,548	322,939	16.37	19,727
1986	871,010.76	606,920	508,627	362,384	16.75	21,635
1987	1,020,352.52	700,166	586,772	433,581	17.15	25,282
1988	1,136,889.49	767,628	643,308	493,581	17.56	28,108
1989	1,687,363.03	1,120,072	938,673	748,690	17.98	41,640
1990	1,601,002.53	1,043,854	874,798	726,205	18.41	39,446
1991	1,319,631.51	844,300	707,563	612,069	18.86	32,453
1992	1,165,139.81	734,621	615,647	549,493	19.05	28,845

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1993	1,235,350.86	762,706	639,183	596,168	19.52	30,541
1994	1,762,669.88	1,064,476	892,081	870,589	20.01	43,508
1995	1,992,418.82	1,175,527	985,147	1,007,272	20.50	49,135
1996	2,560,122.21	1,481,287	1,241,388	1,318,734	20.76	63,523
1997	2,233,602.76	1,259,305	1,055,356	1,178,247	21.28	55,369
1998	2,328,781.21	1,283,624	1,075,737	1,253,044	21.58	58,065
1999	1,855,336.02	993,532	832,626	1,022,710	22.12	46,235
2000	1,417,073.20	739,429	619,676	797,397	22.45	35,519
2001	2,161,109.10	1,091,792	914,973	1,246,136	23.01	54,156
2002	1,993,430.96	977,778	819,424	1,174,007	23.37	50,236
2003	888,400.72	422,168	353,796	534,605	23.75	22,510
2004	66,458.84	30,518	25,576	40,883	24.14	1,694
2005	628.04	278	233	395	24.56	16
2006	1,497,686.98	637,266	534,059	963,628	24.98	38,576
2007	1,249,767.33	511,780	428,895	820,872	25.24	32,523
2008	2,261,692.85	884,322	741,103	1,520,590	25.70	59,167
2009	4,325,204.28	1,615,896	1,354,196	2,971,008	25.99	114,314
2010	1,864,370.15	662,224	554,975	1,309,395	26.32	49,749
2011	1,679,719.67	566,905	475,093	1,204,627	26.50	45,458
2012	3,330,275.18	1,057,362	886,119	2,444,156	26.87	90,962
2013	2,493,495.15	742,563	622,302	1,871,193	27.11	69,022
2014	2,729,252.93	759,278	636,310	2,092,943	27.24	76,833
2015	2,819,931.95	725,850	608,296	2,211,636	27.40	80,717
2016	2,075,962.47	490,550	411,104	1,664,858	27.47	60,606
2017	1,835,830.67	392,501	328,934	1,506,897	27.59	54,618
2018	2,769,624.42	529,275	443,557	2,326,067	27.51	84,554
2019	4,513,397.63	754,640	632,424	3,880,974	27.39	141,693
2020	3,730,334.84	530,454	444,545	3,285,790	27.15	121,024
2021	4,229,006.29	489,719	410,407	3,818,599	26.71	142,965
2022	6,177,751.48	542,407	454,562	5,723,189	25.99	220,207
2023	3,434,703.88	196,809	164,936	3,269,768	24.68	132,487
2024	1,074,018.69	24,702	20,701	1,053,318	21.29	49,475
	96,284,018.58	39,427,626	33,042,193	63,241,826		2,744,617

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0 2.85

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1954	1,247.43	1,126	1,247			
1955	4,201.42	3,767	4,201			
1956	5,793.20	5,159	5,793			
1957	9,284.40	8,272	9,284			
1958	6,720.49	5,944	6,720			
1959	9,434.45	8,281	9,434			
1960	10,447.20	9,097	10,447			
1961	7,970.39	6,883	7,970			
1962	11,208.16	9,667	11,208			
1963	8,580.03	7,334	8,580			
1964	17,246.36	14,608	17,246			
1965	58,402.02	48,999	58,402			
1966	72,713.94	60,403	72,429	285	11.92	24
1967	82,651.71	67,956	81,486	1,166	12.43	94
1968	149,924.70	121,979	146,264	3,661	12.94	283
1969	150,378.73	121,025	145,120	5,259	13.46	391
1970	165,513.82	132,610	159,012	6,502	13.52	481
1971	185,954.85	147,239	176,553	9,402	14.07	668
1972	275,033.84	215,131	257,962	17,072	14.62	1,168
1973	439,419.02	339,451	407,033	32,386	15.17	2,135
1974	407,244.62	310,565	372,396	34,849	15.72	2,217
1975	415,788.13	312,839	375,123	40,665	16.29	2,496
1976	451,734.20	335,187	401,920	49,814	16.86	2,955
1977	455,739.74	333,374	399,746	55,994	17.44	3,211
1978	634,633.88	457,444	548,518	86,116	18.01	4,782
1979	778,106.73	552,300	662,259	115,848	18.60	6,228
1980	700,657.81	489,480	586,932	113,726	19.20	5,923
1981	702,833.01	483,057	579,230	123,603	19.79	6,246
1982	640,250.79	432,681	518,825	121,426	20.39	5,955
1983	787,475.81	522,884	626,987	160,489	21.00	7,642
1984	1,304,795.18	850,726	1,020,100	284,695	21.61	13,174
1985	1,671,567.36	1,069,636	1,282,593	388,974	22.23	17,498
1986	2,060,103.24	1,292,921	1,550,333	509,770	22.85	22,309
1987	2,378,586.84	1,462,831	1,754,071	624,516	23.48	26,598
1988	3,482,732.94	2,097,302	2,514,861	967,872	24.11	40,144
1989	4,747,792.54	2,797,874	3,354,912	1,392,881	24.74	56,301
1990	5,752,239.55	3,294,308	3,950,182	1,802,058	25.74	70,010
1991	5,351,575.92	2,993,672	3,589,692	1,761,884	26.38	66,789
1992	5,024,951.97	2,743,624	3,289,861	1,735,091	27.02	64,215
1993	5,326,604.95	2,835,884	3,400,489	1,926,116	27.67	69,610
1994	5,959,287.82	3,089,891	3,705,067	2,254,221	28.32	79,598
1995	4,854,872.11	2,448,797	2,936,336	1,918,536	28.98	66,202
1996	5,604,433.92	2,747,294	3,294,261	2,310,173	29.64	77,941

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1997	4,820,046.35	2,293,378	2,749,974	2,070,072	30.30	68,319
1998	5,569,268.02	2,552,952	3,061,227	2,508,041	31.31	80,104
1999	5,800,198.56	2,573,548	3,085,924	2,714,275	31.97	84,901
2000	4,867,084.44	2,087,006	2,502,515	2,364,569	32.64	72,444
2001	6,577,388.79	2,720,408	3,262,023	3,315,366	33.32	99,501
2002	5,555,590.19	2,212,236	2,652,677	2,902,913	34.00	85,380
2003	2,570,996.58	978,521	1,173,338	1,397,659	34.99	39,945
2004	16,249.04	5,929	7,109	9,140	35.68	256
2006	2,169,818.48	722,550	866,405	1,303,413	37.06	35,170
2007	2,725,047.54	858,390	1,029,289	1,695,759	38.06	44,555
2008	2,214,733.27	661,319	792,983	1,421,750	38.75	36,690
	104,052,556.48	52,955,739	63,494,549	40,558,007		1,370,553
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.6 1.32

METROPOLITAN EDISON COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2008	13,572.81	11,511	9,011	4,562	2.96	1,541
2011	43.76	34	27	17	3.95	4
2013	59,305.20	41,941	32,833	26,472	4.76	5,561
2014	17,392.76	11,632	9,106	8,287	5.20	1,594
2015	1,486,935.50	929,483	727,638	759,298	5.70	133,210
2016	17,945,240.65	10,357,993	8,108,670	9,836,571	6.23	1,578,904
2017	26,968,797.33	14,118,165	11,052,289	15,916,508	6.83	2,330,382
2018	37,053,228.75	17,222,341	13,482,368	23,570,861	7.49	3,146,977
2019	28,087,952.19	11,277,313	8,828,352	19,259,600	8.20	2,348,732
2020	9,550,970.93	3,184,294	2,492,798	7,058,173	9.00	784,241
2021	8,016,691.77	2,104,382	1,647,398	6,369,294	9.83	647,944
2022	6,247,917.69	1,177,732	921,978	5,325,940	10.76	494,976
2023	6,176,706.64	701,674	549,300	5,627,407	11.71	480,564
2024	4,023,806.42	152,100	119,070	3,904,736	12.71	307,218
	145,648,562.40	61,290,595	47,980,838	97,667,724		12,261,848
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.0 8.42

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R0.5						
NET SALVAGE PERCENT.. 0						
1962	10,202.86	9,438	10,203			
1963	25,482.82	23,352	25,483			
1964	11,474.02	10,483	11,474			
1965	14,759.12	13,348	14,759			
1966	8,124.17	7,319	8,124			
1972	5,105.56	4,396	5,106			
1973	7,103.35	6,036	7,103			
1974	5,657.76	4,772	5,658			
1975	2,541.90	2,127	2,529	13	9.67	1
1976	2,882.51	2,391	2,843	40	9.98	4
1977	3,877.42	3,186	3,788	89	10.30	9
1978	4,404.81	3,585	4,263	142	10.64	13
1979	7,011.71	5,647	6,715	297	10.99	27
1980	9,257.03	7,374	8,768	489	11.36	43
1981	12,981.04	10,221	12,154	827	11.75	70
1982	10,778.01	8,383	9,968	810	12.14	67
1983	10,838.83	8,322	9,896	943	12.55	75
1984	12,184.60	9,229	10,974	1,211	12.97	93
1985	17,559.46	13,178	15,670	1,889	13.13	144
1986	13,721.29	10,143	12,061	1,660	13.58	122
1987	11,695.15	8,508	10,117	1,578	14.05	112
1988	16,612.97	11,945	14,204	2,409	14.26	169
1989	45,370.25	32,050	38,110	7,260	14.75	492
1990	134,957.55	94,052	111,836	23,122	15.00	1,541
1991	172,319.99	117,763	140,030	32,290	15.52	2,081
1992	208,554.64	140,316	166,847	41,708	15.81	2,638
1993	349,788.74	231,385	275,136	74,653	16.12	4,631
1994	132,074.29	85,795	102,017	30,057	16.45	1,827
1995	145,508.85	92,718	110,249	35,260	16.80	2,099
1996	137,371.20	85,747	101,960	35,411	17.16	2,064
1997	88,307.81	53,912	64,106	24,202	17.55	1,379
1998	287,514.97	171,416	203,828	83,687	17.95	4,662
1999	56,029.53	32,576	38,736	17,294	18.36	942
2000	49,930.73	28,381	33,747	16,184	18.60	870
2001	58,557.25	32,335	38,449	20,108	19.06	1,055
2002	29,852.70	16,055	19,091	10,762	19.34	556
2003	62,627.37	32,717	38,903	23,724	19.65	1,207
2004	267,338.60	135,380	160,978	106,361	19.98	5,323
2005	190,769.76	93,363	111,017	79,753	20.34	3,921
2006	223,633.90	105,913	125,939	97,695	20.56	4,752
2007	62,545.09	28,571	33,973	28,572	20.81	1,373
2008	92,123.82	40,433	48,078	44,046	21.09	2,088
2009	76,812.36	32,261	38,361	38,451	21.40	1,797

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R0.5						
NET SALVAGE PERCENT.. 0						
2010	134,109.47	53,858	64,042	70,067	21.60	3,244
2011	119,402.77	45,612	54,237	65,166	21.84	2,984
2012	181,541.12	65,809	78,253	103,288	21.98	4,699
2013	67,402.82	23,025	27,379	40,024	22.17	1,805
2014	95,644.23	30,625	36,416	59,228	22.29	2,657
2015	80,019.86	23,870	28,383	51,637	22.35	2,310
2016	52,661.88	14,503	17,245	35,417	22.36	1,584
2017	41,428.62	10,407	12,375	29,054	22.35	1,300
2018	29,164.15	6,614	7,865	21,299	22.15	962
2019	75,023.12	15,020	17,860	57,163	21.97	2,602
2020	62,807.30	10,828	12,875	49,932	21.61	2,311
2021	40,521.79	5,770	6,861	33,661	21.07	1,598
2022	59,068.17	6,497	7,725	51,343	20.23	2,538
2023	38,097.20	2,812	3,344	34,753	18.83	1,846
	4,173,138.29	2,181,772	2,588,111	1,585,027		80,687

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.6 1.93

METROPOLITAN EDISON COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1997	403,401.79	346,119	382,386	21,016	4.55	4,619
1998	8,805.95	7,445	8,225	581	4.85	120
	412,207.74	353,564	390,611	21,597		4,739
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.6 1.15

METROPOLITAN EDISON COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
1997	255,519.19	236,815	255,519			
1998	21,188.73	19,428	21,189			
	276,707.92	256,243	276,708			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R1						
NET SALVAGE PERCENT.. 0						
1943	19,772.43	19,772	19,772			
1951	553.90	554	554			
1952	2,615.18	2,615	2,615			
1953	2,785.35	2,785	2,785			
1954	5,855.01	5,855	5,855			
1955	1,127.63	1,128	1,128			
1956	1,798.26	1,798	1,798			
1957	161.35	161	161			
1958	5,292.24	5,292	5,292			
1959	965.02	965	965			
1960	8,895.29	8,895	8,895			
1961	11,425.37	11,425	11,425			
1962	3,724.53	3,725	3,725			
1963	8,207.63	8,208	8,208			
1964	15,474.56	15,475	15,475			
1965	49,938.98	49,939	49,939			
1966	8,097.63	8,098	8,098			
1967	18,364.69	18,365	18,365			
1968	31,241.05	31,241	31,241			
1969	47,808.82	47,761	34,930	12,879	0.06	12,879
1970	22,650.75	22,467	16,431	6,220	0.45	6,220
1971	26,870.14	26,451	19,345	7,525	0.85	7,525
1972	24,344.27	23,772	17,386	6,958	1.26	5,522
1973	43,542.71	42,384	30,997	12,546	1.41	8,898
1974	11,992.97	11,568	8,460	3,533	1.85	1,910
1975	5,659.60	5,435	3,975	1,685	2.05	822
1976	6,945.43	6,602	4,828	2,117	2.52	840
1977	10,185.55	9,627	7,041	3,145	2.75	1,144
1978	6,084.17	5,715	4,180	1,904	3.00	635
1979	5,044.69	4,706	3,442	1,603	3.28	489
1980	2,188.78	2,026	1,482	707	3.58	197
1981	1,673.56	1,536	1,123	551	3.90	141
1982	3,162.21	2,876	2,103	1,059	4.23	250
1983	1,838.88	1,664	1,217	622	4.37	142
1984	1,154.61	1,033	755	400	4.75	84
1985	3,295.34	2,916	2,133	1,162	5.14	226
1986	2,488.21	2,184	1,597	891	5.36	166
1987	3,346.71	2,899	2,120	1,227	5.79	212
1988	3,033.67	2,602	1,903	1,131	6.05	187
1989	2,242.89	1,895	1,386	857	6.52	131
1990	6,845.72	5,715	4,180	2,666	6.82	391
1991	11,729.30	9,666	7,069	4,660	7.15	652
1992	18,428.84	14,973	10,950	7,479	7.50	997

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R1						
NET SALVAGE PERCENT.. 0						
1993	53,175.04	42,545	31,115	22,060	7.87	2,803
1994	88,392.31	69,556	50,869	37,523	8.26	4,543
1995	34,661.11	26,790	19,593	15,068	8.67	1,738
1996	38,794.34	29,522	21,591	17,203	8.95	1,922
1997	68,298.22	50,896	37,223	31,075	9.40	3,306
1998	201,700.12	147,523	107,890	93,810	9.73	9,641
1999	530,778.35	378,976	277,162	253,616	10.21	24,840
2000	342,748.43	239,307	175,016	167,732	10.59	15,839
2001	463,610.95	315,951	231,069	232,542	10.98	21,179
2002	260,660.81	173,027	126,542	134,119	11.40	11,765
2003	335,583.15	216,451	158,300	177,283	11.83	14,986
2004	555,752.62	347,457	254,111	301,642	12.29	24,544
2005	432,921.65	262,524	191,995	240,927	12.66	19,031
2006	651,100.88	380,634	278,375	372,726	13.15	28,344
2007	271,566.04	153,027	111,915	159,651	13.56	11,774
2008	387,285.73	209,599	153,289	233,997	13.99	16,726
2009	418,179.07	217,119	158,789	259,390	14.35	18,076
2010	540,819.91	268,193	196,141	344,679	14.74	23,384
2011	890,035.31	419,385	306,715	583,320	15.15	38,503
2012	624,884.44	278,074	203,368	421,516	15.59	27,038
2013	795,189.02	332,866	243,440	551,749	15.97	34,549
2014	628,134.87	245,978	179,895	448,240	16.31	27,483
2015	659,581.45	239,956	175,490	484,091	16.61	29,145
2016	668,829.36	223,991	163,815	505,014	16.88	29,918
2017	840,428.42	255,910	187,158	653,270	17.13	38,136
2018	627,866.36	171,031	125,083	502,783	17.37	28,945
2019	737,389.85	176,384	128,997	608,393	17.49	34,785
2020	661,730.38	135,192	98,872	562,858	17.53	32,108
2021	475,157.93	79,494	58,138	417,020	17.42	23,939
2022	751,865.98	95,637	69,943	681,923	17.15	39,762
2023	1,084,134.91	90,742	66,364	1,017,771	16.42	61,984
2024	719,343.73	24,458	17,887	701,457	14.21	49,364
	16,309,454.66	6,752,964	4,991,479	11,317,976		800,760

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 4.91

METROPOLITAN EDISON COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. 0						
2015	997.07	476	275	722	10.38	70
2016	141,106.73	62,482	36,061	105,046	10.69	9,827
2017	571,463.03	232,300	134,070	437,393	10.95	39,945
2018	618,828.90	226,863	130,932	487,897	11.23	43,446
2019	334,178.20	108,274	62,489	271,689	11.48	23,666
2020	512,083.66	142,154	82,043	430,041	11.71	36,724
2021	394,673.45	89,512	51,661	343,012	11.93	28,752
2022	122,618.93	20,992	12,115	110,504	12.10	9,133
2023	721,004.89	78,878	45,523	675,482	12.22	55,277
2024	391,481.13	15,424	8,902	382,579	12.21	31,333
	3,808,435.99	977,355	564,071	3,244,365		278,173
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 7.30

METROPOLITAN EDISON COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1948	203.91	170	204			
1949	472.07	392	472			
1962	1,489.00	1,117	1,478	11	20.83	1
1963	281.19	209	277	4	21.14	
1969	1.00	1	1			
1972	15,551.46	10,451	13,829	1,722	25.62	67
1990	54.56	27	36	19	35.43	1
1996	24.33	10	13	11	38.62	
	18,077.52	12,377	16,310	1,768		69
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.6 0.38

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1944	3,006.48	3,001	2,850	157	0.15	157
1946	1,564.51	1,560	1,481	83	0.24	83
1947	4,625.05	4,588	4,357	268	0.62	268
1948	209.04	206	196	13	1.02	13
1955	49,566.81	47,540	45,144	4,423	2.96	1,494
1956	16,843.94	16,039	15,231	1,613	3.44	469
1957	1,310.31	1,247	1,184	126	3.42	37
1958	144.87	137	130	15	3.92	4
1959	591.80	558	530	62	3.94	16
1960	443.36	415	394	49	4.47	11
1961	215.81	201	191	25	4.53	6
1962	2,985.34	2,780	2,640	345	4.62	75
1963	10,541.20	9,724	9,234	1,307	5.17	253
1964	798.76	735	698	101	5.29	19
1965	308.88	283	269	40	5.44	7
1966	105.86	97	92	14	5.60	2
1967	233,617.47	210,910	200,280	33,337	6.19	5,386
1968	301,766.82	271,107	257,444	44,323	6.39	6,936
1969	359,508.73	321,257	305,066	54,443	6.61	8,236
1970	1,948.47	1,731	1,644	305	6.85	45
1971	821.64	725	688	133	7.10	19
1972	244,334.25	214,232	203,435	40,899	7.38	5,542
1973	11,546.59	10,050	9,543	2,003	7.67	261
1974	3,112.02	2,688	2,553	559	7.98	70
1975	1,637.96	1,403	1,332	306	8.30	37
1976	4,352.24	3,694	3,508	844	8.64	98
1977	21,293.65	17,904	17,002	4,292	8.99	477
1978	79,654.99	66,305	62,963	16,692	9.36	1,783
1979	62,113.83	51,436	48,844	13,270	9.45	1,404
1980	87,758.29	71,856	68,235	19,524	9.85	1,982
1981	2,171.53	1,757	1,668	503	10.26	49
1982	13,397.36	10,704	10,165	3,233	10.69	302
1983	115,961.21	91,911	87,279	28,682	10.86	2,641
1984	67,242.91	52,557	49,908	17,335	11.32	1,531
1985	40,557.26	31,237	29,663	10,895	11.78	925
1986	127,520.58	96,712	91,838	35,683	12.26	2,911
1987	188,910.58	141,683	134,542	54,368	12.50	4,349
1988	1,196,999.99	882,548	838,069	358,931	13.00	27,610
1989	228,519.76	166,317	157,935	70,585	13.28	5,315
1990	3,000,604.55	2,143,032	2,035,027	965,578	13.81	69,919
1991	99,802.50	69,882	66,360	33,442	14.34	2,332
1992	91,587.06	63,103	59,923	31,664	14.67	2,158

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1993	150,975.30	101,772	96,643	54,332	15.23	3,567
1994	510,025.20	337,535	320,524	189,501	15.59	12,155
1995	2,076,776.30	1,347,828	1,279,900	796,877	15.95	49,961
1996	590,867.19	373,842	355,001	235,866	16.55	14,252
1997	151,814.09	93,943	89,208	62,606	16.94	3,696
1998	167,991.56	101,064	95,971	72,021	17.55	4,104
2000	68,188.49	38,922	36,960	31,228	18.42	1,695
2001	68,877.00	38,199	36,274	32,603	18.87	1,728
2002	110,017.08	59,167	56,185	53,832	19.34	2,783
2003	65,592.24	34,128	32,408	33,184	19.82	1,674
2004	69,500.44	34,903	33,144	36,356	20.32	1,789
2005	70,226.88	33,962	32,250	37,977	20.82	1,824
2006	15,958.17	7,411	7,037	8,921	21.34	418
2007	143,088.29	63,603	60,398	82,691	21.87	3,781
2008	373,504.36	159,001	150,988	222,517	22.26	9,996
2009	431,093.18	174,420	165,630	265,464	22.81	11,638
2010	46,802.16	17,981	17,075	29,727	23.24	1,279
2011	2,065,210.07	750,084	712,281	1,352,929	23.67	57,158
2012	829,836.29	283,140	268,870	560,966	24.13	23,248
2013	870,157.63	278,189	264,169	605,989	24.47	24,765
2014	331,607.02	98,554	93,587	238,020	24.83	9,586
2015	1,313,563.98	359,391	341,278	972,286	25.22	38,552
2016	2,443,154.00	608,345	577,685	1,865,469	25.63	72,785
2017	1,349,566.87	303,653	288,349	1,061,218	25.83	41,085
2018	32,193.65	6,426	6,102	26,092	26.07	1,001
2019	553,177.67	95,810	90,981	462,196	26.25	17,607
2020	606,818.93	88,717	84,246	522,573	26.27	19,892
2021	163,458.71	19,223	18,254	145,205	26.26	5,530
2022	225,850.59	19,875	18,873	206,977	25.91	7,988
2023	9,005,627.03	507,917	482,319	8,523,308	25.10	339,574
2024	8,343,527.49	181,889	172,722	8,170,805	22.49	363,308
	39,925,052.12	11,704,746	11,114,845	28,810,207		1,303,651

CORPORATE HEADQUARTERS - READING
 INTERIM SURVIVOR CURVE.. IOWA 65-R2
 PROBABLE RETIREMENT YEAR.. 6-2041
 NET SALVAGE PERCENT.. 0

1953	44.30	38	36	8	11.14	1
1954	1,034,372.68	889,664	844,826	189,546	11.47	16,525

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1955	2,064.45	1,779	1,689	375	11.15	34
1956	2,238.31	1,916	1,819	419	11.50	36
1957	2,873.43	2,444	2,321	553	11.87	47
1960	1,933.12	1,633	1,551	382	11.83	32
1961	5,353.23	4,487	4,261	1,092	12.26	89
1962	1,109.56	929	882	227	12.13	19
1963	17,768.93	14,752	14,009	3,760	12.58	299
1964	16,015.93	13,274	12,605	3,411	12.50	273
1965	5,462.97	4,486	4,260	1,203	12.96	93
1966	538,531.74	441,057	418,828	119,703	12.93	9,258
1967	1,012,926.02	827,054	785,372	227,554	12.92	17,613
1968	27,140.59	22,082	20,969	6,171	12.94	477
1969	32,563.85	26,386	25,056	7,508	12.99	578
1970	23,734.95	19,016	18,058	5,677	13.52	420
1971	41,671.14	33,220	31,546	10,125	13.61	744
1972	98,945.80	78,444	74,491	24,455	13.72	1,782
1973	268,846.16	213,222	202,476	66,370	13.44	4,938
1974	31,854.12	25,095	23,830	8,024	13.60	590
1975	34,131.94	26,695	25,350	8,782	13.79	637
1976	6,681.78	5,185	4,924	1,758	14.00	126
1977	34,792.68	26,936	25,578	9,214	13.85	665
1978	833,665.05	639,588	607,354	226,311	14.11	16,039
1979	105,389.36	80,560	76,500	28,889	14.02	2,061
1980	101,107.46	76,488	72,633	28,474	14.32	1,988
1981	10,423.01	7,844	7,449	2,974	14.30	208
1982	132,218.04	98,899	93,915	38,303	14.32	2,675
1983	100,259.17	74,473	70,720	29,539	14.37	2,056
1984	171,824.49	126,652	120,269	51,556	14.45	3,568
1985	242,844.36	177,471	168,527	74,318	14.55	5,108
1986	137,768.60	99,717	94,691	43,077	14.69	2,932
1987	5,431,922.47	3,890,343	3,694,276	1,737,647	14.86	116,935
1988	516,511.40	367,653	349,124	167,388	14.78	11,325
1989	1,342,680.20	943,770	896,205	446,475	15.01	29,745
1990	2,861,015.82	1,993,842	1,893,355	967,660	15.00	64,511
1991	13,030,855.57	8,992,593	8,539,380	4,491,476	15.04	298,635
1992	310,932.04	212,211	201,516	109,416	15.12	7,237
1993	4,646,186.53	3,146,398	2,987,824	1,658,362	15.01	110,484
1994	787,800.11	526,250	499,728	288,072	15.16	19,002
1995	612,488.58	404,732	384,334	228,154	15.14	15,070
1996	2,008,579.72	1,310,799	1,244,737	763,843	15.17	50,352
1997	628,844.70	404,662	384,268	244,577	15.24	16,048

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1998	2,279,917.72	1,444,100	1,371,320	908,598	15.34	59,231
1999	173,555.16	108,437	102,972	70,583	15.31	4,610
2000	547,799.23	336,897	319,918	227,881	15.34	14,855
2001	606,238.57	366,168	347,714	258,525	15.41	16,776
2002	27,268.57	16,138	15,325	11,944	15.52	770
2003	180,676.46	104,883	99,597	81,079	15.54	5,217
2004	2,147,271.96	1,219,221	1,157,774	989,498	15.60	63,429
2005	793,651.68	441,112	418,881	374,771	15.59	24,039
2006	870,112.88	471,601	447,833	422,280	15.63	27,017
2007	1,018,537.54	538,297	511,168	507,370	15.61	32,503
2008	549,516.15	282,012	267,799	281,717	15.65	18,001
2009	791,834.68	394,017	374,159	417,676	15.65	26,689
2010	327,263.45	157,086	149,169	178,094	15.71	11,336
2011	601,144.28	277,548	263,560	337,584	15.74	21,448
2012	66,541.81	29,445	27,961	38,581	15.75	2,450
2013	1,499,151.16	632,642	600,758	898,393	15.75	57,041
2014	204,733.35	81,893	77,766	126,968	15.75	8,061
2015	522,695.80	196,638	186,728	335,968	15.75	21,331
2017	199,268.54	64,125	60,893	138,375	15.81	8,752
2018	2,136,893.59	623,546	592,120	1,544,773	15.77	97,956
2019	5,813,031.58	1,502,669	1,426,937	4,386,095	15.78	277,953
2020	1,315,856.15	291,857	277,148	1,038,708	15.78	65,824
2023	1,192,661.68	104,716	99,438	1,093,223	15.59	70,123
2024	2,159,340.57	68,667	65,206	2,094,134	15.22	137,591
	63,279,336.92	36,008,454	34,193,683	29,085,654		1,904,258

LEBANON SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 65-R2
 PROBABLE RETIREMENT YEAR.. 6-2046
 NET SALVAGE PERCENT.. 0

1965	1,613,628.49	1,286,546	1,221,706	391,923	15.13	25,904
1966	1,086.00	864	820	266	15.03	18
1967	5,266.00	4,149	3,940	1,326	15.49	86
1968	16,824.33	13,214	12,548	4,276	15.44	277
1969	9,156.37	7,114	6,755	2,401	15.93	151
1970	2,701.36	2,091	1,986	716	15.92	45
1971	1,790.37	1,379	1,310	481	15.94	30
1972	613.05	467	443	170	16.47	10

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1973	21,727.16	16,447	15,618	6,109	16.53	370
1974	29,453.35	22,161	21,044	8,409	16.62	506
1975	2,885.14	2,156	2,047	838	16.73	50
1976	1,942.15	1,441	1,368	574	16.86	34
1977	5,913.77	4,354	4,135	1,779	17.02	105
1978	1,255.08	916	870	385	17.20	22
1979	9,822.61	7,106	6,748	3,075	17.40	177
1981	2,533.75	1,808	1,717	817	17.48	47
1982	13,778.95	9,721	9,231	4,548	17.74	256
1983	14,691.78	10,243	9,727	4,965	18.02	276
1984	185,132.47	128,223	121,761	63,372	17.98	3,525
1985	37,923.28	26,065	24,751	13,172	17.97	733
1986	29,102.55	19,720	18,726	10,376	18.32	566
1987	107,759.54	72,328	68,683	39,077	18.37	2,127
1988	48,864.79	32,461	30,825	18,040	18.45	978
1989	227,456.59	149,393	141,864	85,593	18.55	4,614
1990	3,953.73	2,564	2,435	1,519	18.69	81
1991	112,385.38	71,904	68,280	44,105	18.86	2,339
1992	94,927.34	60,165	57,133	37,795	18.78	2,013
1993	163,044.70	101,691	96,566	66,479	19.01	3,497
1996	9,927.54	5,942	5,643	4,285	19.12	224
1997	16,692.33	9,823	9,328	7,364	19.23	383
1998	5,309.49	3,067	2,912	2,397	19.37	124
1999	16,784.53	9,544	9,063	7,722	19.35	399
2000	7,515.57	4,198	3,986	3,529	19.36	182
2001	188,918.48	102,998	97,807	91,111	19.60	4,649
2002	7,503.07	4,018	3,815	3,688	19.52	189
2004	61,736.89	31,511	29,923	31,814	19.66	1,618
2005	488,227.16	242,747	230,513	257,714	19.72	13,069
2007	38,751.59	18,174	17,258	21,494	19.81	1,085
2008	282,377.44	128,143	121,685	160,693	19.86	8,091
2009	4,867.16	2,127	2,020	2,847	19.96	143
2010	57,890.15	24,343	23,116	34,774	19.98	1,740
2011	40,304.00	16,267	15,447	24,857	19.95	1,246
2012	760,755.56	291,978	277,263	483,493	20.07	24,090
2013	36,547.12	13,325	12,653	23,894	20.04	1,192
2014	13,430.39	4,612	4,380	9,051	20.08	451
2015	261,967.83	84,118	79,879	182,089	20.09	9,064

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2016	1,350,147.84	400,454	380,272	969,876	20.15	48,133
2019	189,357.11	40,617	38,570	150,787	20.14	7,487
2024	759,335.95	19,287	18,315	741,021	19.19	38,615
	7,363,967.28	3,513,984	3,336,884	4,027,083		211,011

EASTON SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 65-R2
 PROBABLE RETIREMENT YEAR.. 6-2033
 NET SALVAGE PERCENT.. 0

1963	1,055,336.20	941,149	893,717	161,620	7.46	21,665
1965	1,102.49	977	928	175	7.61	23
1966	1,422.71	1,257	1,194	229	7.72	30
1967	676.97	599	569	108	7.44	15
1968	426.23	376	357	69	7.60	9
1969	2,309.49	2,025	1,923	387	7.79	50
1970	70,105.19	61,510	58,410	11,695	7.61	1,537
1971	4,666.68	4,069	3,864	803	7.85	102
1972	11,043.41	9,624	9,139	1,904	7.74	246
1973	4,807.99	4,185	3,974	834	7.67	109
1974	16,959.07	14,646	13,908	3,051	7.98	382
1976	9,584.67	8,227	7,812	1,772	8.00	222
1977	680.52	582	553	128	8.06	16
1978	665.67	570	541	124	7.85	16
1979	5,213.15	4,435	4,211	1,002	7.98	126
1981	6,987.06	5,896	5,599	1,388	8.05	172
1982	8,100.93	6,817	6,473	1,627	8.01	203
1983	44,757.51	37,520	35,629	9,128	8.00	1,141
1984	65,850.71	54,939	52,170	13,681	8.04	1,702
1985	25,456.71	21,116	20,052	5,405	8.12	666
1986	33,095.04	27,396	26,015	7,080	8.01	884
1987	226,968.60	186,387	176,993	49,975	8.16	6,124
1988	126,350.91	103,305	98,099	28,252	8.14	3,471
1989	688,768.21	559,969	531,747	157,021	8.17	19,219
1990	47,494.17	38,342	36,410	11,085	8.24	1,345
1991	78,788.93	63,346	60,153	18,635	8.17	2,281
1992	324,351.26	259,319	246,250	78,102	8.15	9,583
1993	9,998.27	7,937	7,537	2,461	8.18	301
1994	312,252.00	245,711	233,328	78,924	8.26	9,555

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1995	18,834.86	14,725	13,983	4,852	8.23	590
1996	105,787.06	82,006	77,873	27,914	8.26	3,379
1997	463.19	357	339	124	8.21	15
1998	63,245.28	48,269	45,836	17,409	8.22	2,118
1999	17,290.42	13,051	12,393	4,897	8.28	591
2000	241,254.04	180,265	171,180	70,074	8.29	8,453
2001	66,195.31	48,998	46,529	19,667	8.25	2,384
2002	45,714.28	33,426	31,741	13,973	8.27	1,690
2003	71,679.90	51,782	49,172	22,508	8.26	2,725
2004	12,381.64	8,808	8,364	4,018	8.32	483
2005	116,542.97	81,813	77,690	38,853	8.28	4,692
2007	65,134.79	44,109	41,886	23,249	8.34	2,788
2008	15,322.12	10,189	9,675	5,647	8.31	680
2010	24,677.13	15,672	14,882	9,795	8.33	1,176
2011	244,703.37	151,300	143,675	101,029	8.33	12,128
2012	39,621.14	23,773	22,575	17,046	8.33	2,046
2013	16,875.36	9,781	9,288	7,587	8.34	910
2014	119,697.77	66,612	63,255	56,443	8.37	6,743
2015	293,604.18	156,197	148,325	145,279	8.36	17,378
2016	126,584.08	63,798	60,583	66,001	8.36	7,895
2017	103,450.26	48,880	46,417	57,034	8.37	6,814
2019	916,678.50	363,555	345,232	571,446	8.37	68,273
2020	611,661.55	214,143	203,351	408,311	8.35	48,900
2022	50,285.47	11,591	11,007	39,279	8.35	4,704
2023	2,825.77	432	410	2,416	8.31	291
2024	616,857.73	35,346	33,565	583,293	8.23	70,874
	7,191,588.92	4,451,109	4,226,780	2,964,809		359,915

YORK SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 65-R2
 PROBABLE RETIREMENT YEAR.. 6-2034
 NET SALVAGE PERCENT.. 0

1904	2,531.49	2,531	2,531			
1908	284.06	281	267	17	1.15	15
1917	394.37	382	363	32	3.61	9
1919	1,258.52	1,208	1,147	111	4.40	25
1921	10,550.89	10,156	9,644	907	4.02	226
1922	3,671.35	3,500	3,324	348	5.03	69

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1923	53.16	51	48	5	4.88	1
1925	3,071.71	2,934	2,786	286	4.67	61
1926	95.54	90	85	10	5.67	2
1927	1,968.44	1,862	1,768	200	5.59	36
1928	234.60	222	211	24	5.54	4
1929	13.40	13	13			
1930	372.79	352	334	39	5.50	7
1936	136.29	127	121	16	6.74	2
1937	327.41	304	289	39	6.84	6
1939	280.43	261	248	33	6.24	5
1941	32.16	30	28	4	6.59	1
1943	391.08	360	342	49	6.99	7
1944	621.98	571	542	80	7.22	11
1945	404.93	370	351	54	7.46	7
1947	172.07	157	149	23	7.25	3
1949	528.61	483	459	70	7.14	10
1951	7,127.04	6,443	6,118	1,009	7.80	129
1953	16,557.14	14,916	14,164	2,393	7.87	304
1954	3,988.61	3,599	3,418	571	7.62	75
1955	1,081.05	969	920	161	8.02	20
1956	2,536.88	2,277	2,162	375	7.83	48
1957	1,024.14	919	873	151	7.68	20
1959	2,606.80	2,322	2,205	402	8.03	50
1960	1,700.35	1,513	1,437	264	7.96	33
1961	1,432.91	1,274	1,210	223	7.93	28
1962	632.74	562	534	99	7.92	12
1963	73,189.73	64,363	61,118	12,072	8.43	1,432
1964	5,060.83	4,439	4,215	846	8.47	100
1965	3,000.16	2,624	2,492	508	8.53	60
1966	8,371.63	7,346	6,976	1,396	8.17	171
1967	395.16	345	328	68	8.29	8
1968	22,268.54	19,376	18,399	3,869	8.44	458
1969	11,153.29	9,657	9,170	1,983	8.60	231
1970	858.18	744	706	152	8.39	18
1971	1,182.88	1,019	968	215	8.61	25
1972	7,999.01	6,887	6,540	1,459	8.48	172
1973	92,382.38	78,978	74,996	17,386	8.74	1,989
1974	1,440.90	1,230	1,168	273	8.67	31
1976	408.03	346	329	79	8.64	9
1977	3,341.48	2,825	2,683	659	8.68	76
1978	4,653.66	3,917	3,720	934	8.75	107

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1979	1,223.39	1,024	972	251	8.85	28
1980	4,356.29	3,625	3,442	914	8.97	102
1981	4,488.51	3,729	3,541	948	8.86	107
1983	1,396.35	1,147	1,089	307	9.01	34
1984	2,948.76	2,412	2,290	658	9.00	73
1985	11,372.78	9,254	8,787	2,585	9.04	286
1986	70,074.66	56,929	54,059	16,016	8.89	1,802
1987	435,714.65	351,273	333,563	102,152	9.01	11,338
1988	53,236.36	42,749	40,594	12,643	8.95	1,413
1989	107,322.33	85,729	81,407	25,916	8.94	2,899
1990	6,096.69	4,838	4,594	1,503	8.98	167
1991	323,269.03	254,477	241,647	81,622	9.06	9,009
1992	56,540.25	44,101	41,878	14,663	9.17	1,599
1993	14,584.08	11,301	10,731	3,853	9.15	421
1994	3,443,240.41	2,646,475	2,513,048	930,192	9.18	101,328
1995	747,843.05	571,352	542,546	205,297	9.11	22,535
1996	50,299.08	38,132	36,210	14,090	9.09	1,550
1997	4,431.09	3,327	3,159	1,272	9.13	139
1998	58,625.21	43,500	41,307	17,318	9.21	1,880
2000	23,335.00	16,979	16,123	7,212	9.17	786
2001	96,237.12	69,204	65,715	30,522	9.18	3,325
2002	212,736.21	150,787	143,185	69,551	9.24	7,527
2003	20,493.47	14,321	13,599	6,894	9.27	744
2004	134,372.20	92,556	87,890	46,483	9.26	5,020
2005	70,024.55	47,519	45,123	24,901	9.24	2,695
2007	32,408.76	21,212	20,143	12,266	9.24	1,327
2011	193,548.97	114,697	108,914	84,635	9.28	9,120
2012	51,049.92	29,292	27,815	23,235	9.29	2,501
2013	67,865.90	37,543	35,650	32,216	9.29	3,468
2014	166,750.34	88,411	83,954	82,797	9.30	8,903
2015	1,138.56	575	546	593	9.30	64
2016	1,833,215.70	874,077	830,009	1,003,207	9.33	107,525
2017	155,029.67	69,174	65,686	89,343	9.31	9,596
2018	456,651.69	187,593	178,135	278,517	9.32	29,884
2019	252,234.06	93,629	88,909	163,326	9.32	17,524
2020	1,451,548.19	472,914	449,071	1,002,477	9.31	107,677
2021	212,308.18	58,045	55,119	157,190	9.30	16,902

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2022	326,756.84	69,272	65,780	260,977	9.29	28,092
2023	481,312.00	67,095	63,712	417,600	9.26	45,097
2024	759,356.58	39,335	37,352	722,005	9.14	78,994
	12,697,225.68	7,054,739	6,699,191	5,998,035		649,594
	130,457,170.92	62,733,032	59,571,383	70,885,788		4,428,429
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.0 3.39

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1947	1,079.59	1,071	1,080			
1955	13,332.40	12,787	13,332			
1956	4,700.21	4,476	4,700			
1961	406.89	380	407			
1962	3,356.66	3,126	3,357			
1963	2,024.62	1,868	2,007	18	5.17	3
1964	2,712.49	2,494	2,679	33	5.29	6
1967	156,954.19	141,698	152,224	4,731	6.19	764
1968	114,727.28	103,071	110,727	4,000	6.39	626
1969	158,904.78	141,997	152,545	6,360	6.61	962
1970	731.43	650	698	33	6.85	5
1971	42,566.64	37,578	40,369	2,197	7.10	309
1972	55,234.18	48,429	52,026	3,208	7.38	435
1973	12,692.70	11,048	11,869	824	7.67	107
1974	11,326.26	9,781	10,508	819	7.98	103
1975	10,124.92	8,671	9,315	810	8.30	98
1978	5,359.20	4,461	4,792	567	9.36	61
1979	8,811.02	7,296	7,838	973	9.45	103
1980	2,837.39	2,323	2,496	342	9.85	35
1981	30,929.59	25,025	26,884	4,046	10.26	394
1982	2,068.33	1,653	1,776	293	10.69	27
1984	1,894.40	1,481	1,591	303	11.32	27
1985	77,394.33	59,609	64,037	13,357	11.78	1,134
1986	69,169.02	52,458	56,355	12,814	12.26	1,045
1987	95,887.45	71,916	77,258	18,629	12.50	1,490
1988	363,888.29	268,295	288,225	75,664	13.00	5,820
1989	64,854.36	47,201	50,707	14,147	13.28	1,065
1990	1,276,516.51	911,688	979,410	297,106	13.81	21,514
1991	450,770.84	315,630	339,076	111,695	14.34	7,789
1992	192,627.06	132,720	142,579	50,048	14.67	3,412
1993	357,395.76	240,920	258,816	98,580	15.23	6,473
1994	68,797.61	45,530	48,912	19,886	15.59	1,276
1996	1,625.12	1,028	1,104	521	16.55	31
1998	41,941.05	25,232	27,106	14,835	17.55	845
2000	26,226.47	14,970	16,082	10,144	18.42	551
2001	149,475.13	82,899	89,057	60,418	18.87	3,202
2003	16,183.17	8,420	9,045	7,138	19.82	360
2008	61,784.11	26,301	28,255	33,529	22.26	1,506
2009	47,172.65	19,086	20,504	26,669	22.81	1,169
2010	24,994.64	9,603	10,316	14,678	23.24	632
2011	47,640.00	17,303	18,588	29,052	23.67	1,227

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
2012	85,734.80	29,253	31,426	54,309	24.13	2,251
2015	10,979.22	3,004	3,227	7,752	25.22	307
2024	25,096.63	547	588	24,509	22.49	1,090
	4,198,929.39	2,954,977	3,173,893	1,025,036		68,254

CORPORATE HEADQUARTERS - READING
 INTERIM SURVIVOR CURVE.. IOWA 65-R4
 PROBABLE RETIREMENT YEAR.. 6-2041
 NET SALVAGE PERCENT.. 0

1954	183,166.39	166,572	178,912	4,254	7.02	606
1955	3,431.56	3,124	3,355	76	6.84	11
1959	560.01	495	532	28	8.58	3
1962	284.17	247	265	19	9.44	2
1963	1,697.72	1,462	1,570	127	9.93	13
1964	32,686.47	28,081	30,161	2,525	9.92	255
1965	49,293.21	41,939	45,046	4,247	10.43	407
1966	101,426.09	85,441	91,771	9,655	10.94	883
1967	47,915.89	40,225	43,205	4,711	10.99	429
1968	13,833.00	11,490	12,341	1,492	11.52	130
1969	7,849.43	6,491	6,972	878	11.61	76
1970	100,419.08	82,093	88,175	12,244	12.17	1,006
1971	8,674.20	7,054	7,577	1,098	12.29	89
1972	26,323.99	21,143	22,709	3,615	12.86	281
1973	71,281.29	56,897	61,112	10,169	13.02	781
1974	8,929.84	7,080	7,605	1,325	13.20	100
1975	731.27	576	619	113	13.40	8
1976	1,757.30	1,372	1,474	284	13.61	21
1978	105,821.70	81,186	87,201	18,621	14.11	1,320
1979	3,271.46	2,501	2,686	585	14.02	42
1981	500.62	375	403	98	14.64	7
1982	3,139.41	2,335	2,508	631	14.64	43
1983	14,085.10	10,405	11,176	2,909	14.68	198
1984	61,493.90	45,075	48,414	13,080	14.75	887
1985	3,038.37	2,208	2,372	667	14.85	45
1986	14,315.68	10,307	11,071	3,245	14.97	217
1987	591,407.29	421,378	452,595	138,812	15.13	9,175
1988	87,433.03	61,588	66,151	21,282	15.32	1,389
1989	136,958.61	95,296	102,356	34,603	15.52	2,230
1990	164,760.18	113,685	122,107	42,653	15.50	2,752

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	780,843.12	533,628	573,161	207,682	15.52	13,382
1992	80,858.00	54,660	58,709	22,149	15.58	1,422
1993	440,056.50	293,870	315,641	124,416	15.67	7,940
1994	163,684.86	107,836	115,825	47,860	15.80	3,029
1995	2,334.21	1,515	1,627	707	15.95	44
1996	83,466.88	53,519	57,484	25,983	15.95	1,629
1997	95,074.83	60,135	64,590	30,485	15.98	1,908
2000	75,770.76	45,667	49,050	26,721	16.15	1,655
2001	3,417.15	2,024	2,174	1,243	16.18	77
2003	189,375.18	107,906	115,900	73,475	16.23	4,527
2011	124,253.64	56,026	60,177	64,077	16.44	3,898
2018	1,189,956.82	337,234	362,218	827,739	16.44	50,349
2024	6,498.96	191	205	6,294	16.48	382
	5,082,077.17	3,062,332	3,289,201	1,792,876		113,648

LEBANON SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 65-R4
 PROBABLE RETIREMENT YEAR.. 6-2046
 NET SALVAGE PERCENT.. 0

1965	404,934.30	339,740	364,909	40,025	11.42	3,505
1966	492.94	409	439	54	11.92	5
1967	2,047.05	1,683	1,808	239	12.43	19
1968	3,562.60	2,918	3,134	428	12.47	34
1969	479.75	389	418	62	12.99	5
1970	2,313.48	1,854	1,991	322	13.52	24
1971	320.58	254	273	48	14.07	3
1973	63,924.21	49,707	53,389	10,535	14.73	715
1977	829.99	619	665	165	16.19	10
1978	4,392.70	3,227	3,466	927	16.79	55
1983	505.12	352	378	127	18.02	7
1984	5,719.82	3,938	4,230	1,490	18.32	81
1985	16,012.52	10,879	11,685	4,328	18.64	232
1986	40,697.30	27,422	29,454	11,244	18.64	603
1987	81,777.32	54,284	58,306	23,472	18.99	1,236
1988	90,940.59	59,748	64,174	26,766	19.06	1,404
1989	36,331.52	23,601	25,349	10,982	19.15	573
1990	145,564.75	92,899	99,781	45,783	19.56	2,341
1992	2,813.33	1,747	1,876	937	19.85	47

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2001	47,311.07	25,127	26,989	20,323	20.75	979
2009	44,534.92	18,847	20,243	24,292	21.13	1,150
2024	2,285.99	52	56	2,230	21.43	104
	997,791.85	719,696	773,014	224,778		13,132
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1963	158,139.18	142,958	153,549	4,590	6.53	703
1964	3,369.89	3,017	3,241	129	7.07	18
1965	3,607.85	3,220	3,459	149	7.17	21
1968	30,185.95	26,775	28,759	1,427	7.20	198
1969	14,893.21	13,142	14,116	778	7.40	105
1973	8,796.10	7,656	8,223	573	7.67	75
1974	2,154.37	1,871	2,010	145	7.64	19
1978	16,712.14	14,299	15,358	1,354	7.85	172
1983	4,862.83	4,057	4,358	505	8.25	61
1984	32.73	27	29	4	8.28	
1985	4,447.57	3,689	3,962	485	8.12	60
1987	131,506.50	107,993	115,993	15,513	8.16	1,901
1988	123,896.68	100,852	108,323	15,573	8.34	1,867
1991	2,863.73	2,293	2,463	401	8.34	48
1993	47,311.86	37,405	40,176	7,136	8.34	856
1994	65,850.35	51,614	55,438	10,413	8.41	1,238
2000	137,500.95	102,411	109,998	27,503	8.39	3,278
2002	46,444.69	33,756	36,257	10,188	8.46	1,204
2004	74,531.84	52,709	56,614	17,918	8.49	2,110
2007	289,740.00	195,227	209,690	80,050	8.47	9,451
2008	109,331.05	72,158	77,504	31,827	8.50	3,744
2009	53,319.78	34,466	37,019	16,300	8.48	1,922
2024	1,856.99	103	111	1,746	8.49	206
	1,331,356.24	1,011,698	1,086,648	244,708		29,257

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1926	1,270.92	1,271	1,271			
1929	2,599.83	2,582	2,600			
1931	60.85	60	61			
1941	41.45	40	41			
1943	7,922.98	7,555	7,923			
1946	279.13	265	279			
1947	26.06	25	26			
1952	262.85	244	262	1	5.62	
1953	74,396.48	69,152	74,299	98	5.42	18
1954	3,894.01	3,597	3,865	29	5.83	5
1956	20,563.20	18,875	20,280	283	6.13	46
1957	3,715.44	3,411	3,665	51	6.03	8
1958	3,841.49	3,500	3,760	81	6.50	12
1959	3,518.21	3,203	3,441	77	6.45	12
1960	2,930.19	2,646	2,843	87	6.93	13
1961	178.71	161	173	6	6.92	1
1962	1,036.62	933	1,002	34	6.94	5
1963	4,065.79	3,626	3,896	170	7.46	23
1964	4,258.67	3,788	4,070	189	7.52	25
1965	15,722.92	13,940	14,977	745	7.61	98
1966	15,457.96	13,656	14,672	786	7.72	102
1967	679.75	598	643	37	7.86	5
1969	1,956.84	1,705	1,832	125	8.19	15
1970	10,839.13	9,393	10,092	747	8.39	89
1972	1,590.40	1,369	1,471	120	8.48	14
1973	4,874.81	4,192	4,504	371	8.38	44
1974	53,879.71	45,981	49,403	4,477	8.67	516
1975	4,661.10	3,968	4,263	398	8.64	46
1976	26,056.08	22,116	23,762	2,294	8.64	266
1979	9,104.14	7,622	8,189	915	8.85	103
1983	6,823.84	5,607	6,024	800	9.01	89
1984	4,661.60	3,814	4,098	564	9.00	63
1985	27,595.30	22,454	24,125	3,470	9.04	384
1986	5,266.28	4,258	4,575	691	9.12	76
1987	176,328.20	141,503	152,034	24,294	9.23	2,632
1988	27,738.09	22,174	23,824	3,914	9.16	427
1990	173,138.50	136,779	146,959	26,180	9.17	2,855
1991	125,509.65	98,387	105,709	19,800	9.24	2,143
1992	34,825.52	27,052	29,065	5,760	9.34	617
1993	221,531.45	170,978	183,703	37,829	9.31	4,063
1994	462,408.80	354,020	380,368	82,041	9.34	8,784

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1995	21,385.79	16,215	17,422	3,964	9.41	421
1997	5,856.68	4,364	4,689	1,168	9.40	124
2003	32,681.92	22,694	24,383	8,299	9.46	877
2004	89,785.54	61,476	66,051	23,734	9.44	2,514
2008	18,002.36	11,435	12,286	5,716	9.48	603
2009	67,914.59	42,107	45,241	22,674	9.50	2,387
2024	2,285.99	114	122	2,164	9.50	228
	1,783,425.82	1,394,905	1,498,245	285,181		30,753
	13,393,580.47	9,143,608	9,821,001	3,572,579		255,044
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.0 1.90

METROPOLITAN EDISON COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	1,362,497.84	1,328,435	1,341,134	21,364	0.50	21,364
2006	66,473.43	61,488	62,076	4,397	1.50	2,931
2007	23,844.87	20,864	21,063	2,782	2.50	1,113
2008	92,991.08	76,718	77,451	15,540	3.50	4,440
2009	257,424.55	199,504	201,412	56,013	4.50	12,447
2011	10,494.77	7,084	7,152	3,343	6.50	514
2012	4,418.77	2,762	2,788	1,631	7.50	217
2013	127,059.83	73,059	73,757	53,303	8.50	6,271
2014	11,225.93	5,894	5,950	5,276	9.50	555
2016	31,026.12	13,186	13,312	17,714	11.50	1,540
2019	284,272.38	78,175	78,923	205,349	14.50	14,162
2020	86,437.47	19,448	19,634	66,803	15.50	4,310
2021	24,636.55	4,311	4,352	20,285	16.50	1,229
2022	152,459.37	19,057	19,239	133,220	17.50	7,613
2023	6,325.30	474	479	5,846	18.50	316
	2,541,588.26	1,910,459	1,928,722	612,866		79,022

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 3.11

METROPOLITAN EDISON COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	1,464,403.94	1,317,964	1,434,074	30,330	0.50	30,330
2021	111,812.33	78,269	85,164	26,648	1.50	17,765
2022	518,210.97	259,105	281,932	236,279	2.50	94,512
2023	827,313.81	248,194	270,060	557,254	3.50	159,215
	2,921,741.05	1,903,532	2,071,230	850,511		301,822
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.8 10.33

METROPOLITAN EDISON COMPANY

ACCOUNT 391.50 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	860,254.80	774,229	810,179	50,076	0.50	50,076
2021	88,194.98	61,736	64,603	23,592	1.50	15,728
2022	339,885.01	169,943	177,834	162,051	2.50	64,820
2023	395,390.54	118,617	124,125	271,266	3.50	77,505
2024	1,796,859.22	179,686	188,029	1,608,830	4.50	357,518
	3,480,584.55	1,304,211	1,364,770	2,115,815		565,647
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 16.25

METROPOLITAN EDISON COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R4						
NET SALVAGE PERCENT.. 0						
2009	29,424.63	28,507	29,425			
2010	76,721.59	72,755	76,722			
2013	97,393.98	83,661	88,931	8,463	1.89	4,478
2016	29.65	21	22	8	3.72	2
2018	333,108.55	184,276	195,884	137,225	5.25	26,138
2019	1,321,838.83	627,345	666,862	654,977	6.09	107,550
2020	1,578,927.27	619,571	658,598	920,329	6.97	132,041
2021	1,140,521.28	350,482	372,559	767,962	7.89	97,334
2022	161,224.44	35,550	37,790	123,434	8.84	13,963
2023	166,683.07	22,102	23,494	143,189	9.81	14,596
	4,905,873.29	2,024,270	2,150,287	2,755,586		396,102
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0						8.07

METROPOLITAN EDISON COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-S1.5						
NET SALVAGE PERCENT.. 0						
1951	875.39	875	875			
1968	3,057.91	2,920	3,058			
1970	4,711.97	4,442	4,712			
1971	2,093.50	1,960	2,094			
1972	5,040.33	4,710	5,040			
1976	340.00	310	340			
1979	4,192.44	3,739	4,192			
1982	4,232.00	3,687	4,232			
1983	17,629.65	15,218	17,630			
1984	12,644.70	10,806	12,645			
1987	23,064.02	19,115	22,568	496	7.75	64
1988	3,874.92	3,182	3,757	118	7.95	15
1990	55,059.25	44,069	52,029	3,030	8.60	352
1992	85,257.87	66,501	78,513	6,745	9.17	736
1993	20,312.08	15,547	18,355	1,957	9.65	203
1994	60,790.69	45,800	54,073	6,718	9.98	673
1997	218,827.80	156,462	184,722	34,106	10.96	3,112
1998	49,864.56	34,885	41,186	8,679	11.38	763
1999	91,590.59	62,593	73,899	17,692	11.81	1,498
2000	4,952.00	3,300	3,896	1,056	12.26	86
	668,411.67	500,121	587,816	80,596		7,502

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 1.12

METROPOLITAN EDISON COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1994	1,341.01	1,198	1,341			
1997	85,895.98	74,171	84,396	1,500	4.35	345
	87,236.99	75,369	85,737	1,500		345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 0.40

METROPOLITAN EDISON COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	17,422.43	17,074	17,318	104	0.50	104
2001	25,349.43	23,828	24,168	1,181	1.50	787
2021	12,762.35	1,787	1,813	10,949	21.50	509
	55,534.21	42,689	43,299	12,235		1,400
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 2.52

METROPOLITAN EDISON COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	320,345.03	313,938	314,209	6,136	0.50	6,136
2001	372,384.43	350,041	350,343	22,041	1.50	14,694
2002	190,994.67	171,895	172,043	18,952	2.50	7,581
2003	145,755.94	125,350	125,458	20,298	3.50	5,799
2005	3,272.69	2,553	2,555	718	5.50	131
2006	252,398.85	186,775	186,936	65,463	6.50	10,071
2007	75,890.12	53,123	53,169	22,721	7.50	3,029
2008	895,684.81	591,152	591,662	304,023	8.50	35,767
2009	163,972.56	101,663	101,751	62,222	9.50	6,550
2010	353,476.34	205,016	205,193	148,283	10.50	14,122
2011	556,495.01	300,507	300,766	255,729	11.50	22,237
2014	1,581,541.48	664,247	664,820	916,721	14.50	63,222
2015	76,194.05	28,954	28,979	47,215	15.50	3,046
2016	347,403.96	118,117	118,219	229,185	16.50	13,890
2017	783,732.50	235,120	235,323	548,410	17.50	31,338
2018	556,524.37	144,696	144,821	411,703	18.50	22,254
2019	493,001.14	108,460	108,553	384,448	19.50	19,715
2020	800,483.23	144,087	144,211	656,272	20.50	32,013
2021	1,636,328.97	229,086	229,284	1,407,045	21.50	65,444
2022	226,531.63	22,653	22,673	203,859	22.50	9,060
2023	1,647,068.16	98,824	98,909	1,548,159	23.50	65,879
2024	1,643,840.00	32,877	32,905	1,610,935	24.50	65,752
	13,123,319.94	4,229,134	4,232,782	8,890,538		517,730

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 3.95

METROPOLITAN EDISON COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	85,692.52	70,696	85,693			
2014	5.86	3	5			
	85,698.38	70,699	85,698			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

METROPOLITAN EDISON COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R0.5						
NET SALVAGE PERCENT.. 0						
1971	51,521.11	46,858	51,521			
1972	88,746.00	80,138	88,746			
1973	12,886.51	11,548	12,887			
1974	604.00	537	604			
1977	34,320.49	29,670	34,320			
1978	31,361.56	26,833	31,362			
1979	2,226.00	1,884	2,226			
1982	27,454.00	22,518	27,454			
1988	6,437.00	4,910	6,437			
1991	887.85	648	888			
1993	117,547.39	82,941	114,650	2,897	13.14	220
1996	23,509.02	15,678	21,672	1,837	14.24	129
2000	60,883.88	37,139	51,338	9,546	15.66	610
2001	36,996.86	21,998	30,408	6,589	16.02	411
2002	75,143.40	43,448	60,059	15,084	16.41	919
2007	12,318.22	6,058	8,374	3,944	18.09	218
2013	109,272.48	40,464	55,934	53,338	19.56	2,727
2017	55,271.62	15,089	20,858	34,414	19.97	1,723
2023	501,156.38	40,493	55,973	445,183	17.05	26,110
	1,248,543.77	528,852	675,711	572,833		33,067

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3 2.65

METROPOLITAN EDISON COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	52,905.38	51,847	35,759	17,146	0.50	17,146
2002	58,179.87	52,362	36,115	22,065	2.50	8,826
2005	90,166.59	70,330	48,507	41,660	5.50	7,575
2008	868,734.19	573,365	395,456	473,278	8.50	55,680
2009	529.66	328	226	304	9.50	32
2011	189,075.20	102,101	70,420	118,655	11.50	10,318
2012	24,913.87	12,457	8,592	16,322	12.50	1,306
2013	164,790.37	75,804	52,283	112,507	13.50	8,334
2014	556,145.46	233,581	161,103	395,042	14.50	27,244
2015	2,463,189.81	936,012	645,578	1,817,612	15.50	117,265
2016	4,265,602.79	1,450,305	1,000,291	3,265,312	16.50	197,898
2017	1,456,821.40	437,046	301,435	1,155,386	17.50	66,022
2018	2,355,774.09	612,501	422,448	1,933,326	18.50	104,504
2019	1,014,887.99	223,275	153,995	860,893	19.50	44,148
2020	2,896,064.23	521,292	359,541	2,536,523	20.50	123,733
2021	4,041,592.26	565,823	390,254	3,651,338	21.50	169,830
2022	1,722,779.22	172,278	118,822	1,603,957	22.50	71,287
2023	2,755,139.18	165,308	114,015	2,641,124	23.50	112,388
2024	2,156,571.57	43,131	29,748	2,126,824	24.50	86,809
	27,133,863.13	6,299,146	4,344,588	22,789,275		1,230,345

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5 4.53

METROPOLITAN EDISON COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	6,762.17	5,917	6,762			
2011	29,831.06	20,136	26,250	3,581	6.50	551
2012	7,042.58	4,402	5,738	1,305	7.50	174
2013	23,159.34	13,317	17,360	5,799	8.50	682
2014	2.37	1	1	1	9.50	
2016	9.60	4	6	4	11.50	
	66,807.12	43,777	56,117	10,690		1,407
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 2.11

**PART VIII. EXPERIENCED AND ESTIMATED
NET SALVAGE**

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
361.00	2,705.00			
362.00	851,199.00	1,018,256.00		1,018,256.00-
362.10	107,658.00	13,277.00		13,277.00-
364.00	674,640.00	4,263,111.00		4,263,111.00-
364.10	2,082.00			
364.11	2,637.00	149.00-		149.00
365.00	6,888,485.00	5,110,700.00		5,110,700.00-
365.01	750.00	1,511.00		1,511.00-
366.00	16,811.00	7,236.00		7,236.00-
367.00	1,300,814.00	1,040,475.00		1,040,475.00-
368.00	5,143,733.00	1,497,437.00		1,497,437.00-
369.00	2,081,322.00	799,391.00		799,391.00-
369.10	158,874.00			
370.10	2,072,626.00	344,480.00-		344,480.00
371.00	6,696.00	25,968.00		25,968.00-
373.00	355,809.00	131,191.00		131,191.00-
373.30	8,515.00	2,304.00		2,304.00-
390.10	200,704.00	111,136.00		111,136.00-
391.20	1,171,502.00			
391.30	269,896.00			
391.40	9,686,392.71			
392.30	9,271.00			
393.00	105,318.00			
394.00	378,915.00			
395.00	72.00			
397.00	923,555.00			
398.00	224,349.00			
	32,645,330.71	13,677,364.00		13,677,364.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
361.00	1,079.00	1.00		1.00-
362.00	782,392.00	878,683.00		878,683.00-
362.10	7,178.00	321,670.00		321,670.00-
364.00	851,410.00	3,866,529.00		3,866,529.00-
364.11	57,838.00	7,814.00		7,814.00-
365.00	8,033,822.00	4,544,180.00		4,544,180.00-
365.01	27,298.00	5.00-		5.00
366.00	24,138.00	27,767.00		27,767.00-
367.00	976,788.00	1,405,039.00		1,405,039.00-
368.00	4,371,128.00	1,072,889.00		1,072,889.00-
369.00	505,893.00	264,855.00		264,855.00-
369.10	5,543.00			
370.10	4,129,588.00	1,103,767.00		1,103,767.00-
371.00	8,222.00	29,603.00		29,603.00-
373.00	568,952.00	139,094.00		139,094.00-
373.30	7,356.00	2,787.00		2,787.00-
390.10	106,098.00	199,061.00		199,061.00-
390.20	4,343.00			
391.00	286,945.00			
391.20	56,354.00			
391.30	216,711.00-			
391.40	1,380,706.83			
392.30	80,084.00			
393.00	9,237.00			
394.00	31,629.00-			
395.00	623.00			
397.00	920,028.00	56,629.00		56,629.00-
398.00	253,120.00			
	23,207,823.83	13,920,363.00		13,920,363.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	1,035,614.00	146.00		146.00-
361.00	6,423.00	172,638.00		172,638.00-
361.10		1,269.00		1,269.00-
362.00	516,440.00	528,516.00		528,516.00-
362.10		67,017.00		67,017.00-
364.00	2,452,927.00	5,183,312.00		5,183,312.00-
364.11	9,477.00	11,809.00		11,809.00-
365.00	10,641,447.00	4,597,320.00		4,597,320.00-
365.01	12,263.00	827.00		827.00-
366.00	24,584.00	5,190.00		5,190.00-
367.00	3,927,213.00	918,065.00		918,065.00-
368.00	8,025,796.00	1,458,859.00		1,458,859.00-
369.00	291,500.00	302,789.00		302,789.00-
369.10	8,736.00			
370.10	3,581,703.00	1,469,460.00		1,469,460.00-
371.00	17,811.00	21,065.00		21,065.00-
373.00	262,442.00	142,379.00		142,379.00-
373.30	45,689.00	8,067.00		8,067.00-
390.10	280,386.00	192,617.00		192,617.00-
390.20	106,970.00			
391.00	61,543.00			
394.00	153,492.00			
397.00	3,595,294.00	6,139.00		6,139.00-
398.00	4,677.00			
	35,062,427.00	15,087,484.00		15,087,484.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.00	2,383,993.79			
361.00	47,855.23	37,975.16		37,975.16-
362.00	256,490.26	227,168.77		227,168.77-
362.10	1,142.68	455.41		455.41-
364.00	1,290,695.46	8,012,598.57		8,012,598.57-
364.11	71,963.98	9,068.38		9,068.38-
365.00	8,345,103.72	5,587,332.54		5,587,332.54-
365.01	409.98	315.66		315.66-
366.00	50,986.87	12,614.76		12,614.76-
367.00	999,926.04	648,548.92		648,548.92-
368.00	4,720,094.28	1,175,549.09		1,175,549.09-
369.00	189,416.70	157,056.64		157,056.64-
369.10	15,246.53			
370.10	791,548.19	448,723.60		448,723.60-
371.00	24,017.33	23,590.16		23,590.16-
373.00	427,577.54	91,188.34		91,188.34-
373.30	117,447.12	25,476.01		25,476.01-
390.10	210,994.03	128,153.81		128,153.81-
390.20	32,312.66			
391.00	10,120.62			
391.30	234,105.88			
391.50	1,031,332.12			
392.30			337,918.65	337,918.65
392.40	13,852.38			
394.00	289,403.30			
396.00	11,289.00			
397.00	777,220.89	58.94		58.94-
398.00	30,964.00			
	22,375,510.58	16,585,874.76	337,918.65	16,247,956.11-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.00	1,480,449.72	10.99		10.99-
362.00	2,261,390.93	791,486.83		791,486.83-
364.00	2,506,016.92	4,385,529.61		4,385,529.61-
365.00	7,108,370.04	4,242,866.49		4,242,866.49-
365.01	12.97	.85		.85-
367.00	1,576,079.26	975,958.02		975,958.02-
368.00	1,741,995.94	407,063.66		407,063.66-
369.00	101,847.00	52,892.27		52,892.27-
369.10	5,606.00	1,121.20		1,121.20-
370.10	80,476.13	16,109.37		16,109.37-
373.00	102,700.00	28,725.51		28,725.51-
373.30	8,547.00	1,819.73		1,819.73-
390.10	1,032,616.00	309,784.80		309,784.80-
390.20	237,102.00			
391.00	201,595.51			
391.30	794,997.29			
391.50	1,907,196.73			
393.00	244,951.86			
394.00	1,179,434.40			
397.00	7,922,418.67	68,965.77		68,965.77-
398.00	8,903.91			
	30,502,708.28	11,282,335.10		11,282,335.10-
TOTAL	143,793,800.40	70,553,420.86	337,918.65	70,215,502.21-



2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

METROPOLITAN EDISON COMPANY
Reading, Pennsylvania

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
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gannettfleming.com

March 21, 2024

Metropolitan Edison Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs - PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of Metropolitan Edison Company ("MetEd"). The results of our study as of December 31, 2025, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2025, are summarized on pages I-3 through I-7 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink that reads "Frederick B. Johnston, Jr.".

FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle

075752.200

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PART I. RESULTS OF STUDY

METROPOLITAN EDISON COMPANY DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-7 summarize the results of the depreciation study as of December 31, 2025. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2025. Table 3 sets forth the calculations of the depreciation accruals for the twelve months ended December 31, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2021 through 2025, beginning on pages III-2 through III-6.

METROPOLITAN EDISON COMPANY

TABLE 1: SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURUAL RATE	COMPOSITE REMAINING LIFE
ELECTRIC PLANT									
INTANGIBLE PLANT									
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER		7-SQ	70,666,331.12	49,676,306	20,980,025	4,795,431	*	*
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD		5-SQ	436,640.79	134,115	304,526	87,650	*	*
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE		7-SQ	821,985.00	821,985	0	0	*	*
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION		7-SQ	8,047,879.06	8,047,879	0	0	*	*
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		7-SQ	23,896,722.35	23,936,101	390,621	116,516	*	*
	TOTAL INTANGIBLE PLANT			103,661,559.32	81,986,386	21,675,172	4,999,579		
DISTRIBUTION PLANT									
380.20	LAND RIGHTS		80-R4	29,932,718.77	18,078,094	10,854,625	278,525	0.96	38.0
381.00	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION		70-R3	17,763,919.28	7,814,254	9,949,665	240,113	1.35	41.4
381.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)		70-R3	339,222.74	96,378	282,845	5,247	1.55	53.9
382.00	STATION EQUIPMENT		75-R3	11,907.52	8,894	3,014	87	0.73	34.6
382.10	STATION EQUIPMENT - SUBTRANSMISSION		60-R2	337,332,590.62	109,010,679	228,321,902	6,437,605	1.91	38.5
384.00	POLES, TOWERS AND FIXTURES		65-R1.5	1,919,659.66	1,573,989	10,345,671	253,195	2.12	40.9
384.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)		65-R1.5	600,994,641.46	162,996,031	437,998,610	11,648,309	1.94	37.6
384.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)		65-R1.5	36,126.01	29,595	6,531	203	0.56	32.2
385.00	OVERHEAD CONDUCTORS AND DEVICES		60-O1	761,125,689.07	890,663	2,343,759	59,010	1.82	38.7
385.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-O1	1,345,794.75	515,117	655,881,338	22,314,293	2.93	28.4
385.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY		70-R4	48,838,786	48,838,786	180,527,092	3,437,415	1.86	33.3
385.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		70-R4	429,030.41	363,234	165,796	1,119	1.50	52.5
386.00	UNDERGROUND CONDUIT		65-R1.5	35,459,379.56	16,707,495	65,766	1,119	0.26	58.8
387.00	UNDERGROUND CONDUCTORS AND DEVICES		50-R2	346,055,799.46	114,029,986	232,025,813	7,700,028	2.23	30.1
387.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		50-R2	1,536,544.01	1,123,287	35,117	35,117	2.29	32.0
388.00	UNDERGROUND SERVICES		44-R1	209,585,789	209,585,789	311,869,624	13,461,135	2.58	23.2
389.10	UNDERGROUND SERVICES		60-R3	35,935,400	35,935,400	61,493,189	2,665,331	2.74	23.1
370.10	METERS - SMART GRID		15-S2	104,045,959.48	64,860,308	38,185,651	1,366,246	7.96	28.9
371.00	INSTALLATIONS ON CUSTOMERS PREMISES - DUSK TO DAWN LIGHTS		37-R0.5	150,001,444.20	60,856,874	89,144,570	11,937,520	7.96	7.5
371.21	INSTALLATIONS ON CUSTOMERS PREMISES - METER SOCKET DEVICES		25-R2.5	412,207.74	395,351	1,484,440	75,965	1.82	19.5
371.23	INSTALLATIONS ON CUSTOMERS PREMISES - SURGE SUPPRESSION		20-S2.5	276,707.92	276,708	16,857	3,923	0.95	4.3
373.00	STREET LIGHTING AND SIGNAL SYSTEMS - LED		28-R1	16,749,600.95	5,615,837	10,933,964	759,379	4.53	14.4
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-S0	4,081,235.72	852,610	3,228,629	279,892	6.86	11.5
	TOTAL DISTRIBUTION PLANT			3,274,508,002.61	967,838,408	2,306,669,695	83,531,395	2.55	
GENERAL PLANT									
389.20	LAND RIGHTS		70-R2	18,077.52	16,379	1,699	67	0.37	25.4
390.10	STRUCTURES AND IMPROVEMENTS		40-R1.5	46,759,876.65	11,948,267	34,811,610	1,528,594	3.27	22.8
	MISCELLANEOUS IMPROVEMENTS - MINOR		65-R2	64,119,550.91	38,015,937	28,103,614	1,945,528	3.03	14.4
	CORPORATE HEADQUARTERS - READING		65-R2	7,383,967.28	3,545,040	3,818,927	208,505	2.83	18.3
	LEBANON SERVICE CENTER		65-R2	7,191,588.92	4,570,399	2,621,190	359,384	5.00	7.3
	EASTON SERVICE CENTER		65-R2	12,697,225.68	7,321,543	5,375,683	647,848	5.10	8.3
	YORK SERVICE CENTER								
	TOTAL ACCOUNT 390.10			138,132,209.44	63,401,186	74,731,024	4,689,859	3.40	15.9
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		40-R1.5	4,081,929.92	3,098,551	983,379	66,826	1.64	14.7
	MISCELLANEOUS IMPROVEMENTS - MINOR		65-R4	5,067,693.04	3,383,476	1,684,217	113,128	2.23	14.9
	CORPORATE HEADQUARTERS - READING		65-R4	997,791.85	783,063	214,729	13,142	1.32	16.3
	LEBANON SERVICE CENTER		65-R4	1,331,356.24	1,119,985	211,371	28,962	2.15	7.4
	EASTON SERVICE CENTER		65-R4	1,783,425.82	1,533,495	249,931	30,090	1.69	8.3
	YORK SERVICE CENTER								
	TOTAL ACCOUNT 390.20			13,282,196.87	9,918,570	3,343,627	251,748	1.90	13.3
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-SQ	1,179,090.42	643,502	535,588	56,513	4.79	9.5
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-SQ	1,457,337.11	902,339	285,632	265,632	2.1	18.23
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS		5-SQ	4,541,673.26	1,204,326	3,337,347	916,772	20.19	3.6
	TOTAL ACCOUNT 391.00			7,178,100.79	2,750,167	4,427,933	1,238,917	17.26	3.6

METROPOLITAN EDISON COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	(1) ACCOUNT	(2) PROBABLE RETIREMENT DATE	(3) SURVIVOR CURVE	(4) ORIGINAL COST AS OF DECEMBER 31, 2025	(5) BOOK DEPRECIATION RESERVE	(6) FUTURE ACCRUALS	(7) CALCULATED ANNUAL ACCRUAL AMOUNT	(8)=(7)/(4) ANNUAL ACCRUAL RATE	(9)=(6)/(7) COMPOSITE REMAINING LIFE
302.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS		12-SQ	5,349,896.63	2,470,602	2,870,295	438,890	8.20	6.5
302.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS		34-S1.5	681,803.67	588,665	73,139	7,002	1.06	10.4
302.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS		20-S2.3	87,236.99	86,086	1,151	283	0.32	4.1
	TOTAL ACCOUNT 392.00			6,098,937.29	3,154,353	2,944,565	446,165	7.32	6.6
303.00	STORES EQUIPMENT		25-SQ	38,111.78	37,258	10,954	908	2.38	12.0
304.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	13,705,666.86	4,449,257	9,256,310	540,017	3.94	17.1
305.00	LABORATORY EQUIPMENT		20-SQ	85,698.38	85,698	0	0	****	
306.00	POWER OPERATED EQUIPMENT		33-RS.5	1,248,543.77	708,797	539,747	29,566	2.37	18.3
307.00	COMMUNICATION EQUIPMENT		25-SQ	29,265,609.64	5,576,051	23,688,659	1,299,962	4.44	18.2
308.00	MISCELLANEOUS EQUIPMENT		20-SQ	66,807.12	57,527	9,280	1,404	2.10	6.6
	TOTAL GENERAL PLANT			209,099,859.45	90,146,143	118,953,718	8,498,616	4.06	
	TOTAL DEPRECIABLE PLANT			3,567,269,420.38	1,139,970,937	2,447,298,485	97,029,590	2.70	
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION			124,375.69					
302.00	FRANCHISES AND CONSENTS			150,604.01	(14,665)				
350.10	LAND			3,554,379.57	5,241				
350.20	LAND RIGHTS			26,938,000.97	15,696,227				
360.10	LAND			4,014,087.62	2,231				
374.00	ASSET RETIREMENT COSTS DISTRIBUTION			37,210.00	28,830				
389.10	LAND			2,936,778.20					
390.30	BUILDING LEASEHOLDS			315,880.63	474,805				
399.10	ASSET RETIREMENT COSTS GENERAL BUILDINGS			105,951.28	66,477				
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			38,177,267.97	16,289,248				
	TOTAL ELECTRIC PLANT			3,625,446,688.35	1,156,230,185				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.

** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

*** ASSETS ADDED AS OF JANUARY 1, 2026 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.52% CONSISTENT WITH A 20-S2.5 SURVIVOR CURVE.

**** ASSETS ADDED AS OF JANUARY 1, 2026 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-YEAR AMORTIZATION PERIOD.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

METROPOLITAN EDISON COMPANY
 TABLE 2. BRINGS FORWARD TO DECEMBER 31, 2025, OF THE BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2024

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2024 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (6)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVES AS A PERCENT OF ORIGINAL COST (11)
DEPRECIABLE PLANT										
303.00	45,896,661	5,022,939	31	2,189,323		16		(946,015)	49,676,306	70.31
303.10	47,721	86,394							134,115	30.58
303.30	621,985								621,985	100.00
303.60	8,047,879			13,969				946,015	8,047,879	100.00
303.90	23,403,821	1,062,264							23,506,101	98.37
360.20	17,797,447	280,647							18,078,094	62.48
361.00	7,528,765	243,366	42,123						7,814,254	43.99
361.10	50,866	5,258	254						56,378	16.62
361.20	8,805	89							8,894	74.69
362.00	103,011,295	6,453,923	688,822	846,934		296,427			109,010,679	32.32
362.10	1,232,464	261,041	80,484						1,573,989	13.20
364.00	155,049,196	11,366,422	5,142,216	3,113,383		5,448,420			162,996,031	27.12
364.10	29,385	210							29,595	81.92
364.11	822,531	62,424	5,708						890,663	27.54
365.00	94,197,472	20,656,972	4,816,480	9,034,207		5,392,366			105,244,351	14.33
365.01	488,613	25,974	530						515,117	38.28
365.10	45,398,298	3,440,488							48,838,786	18.60
365.11	362,119	1,115							363,234	84.66
366.00	16,115,399	581,534							16,707,495	47.12
367.00	107,909,757	7,562,883	987,617	1,507,055		933,216			114,029,986	32.95
367.10	377,486	35,901							413,287	26.90
368.00	196,919,851	13,624,520	1,122,360	1,605,730		375,222			209,585,789	40.19
369.00	33,042,193	2,759,891	315,397	119,643		62,238			35,935,400	36.88
369.10	63,494,949	1,373,452	224	6,997		1,319			64,860,306	62.94
370.10	47,960,638	12,443,837	538,716	86,634		17,762			60,866,874	40.57
371.00	2,588,111	80,542	20,045						2,688,698	64.43
371.21	390,611	4,740							395,351	95.91
371.23	276,708								276,708	100.00
373.00	4,991,479	811,453	106,516	73,151		20,461			5,815,837	34.72
373.30	564,071	287,834	8,091	6,089		1,296			852,610	20.89
389.20	16,310	69							16,379	90.60
390.10	59,571,383	4,527,819	188,151	681,667		204,500			63,401,186	45.90
391.00	9,821,001	254,090							9,918,570	74.79
391.20	1,928,722	77,278							643,502	54.58
391.30	2,071,230	295,513		1,362,498					902,339	61.92
391.50	1,364,770	699,810		1,464,404					1,204,326	26.52
392.30	2,150,287	430,495		860,255					2,479,602	46.35
392.40	587,816	7,457		6,608	8,399				588,665	88.95
392.50	85,737	349							86,086	98.68
393.00	43,299	1,381		17,422					27,258	71.52
394.00	4,232,782	536,820		320,345					4,449,257	32.46
395.00	85,698								85,698	100.00
396.00	675,711	33,086							708,797	56.77
397.00	4,344,588	1,259,370	26,359	52,905		461			5,576,951	19.06
398.00	56,117	1,410							57,527	86.11
TOTAL DEPRECIABLE PLANT	1,065,681,827	96,561,068	14,043,102	23,569,736	8,399	12,753,725	0	0	1,139,970,937	
NONDEPRECIABLE PLANT										
302.00	(14,565)								(14,565)	(9.67)
350.10	5,241								5,241	0.15
350.20	15,696,227								15,696,227	58.27
360.10	2,231								2,231	0.06
374.00	28,830								28,830	77.48
390.30	474,805								474,805	150.31
399.10	66,477								66,477	62.74
TOTAL NONDEPRECIABLE PLANT	16,259,248	0	0	0	0	0	0	0	16,259,248	
TOTAL	1,081,941,075	96,561,068	14,043,102	23,569,736	8,399	12,753,725	0	0	1,156,230,185	

METROPOLITAN EDISON COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)**
ELECTRIC PLANT				
INTANGIBLE PLANT				
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	66,210,701.15		5,022,939
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	425,296.40		86,394
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985.00		0
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879.06		0
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	23,910,691.09		1,062,264
	TOTAL INTANGIBLE PLANT	99,216,552.70		6,171,597
DISTRIBUTION PLANT				
360.20	LAND RIGHTS	28,932,718.77	0.97	280,647
361.00	STRUCTURES AND IMPROVEMENTS	17,763,919.28	1.37	243,366
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	339,222.74	1.55	5,258
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	11,907.52	0.75	89
362.00	STATION EQUIPMENT	329,710,172.58	337,332,580.62	6,453,923
362.10	STATION EQUIPMENT - SUBTRANSMISSION	11,919,659.66	11,919,659.66	261,041
364.00	POLES, TOWERS AND FIXTURES	572,974,393.99	600,994,841.46	11,366,422
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	36,126.01	36,126.01	210
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	3,234,421.64	3,234,421.64	62,424
365.00	OVERHEAD CONDUCTORS AND DEVICES	679,817,826.58	761,125,689.07	20,656,972
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,345,784.75	1,345,784.75	25,974
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	229,365,878.41	229,365,878.41	3,440,488
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	429,030.41	429,030.41	1,115
366.00	UNDERGROUND CONDUIT	35,459,379.59	35,459,379.59	581,534
367.00	UNDERGROUND CONDUCTORS AND DEVICES	332,492,307.21	346,055,799.46	7,562,883
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,536,544.01	1,536,544.01	35,801
368.00	LINE TRANSFORMERS	507,003,843.13	521,455,413.01	13,524,529
369.00	OVERHEAD SERVICES	96,284,018.58	97,428,588.83	2,759,891
369.10	UNDERGROUND SERVICES	104,052,556.48	104,045,959.48	1,373,452
370.10	METERS - SMART GRID	145,648,562.40	150,001,444.20	12,443,937
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS	4,173,138.29	4,173,138.29	80,542
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	412,207.74	412,207.74	4,740
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	276,707.92	276,707.92	0
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	16,309,454.66	16,749,800.95	811,453
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	3,808,435.99	4,081,238.79	287,834
	TOTAL DISTRIBUTION PLANT	3,123,338,218.34	3,274,508,002.61	82,264,525
GENERAL PLANT				
389.20	LAND RIGHTS	18,077.52	0.38	69
390.10	STRUCTURES AND IMPROVEMENTS	130,457,170.92	138,132,209.44	4,527,819
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	13,393,580.47	13,262,196.87	254,090
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,541,588.26	1,179,090.42	77,278
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,921,741.05	1,457,337.11	295,513
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	3,480,584.55	4,541,673.26	699,810
	TOTAL ACCOUNT 391.00	8,943,913.86	7,178,100.79	1,072,601
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	4,905,873.29	5,349,896.63	430,495
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	668,411.67	661,803.67	7,457
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	87,236.99	87,236.99	349
	TOTAL ACCOUNT 392.00	5,661,521.95	6,098,937.29	438,301
393.00	STORES EQUIPMENT	55,534.21	38,111.78	1,381
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	13,123,319.94	13,705,566.85	536,820
395.00	LABORATORY EQUIPMENT	85,698.38	85,698.38	0
396.00	POWER OPERATED EQUIPMENT	1,248,543.77	1,248,543.77	33,086
397.00	COMMUNICATION EQUIPMENT	27,133,863.13	29,265,609.64	1,259,370
398.00	MISCELLANEOUS EQUIPMENT	66,807.12	66,807.12	1,410
	TOTAL GENERAL PLANT	200,188,031.27	209,059,859.45	8,124,946
	TOTAL DEPRECIABLE PLANT	3,422,742,802.31	3,587,269,420.38	96,561,068

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH FOR THE ACCOUNT.

** ACCRUALS CALCULATED BASED ON MONTHLY AVERAGES.

METROPOLITAN EDISON COMPANY
 TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2021		2022		2023		2024		2025		NET SALVAGE (12)	SALVAGE ACCRUAL (13)-(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
303.00												
361.00	1.00		146.00		37,975.16		10.99		16.25		(173.24)	(35)
361.10			172,638.00		1,269.00						(210,614.16)	(42,123)
362.00	878,683.00		1,269.00		227,168.77		791,486.83		296,426.98		(1,269.00)	(254)
362.10	321,670.00		528,516.00		455.41						(2,722,281.58)	(544,456)
364.00	3,866,529.00		67,017.00		8,012,598.57		4,385,529.61		5,448,420.32		(389,142.41)	(77,828)
364.11	7,814.00		5,183,312.00		9,068.38						(26,896,389.50)	(5,379,278)
365.00	4,544,180.00		11,809.00		5,687,332.54		4,242,866.49		5,392,366.14		(28,691.38)	(5,738)
365.01	(5.00)		827.00		315.66		0.85				(4,872,813)	(4,872,813)
366.00	27,767.00		5,190.00		12,614.76						(1,138.51)	(228)
367.00	1,405,039.00		9,180,650.00		648,548.92		975,958.02		933,215.84		(45,571.76)	(9,114)
368.00	1,072,889.00		1,458,859.00		1,175,549.09		407,063.66		375,221.50		(4,880,826.78)	(976,165)
369.00	284,855.00		302,789.00		157,056.64		52,892.27		62,238.14		(4,489,582.25)	(897,916)
370.10	1,103,767.00		1,469,460.00		448,723.60		16,109.37		1,319.40		(639,831.05)	(167,966)
371.00	29,603.00		21,065.00		23,590.16				17,782.47		(2,440.60)	(488)
373.00	139,094.00		142,379.00		91,188.34		28,725.51		20,460.56		(3,055,842.44)	(611,168)
373.30	2,787.00		8,067.00		25,476.01		1,819.73		1,296.40		(74,258.16)	(14,852)
380.10	199,061.00		192,617.00		128,153.81		309,784.80		204,500.10		(421,847.41)	(84,369)
382.30	56,629.00		6,139.00		58.94		68,965.77		460.55		(39,446.14)	(7,889)
397.00											(1,034,116.71)	(206,823)
TOTAL	13,920,363.00	0.00	15,087,484.00	0.00	16,686,874.76	337,918.65	11,282,335.10	0.00	12,753,724.65	8,399.00	(69,283,463.86)	(13,856,690)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1900	6,650	6,650				0.0
1903	2,378	2,378				0.0
1904	2,531	2,531				0.0
1908	284	284				0.0
1912	1,817	1,817				0.0
1914	347	347				0.0
1916	49	49				0.0
1917	1,379	1,318		61	61	0.0
1918	972	928		44	105	0.0
1919	1,765	1,652		113	218	0.0
1920	1,230	1,166		64	282	0.0
1921	33,746	31,720		2,026	2,308	0.0
1922	7,507	7,027		480	2,788	0.0
1923	61,280	57,728		3,552	6,340	0.0
1924	35,996	34,044		1,952	8,292	0.0
1925	31,856	29,913		1,943	10,235	0.0
1926	38,214	35,940		2,274	12,509	0.0
1927	176,778	165,027		11,751	24,260	0.0
1928	39,929	37,657		2,272	26,532	0.0
1929	81,327	76,556		4,771	31,303	0.0
1930	27,647	25,597		2,050	33,353	0.0
1931	35,931	33,360		2,571	35,924	0.0
1932	1,055	972		83	36,007	0.0
1933	6,715	6,294		421	36,428	0.0
1934	382	348		34	36,462	0.0
1935	7,884	7,215		669	37,131	0.0
1936	1,873	1,699		174	37,305	0.0
1937	42,256	38,689		3,567	40,872	0.0
1938	772,335	763,201		9,134	50,006	0.0
1939	23,130	22,562		568	50,574	0.0
1940	32,310	30,467		1,843	52,417	0.0
1941	217,445	197,388		20,057	72,474	0.0
1942	89,717	81,254		8,463	80,937	0.0
1943	2,604,801	1,840,053		764,748	845,685	0.0
1944	105,310	83,283		22,027	867,712	0.0
1945	345,973	287,331		58,642	926,354	0.0
1946	403,453	304,363		99,090	1,025,444	0.0
1947	577,609	456,941		120,668	1,146,112	0.0
1948	876,669	676,344		200,325	1,346,437	0.1
1949	1,158,109	905,566		252,543	1,598,980	0.1
1950	1,192,942	969,792		223,150	1,822,130	0.1
1951	1,400,201	1,131,681		268,520	2,090,650	0.1
1952	1,170,422	908,877		261,545	2,352,195	0.1
1953	1,959,307	1,555,441		403,866	2,756,061	0.1
1954	3,772,030	3,008,388		763,642	3,519,703	0.1
1955	2,308,098	1,730,868		577,230	4,096,933	0.2

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST PCT OF CUMULATIVE AMOUNT (5)		COL 4
			(2)	(3)	(5)	TOTAL (6)	
1956	2,308,092	1,715,347	592,745		4,689,678	0.2	
1957	3,387,039	2,541,290	845,749		5,535,427	0.2	
1958	3,051,699	2,229,310	822,389		6,357,816	0.3	
1959	2,828,805	2,017,444	811,361		7,169,177	0.3	
1960	2,942,158	2,083,998	858,160		8,027,337	0.3	
1961	3,267,518	2,293,804	973,714		9,001,051	0.4	
1962	3,548,333	2,449,071	1,099,262		10,100,313	0.4	
1963	4,858,260	3,551,708	1,306,552		11,406,865	0.5	
1964	3,674,095	2,487,947	1,186,148		12,593,013	0.5	
1965	6,305,944	4,515,177	1,790,767		14,383,780	0.6	
1966	5,800,320	3,973,449	1,826,871		16,210,651	0.7	
1967	10,057,046	7,089,476	2,967,570		19,178,221	0.8	
1968	8,058,180	5,607,336	2,450,844		21,629,065	0.9	
1969	10,409,546	7,254,991	3,154,555		24,783,620	1.0	
1970	9,599,823	6,565,119	3,034,704		27,818,324	1.1	
1971	12,669,377	8,587,410	4,081,967		31,900,291	1.3	
1972	12,592,125	8,632,018	3,960,107		35,860,398	1.5	
1973	15,508,990	10,556,050	4,952,940		40,813,338	1.7	
1974	14,116,248	9,472,515	4,643,733		45,457,071	1.9	
1975	7,758,292	5,029,725	2,728,567		48,185,638	2.0	
1976	9,218,069	6,001,405	3,216,664		51,402,302	2.1	
1977	9,793,971	6,504,360	3,289,611		54,691,913	2.2	
1978	11,973,389	8,114,790	3,858,599		58,550,512	2.4	
1979	10,803,010	7,257,911	3,545,099		62,095,611	2.5	
1980	9,999,589	6,414,230	3,585,359		65,680,970	2.7	
1981	10,024,833	6,330,641	3,694,192		69,375,162	2.8	
1982	10,836,872	6,705,557	4,131,315		73,506,477	3.0	
1983	16,306,002	9,750,876	6,555,126		80,061,603	3.3	
1984	19,201,821	11,862,595	7,339,226		87,400,829	3.6	
1985	22,317,077	13,383,801	8,933,276		96,334,105	3.9	
1986	28,423,969	16,889,554	11,534,415		107,868,520	4.4	
1987	37,829,143	23,185,786	14,643,357		122,511,877	5.0	
1988	36,219,390	21,593,956	14,625,434		137,137,311	5.6	
1989	42,884,732	24,886,493	17,998,239		155,135,550	6.3	
1990	54,805,370	31,801,535	23,003,835		178,139,385	7.3	
1991	63,737,537	36,228,795	27,508,742		205,648,127	8.4	
1992	43,749,078	22,775,527	20,973,551		226,621,678	9.3	
1993	49,431,768	26,233,588	23,198,180		249,819,858	10.2	
1994	48,856,738	26,436,417	22,420,321		272,240,179	11.1	
1995	43,249,531	21,997,815	21,251,716		293,491,895	12.0	
1996	30,949,752	15,738,926	15,210,826		308,702,721	12.6	
1997	40,575,974	19,783,809	20,792,165		329,494,886	13.5	
1998	46,122,734	21,986,714	24,136,020		353,630,906	14.4	
1999	34,431,449	15,645,561	18,785,888		372,416,794	15.2	
2000	35,692,668	16,293,377	19,399,291		391,816,085	16.0	
2001	52,025,769	23,096,559	28,929,210		420,745,295	17.2	

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
2002	39,650,127	16,790,825	22,859,302	443,604,597	18.1
2003	45,302,043	23,990,339	21,311,704	464,916,301	19.0
2004	50,731,473	22,030,510	28,700,963	493,617,264	20.2
2005	75,895,160	28,932,772	46,962,388	540,579,652	22.1
2006	66,956,931	25,021,201	41,935,730	582,515,382	23.8
2007	84,150,291	32,011,801	52,138,490	634,653,872	25.9
2008	86,022,848	27,793,891	58,228,957	692,882,829	28.3
2009	102,628,947	30,502,887	72,126,060	765,008,889	31.3
2010	81,629,037	22,898,630	58,730,407	823,739,296	33.7
2011	72,961,935	21,578,471	51,383,464	875,122,760	35.8
2012	94,442,153	23,561,236	70,880,917	946,003,677	38.7
2013	113,879,375	27,092,834	86,786,541	1,032,790,218	42.2
2014	88,049,605	23,679,595	64,370,010	1,097,160,228	44.8
2015	80,145,175	24,092,207	56,052,968	1,153,213,196	47.1
2016	108,050,602	34,040,978	74,009,624	1,227,222,820	50.1
2017	117,865,684	34,637,946	83,227,738	1,310,450,558	53.5
2018	165,406,798	38,725,573	126,681,225	1,437,131,783	58.7
2019	170,953,217	36,714,562	134,238,655	1,571,370,438	64.2
2020	158,339,257	25,485,991	132,853,266	1,704,223,704	69.6
2021	133,656,458	15,956,517	117,699,941	1,821,923,645	74.4
2022	135,654,705	16,479,234	119,175,471	1,941,099,116	79.3
2023	165,940,231	14,815,214	151,125,017	2,092,224,133	85.5
2024	179,459,014	8,571,307	170,887,707	2,263,111,840	92.5
2025	187,636,588	3,449,948	184,186,640	2,447,298,480	100.0
TOTAL	3,587,269,420	1,139,970,937	2,447,298,485		

UTILITY PLANT IN SERVICE

METROPOLITAN EDISON COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	1,144,942.70	1,144,943	1,144,943			
2000	8.66	9	9			
2001	11,953.04	11,953	11,953			
2003	348,694.63	348,695	348,695			
2004	2,049,458.68	2,049,459	2,049,459			
2005	783,327.38	783,327	783,327			
2006	548,014.12	548,014	548,014			
2007	5,619,968.27	5,619,968	5,619,968			
2008	441,500.00	441,500	441,500			
2009	1,531,923.26	1,531,923	1,531,923			
2010	351,423.88	351,424	351,424			
2011	3,554,977.80	3,554,978	3,554,978			
2012	1,472,706.04	1,472,706	1,472,706			
2013	1,711,509.35	1,711,509	1,711,509			
2014	2,250,017.37	2,250,017	2,250,017			
2015	2,084,290.61	2,084,291	2,084,291			
2016	6,306,567.06	6,306,567	6,306,567			
2017	1,853,598.72	1,853,599	1,853,599			
2018	1,529,317.23	1,529,317	1,529,317			
2019	4,062,513.95	3,772,329	3,876,511	186,003	0.50	186,003
2020	2,416,667.61	1,898,800	1,951,240	465,428	1.50	310,285
2021	912,868.54	586,847	603,054	309,815	2.50	123,926
2022	8,573,130.15	4,286,565	4,404,948	4,168,182	3.50	1,190,909
2023	10,727,061.70	3,831,063	3,936,866	6,790,196	4.50	1,508,932
2024	3,734,937.00	800,360	822,464	2,912,473	5.50	529,541
2025	6,634,953.37	473,935	487,024	6,147,929	6.50	945,835
	70,656,331.12	49,244,098	49,676,306	20,980,025		4,795,431

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4 6.79

METROPOLITAN EDISON COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	12,158.90	8,511	8,531	3,628	1.50	2,419
2023	47.50	24	24	24	2.50	10
2024	413,090.00	123,927	124,223	288,867	3.50	82,533
2025	13,344.39	1,334	1,337	12,007	4.50	2,668
	438,640.79	133,796	134,115	304,526		87,630
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 19.98

METROPOLITAN EDISON COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	58,619.79	58,620	58,620			
2001	563,365.21	563,365	563,365			
	621,985.00	621,985	621,985			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 303.60 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	8,047,879.06	8,047,879	8,047,879			
	8,047,879.06	8,047,879	8,047,879			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 303.90 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	3,481,903.25	3,481,903	3,481,903			
2015	5,792,834.57	5,792,835	5,792,835			
2016	1,438,672.59	1,438,673	1,438,673			
2017	5,049,259.59	5,049,260	5,049,260			
2018	1,414,838.89	1,414,839	1,414,839			
2019	2,294,033.17	2,130,170	2,294,033			
2020	2,830,598.89	2,224,030	2,830,599			
2021	707,499.56	454,823	623,795	83,705	2.50	33,482
2022	743,370.56	371,685	509,771	233,600	3.50	66,743
2023	143,711.28	51,325	70,393	73,318	4.50	16,293
	23,896,722.35	22,409,543	23,506,101	390,621		116,518
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 0.49

METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1926	618.12	590	618			
1938	260,448.93	237,009	260,449			
1939	16,059.98	14,586	16,060			
1940	8,595.66	7,790	8,596			
1941	14,690.00	13,283	14,690			
1942	5,425.39	4,847	5,425			
1943	2,530.64	2,255	2,531			
1944	8,822.26	7,838	8,822			
1945	23,756.40	20,844	23,756			
1946	35,420.45	30,975	35,420			
1947	38,497.06	33,546	38,497			
1948	49,785.96	43,214	49,786			
1949	62,555.36	53,597	62,555			
1950	35,672.13	30,435	35,672			
1951	79,710.23	67,100	79,140	570	14.00	41
1952	47,030.63	39,407	46,478	553	14.22	39
1953	51,763.45	43,160	50,904	859	14.45	59
1954	83,959.01	69,031	81,418	2,541	15.46	164
1955	64,444.39	52,703	62,160	2,284	15.71	145
1956	88,012.03	70,955	83,687	4,325	16.71	259
1957	92,106.57	73,814	87,059	5,048	16.97	297
1958	133,360.41	105,328	124,228	9,132	17.97	508
1959	128,173.89	100,578	118,625	9,549	18.25	523
1960	103,137.45	79,715	94,019	9,118	19.25	474
1961	261,443.45	200,684	236,694	24,749	19.53	1,267
1962	236,861.74	178,973	211,087	25,775	20.54	1,255
1963	249,922.94	187,442	221,076	28,847	20.83	1,385
1964	272,824.35	201,344	237,472	35,352	21.83	1,619
1965	309,639.49	226,656	267,326	42,313	22.15	1,910
1966	337,779.39	243,201	286,840	50,939	23.14	2,201
1967	343,696.86	245,296	289,311	54,386	23.47	2,317
1968	362,726.73	254,453	300,111	62,616	24.47	2,559
1969	406,658.99	282,628	333,341	73,318	24.80	2,956
1970	436,742.96	298,121	351,614	85,129	25.80	3,300
1971	509,237.56	344,143	405,894	103,344	26.15	3,952
1972	602,780.26	399,884	471,637	131,143	27.15	4,830
1973	673,834.77	438,666	517,378	156,457	28.15	5,558
1974	603,861.29	388,766	458,524	145,337	28.50	5,100
1975	478,231.36	301,860	356,024	122,207	29.50	4,143
1976	546,209.00	340,671	401,800	144,409	29.87	4,835
1977	585,072.88	357,538	421,693	163,380	30.87	5,293
1978	566,255.81	338,904	399,715	166,541	31.87	5,226
1979	499,559.01	295,040	347,981	151,578	32.24	4,702

METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1980	560,471.48	323,840	381,948	178,523	33.24	5,371
1981	482,643.87	272,790	321,738	160,906	34.24	4,699
1982	576,747.84	321,133	378,756	197,992	34.62	5,719
1983	746,951.68	406,342	479,254	267,698	35.62	7,515
1984	769,512.91	408,765	482,112	287,401	36.62	7,848
1985	868,911.28	453,919	535,368	333,543	37.02	9,010
1986	1,006,556.20	512,941	604,981	401,575	38.02	10,562
1987	1,039,189.12	516,061	608,661	430,528	39.02	11,034
1988	951,726.21	460,445	543,065	408,661	40.02	10,211
1989	857,602.96	406,933	479,951	377,652	40.42	9,343
1990	956,536.66	441,442	520,652	435,885	41.42	10,524
1991	995,460.94	446,464	526,576	468,885	42.42	11,053
1992	1,229,456.50	535,428	631,503	597,954	43.42	13,771
1993	1,673,949.27	707,244	834,149	839,800	44.42	18,906
1994	1,560,245.89	643,757	759,270	800,976	44.84	17,863
1995	1,224,781.79	489,423	577,243	647,539	45.83	14,129
1996	1,210,914.14	467,897	551,854	659,060	46.84	14,070
1997	846,746.34	316,175	372,908	473,838	47.83	9,907
1998	818,439.49	294,802	347,700	470,739	48.84	9,638
2003	251,094.57	74,575	87,957	163,138	53.26	3,063
2007	101,623.06	24,816	29,269	72,354	57.26	1,264
2009	235,206.67	51,228	60,420	174,787	59.26	2,949
2010	12,975.78	2,655	3,131	9,845	60.26	163
2011	237,058.88	45,373	53,515	183,544	61.26	2,996
	28,932,718.77	15,351,318	18,078,094	10,854,625		278,525

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.0 0.96

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1900	6,649.92	6,650	6,650			
1912	1,816.55	1,794	1,817			
1922	38.82	37	39			
1923	1,336.79	1,288	1,337			
1924	2,728.95	2,631	2,729			
1926	1,349.72	1,289	1,350			
1927	3,117.19	2,978	3,117			
1928	6,388.75	6,104	6,389			
1929	5,511.83	5,213	5,512			
1930	1,267.43	1,198	1,267			
1931	2,898.93	2,739	2,899			
1933	1,422.20	1,329	1,422			
1935	514.20	479	513	1	6.58	
1936	5.49	5	5			
1937	4,494.55	4,176	4,470	25	6.74	4
1938	501,014.59	460,332	492,755	8,260	7.73	1,069
1939	1,969.24	1,806	1,933	36	7.84	5
1940	4,050.77	3,706	3,967	84	7.96	11
1941	21,977.11	20,056	21,469	508	8.09	63
1942	4,253.41	3,871	4,144	109	8.24	13
1943	103.69	94	101	3	8.41	
1944	265.92	238	255	11	9.41	1
1945	4,131.52	3,692	3,952	180	9.59	19
1946	6,375.07	5,676	6,076	299	9.79	31
1947	15,657.98	13,889	14,867	791	10.00	79
1948	23,966.87	21,175	22,666	1,301	10.22	127
1949	35,464.70	31,202	33,400	2,065	10.45	198
1950	40,437.71	35,415	37,909	2,529	10.71	236
1951	45,996.49	39,750	42,550	3,446	11.71	294
1952	29,847.06	25,668	27,476	2,371	11.97	198
1953	66,045.08	56,502	60,482	5,563	12.25	454
1954	49,093.60	41,769	44,711	4,383	12.54	350
1955	34,600.24	29,272	31,334	3,266	12.83	255
1956	63,950.06	53,782	57,570	6,380	13.14	486
1957	106,175.94	88,731	94,981	11,195	13.47	831
1958	56,691.40	46,685	49,973	6,718	14.47	464
1959	30,080.32	24,606	26,339	3,741	14.80	253
1960	42,473.84	34,497	36,927	5,547	15.15	366
1961	54,835.49	44,208	47,322	7,513	15.50	485
1962	75,058.70	60,054	64,284	10,775	15.87	679
1963	47,956.82	38,068	40,749	7,208	16.24	444
1964	46,251.13	36,122	38,666	7,585	17.24	440
1965	44,037.95	34,103	36,505	7,533	17.62	428

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1966	65,906.76	50,590	54,153	11,754	18.02	652
1967	164,370.15	125,003	133,807	30,563	18.42	1,659
1968	143,923.81	107,583	115,160	28,764	19.42	1,481
1969	228,390.93	169,055	180,962	47,429	19.83	2,392
1970	160,104.36	117,292	125,553	34,551	20.26	1,705
1971	575,285.63	416,967	446,335	128,951	20.69	6,233
1972	545,783.09	388,379	415,734	130,049	21.68	5,999
1973	295,178.34	207,658	222,284	72,894	22.13	3,294
1974	131,713.69	91,567	98,016	33,698	22.58	1,492
1975	3,653.41	2,509	2,686	967	23.03	42
1976	25,263.50	17,007	18,205	7,058	24.03	294
1977	14,534.92	9,657	10,337	4,198	24.50	171
1978	4,573.91	2,998	3,209	1,365	24.96	55
1979	68,159.53	43,738	46,819	21,341	25.96	822
1980	80,565.25	50,949	54,537	26,028	26.45	984
1981	24,651.79	15,358	16,440	8,212	26.93	305
1982	9,253.30	5,635	6,032	3,221	27.93	115
1983	202,790.39	121,512	130,070	72,720	28.43	2,558
1984	82,694.09	48,732	52,164	30,530	28.92	1,056
1985	183,870.65	105,744	113,192	70,679	29.92	2,362
1986	321,930.39	181,826	194,633	127,297	30.43	4,183
1987	266,765.60	147,895	158,312	108,454	30.94	3,505
1988	266,213.51	143,755	153,880	112,334	31.94	3,517
1989	614,322.01	325,099	347,997	266,325	32.47	8,202
1990	662,744.18	343,500	367,694	295,050	32.99	8,944
1991	294,558.55	148,369	158,819	135,740	33.99	3,994
1992	422,115.70	207,850	222,489	199,627	34.53	5,781
1993	1,308,921.18	629,591	673,935	634,986	35.07	18,106
1994	160,899.25	75,011	80,294	80,605	36.07	2,235
1995	595,789.68	270,727	289,795	305,995	36.62	8,356
1996	38,184.77	16,786	17,968	20,217	37.61	538
1998	376,026.63	156,126	167,123	208,904	38.73	5,394
1999	24,587.88	9,840	10,533	14,055	39.72	354
2000	1,773.94	688	736	1,038	40.29	26
2001	9,902.35	3,688	3,948	5,954	41.29	144
2002	7,086.59	2,548	2,727	4,360	41.86	104
2003	8,037.53	2,767	2,962	5,076	42.86	118
2005	440,507.29	139,993	149,853	290,654	44.01	6,604
2006	61,261.25	18,513	19,817	41,444	45.02	921
2007	1,173,230.81	338,594	362,443	810,788	45.60	17,780
2008	635.99	174	186	450	46.60	10
2009	399,091.66	103,365	110,645	288,447	47.20	6,111
2010	72,874.91	17,738	18,987	53,888	48.19	1,118

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2011	156,261.75	35,800	38,322	117,940	48.79	2,417
2012	213,137.15	45,462	48,664	164,473	49.79	3,303
2013	863,167.90	171,598	183,684	679,484	50.39	13,485
2014	91,219.36	16,675	17,850	73,369	51.40	1,427
2015	100,084.56	16,814	17,998	82,087	52.00	1,579
2016	912,203.43	138,655	148,421	763,782	53.00	14,411
2017	198,549.41	27,162	29,075	169,474	53.61	3,161
2018	89,459.25	10,807	11,568	77,891	54.61	1,426
2019	87,206.04	9,183	9,830	77,376	55.23	1,401
2020	74,602.42	6,684	7,155	67,447	55.85	1,208
2021	397,824.46	29,200	31,257	366,567	56.85	6,448
2022	786,028.79	45,118	48,296	737,733	57.48	12,835
2023	1,763,741.59	72,666	77,784	1,685,958	58.11	29,013
	17,763,919.28	7,301,079	7,814,254	9,949,665		240,113
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.4 1.35

METROPOLITAN EDISON COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2013	2.80	1	1	2	50.39	
2016	61,263.28	9,312	11,662	49,601	53.00	936
2017	160,278.28	21,926	27,460	132,818	53.61	2,477
2018	89,952.94	10,866	13,608	76,345	54.61	1,398
2019	27,617.58	2,908	3,642	23,976	55.23	434
2023	107.86	4	5	103	58.11	2
	339,222.74	45,017	56,378	282,845		5,247
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.9 1.55

METROPOLITAN EDISON COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1903	2,377.57	2,359	2,378			
1975	1,494.25	973	1,219	275	27.02	10
1983	5,088.94	2,898	3,630	1,459	32.13	45
1993	2,946.76	1,331	1,667	1,280	39.44	32
	11,907.52	7,561	8,894	3,014		87
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.6	0.73

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1914	346.66	347	347			
1916	48.92	49	49			
1917	984.36	983	950	34	0.20	34
1918	971.65	961	928	44	1.20	37
1919	506.12	501	484	22	1.03	21
1920	1,230.10	1,207	1,166	64	2.02	32
1921	23,195.08	22,785	22,012	1,183	1.88	629
1922	3,796.97	3,733	3,606	191	1.77	108
1923	59,890.31	58,321	56,342	3,548	2.76	1,286
1924	33,267.02	32,415	31,315	1,952	2.67	731
1925	28,783.84	28,058	27,106	1,678	2.60	645
1926	33,534.30	32,367	31,269	2,265	3.59	631
1927	171,692.52	165,735	160,110	11,583	3.54	3,272
1928	33,305.98	32,147	31,056	2,250	3.52	639
1929	70,416.65	67,952	65,646	4,771	3.50	1,363
1930	26,006.80	24,836	23,993	2,014	4.50	448
1931	32,971.17	31,468	30,400	2,571	4.51	570
1932	1,055.17	1,006	972	83	4.54	18
1933	5,292.74	5,043	4,872	421	4.58	92
1934	382.45	360	348	34	5.59	6
1935	7,370.01	6,937	6,702	668	5.65	118
1936	1,730.86	1,627	1,572	159	5.73	28
1937	37,434.07	35,117	33,925	3,509	5.84	601
1938	9,143.74	8,560	8,269	875	5.96	147
1939	4,686.51	4,338	4,191	496	6.95	71
1940	16,242.00	14,998	14,489	1,753	7.09	247
1941	177,268.31	163,264	157,723	19,545	7.25	2,696
1942	72,905.14	66,963	64,690	8,215	7.41	1,109
1943	72,540.43	66,433	64,178	8,362	7.59	1,102
1944	10,892.79	9,943	9,606	1,287	7.79	165
1945	17,417.23	15,843	15,305	2,112	8.00	264
1946	35,367.39	32,053	30,965	4,402	8.22	536
1947	178,688.84	159,909	154,482	24,207	9.22	2,625
1948	214,917.34	191,534	185,034	29,883	9.46	3,159
1949	393,961.41	349,601	337,737	56,224	9.71	5,790
1950	632,410.05	558,671	539,711	92,699	9.97	9,298
1951	734,686.92	645,863	623,944	110,743	10.25	10,804
1952	295,389.71	258,348	249,580	45,810	10.54	4,346
1953	904,575.93	786,981	760,273	144,303	10.83	13,324
1954	1,097,033.54	949,153	916,942	180,092	11.14	16,166
1955	804,991.49	692,373	668,876	136,115	11.47	11,867
1956	632,214.44	540,417	522,077	110,137	11.80	9,334
1957	1,506,637.65	1,279,738	1,236,307	270,331	12.15	22,249

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1958	982,404.91	828,953	800,821	181,584	12.50	14,527
1959	681,630.24	571,138	551,755	129,875	12.87	10,091
1960	716,123.89	595,672	575,457	140,667	13.24	10,624
1961	726,842.66	600,081	579,716	147,127	13.62	10,802
1962	788,435.93	645,887	623,967	164,469	14.02	11,731
1963	694,960.30	569,033	549,722	145,238	13.83	10,502
1964	633,548.04	514,314	496,860	136,688	14.26	9,585
1965	571,364.67	459,720	444,118	127,247	14.69	8,662
1966	1,041,393.97	830,303	802,125	239,269	15.13	15,814
1967	3,215,097.01	2,539,284	2,453,108	761,989	15.57	48,940
1968	1,105,136.76	864,217	834,888	270,249	16.03	16,859
1969	2,818,880.05	2,181,813	2,107,769	711,111	16.50	43,098
1970	1,315,285.77	1,007,377	973,190	342,096	16.96	20,171
1971	3,076,127.73	2,330,474	2,251,385	824,743	17.44	47,290
1972	1,881,105.40	1,408,948	1,361,132	519,973	17.93	29,000
1973	2,141,060.14	1,584,813	1,531,029	610,031	18.43	33,100
1974	1,690,106.40	1,235,975	1,194,030	496,076	18.92	26,220
1975	405,813.58	293,079	283,133	122,681	19.43	6,314
1976	882,615.37	629,128	607,777	274,838	19.94	13,783
1977	311,084.12	220,279	212,803	98,281	19.99	4,917
1978	175,095.77	122,252	118,103	56,993	20.53	2,776
1979	623,025.14	428,766	414,215	208,810	21.07	9,910
1980	328,842.68	222,955	215,389	113,454	21.61	5,250
1981	1,026,287.39	685,047	661,799	364,488	22.17	16,441
1982	481,204.86	316,055	305,329	175,876	22.73	7,738
1983	1,974,329.71	1,275,417	1,232,133	742,197	23.29	31,868
1984	3,321,786.53	2,109,334	2,037,749	1,284,038	23.86	53,816
1985	2,941,562.91	1,834,653	1,772,390	1,169,173	24.44	47,839
1986	3,087,559.78	1,902,554	1,837,987	1,249,573	24.60	50,796
1987	3,148,554.75	1,902,986	1,838,404	1,310,151	25.20	51,990
1988	2,827,477.43	1,675,280	1,618,426	1,209,051	25.79	46,881
1989	4,278,528.96	2,483,258	2,398,984	1,879,545	26.39	71,222
1990	8,521,635.26	4,840,289	4,676,024	3,845,611	27.00	142,430
1991	5,856,855.58	3,252,898	3,142,504	2,714,352	27.61	98,310
1992	6,243,127.18	3,408,747	3,293,064	2,950,063	27.85	105,927
1993	5,746,671.91	3,062,976	2,959,028	2,787,644	28.48	97,881
1994	2,369,334.50	1,231,580	1,189,784	1,179,550	29.10	40,534
1995	4,865,505.60	2,463,405	2,379,804	2,485,702	29.74	83,581
1996	1,070,496.22	527,326	509,430	561,066	30.38	18,468
1997	5,469,082.64	2,633,910	2,544,523	2,924,560	30.67	95,356
1998	3,136,285.71	1,466,214	1,416,455	1,719,831	31.32	54,912
1999	1,756,077.71	795,854	768,845	987,233	31.98	30,870
2000	1,418,335.99	625,770	604,533	813,803	32.30	25,195

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
2001	6,129,735.70	2,613,106	2,524,425	3,605,311	32.97	109,351
2002	3,058,237.95	1,257,547	1,214,870	1,843,368	33.65	54,781
2003	4,902,773.74	1,952,285	1,886,030	3,016,744	34.00	88,728
2004	2,359,407.15	902,945	872,302	1,487,105	34.68	42,881
2005	8,710,466.93	3,196,741	3,088,253	5,622,214	35.36	158,999
2006	4,618,458.26	1,630,316	1,574,988	3,043,470	35.75	85,132
2007	8,652,408.73	2,913,266	2,814,398	5,838,011	36.45	160,165
2008	8,871,480.22	2,856,617	2,759,672	6,111,808	36.85	165,856
2009	5,839,334.97	1,782,165	1,721,683	4,117,652	37.56	109,629
2010	14,776,870.08	4,282,337	4,137,007	10,639,863	37.98	280,144
2011	5,800,395.28	1,589,308	1,535,371	4,265,024	38.41	111,039
2012	6,593,004.89	1,699,677	1,641,995	4,951,010	38.86	127,406
2013	18,479,354.79	4,435,045	4,284,533	14,194,822	39.58	358,636
2014	10,447,818.28	2,330,908	2,251,804	8,196,014	40.05	204,645
2015	11,546,289.26	2,376,226	2,295,584	9,250,705	40.52	228,300
2016	9,367,273.17	1,770,415	1,710,332	7,656,941	40.75	187,900
2017	7,956,680.08	1,359,001	1,312,880	6,643,800	41.25	161,062
2018	8,161,121.33	1,242,123	1,199,969	6,961,152	41.76	166,694
2019	8,943,768.88	1,197,571	1,156,929	7,786,840	42.04	185,225
2020	12,480,265.99	1,435,231	1,386,523	11,093,743	42.34	262,016
2021	11,712,710.89	1,122,078	1,083,998	10,628,713	42.45	250,382
2022	11,556,971.72	881,797	851,871	10,705,101	42.37	252,658
2023	10,596,914.60	593,427	573,288	10,023,627	42.14	237,865
2024	22,572,963.97	785,539	758,880	21,814,084	41.60	524,377
2025	8,465,008.00	107,506	103,858	8,361,150	38.87	215,105
	337,332,580.62	112,840,129	109,010,679	228,321,902		6,437,605
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.5 1.91

METROPOLITAN EDISON COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1968	64,221.09	50,221	40,396	23,825	16.03	1,486
1971	13,539.37	10,257	8,250	5,289	17.44	303
1973	3,233.03	2,393	1,925	1,308	18.43	71
1986	7,888.25	4,861	3,910	3,978	24.60	162
1997	4.43	2	2	2	30.67	
2002	907,443.87	373,141	300,144	607,300	33.65	18,048
2012	950,122.49	244,942	197,024	753,098	38.86	19,380
2013	8,732.28	2,096	1,686	7,046	39.58	178
2014	237,507.13	52,988	42,622	194,885	40.05	4,866
2015	733,845.10	151,025	121,480	612,365	40.52	15,113
2016	780,994.97	147,608	118,731	662,264	40.75	16,252
2017	267,474.74	45,685	36,748	230,727	41.25	5,593
2018	1,498,586.27	228,085	183,465	1,315,121	41.76	31,492
2019	979,592.52	131,167	105,507	874,086	42.04	20,792
2020	2,736,898.03	314,743	253,169	2,483,729	42.34	58,662
2021	792,168.98	75,890	61,044	731,125	42.45	17,223
2022	650,129.17	49,605	39,901	610,228	42.37	14,402
2023	1,287,277.94	72,088	57,985	1,229,293	42.14	29,172
	11,919,659.66	1,956,797	1,573,989	10,345,671		253,195
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.9 2.12

METROPOLITAN EDISON COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1943	205,210.08	177,753	160,670	44,540	12.74	3,496
1944	42,632.58	36,830	33,291	9,342	12.84	728
1945	80,420.33	68,623	62,028	18,392	13.84	1,329
1946	145,210.46	123,516	111,646	33,564	13.96	2,404
1947	165,046.74	139,927	126,480	38,567	14.09	2,737
1948	294,169.24	248,514	224,631	69,538	14.24	4,883
1949	247,561.34	208,323	188,302	59,259	14.41	4,112
1950	219,290.25	182,121	164,619	54,671	15.41	3,548
1951	106,871.65	88,383	79,889	26,983	15.59	1,731
1952	412,137.54	339,272	306,667	105,471	15.79	6,680
1953	422,694.96	346,272	312,994	109,701	16.00	6,856
1954	588,081.88	479,346	433,279	154,803	16.22	9,544
1955	651,318.31	528,089	477,338	173,980	16.45	10,576
1956	705,088.49	563,507	509,352	195,736	17.46	11,211
1957	762,456.87	605,848	547,624	214,833	17.71	12,131
1958	871,003.78	687,919	621,808	249,196	17.97	13,867
1959	988,438.21	775,627	701,086	287,352	18.25	15,745
1960	988,292.97	770,276	696,250	292,043	18.54	15,752
1961	1,071,635.85	829,446	749,733	321,903	18.83	17,095
1962	1,271,195.39	976,787	882,914	388,281	19.14	20,286
1963	1,295,175.58	987,571	892,662	402,514	19.47	20,674
1964	1,467,287.46	1,100,906	995,105	472,182	20.47	23,067
1965	1,667,403.24	1,240,881	1,121,628	545,775	20.80	26,239
1966	1,690,083.38	1,246,944	1,127,108	562,975	21.15	26,618
1967	1,950,042.19	1,425,871	1,288,840	661,202	21.50	30,754
1968	2,261,868.39	1,638,724	1,481,237	780,631	21.87	35,694
1969	2,518,627.54	1,807,367	1,633,672	884,956	22.24	39,791
1970	2,676,838.50	1,901,626	1,718,873	957,966	22.62	42,350
1971	3,201,549.71	2,250,689	2,034,390	1,167,160	23.02	50,702
1972	3,032,835.52	2,109,337	1,906,622	1,126,214	23.42	48,088
1973	3,972,693.16	2,732,418	2,469,823	1,502,870	23.83	63,066
1974	3,972,192.06	2,700,296	2,440,788	1,531,404	24.26	63,125
1975	2,741,153.17	1,840,958	1,664,035	1,077,118	24.69	43,626
1976	2,850,928.44	1,891,021	1,709,287	1,141,641	25.13	45,429
1977	2,790,177.26	1,827,008	1,651,426	1,138,751	25.57	44,535
1978	2,936,283.34	1,896,839	1,714,546	1,221,737	26.03	46,936
1979	2,740,588.19	1,733,148	1,566,586	1,174,002	27.03	43,433
1980	2,710,337.03	1,689,624	1,527,245	1,183,092	27.49	43,037
1981	2,560,290.64	1,572,274	1,421,173	1,139,118	27.96	40,741
1982	3,125,405.49	1,889,620	1,708,021	1,417,384	28.45	49,820
1983	4,553,938.05	2,728,720	2,466,480	2,087,458	28.43	73,424
1984	3,988,079.54	2,350,175	2,124,315	1,863,765	28.92	64,446
1985	5,586,736.04	3,235,838	2,924,862	2,661,874	29.43	90,448

METROPOLITAN EDISON COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1986	6,588,630.33	3,747,613	3,387,454	3,201,176	29.94	106,920
1987	8,155,276.83	4,552,276	4,114,786	4,040,491	30.47	132,606
1988	8,339,385.54	4,565,814	4,127,023	4,212,363	30.99	135,927
1989	9,865,445.97	5,293,798	4,785,045	5,080,401	31.52	161,180
1990	9,554,587.05	5,019,980	4,537,542	5,017,045	32.07	156,440
1991	13,130,015.61	6,748,828	6,100,241	7,029,775	32.62	215,505
1992	9,505,521.65	4,776,525	4,317,484	5,188,038	33.17	156,408
1993	9,700,183.70	4,760,850	4,303,315	5,396,869	33.72	160,049
1994	8,736,032.76	4,210,768	3,806,098	4,929,935	33.86	145,598
1995	8,073,648.42	3,792,193	3,427,749	4,645,899	34.44	134,898
1996	5,381,145.82	2,460,260	2,223,820	3,157,326	35.02	90,158
1997	7,489,511.48	3,329,837	3,009,828	4,479,683	35.60	125,834
1998	9,676,716.15	4,204,533	3,800,462	5,876,254	35.79	164,187
1999	6,599,074.93	2,780,850	2,513,600	4,085,475	36.39	112,269
2000	5,111,980.34	2,085,688	1,885,246	3,226,734	37.00	87,209
2001	9,428,103.52	3,742,014	3,382,393	6,045,711	37.23	162,388
2002	5,440,625.77	2,083,760	1,883,503	3,557,123	37.85	93,979
2003	5,380,521.48	1,997,250	1,805,307	3,575,214	38.11	93,813
2004	6,705,534.44	2,393,205	2,163,209	4,542,325	38.74	117,252
2005	9,314,995.38	3,208,084	2,899,776	6,415,219	39.02	164,408
2006	9,207,349.24	3,034,742	2,743,092	6,464,257	39.67	162,951
2007	8,626,905.79	2,729,553	2,467,233	6,159,673	39.98	154,069
2008	15,231,792.22	4,612,187	4,168,939	11,062,853	40.30	274,512
2009	12,673,449.83	3,660,092	3,308,344	9,365,106	40.64	230,441
2010	10,629,325.68	2,916,687	2,636,383	7,992,943	40.99	194,997
2011	11,696,633.19	3,036,446	2,744,633	8,952,000	41.36	216,441
2012	18,549,026.22	4,533,382	4,097,707	14,451,319	41.75	346,139
2013	8,987,331.07	2,067,086	1,868,432	7,118,899	41.85	170,105
2014	12,641,898.21	2,704,102	2,444,228	10,197,670	42.26	241,308
2015	7,055,242.71	1,399,760	1,265,238	5,790,005	42.41	136,525
2016	9,106,270.99	1,660,984	1,501,357	7,604,914	42.58	178,603
2017	14,462,881.60	2,397,946	2,167,495	12,295,387	42.78	287,410
2018	22,766,045.69	3,396,694	3,070,259	19,695,787	42.75	460,720
2019	21,867,322.77	2,886,487	2,609,085	19,258,238	42.76	450,380
2020	26,043,326.74	2,979,357	2,693,030	23,350,297	42.58	548,386
2021	24,801,802.01	2,388,414	2,158,879	22,642,923	42.23	536,181
2022	35,501,873.02	2,747,845	2,483,767	33,018,106	41.75	790,853

METROPOLITAN EDISON COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
2023	36,378,897.73	2,091,787	1,890,759	34,488,139	40.98	841,585
2024	24,966,740.92	918,776	830,478	24,136,263	39.31	613,998
2025	31,094,517.82	435,323	393,487	30,701,031	35.09	874,923
	600,994,841.46	180,326,010	162,996,031	437,998,810		11,648,309
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.6 1.94

METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND
 FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1926	1,345.11	1,285	1,345			
1929	2,082.40	1,969	2,082			
1948	2,335.61	2,027	2,336			
1953	4,671.22	3,895	4,510	161	14.45	11
1955	2,335.61	1,910	2,212	124	15.71	8
1962	16,349.25	12,353	14,303	2,046	20.54	100
1998	6,147.80	2,214	2,564	3,584	48.84	73
2007	859.01	210	243	616	57.26	11
	36,126.01	25,863	29,595	6,531		203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.2	0.56

METROPOLITAN EDISON COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND
 FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1929	702.85	644	703			
1938	1,728.17	1,527	1,728			
1939	96.14	85	96			
1940	283.10	249	283			
1941	261.13	227	261			
1942	264.57	230	265			
1943	113.70	98	114			
1944	795.41	687	795			
1945	65.71	56	65	1	13.84	
1946	440.47	375	437	3	13.96	
1947	732.03	621	723	9	14.09	1
1948	1,234.77	1,043	1,214	21	14.24	1
1949	591.25	498	580	11	14.41	1
1950	1,539.84	1,279	1,489	51	15.41	3
1951	1,273.63	1,053	1,226	48	15.59	3
1952	28,420.50	23,396	27,235	1,186	15.79	75
1953	24,305.18	19,911	23,178	1,127	16.00	70
1954	12,257.86	9,991	11,630	628	16.22	39
1955	1,900.21	1,541	1,794	106	16.45	6
1956	3,469.19	2,773	3,228	241	17.46	14
1957	23,165.84	18,408	21,429	1,737	17.71	98
1958	2,013.13	1,590	1,851	162	17.97	9
1959	12,639.83	9,918	11,545	1,095	18.25	60
1960	55,483.74	43,244	50,340	5,144	18.54	277
1961	50,383.33	38,997	45,396	4,987	18.83	265
1962	6,408.25	4,924	5,732	676	19.14	35
1963	1,843.94	1,406	1,637	207	19.47	11
1964	11,814.01	8,864	10,319	1,495	20.47	73
1965	3,787.29	2,819	3,282	505	20.80	24
1966	2,020.96	1,491	1,736	285	21.15	13
1967	1,849.98	1,353	1,575	275	21.50	13
1968	5,622.75	4,074	4,743	880	21.87	40
1969	1,630.57	1,170	1,362	269	22.24	12
1970	285,717.12	202,973	236,279	49,438	22.62	2,186
1971	10,343.25	7,271	8,464	1,879	23.02	82
1972	832.50	579	674	158	23.42	7
1973	1,003.05	690	803	200	23.83	8
1974	2,634.66	1,791	2,085	550	24.26	23
1975	26,188.75	17,588	20,474	5,715	24.69	231
1976	8,584.91	5,694	6,628	1,957	25.13	78
1977	3,204.55	2,098	2,442	763	25.57	30

METROPOLITAN EDISON COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND
 FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1978	11,980.20	7,739	9,009	2,971	26.03	114
1979	10,907.53	6,898	8,030	2,878	27.03	106
1980	756.21	471	548	208	27.49	8
1981	18,052.63	11,086	12,905	5,148	27.96	184
1982	7,111.34	4,300	5,006	2,105	28.45	74
1983	7,736.69	4,636	5,397	2,340	28.43	82
1984	5,606.54	3,304	3,846	1,761	28.92	61
1985	7,962.30	4,612	5,369	2,593	29.43	88
1987	28,399.12	15,852	18,453	9,946	30.47	326
1988	8,946.17	4,898	5,702	3,244	30.99	105
1990	376.27	198	230	146	32.07	5
1991	401.68	206	240	162	32.62	5
1997	977.29	435	506	471	35.60	13
2003	27,465.40	10,195	11,868	15,597	38.11	409
2004	12,230.16	4,365	5,081	7,149	38.74	185
2005	30,435.12	10,482	12,202	18,233	39.02	467
2006	47,470.76	15,646	18,213	29,258	39.67	738
2007	21,306.46	6,741	7,847	13,459	39.98	337
2008	4,708.79	1,426	1,660	3,049	40.30	76
2012	138,052.44	33,740	39,276	98,776	41.75	2,366
2014	157,467.11	33,682	39,209	118,258	42.26	2,798
2016	7,418.36	1,353	1,575	5,843	42.58	137
2017	485.63	81	94	392	42.78	9
2018	98,981.47	14,768	17,191	81,790	42.75	1,913
2019	19,456.05	2,568	2,989	16,467	42.76	385
2020	14,421.96	1,650	1,921	12,501	42.58	294
2021	101,382.41	9,763	11,365	90,017	42.23	2,132
2022	237,784.97	18,405	21,425	216,360	41.75	5,182
2023	1,608,492.46	92,488	107,666	1,500,826	40.98	36,623
	3,234,421.64	765,214	890,663	2,343,759		59,010

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.7 1.82

METROPOLITAN EDISON COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-01						
NET SALVAGE PERCENT.. 0						
1943	1,103,421.84	910,323	540,506	562,916	17.50	32,167
1944	20,109.03	16,389	9,731	10,378	18.50	561
1945	62,535.93	50,842	30,188	32,348	18.51	1,748
1946	105,147.27	85,264	50,626	54,521	18.54	2,941
1947	98,910.10	79,197	47,023	51,887	19.54	2,655
1948	169,637.09	135,404	80,396	89,241	19.59	4,555
1949	220,162.33	173,488	103,009	117,153	20.58	5,693
1950	104,558.30	82,099	48,746	55,812	20.65	2,703
1951	183,537.61	143,563	85,241	98,297	20.74	4,739
1952	129,465.01	99,921	59,328	70,137	21.73	3,228
1953	209,155.26	160,736	95,437	113,718	21.84	5,207
1954	334,143.23	255,620	151,775	182,368	21.96	8,305
1955	369,044.92	278,407	165,305	203,740	22.95	8,878
1956	374,957.35	281,443	167,107	207,850	23.09	9,002
1957	487,141.75	363,700	215,948	271,194	23.25	11,664
1958	527,674.07	391,798	232,631	295,043	23.41	12,603
1959	531,836.54	389,038	230,992	300,845	24.41	12,325
1960	552,956.70	402,000	238,688	314,269	24.59	12,780
1961	668,270.26	482,758	286,638	381,632	24.79	15,395
1962	741,739.44	532,272	316,037	425,702	24.99	17,035
1963	833,757.96	588,800	349,601	484,157	26.00	18,621
1964	758,634.05	531,878	315,803	442,831	26.22	16,889
1965	897,618.51	624,563	370,835	526,784	26.45	19,916
1966	1,094,582.10	755,481	448,568	646,014	26.71	24,186
1967	1,418,084.25	970,537	576,258	841,826	26.97	31,213
1968	1,357,274.65	920,911	546,793	810,482	27.25	29,742
1969	1,545,374.92	1,039,110	616,973	928,402	27.53	33,723
1970	1,610,016.76	1,072,271	636,663	973,354	27.83	34,975
1971	1,995,317.68	1,315,712	781,206	1,214,112	28.15	43,130
1972	1,817,078.90	1,176,377	698,476	1,118,603	29.14	38,387
1973	1,990,412.28	1,274,859	756,950	1,233,462	29.47	41,855
1974	2,034,456.64	1,288,625	765,123	1,269,334	29.80	42,595
1975	1,265,572.57	798,829	474,306	791,267	29.50	26,823
1976	1,425,982.60	889,385	528,074	897,909	29.87	30,061
1977	1,269,135.40	781,787	464,187	804,948	30.24	26,619
1978	1,235,343.07	751,089	445,960	789,383	30.62	25,780
1979	899,196.72	539,338	320,233	578,964	31.02	18,664
1980	1,257,682.34	743,919	441,703	815,979	31.42	25,970
1981	1,197,766.59	698,298	414,616	783,151	31.83	24,604
1982	1,439,637.92	832,975	494,580	945,058	31.68	29,831
1983	2,432,544.42	1,385,334	822,544	1,610,000	32.13	50,109
1984	2,238,034.07	1,253,747	744,414	1,493,620	32.58	45,845
1985	2,590,822.67	1,437,388	853,452	1,737,371	32.50	53,458

METROPOLITAN EDISON COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-01						
NET SALVAGE PERCENT.. 0						
1986	3,429,211.45	1,869,263	1,109,878	2,319,333	32.96	70,368
1987	3,395,231.18	1,817,128	1,078,923	2,316,308	33.44	69,268
1988	2,951,405.98	1,560,703	926,670	2,024,736	33.42	60,585
1989	3,966,251.70	2,070,383	1,229,294	2,736,958	33.43	81,871
1990	5,415,821.76	2,768,568	1,643,842	3,771,980	33.94	111,137
1991	6,345,780.11	3,196,369	1,897,850	4,447,930	33.99	130,860
1992	6,986,766.48	3,464,039	2,056,779	4,929,987	34.07	144,702
1993	6,767,666.25	3,276,904	1,945,668	4,821,998	34.62	139,284
1994	7,317,169.48	3,480,046	2,066,283	5,250,886	34.73	151,192
1995	5,260,338.79	2,454,474	1,457,348	3,802,991	34.86	109,093
1996	3,739,152.89	1,709,541	1,015,043	2,724,110	35.02	77,787
1997	5,171,839.17	2,313,881	1,373,871	3,797,968	35.20	107,897
1998	5,002,728.57	2,187,193	1,298,650	3,704,079	35.40	104,635
1999	5,436,415.89	2,333,853	1,385,729	4,050,687	35.23	114,978
2000	5,196,325.04	2,173,103	1,290,284	3,906,041	35.48	110,091
2001	5,636,796.21	2,292,485	1,361,167	4,275,629	35.74	119,631
2002	5,213,578.30	2,070,833	1,229,561	3,984,017	35.67	111,691
2003	3,498,676.74	1,353,988	803,933	2,694,744	35.64	75,610
2004	7,963,196.38	2,995,754	1,778,734	6,184,462	35.65	173,477
2005	12,102,685.69	4,416,270	2,622,168	9,480,518	35.68	265,710
2006	11,687,071.81	4,125,536	2,449,544	9,237,528	35.75	258,392
2007	20,766,851.53	7,069,036	4,197,253	16,569,599	35.85	462,192
2008	18,966,830.21	6,240,087	3,705,063	15,261,767	35.69	427,620
2009	21,659,331.29	6,861,676	4,074,132	17,585,199	35.58	494,244
2010	14,056,415.02	4,270,339	2,535,521	11,520,894	35.52	324,349
2011	22,028,143.27	6,388,162	3,792,982	18,235,161	35.50	513,667
2012	33,144,598.77	9,174,425	5,447,331	27,697,268	35.28	785,070
2013	14,418,396.07	3,784,829	2,247,249	12,171,147	35.12	346,559
2014	18,487,791.51	4,592,367	2,726,726	15,761,066	34.80	452,904
2015	15,034,128.14	3,520,993	2,090,596	12,943,532	34.34	376,923
2016	20,767,591.63	4,537,719	2,694,279	18,073,313	33.98	531,881
2017	22,153,712.40	4,481,696	2,661,015	19,492,697	33.52	581,524
2018	37,626,633.51	6,968,453	4,137,531	33,489,103	32.99	1,015,129
2019	36,913,435.92	6,164,544	3,660,209	33,253,227	32.41	1,026,017
2020	37,524,370.17	5,553,607	3,297,464	34,226,906	31.67	1,080,736
2021	30,026,189.20	3,849,357	2,285,562	27,740,627	30.59	906,853
2022	30,582,439.79	3,253,972	1,932,052	28,650,388	29.39	974,835

METROPOLITAN EDISON COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-01						
NET SALVAGE PERCENT.. 0						
2023	42,670,242.38	3,533,096	2,097,782	40,572,460	27.71	1,464,181
2024	70,243,679.66	3,933,646	2,335,609	67,908,071	25.31	2,683,053
2025	89,972,067.63	2,159,330	1,282,106	88,689,962	20.29	4,371,117
	761,125,689.07	177,253,123	105,244,351	655,881,338		22,314,293
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.4 2.93

METROPOLITAN EDISON COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-01						
NET SALVAGE PERCENT.. 0						
1939	38.09	32	31	7	15.54	
1940	31.89	27	26	6	16.54	
1942	710.00	587	572	138	17.52	8
1943	27.61	23	22	6	17.50	
1944	70.73	58	57	14	18.50	1
1945	168.73	137	134	35	18.51	2
1946	99.09	80	78	21	18.54	1
1947	131.73	105	102	30	19.54	2
1948	1,390.11	1,110	1,082	308	19.59	16
1949	30.39	24	23	7	20.58	
1950	10,526.70	8,266	8,055	2,472	20.65	120
1951	990.10	774	754	236	20.74	11
1952	22,038.55	17,009	16,575	5,464	21.73	251
1953	13,021.43	10,007	9,751	3,270	21.84	150
1954	2,967.70	2,270	2,212	756	21.96	34
1955	4,835.80	3,648	3,555	1,281	22.95	56
1956	3,445.72	2,586	2,520	926	23.09	40
1957	11,694.14	8,731	8,508	3,186	23.25	137
1958	152.56	113	110	43	23.41	2
1959	21,521.10	15,743	15,341	6,180	24.41	253
1960	35,551.43	25,846	25,186	10,365	24.59	422
1961	18,396.12	13,289	12,950	5,446	24.79	220
1962	10,322.71	7,408	7,219	3,104	24.99	124
1963	232.90	164	160	73	26.00	3
1964	3,067.11	2,150	2,095	972	26.22	37
1965	6,210.01	4,321	4,211	1,999	26.45	76
1966	18,679.91	12,893	12,564	6,116	26.71	229
1967	1,743.93	1,194	1,163	581	26.97	22
1968	28,411.37	19,277	18,785	9,626	27.25	353
1969	11,879.99	7,988	7,784	4,096	27.53	149
1970	1,093.30	728	709	384	27.83	14
1971	3,877.44	2,557	2,492	1,385	28.15	49
1972	1,535.15	994	969	566	29.14	19
1973	2,906.23	1,861	1,813	1,093	29.47	37
1974	13,628.48	8,632	8,411	5,217	29.80	175
1975	4,118.94	2,600	2,534	1,585	29.50	54
1976	9,542.02	5,951	5,799	3,743	29.87	125
1977	4,307.63	2,654	2,586	1,722	30.24	57
1978	4,016.05	2,442	2,380	1,636	30.62	53
1979	1,524.69	915	892	633	31.02	20
1980	2,385.56	1,411	1,375	1,011	31.42	32
1981	1,869.24	1,090	1,062	807	31.83	25
1982	13,228.37	7,654	7,458	5,770	31.68	182

METROPOLITAN EDISON COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-01						
NET SALVAGE PERCENT.. 0						
1983	558.15	318	310	248	32.13	8
1984	2,555.57	1,432	1,395	1,161	32.58	36
1985	9,403.35	5,217	5,084	4,319	32.50	133
1987	25,041.18	13,402	13,060	11,981	33.44	358
1988	16,503.46	8,727	8,504	7,999	33.42	239
1989	1,073.87	561	547	527	33.43	16
1990	26,393.66	13,492	13,147	13,247	33.94	390
1991	9,128.79	4,598	4,481	4,648	33.99	137
1993	4,294.68	2,079	2,026	2,269	34.62	66
2004	96,623.40	36,350	35,421	61,202	35.65	1,717
2005	77,537.05	28,293	27,570	49,967	35.68	1,400
2006	1,977.22	698	680	1,297	35.75	36
2007	195,825.21	66,659	64,956	130,869	35.85	3,650
2008	10,488.87	3,451	3,363	7,126	35.69	200
2009	22,850.36	7,239	7,054	15,796	35.58	444
2010	7,205.30	2,189	2,133	5,072	35.52	143
2012	236,026.57	65,332	63,663	172,364	35.28	4,886
2014	160,596.27	39,892	38,873	121,723	34.80	3,498
2015	3,638.52	852	830	2,809	34.34	82
2016	7,133.20	1,559	1,519	5,614	33.98	165
2017	9,807.05	1,984	1,933	7,874	33.52	235
2018	67,367.30	12,476	12,158	55,209	32.99	1,674
2019	2,451.08	409	399	2,052	32.41	63
2020	1,105.33	164	160	945	31.67	30
2021	22,958.90	2,943	2,868	20,091	30.59	657
2022	3,113.80	331	322	2,792	29.39	95
2023	31,588.83	2,616	2,549	29,040	27.71	1,048
2024	117.03	7	7	110	25.31	4
	1,345,784.75	528,619	515,117	830,668		24,971

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.3 1.86

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1943	380,513.31	357,873	362,082	18,431	5.22	3,531
1944	15,821.25	14,828	15,002	819	5.46	150
1945	42,550.51	39,393	39,856	2,695	6.45	418
1946	63,631.42	58,681	59,371	4,260	6.71	635
1947	69,038.07	63,405	64,151	4,887	6.97	701
1948	89,249.67	81,619	82,579	6,671	7.25	920
1949	111,809.97	101,792	102,989	8,821	7.53	1,171
1950	64,472.02	58,412	59,099	5,373	7.83	686
1951	142,947.05	128,852	130,367	12,580	8.15	1,544
1952	84,341.60	75,629	76,518	7,824	8.47	924
1953	94,275.28	84,075	85,064	9,211	8.80	1,047
1954	140,496.62	124,564	126,029	14,468	9.15	1,581
1955	114,406.64	100,815	102,001	12,406	9.50	1,306
1956	157,112.80	137,584	139,202	17,911	9.87	1,815
1957	154,150.38	134,111	135,688	18,462	10.24	1,803
1958	205,720.85	177,743	179,833	25,888	10.62	2,438
1959	219,487.04	188,276	190,490	28,997	11.02	2,631
1960	184,164.75	155,619	157,449	26,716	12.02	2,223
1961	112,032.35	93,939	95,044	16,988	12.42	1,368
1962	101,482.68	84,413	85,406	16,077	12.84	1,252
1963	105,031.57	86,651	87,670	17,362	13.26	1,309
1964	101,255.83	82,199	83,166	18,090	14.26	1,269
1965	112,141.95	90,229	91,290	20,852	14.69	1,419
1966	137,922.39	109,966	111,259	26,663	15.13	1,762
1967	147,026.94	115,254	116,609	30,418	16.13	1,886
1968	157,352.81	122,137	123,573	33,780	16.58	2,037
1969	167,220.44	128,492	130,003	37,217	17.03	2,185
1970	199,854.86	150,850	152,624	47,231	18.03	2,620
1971	188,095.19	140,432	142,083	46,012	18.50	2,487
1972	242,676.69	179,168	181,275	61,402	18.96	3,239
1973	273,558.19	198,193	200,524	73,034	19.96	3,659
1974	264,472.28	189,309	191,535	72,937	20.45	3,567
1975	126,037.32	89,108	90,156	35,881	20.93	1,714
1976	217,645.81	150,829	152,603	65,043	21.93	2,966
1977	249,591.37	170,671	172,678	76,913	22.43	3,429
1978	250,510.99	167,792	169,765	80,746	23.42	3,448
1979	190,024.02	125,473	126,949	63,075	23.92	2,637
1980	234,120.27	151,265	153,044	81,076	24.92	3,253
1981	196,628.87	125,135	126,607	70,022	25.43	2,754
1982	200,843.36	125,808	127,288	73,555	25.94	2,836
1983	346,093.20	211,809	214,300	131,793	26.94	4,892

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1984	251,487.33	150,289	152,056	99,431	27.94	3,559
1985	374,897.72	220,140	222,729	152,169	28.47	5,345
1986	648,563.92	371,497	375,866	272,698	29.46	9,257
1987	1,058,580.27	595,028	602,026	456,554	29.99	15,224
1988	1,231,252.20	674,111	682,039	549,213	30.99	17,722
1989	1,328,283.71	712,757	721,139	607,145	31.52	19,262
1990	1,308,777.24	682,920	690,951	617,826	32.53	18,992
1991	1,221,528.11	619,559	626,845	594,683	33.52	17,741
1992	1,262,265.83	625,831	633,191	629,075	34.07	18,464
1993	1,098,372.52	528,317	534,530	563,843	35.07	16,078
1994	1,641,782.22	765,399	774,400	867,382	36.07	24,047
1995	1,004,098.76	453,250	458,580	545,519	37.07	14,716
1996	617,283.24	271,358	274,549	342,734	37.61	9,113
1997	869,150.23	369,041	373,381	495,769	38.62	12,837
1998	1,228,338.58	503,373	509,293	719,046	39.61	18,153
1999	789,723.85	311,783	315,450	474,274	40.62	11,676
2000	1,060,475.82	405,632	410,402	650,074	41.17	15,790
2001	1,207,765.63	443,854	449,074	758,692	42.17	17,991
2002	1,098,343.80	387,166	391,719	706,625	43.17	16,368
2003	323,271.89	109,104	110,387	212,885	44.17	4,820
2005	6,915,953.00	2,126,656	2,151,666	4,764,287	46.17	103,190
2006	581,115.34	171,080	173,092	408,023	46.73	8,732
2007	2,974.20	831	841	2,133	47.72	45
2008	5,622,608.19	1,485,493	1,502,963	4,119,645	48.73	84,540
2009	27,126,138.53	6,759,834	6,839,330	20,286,809	49.72	408,021
2010	16,055,137.78	3,756,902	3,801,084	12,254,054	50.73	241,554
2011	5,184,882.04	1,135,489	1,148,842	4,036,040	51.72	78,036
2012	831,486.57	169,457	171,450	660,037	52.73	12,517
2013	40,359,578.39	7,619,888	7,709,498	32,650,080	53.72	607,783
2014	11,540,948.14	2,003,509	2,027,071	9,513,877	54.73	173,833
2015	1,165,582.62	184,861	187,035	978,548	55.72	17,562
2016	3,955,815.95	567,264	573,935	3,381,881	56.73	59,614
2017	7,901,698.47	1,020,899	1,032,905	6,868,793	57.29	119,895
2018	15,784,990.48	1,799,489	1,820,651	13,964,339	58.29	239,567
2019	23,634,161.15	2,335,055	2,362,515	21,271,646	59.29	358,773
2020	19,228,895.23	1,607,536	1,626,441	17,602,454	60.29	291,963

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2021	16,315,692.84	1,115,993	1,129,117	15,186,576	61.29	247,782
2022	309,408.58	16,461	16,655	292,754	62.29	4,700
2023	568,759.43	21,613	21,867	546,892	63.29	8,641
	229,365,878.41	48,271,112	48,838,786	180,527,092		3,437,415
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.5 1.50

METROPOLITAN EDISON COMPANY

ACCOUNT 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF
 WAY - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1940	3,106.30	2,948	3,106			
1941	3,174.60	3,004	3,175			
1942	6,158.31	5,811	6,158			
1944	246.45	231	246			
1945	807.20	747	807			
1947	41.46	38	41			
1948	827.60	757	828			
1949	261.20	238	261			
1950	9,499.49	8,607	9,499			
1951	44.80	40	45			
1952	4,778.63	4,285	4,779			
1953	4,445.49	3,964	4,445			
1954	5,293.29	4,693	5,293			
1955	8,151.92	7,183	8,152			
1956	10,692.28	9,363	10,692			
1957	834.54	726	835			
1958	11,461.24	9,903	11,461			
1959	1,895.17	1,626	1,895			
1960	1,515.25	1,280	1,515			
1961	11,379.95	9,542	11,380			
1962	4,376.50	3,640	4,376			
1963	8,450.35	6,972	8,450			
1964	9,388.90	7,622	9,389			
1965	4,416.63	3,554	4,417			
1966	6,215.37	4,956	6,215			
1967	3,362.21	2,636	3,362			
1968	20,172.86	15,658	20,173			
1969	12,247.51	9,411	12,248			
1970	4,401.53	3,322	4,402			
1971	13,293.91	9,925	13,294			
1972	7,866.02	5,807	7,866			
1973	1,303.64	944	1,304			
1975	8,411.64	5,947	8,412			
1976	4,114.43	2,851	4,114			
1979	786.81	520	787			
1981	405.12	258	405			
1982	99.84	63	100			
1983	1,134.79	694	1,135			
1984	7,489.65	4,476	7,490			
1985	1,562.21	917	1,562			
1986	26.54	15	27			

METROPOLITAN EDISON COMPANY

ACCOUNT 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF
 WAY - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1988	0.04					
1989	7.31	4	7			
1993	814.09	392	814			
1998	52,089.19	21,346	52,089			
2008	4,000.78	1,057	4,001			
2016	66,137.05	9,484	50,288	15,849	56.73	279
2018	1,125.43	128	679	446	58.29	8
2019	81,631.95	8,065	42,763	38,869	59.29	656
2020	19,044.41	1,592	8,441	10,603	60.29	176
2021	8.00	1	6	2	61.29	
2023	30.53	1	5	26	63.29	
	429,030.41	207,244	363,234	65,796		1,119
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.8 0.26						

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1943	812,660.67	703,927	682,212	130,449	12.74	10,239
1946	11,481.88	9,766	9,465	2,017	13.96	144
1948	16,519.99	13,956	13,525	2,995	14.24	210
1949	40,112.04	33,754	32,713	7,399	14.41	513
1950	39,793.91	33,049	32,029	7,765	15.41	504
1951	62,754.10	51,898	50,297	12,457	15.59	799
1952	99,859.43	82,204	79,668	20,191	15.79	1,279
1953	38,846.78	31,823	30,841	8,006	16.00	500
1954	192,246.43	156,700	151,866	40,380	16.22	2,490
1955	135,726.49	110,047	106,652	29,074	16.45	1,767
1956	145,856.92	116,569	112,973	32,884	17.46	1,883
1957	142,047.37	112,871	109,389	32,658	17.71	1,844
1958	151,043.20	119,294	115,614	35,429	17.97	1,972
1959	94,534.84	74,181	71,893	22,642	18.25	1,241
1960	115,227.74	89,809	87,039	28,189	18.54	1,520
1961	138,501.46	107,200	103,893	34,608	18.83	1,838
1962	131,123.44	100,755	97,647	33,476	19.14	1,749
1963	106,501.00	81,207	78,702	27,799	19.47	1,428
1964	89,303.38	67,004	64,937	24,366	20.47	1,190
1965	192,759.46	143,452	139,027	53,732	20.80	2,583
1966	314,916.78	232,346	225,178	89,739	21.15	4,243
1967	813,948.83	595,159	576,799	237,150	21.50	11,030
1968	337,500.36	244,519	236,976	100,524	21.87	4,596
1969	375,996.66	269,815	261,492	114,505	22.24	5,149
1970	397,289.10	282,234	273,527	123,762	22.62	5,471
1971	484,936.05	340,910	330,393	154,543	23.02	6,713
1972	712,692.57	495,678	480,387	232,306	23.42	9,919
1973	1,247,728.60	858,188	831,714	416,015	23.83	17,458
1974	548,968.59	373,189	361,677	187,292	24.26	7,720
1975	324,790.36	218,129	211,400	113,390	24.69	4,593
1976	198,566.08	131,709	127,646	70,920	25.13	2,822
1977	318,411.98	208,496	202,064	116,348	25.57	4,550
1978	375,987.74	242,888	235,395	140,593	26.03	5,401
1979	368,875.89	233,277	226,081	142,795	27.03	5,283
1980	358,492.35	223,484	216,590	141,902	27.49	5,162
1981	344,878.84	211,790	205,257	139,622	27.96	4,994
1982	258,271.11	156,151	151,334	106,937	28.45	3,759
1983	409,913.45	245,620	238,043	171,870	28.43	6,045
1985	858,211.76	497,076	481,742	376,470	29.43	12,792
1986	1,080,310.11	614,480	595,524	484,786	29.94	16,192
1988	1,275,732.42	698,463	676,916	598,816	30.99	19,323
1989	1,024,705.32	549,857	532,895	491,810	31.52	15,603
1991	1,542,593.00	792,893	768,433	774,160	32.62	23,733

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1992	1,098,095.22	551,793	534,771	563,324	33.17	16,983
1994	709,687.42	342,069	331,517	378,170	33.86	11,169
1995	994,720.35	467,220	452,807	541,913	34.44	15,735
1996	386,759.14	176,826	171,371	215,388	35.02	6,150
1997	752,540.26	334,579	324,258	428,282	35.60	12,030
1998	1,286,137.91	558,827	541,588	744,550	35.79	20,803
1999	796,839.79	335,788	325,429	471,411	36.39	12,954
2000	1,381,842.30	563,792	546,400	835,442	37.00	22,580
2001	2,612,225.64	1,036,792	1,004,808	1,607,418	37.23	43,175
2002	1,968,670.79	754,001	730,741	1,237,930	37.85	32,706
2003	652,712.88	242,287	234,813	417,900	38.11	10,966
2004	86,947.20	31,031	30,074	56,873	38.74	1,468
2005	30,813.79	10,612	10,285	20,529	39.02	526
2006	6,229.58	2,053	1,990	4,240	39.67	107
2007	24,933.82	7,889	7,646	17,288	39.98	432
2008	142,291.89	43,086	41,757	100,535	40.30	2,495
2009	4,496.65	1,299	1,259	3,238	40.64	80
2010	47,059.64	12,913	12,515	34,545	40.99	843
2011	57,120.94	14,829	14,372	42,749	41.36	1,034
2012	247,776.29	60,557	58,689	189,087	41.75	4,529
2013	164,035.07	37,728	36,564	127,471	41.85	3,046
2014	129,141.13	27,623	26,771	102,370	42.26	2,422
2015	452,668.25	89,809	87,038	365,630	42.41	8,621
2016	529,623.67	96,603	93,623	436,001	42.58	10,240
2017	598,220.64	99,185	96,125	502,096	42.78	11,737
2018	685,357.52	102,255	99,100	586,258	42.75	13,714
2019	738,277.13	97,453	94,446	643,831	42.76	15,057
2020	465,043.77	53,201	51,560	413,484	42.58	9,711
2021	564,016.12	54,315	52,639	511,377	42.23	12,109
2022	652,769.79	50,524	48,965	603,805	41.75	14,462
2023	461,706.52	26,548	25,729	435,978	40.98	10,639
	35,459,379.59	17,239,304	16,707,495	18,751,885		566,767

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.1 1.60

METROPOLITAN EDISON COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1944	5,031.85	4,839	4,925	107	3.25	33
1945	113,714.50	108,938	110,881	2,834	3.53	803
1947	9,046.52	8,664	8,819	228	3.47	66
1948	12,337.66	11,760	11,970	368	3.80	97
1949	44,597.87	42,306	43,061	1,537	4.15	370
1950	31,563.68	29,790	30,321	1,243	4.50	276
1951	26,528.72	24,903	25,347	1,182	4.87	243
1958	756.70	690	702	55	6.58	8
1959	65.40	59	60	5	7.03	1
1960	266.87	239	243	24	7.49	3
1962	66.18	59	60	6	7.93	1
1963	674.77	595	606	69	8.43	8
1964	510.98	449	457	54	8.43	6
1965	63,098.32	54,971	55,951	7,147	8.94	799
1966	65,540.08	56,935	57,951	7,589	8.99	844
1967	145,858.36	125,438	127,675	18,183	9.52	1,910
1968	160,564.38	137,572	140,026	20,538	9.61	2,137
1969	150,293.62	127,374	129,646	20,648	10.17	2,030
1970	209,918.16	175,911	179,049	30,869	10.73	2,877
1971	445,771.15	371,684	378,313	67,458	10.86	6,212
1972	439,949.00	362,474	368,939	71,010	11.44	6,207
1973	612,312.50	501,484	510,429	101,884	11.60	8,783
1974	682,068.94	551,521	561,358	120,711	12.19	9,902
1975	389,349.02	312,647	318,223	71,126	12.39	5,741
1976	467,247.50	372,396	379,038	88,210	12.61	6,995
1977	605,012.75	475,359	483,838	121,175	13.23	9,159
1978	604,261.72	470,720	479,116	125,146	13.48	9,284
1979	752,254.74	577,130	587,424	164,831	14.11	11,682
1980	663,102.59	503,825	512,811	150,292	14.38	10,451
1981	609,286.08	455,502	463,626	145,660	15.02	9,698
1982	676,185.94	500,040	508,959	167,227	15.32	10,916
1983	807,150.87	586,637	597,100	210,051	15.98	13,145
1984	1,040,503.74	747,082	760,407	280,097	16.30	17,184
1985	2,012,322.96	1,426,335	1,451,775	560,548	16.64	33,687
1986	2,533,614.02	1,761,368	1,792,784	740,830	17.32	42,773
1987	3,033,764.04	2,079,038	2,116,120	917,644	17.68	51,903
1988	3,383,776.38	2,271,191	2,311,700	1,072,076	18.37	58,360
1989	4,101,039.59	2,709,147	2,757,468	1,343,572	18.75	71,657
1990	5,480,950.31	3,560,425	3,623,930	1,857,020	19.15	96,972
1991	6,215,175.98	3,945,394	4,015,765	2,199,411	19.85	110,802
1992	4,368,171.68	2,721,808	2,770,355	1,597,817	20.26	78,866
1993	3,754,284.32	2,281,854	2,322,554	1,431,730	20.97	68,275
1994	4,793,148.18	2,853,840	2,904,742	1,888,406	21.41	88,202

METROPOLITAN EDISON COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1995	4,233,847.23	2,466,639	2,510,635	1,723,212	21.85	78,866
1996	2,275,746.54	1,288,983	1,311,974	963,773	22.58	42,683
1997	4,378,395.41	2,420,815	2,463,993	1,914,402	23.05	83,054
1998	7,321,447.60	3,946,260	4,016,646	3,304,802	23.52	140,510
1999	4,345,722.50	2,280,201	2,320,871	2,024,852	24.01	84,334
2000	4,312,448.90	2,188,137	2,227,165	2,085,284	24.75	84,254
2001	4,940,377.41	2,432,642	2,476,031	2,464,346	25.25	97,598
2002	4,220,970.53	2,013,403	2,049,315	2,171,656	25.76	84,303
2003	5,938,518.86	2,738,845	2,787,696	3,150,823	26.28	119,894
2004	8,308,973.77	3,697,493	3,763,442	4,545,532	26.81	169,546
2005	8,848,510.86	3,790,702	3,858,314	4,990,197	27.35	182,457
2006	14,298,120.44	5,855,080	5,959,512	8,338,608	28.12	296,537
2007	8,179,637.99	3,208,054	3,265,274	4,914,364	28.67	171,411
2008	7,135,338.42	2,672,184	2,719,846	4,415,492	29.23	151,060
2009	6,614,157.96	2,367,869	2,410,103	4,204,055	29.59	142,077
2010	8,306,062.77	2,819,078	2,869,360	5,436,703	30.16	180,262
2011	8,155,219.49	2,612,932	2,659,537	5,495,682	30.75	178,721
2012	12,615,403.04	3,797,236	3,864,964	8,750,439	31.35	279,121
2013	11,888,013.72	3,358,364	3,418,264	8,469,750	31.75	266,764
2014	12,409,130.42	3,253,674	3,311,707	9,097,423	32.36	281,132
2015	15,091,711.67	3,661,249	3,726,552	11,365,160	32.79	346,604
2016	14,067,938.41	3,114,642	3,170,195	10,897,743	33.42	326,084
2017	12,797,700.21	2,567,219	2,613,008	10,184,692	33.87	300,699
2018	13,475,983.63	2,425,677	2,468,942	11,007,042	34.17	322,126
2019	10,393,765.87	1,642,215	1,671,506	8,722,260	34.65	251,725
2020	13,639,247.26	1,852,210	1,885,247	11,754,000	34.99	335,925
2021	12,865,322.49	1,458,928	1,484,950	11,380,372	35.18	323,490
2022	11,825,891.27	1,064,330	1,083,313	10,742,578	35.41	303,377
2023	12,880,460.40	852,686	867,895	12,012,565	35.24	340,879
2024	15,721,922.74	647,743	659,296	15,062,627	34.87	431,965
2025	15,058,673.03	225,880	229,909	14,828,764	32.72	453,202
	346,055,799.46	112,031,763	114,029,986	232,025,813		7,700,028
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.1 2.23

METROPOLITAN EDISON COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2003	190,491.79	87,855	88,896	101,596	26.28	3,866
2008	2,556.67	957	968	1,589	29.23	54
2011	76,119.41	24,389	24,678	51,441	30.75	1,673
2012	452,100.91	136,082	137,694	314,407	31.35	10,029
2013	183,392.81	51,808	52,422	130,971	31.75	4,125
2014	271,554.50	71,202	72,045	199,510	32.36	6,165
2018	62,756.59	11,296	11,430	51,327	34.17	1,502
2019	0.02					
2022	216,849.93	19,516	19,747	197,103	35.41	5,566
2023	80,721.38	5,344	5,407	75,314	35.24	2,137
	1,536,544.01	408,449	413,287	1,123,257		35,117
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.0 2.29

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. 0						
1968	990,730.04	871,644	839,726	151,004	7.86	19,212
1969	1,007,336.76	882,226	849,921	157,416	8.01	19,652
1970	1,460,334.10	1,272,535	1,225,937	234,397	8.19	28,620
1971	1,351,706.04	1,171,388	1,128,494	223,212	8.39	26,605
1972	2,010,664.40	1,721,129	1,658,105	352,559	9.00	39,173
1973	2,689,439.09	2,287,368	2,203,609	485,830	9.23	52,636
1974	3,074,856.95	2,597,024	2,501,926	572,931	9.48	60,436
1975	1,044,606.67	875,694	843,628	200,979	9.74	20,634
1976	1,528,259.28	1,270,900	1,224,362	303,897	10.02	30,329
1977	2,487,293.97	2,050,774	1,975,679	511,615	10.32	49,575
1978	3,395,680.78	2,774,271	2,672,683	722,998	10.64	67,951
1979	2,911,002.22	2,355,292	2,269,046	641,956	10.97	58,519
1980	2,150,110.79	1,721,809	1,658,760	491,351	11.32	43,406
1981	2,012,134.26	1,584,757	1,526,726	485,408	12.00	40,451
1982	2,402,437.86	1,870,538	1,802,043	600,395	12.37	48,536
1983	2,931,751.42	2,255,103	2,172,526	759,225	12.75	59,547
1984	4,855,764.78	3,687,468	3,552,440	1,303,325	13.15	99,112
1985	3,915,189.62	2,949,312	2,841,314	1,073,876	13.26	80,986
1986	6,254,142.28	4,644,326	4,474,260	1,779,882	13.69	130,013
1987	6,794,074.19	4,969,865	4,787,878	2,006,196	14.13	141,981
1988	7,736,601.09	5,570,353	5,366,378	2,370,223	14.58	162,567
1989	7,545,532.01	5,342,991	5,147,341	2,398,191	15.05	159,348
1990	7,781,423.09	5,414,314	5,216,052	2,565,371	15.52	165,295
1991	6,298,971.73	4,302,828	4,145,267	2,153,705	16.01	134,522
1992	4,951,868.97	3,317,752	3,196,262	1,755,607	16.50	106,400
1993	6,240,153.87	4,096,661	3,946,649	2,293,505	17.00	134,912
1994	6,623,166.20	4,277,241	4,120,617	2,502,549	17.28	144,823
1995	6,540,183.44	4,129,472	3,978,259	2,561,924	17.81	143,848
1996	5,033,892.25	3,103,898	2,990,239	2,043,653	18.34	111,431
1997	6,529,434.66	3,926,802	3,783,010	2,746,425	18.89	145,390
1998	6,145,126.51	3,616,407	3,483,981	2,661,146	19.23	138,385
1999	6,147,477.15	3,518,816	3,389,964	2,757,513	19.80	139,268
2000	9,286,398.23	5,185,525	4,995,641	4,290,757	20.16	212,835
2001	10,572,431.80	5,723,915	5,514,316	5,058,116	20.75	243,765
2002	9,127,121.03	4,804,517	4,628,585	4,498,536	21.14	212,797
2003	11,156,028.67	5,672,841	5,465,113	5,690,916	21.75	261,651
2004	19,659,607.38	9,680,391	9,325,914	10,333,693	22.17	466,112
2005	26,387,253.95	12,549,778	12,090,230	14,297,024	22.60	632,612
2006	20,158,629.16	9,198,382	8,861,555	11,297,074	23.24	486,105
2007	24,773,696.28	10,860,788	10,463,087	14,310,609	23.70	603,823
2008	21,276,037.18	8,935,936	8,608,720	12,667,317	24.17	524,093
2009	19,830,772.17	7,983,869	7,691,515	12,139,257	24.48	495,885
2010	13,882,062.47	5,314,054	5,119,464	8,762,598	24.99	350,644

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. 0						
2011	9,248,610.64	3,352,621	3,229,855	6,018,756	25.50	236,030
2012	13,006,511.54	4,459,933	4,296,619	8,709,893	25.87	336,679
2013	10,408,989.14	3,356,899	3,233,976	7,175,013	26.26	273,230
2014	9,295,565.06	2,800,754	2,698,196	6,597,369	26.67	247,370
2015	11,112,995.10	3,103,860	2,990,203	8,122,792	27.09	299,845
2016	9,441,899.38	2,430,345	2,341,351	7,100,548	27.40	259,144
2017	10,135,391.46	2,377,763	2,290,694	7,844,697	27.73	282,896
2018	13,928,151.40	2,945,804	2,837,934	11,090,217	27.96	396,646
2019	16,353,819.79	3,071,247	2,958,784	13,395,036	28.10	476,692
2020	17,016,783.22	2,770,332	2,668,888	14,347,895	28.28	507,351
2021	13,858,415.65	1,901,375	1,831,750	12,026,666	28.29	425,121
2022	16,930,646.12	1,872,529	1,803,961	15,126,685	28.15	537,360
2023	18,357,391.42	1,519,992	1,464,333	16,893,058	27.71	609,638
2024	17,367,220.71	920,463	886,757	16,480,464	26.83	614,255
2025	16,041,637.59	327,249	315,266	15,726,372	24.01	654,993
	521,455,413.01	217,552,120	209,585,789	311,869,624		13,451,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.2 2.58

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1950	3,178.40	3,024	2,643	535	3.87	138
1951	6,363.17	6,021	5,261	1,102	4.24	260
1952	14,276.97	13,432	11,737	2,540	4.62	550
1953	31,772.36	29,714	25,965	5,807	5.02	1,157
1954	44,196.93	41,081	35,898	8,299	5.42	1,531
1955	59,477.75	55,350	48,367	11,111	5.26	2,112
1956	74,386.37	68,763	60,088	14,298	5.68	2,517
1957	82,533.69	75,758	66,201	16,333	6.13	2,664
1958	93,517.76	85,213	74,463	19,055	6.58	2,896
1959	100,956.86	91,972	80,369	20,588	6.50	3,167
1960	120,808.61	109,199	95,423	25,386	6.96	3,647
1961	127,055.83	113,918	99,547	27,509	7.44	3,697
1962	129,773.23	116,199	101,540	28,233	7.42	3,805
1963	150,300.51	133,392	116,564	33,737	7.92	4,260
1964	172,224.25	151,454	132,347	39,877	8.43	4,730
1965	214,637.50	188,280	164,527	50,110	8.47	5,916
1966	272,085.51	236,361	206,543	65,543	8.99	7,291
1967	333,931.04	289,117	252,643	81,288	9.07	8,962
1968	390,416.18	334,509	292,309	98,107	9.61	10,209
1969	418,181.83	356,793	311,781	106,401	9.72	10,947
1970	437,379.17	368,973	322,425	114,954	10.29	11,171
1971	435,952.11	365,895	319,735	116,217	10.44	11,132
1972	462,347.64	383,379	335,013	127,335	11.02	11,555
1973	543,808.04	448,207	391,663	152,145	11.20	13,584
1974	513,896.15	418,157	365,404	148,492	11.79	12,595
1975	461,573.87	372,952	325,902	135,672	12.00	11,306
1976	540,823.32	433,686	378,974	161,849	12.23	13,234
1977	586,733.45	463,871	405,351	181,382	12.85	14,115
1978	692,090.29	542,460	474,025	218,065	13.10	16,646
1979	740,032.97	574,710	502,207	237,826	13.38	17,775
1980	749,813.82	573,158	500,851	248,963	14.02	17,758
1981	775,939.75	586,998	512,945	262,995	14.32	18,366
1982	788,943.32	590,287	515,819	273,124	14.64	18,656
1983	770,895.21	570,077	498,158	272,737	14.97	18,219
1984	744,463.11	543,756	475,158	269,305	15.32	17,579
1985	791,385.61	567,265	495,701	295,685	16.00	18,480
1986	869,801.97	614,950	537,370	332,432	16.37	20,307
1987	1,018,949.32	710,004	620,433	398,516	16.75	23,792
1988	1,135,333.76	779,066	680,782	454,552	17.15	26,504
1989	1,685,065.06	1,137,756	994,221	690,844	17.56	39,342
1990	1,598,842.67	1,061,312	927,421	671,422	17.98	37,343
1991	1,317,853.64	859,241	750,842	567,012	18.41	30,799
1992	1,163,588.78	744,464	650,545	513,044	18.86	27,203

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1993	1,233,710.25	777,854	679,723	553,987	19.05	29,081
1994	1,760,346.51	1,086,838	949,727	810,620	19.52	41,528
1995	1,989,810.77	1,201,647	1,050,052	939,759	20.01	46,964
1996	2,556,780.98	1,508,501	1,318,194	1,238,587	20.50	60,419
1997	2,230,721.52	1,290,695	1,127,866	1,102,856	20.76	53,124
1998	2,325,781.04	1,311,275	1,145,850	1,179,931	21.28	55,448
1999	1,852,970.57	1,021,357	892,506	960,465	21.58	44,507
2000	1,415,274.29	757,879	662,268	753,006	22.12	34,042
2001	2,158,381.42	1,126,243	984,160	1,174,221	22.45	52,304
2002	1,990,937.68	1,005,822	878,931	1,112,007	23.01	48,327
2003	887,290.95	435,216	380,311	506,980	23.37	21,694
2004	66,376.94	31,542	27,563	38,814	23.75	1,634
2005	627.27	288	252	375	24.14	16
2006	1,495,860.00	662,068	578,544	917,316	24.56	37,350
2007	1,248,252.50	531,131	464,126	784,126	24.98	31,390
2008	2,258,962.05	925,045	808,345	1,450,617	25.24	57,473
2009	4,320,041.46	1,689,136	1,476,041	2,844,000	25.70	110,661
2010	1,862,147.40	695,698	607,931	1,254,216	25.99	48,258
2011	1,677,740.66	595,933	520,752	1,156,989	26.32	43,959
2012	3,326,365.44	1,122,648	981,019	2,345,346	26.50	88,504
2013	2,490,587.83	790,762	691,002	1,799,586	26.87	66,974
2014	2,726,098.20	811,832	709,414	2,016,684	27.11	74,389
2015	2,816,678.22	783,600	684,744	2,131,934	27.24	78,265
2016	2,073,600.43	533,745	466,410	1,607,190	27.40	58,657
2017	1,833,744.23	433,314	378,649	1,455,095	27.47	52,970
2018	2,766,508.32	591,479	516,860	2,249,648	27.59	81,539
2019	4,508,348.86	861,545	752,856	3,755,493	27.51	136,514
2020	3,726,182.29	623,018	544,421	3,181,761	27.39	116,165
2021	4,224,350.85	600,703	524,921	3,699,430	27.15	136,259
2022	6,170,958.27	714,597	624,446	5,546,512	26.71	207,657
2023	3,430,977.64	301,240	263,236	3,167,742	25.99	121,883
2024	1,072,856.63	61,475	53,720	1,019,137	24.68	41,294
2025	1,263,729.58	29,066	25,399	1,238,331	21.29	58,165
	97,428,588.83	41,123,366	35,935,400	61,493,189		2,665,331

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.1 2.74

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1956	4,645.05	4,165	4,645			
1957	9,284.40	8,268	9,284			
1958	6,720.49	5,988	6,720			
1959	9,434.45	8,344	9,434			
1960	10,447.20	9,170	10,447			
1961	7,970.39	6,941	7,970			
1962	11,208.16	9,679	11,208			
1963	8,580.03	7,400	8,580			
1964	17,246.36	14,742	17,246			
1965	58,402.02	49,467	58,402			
1966	72,713.94	61,007	72,690	24	11.42	2
1967	82,651.71	68,659	81,807	845	11.92	71
1968	149,924.70	123,268	146,874	3,051	12.43	245
1969	150,378.73	122,348	145,778	4,601	12.94	356
1970	165,513.82	133,206	158,715	6,799	13.46	505
1971	185,954.85	148,987	177,519	8,436	13.52	624
1972	275,033.84	217,772	259,476	15,558	14.07	1,106
1973	439,419.02	343,714	409,537	29,882	14.62	2,044
1974	407,244.62	314,596	374,842	32,403	15.17	2,136
1975	415,788.13	317,080	377,802	37,986	15.72	2,416
1976	451,734.20	339,885	404,974	46,760	16.29	2,870
1977	455,739.74	338,159	402,918	52,822	16.86	3,133
1978	634,633.88	464,235	553,138	81,496	17.44	4,673
1979	778,106.73	560,859	668,266	109,841	18.01	6,099
1980	700,657.81	497,327	592,567	108,091	18.60	5,811
1981	702,833.01	490,999	585,027	117,806	19.20	6,136
1982	640,250.79	440,044	524,314	115,937	19.79	5,858
1983	787,475.81	532,176	634,090	153,386	20.39	7,523
1984	1,304,795.18	866,384	1,032,300	272,495	21.00	12,976
1985	1,671,567.36	1,089,862	1,298,575	372,992	21.61	17,260
1986	2,060,103.24	1,318,260	1,570,712	489,391	22.23	22,015
1987	2,378,586.84	1,492,801	1,778,678	599,909	22.85	26,254
1988	3,482,732.94	2,141,881	2,552,059	930,674	23.48	39,637
1989	4,747,792.54	2,859,121	3,406,653	1,341,140	24.11	55,626
1990	5,752,239.55	3,389,795	4,038,954	1,713,286	24.74	69,252
1991	5,351,575.92	3,064,848	3,651,778	1,699,798	25.74	66,037
1992	5,024,951.97	2,810,958	3,349,267	1,675,685	26.38	63,521
1993	5,326,604.95	2,908,326	3,465,281	1,861,324	27.02	68,887
1994	5,959,287.82	3,172,725	3,780,314	2,178,974	27.67	78,749
1995	4,854,872.11	2,517,251	2,999,314	1,855,558	28.32	65,521
1996	5,604,433.92	2,826,876	3,368,233	2,236,201	28.98	77,164
1997	4,820,046.35	2,362,787	2,815,270	2,004,776	29.64	67,638
1998	5,569,268.02	2,649,858	3,157,316	2,411,952	30.30	79,602

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1999	5,800,198.56	2,658,811	3,167,983	2,632,216	31.31	84,069
2000	4,867,084.44	2,159,525	2,573,082	2,294,002	31.97	71,755
2001	6,577,388.79	2,820,384	3,360,498	3,216,891	32.64	98,557
2002	5,555,590.19	2,297,792	2,737,828	2,817,762	33.32	84,567
2003	2,570,996.58	1,023,771	1,219,827	1,351,170	34.00	39,740
2004	16,249.04	6,184	7,368	8,881	34.99	254
2006	2,169,818.48	757,267	902,287	1,267,531	36.37	34,851
2007	2,725,047.54	907,441	1,081,219	1,643,829	37.06	44,356
2008	2,214,733.27	697,641	831,242	1,383,491	38.06	36,350
	104,045,959.48	54,439,034	64,860,308	39,185,651		1,356,246
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.9 1.30

METROPOLITAN EDISON COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2008	13,353.82	11,591	10,050	3,304	2.66	1,242
2011	43.53	35	30	14	3.58	4
2013	59,105.62	43,886	38,053	21,053	4.34	4,851
2014	17,348.15	12,269	10,638	6,710	4.76	1,410
2015	1,484,088.98	992,559	860,625	623,464	5.20	119,897
2016	17,920,548.57	11,202,135	9,713,116	8,207,433	5.70	1,439,901
2017	26,943,514.90	15,551,797	13,484,610	13,458,905	6.23	2,160,338
2018	37,030,807.05	19,385,627	16,808,836	20,221,971	6.83	2,960,757
2019	28,077,702.59	13,050,516	11,315,806	16,761,897	7.49	2,237,903
2020	9,549,092.76	3,833,961	3,324,340	6,224,753	8.20	759,116
2021	8,015,962.94	2,672,522	2,317,283	5,698,680	9.00	633,187
2022	6,247,702.95	1,640,022	1,422,026	4,825,677	9.83	490,913
2023	6,176,653.27	1,164,299	1,009,537	5,167,116	10.76	480,215
2024	4,023,802.96	457,104	396,344	3,627,459	11.71	309,774
2025	4,441,716.11	167,897	145,580	4,296,136	12.71	338,012
	150,001,444.20	70,186,220	60,856,874	89,144,570		11,937,520
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 7.96

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R0.5						
NET SALVAGE PERCENT.. 0						
1962	10,202.86	9,523	10,203			
1963	25,482.82	23,572	25,483			
1964	11,474.02	10,515	11,474			
1965	14,759.12	13,484	14,759			
1966	8,124.17	7,347	8,124			
1972	5,105.56	4,425	5,106			
1973	7,103.35	6,116	7,103			
1974	5,657.76	4,808	5,658			
1975	2,541.90	2,144	2,542			
1976	2,882.51	2,412	2,883			
1977	3,877.42	3,216	3,857	20	9.98	2
1978	4,404.81	3,620	4,342	63	10.30	6
1979	7,011.71	5,706	6,844	168	10.64	16
1980	9,257.03	7,456	8,943	314	10.99	29
1981	12,981.04	10,341	12,403	578	11.36	51
1982	10,778.01	8,487	10,179	599	11.75	51
1983	10,838.83	8,430	10,111	728	12.14	60
1984	12,184.60	9,355	11,220	965	12.55	77
1985	17,559.46	13,300	15,952	1,607	12.97	124
1986	13,721.29	10,298	12,351	1,370	13.13	104
1987	11,695.15	8,645	10,369	1,326	13.58	98
1988	16,612.97	12,086	14,496	2,117	14.05	151
1989	45,370.25	32,621	39,125	6,245	14.26	438
1990	134,957.55	95,334	114,342	20,616	14.75	1,398
1991	172,319.99	120,090	144,034	28,286	15.00	1,886
1992	208,554.64	142,526	170,944	37,611	15.52	2,423
1993	349,788.74	235,338	282,261	67,528	15.81	4,271
1994	132,074.29	87,367	104,787	27,287	16.12	1,693
1995	145,508.85	94,523	113,370	32,139	16.45	1,954
1996	137,371.20	87,533	104,986	32,385	16.80	1,928
1997	88,307.81	55,122	66,113	22,195	17.16	1,293
1998	287,514.97	175,528	210,526	76,989	17.55	4,387
1999	56,029.53	33,405	40,065	15,965	17.95	889
2000	49,930.73	29,030	34,818	15,113	18.36	823
2001	58,557.25	33,284	39,920	18,637	18.60	1,002
2002	29,852.70	16,485	19,772	10,081	19.06	529
2003	62,627.37	33,681	40,397	22,230	19.34	1,149
2004	267,338.60	139,658	167,504	99,835	19.65	5,081
2005	190,769.76	96,606	115,868	74,902	19.98	3,749
2006	223,633.90	109,446	131,268	92,366	20.34	4,541
2007	62,545.09	29,621	35,527	27,018	20.56	1,314
2008	92,123.82	42,082	50,472	41,652	20.81	2,002
2009	76,812.36	33,713	40,435	36,377	21.09	1,725

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R0.5						
NET SALVAGE PERCENT.. 0						
2010	134,109.47	56,326	67,557	66,552	21.40	3,110
2011	119,402.77	47,952	57,513	61,890	21.60	2,865
2012	181,541.12	69,349	83,176	98,365	21.84	4,504
2013	67,402.82	24,434	29,306	38,097	21.98	1,733
2014	95,644.23	32,672	39,186	56,458	22.17	2,547
2015	80,019.86	25,622	30,731	49,289	22.29	2,211
2016	52,661.88	15,709	18,841	33,821	22.35	1,513
2017	41,428.62	11,409	13,684	27,745	22.36	1,241
2018	29,164.15	7,326	8,787	20,377	22.35	912
2019	75,023.12	17,015	20,407	54,616	22.15	2,466
2020	62,807.30	12,574	15,081	47,726	21.97	2,172
2021	40,521.79	6,986	8,379	32,143	21.61	1,487
2022	59,068.17	8,411	10,088	48,980	21.07	2,325
2023	38,097.20	4,191	5,026	33,071	20.23	1,635
	4,173,138.29	2,248,255	2,688,698	1,484,440		75,965

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 1.82

METROPOLITAN EDISON COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1997	403,401.79	350,637	387,011	16,391	4.29	3,821
1998	8,805.95	7,556	8,340	466	4.55	102
	412,207.74	358,193	395,351	16,857		3,923
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 0.95

METROPOLITAN EDISON COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
1997	255,519.19	238,859	255,519			
1998	21,188.73	19,638	21,189			
	276,707.92	258,497	276,708			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R1						
NET SALVAGE PERCENT.. 0						
1943	19,365.26	19,365	19,365			
1951	544.86	545	545			
1952	2,573.54	2,574	2,574			
1953	2,742.08	2,742	2,742			
1954	5,766.34	5,766	5,766			
1955	1,110.99	1,111	1,111			
1956	1,772.37	1,772	1,772			
1957	159.08	159	159			
1958	5,219.85	5,220	5,220			
1959	952.14	952	952			
1960	8,779.47	8,779	8,779			
1961	11,280.37	11,280	11,280			
1962	3,678.46	3,678	3,678			
1963	8,108.56	8,109	8,109			
1964	15,292.30	15,292	15,292			
1965	49,366.28	49,366	49,366			
1966	8,007.00	8,007	8,007			
1967	18,164.07	18,164	18,164			
1968	30,908.38	30,908	30,908			
1969	47,312.41	47,312	47,312			
1970	22,421.14	22,399	17,985	4,436	0.06	4,436
1971	26,604.27	26,389	21,189	5,415	0.45	5,415
1972	24,109.61	23,734	19,057	5,053	0.85	5,053
1973	43,132.82	42,119	33,819	9,314	1.26	7,392
1974	11,882.70	11,567	9,288	2,595	1.41	1,840
1975	5,608.86	5,410	4,344	1,265	1.85	684
1976	6,884.65	6,611	5,308	1,577	2.05	769
1977	10,098.45	9,600	7,708	2,390	2.52	948
1978	6,033.35	5,703	4,579	1,454	2.75	529
1979	5,003.59	4,700	3,774	1,230	3.00	410
1980	2,171.34	2,025	1,626	545	3.28	166
1981	1,660.52	1,537	1,234	427	3.58	119
1982	3,138.16	2,880	2,312	826	3.90	212
1983	1,825.21	1,660	1,333	492	4.23	116
1984	1,146.21	1,037	833	313	4.37	72
1985	3,271.89	2,928	2,351	921	4.75	194
1986	2,470.90	2,186	1,755	716	5.14	139
1987	3,323.91	2,918	2,343	981	5.36	183
1988	3,013.42	2,610	2,096	917	5.79	158
1989	2,228.25	1,911	1,534	694	6.05	115
1990	6,801.93	5,747	4,615	2,187	6.52	335
1991	11,655.73	9,731	7,813	3,843	6.82	563
1992	18,315.54	15,094	12,120	6,196	7.15	867

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R1						
NET SALVAGE PERCENT.. 0						
1993	52,854.73	42,944	34,482	18,373	7.50	2,450
1994	87,869.66	70,305	56,451	31,419	7.87	3,992
1995	34,459.87	27,116	21,773	12,687	8.26	1,536
1996	38,573.56	29,814	23,939	14,635	8.67	1,688
1997	67,916.42	51,684	41,499	26,417	8.95	2,952
1998	200,592.02	149,481	120,025	80,567	9.40	8,571
1999	527,914.63	386,117	310,031	217,884	9.73	22,393
2000	340,932.41	243,426	195,458	145,474	10.21	14,248
2001	461,195.41	322,007	258,554	202,641	10.59	19,135
2002	259,325.14	176,730	141,905	117,420	10.98	10,694
2003	333,895.40	221,640	177,965	155,930	11.40	13,678
2004	553,004.01	356,688	286,401	266,603	11.83	22,536
2005	430,816.24	269,346	216,270	214,546	12.29	17,457
2006	647,991.19	392,942	315,512	332,479	12.66	26,262
2007	270,292.45	158,013	126,876	143,416	13.15	10,906
2008	385,500.54	217,230	174,424	211,077	13.56	15,566
2009	416,285.04	225,293	180,898	235,387	13.99	16,825
2010	538,418.49	279,547	224,461	313,957	14.35	21,879
2011	886,152.88	439,443	352,849	533,304	14.74	36,181
2012	622,207.03	293,184	235,411	386,796	15.15	25,531
2013	791,848.09	352,372	282,936	508,912	15.59	32,643
2014	625,546.27	261,854	210,255	415,291	15.97	26,004
2015	656,912.94	257,247	206,556	450,357	16.31	27,612
2016	666,174.46	242,354	194,597	471,577	16.61	28,391
2017	837,162.21	280,366	225,119	612,043	16.88	36,258
2018	625,472.23	190,456	152,926	472,546	17.13	27,586
2019	734,631.61	200,114	160,681	573,951	17.37	33,043
2020	659,307.63	157,706	126,630	532,678	17.49	30,456
2021	473,453.63	96,727	77,667	395,787	17.53	22,578
2022	749,222.24	125,345	100,645	648,577	17.42	37,232
2023	1,080,401.24	137,427	110,347	970,054	17.15	56,563
2024	716,921.95	60,006	48,182	668,740	16.42	40,727
2025	512,643.07	17,430	13,995	498,648	14.21	35,091
	16,749,800.95	7,183,951	5,815,837	10,933,964		759,379

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 4.53

METROPOLITAN EDISON COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. 0						
2015	993.04	507	368	625	10.08	62
2016	140,741.67	67,246	48,861	91,881	10.38	8,852
2017	570,102.39	252,441	183,423	386,679	10.69	36,172
2018	617,504.48	251,016	182,387	435,117	10.95	39,737
2019	333,538.84	122,275	88,845	244,694	11.23	21,789
2020	511,223.76	165,636	120,351	390,873	11.48	34,048
2021	394,108.20	109,404	79,493	314,615	11.71	26,867
2022	122,475.69	27,777	20,183	102,293	11.93	8,574
2023	720,402.59	123,333	89,613	630,790	12.10	52,131
2024	391,291.39	42,807	31,103	360,188	12.22	29,475
2025	278,856.74	10,987	7,983	270,874	12.21	22,185
	4,081,238.79	1,173,429	852,610	3,228,629		279,892
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 6.86

METROPOLITAN EDISON COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1948	203.91	171	204			
1949	472.07	394	472			
1962	1,489.00	1,125	1,479	10	20.54	
1963	281.19	211	277	4	20.83	
1969	1.00	1	1			
1972	15,551.46	10,566	13,895	1,656	25.24	66
1990	54.56	28	37	18	34.43	1
1996	24.33	11	14	10	38.07	
	18,077.52	12,507	16,379	1,699		67
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.4 0.37

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1947	908.91	906	867	42	0.24	42
1948	93.48	93	93			
1955	38,302.05	36,724	35,145	3,157	3.03	1,042
1956	13,238.10	12,697	12,151	1,087	2.96	367
1957	1,044.86	995	952	93	3.44	27
1958	117.41	112	107	10	3.42	3
1959	486.02	459	439	47	3.92	12
1960	369.27	348	333	36	3.94	9
1961	181.83	170	163	19	4.47	4
1962	2,544.49	2,375	2,273	272	4.53	60
1963	9,071.74	8,448	8,085	987	4.62	214
1964	693.84	640	612	81	5.17	16
1965	270.47	249	238	32	5.29	6
1966	93.40	86	82	11	5.44	2
1967	207,525.90	189,388	181,243	26,283	5.60	4,693
1968	269,772.42	243,551	233,076	36,696	6.19	5,928
1969	323,288.18	290,442	277,950	45,338	6.39	7,095
1970	1,761.82	1,574	1,506	256	6.61	39
1971	746.84	663	634	112	6.85	16
1972	223,181.08	197,024	188,550	34,631	7.10	4,878
1973	10,597.34	9,292	8,892	1,705	7.38	231
1974	2,868.94	2,497	2,390	479	7.67	62
1975	1,516.63	1,310	1,254	263	7.98	33
1976	4,046.44	3,465	3,316	730	8.30	88
1977	19,877.06	16,872	16,146	3,731	8.64	432
1978	74,638.04	62,756	60,057	14,581	8.99	1,622
1979	58,415.33	48,625	46,534	11,882	9.36	1,269
1980	82,821.20	68,584	65,634	17,187	9.45	1,819
1981	2,056.20	1,684	1,612	445	9.85	45
1982	12,726.26	10,297	9,854	2,872	10.26	280
1983	110,484.57	88,277	84,480	26,004	10.69	2,433
1984	64,251.73	50,926	48,736	15,516	10.86	1,429
1985	38,858.26	30,372	29,066	9,793	11.32	865
1986	122,493.78	94,345	90,287	32,206	11.78	2,734
1987	181,904.58	137,956	132,023	49,882	12.26	4,069
1988	1,155,249.79	866,437	829,173	326,077	12.50	26,086
1989	221,026.70	162,963	155,954	65,073	13.00	5,006
1990	2,908,087.81	2,116,506	2,025,478	882,610	13.28	66,462
1991	96,911.30	69,214	66,237	30,674	13.81	2,221
1992	89,091.78	62,382	59,699	29,393	14.34	2,050
1993	147,111.97	101,360	97,001	50,111	14.67	3,416
1994	497,745.17	335,530	321,099	176,646	15.23	11,599

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1995	2,029,819.53	1,343,335	1,285,560	744,259	15.59	47,740
1996	578,287.53	375,309	359,167	219,120	15.95	13,738
1997	148,778.70	94,132	90,084	58,695	16.55	3,547
1998	164,826.70	101,995	97,608	67,218	16.94	3,968
2000	67,050.14	39,325	37,634	29,416	17.98	1,636
2001	67,794.88	38,697	37,033	30,762	18.42	1,670
2002	108,386.44	60,111	57,526	50,861	18.87	2,695
2003	64,675.93	34,783	33,287	31,389	19.34	1,623
2004	68,583.65	35,684	34,149	34,434	19.82	1,737
2005	69,352.21	34,829	33,331	36,021	20.32	1,773
2006	15,770.27	7,627	7,299	8,471	20.82	407
2007	141,494.35	65,710	62,884	78,610	21.34	3,684
2008	369,565.62	164,272	157,207	212,359	21.87	9,710
2009	426,782.88	181,681	173,867	252,916	22.26	11,362
2010	46,358.50	18,757	17,950	28,408	22.81	1,245
2011	2,046,607.26	786,307	752,489	1,294,118	23.24	55,685
2012	822,739.33	298,819	285,967	536,772	23.67	22,677
2013	863,073.05	294,481	281,816	581,257	24.13	24,089
2014	329,041.76	105,195	100,671	228,371	24.47	9,333
2015	1,303,882.18	387,514	370,848	933,035	24.83	37,577
2016	2,426,052.65	663,768	635,220	1,790,832	25.22	71,008
2017	1,340,568.63	333,802	319,446	1,021,123	25.63	39,841
2018	31,989.83	7,198	6,888	25,101	25.83	972
2019	549,844.53	109,749	105,029	444,816	26.07	17,062
2020	603,347.98	104,500	100,006	503,342	26.25	19,175
2021	162,569.80	23,768	22,746	139,824	26.27	5,323
2022	224,685.18	26,423	25,287	199,399	26.26	7,593
2023	8,961,500.78	788,612	754,695	8,206,806	25.91	316,743
2024	8,304,758.79	468,388	448,243	7,856,516	25.10	313,009
2025	7,425,214.58	161,870	154,908	7,270,306	22.49	323,268
	46,759,876.65	12,485,235	11,948,267	34,811,610		1,528,594

CORPORATE HEADQUARTERS - READING
 INTERIM SURVIVOR CURVE.. IOWA 65-R2
 PROBABLE RETIREMENT YEAR.. 6-2041
 NET SALVAGE PERCENT.. 0

1953	39.18	34	33	7	10.15	1
1954	1,031,528.51	899,802	861,103	170,425	10.47	16,277
1955	2,058.93	1,786	1,709	350	10.80	32

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1956	2,232.41	1,924	1,841	391	11.15	35
1957	2,865.98	2,474	2,368	498	10.87	46
1960	1,928.39	1,642	1,571	357	11.42	31
1961	5,340.49	4,513	4,319	1,022	11.83	86
1962	1,106.96	935	895	212	11.68	18
1963	17,727.92	14,959	14,316	3,412	11.57	295
1964	15,979.99	13,366	12,791	3,189	12.03	265
1965	5,450.90	4,551	4,355	1,096	11.96	92
1966	537,359.66	447,621	428,370	108,990	11.93	9,136
1967	1,010,782.95	833,694	797,838	212,945	12.43	17,132
1968	27,084.04	22,268	21,310	5,774	12.43	465
1969	32,497.04	26,622	25,477	7,020	12.47	563
1970	23,687.62	19,324	18,493	5,195	12.53	415
1971	41,589.31	33,771	32,319	9,271	12.62	735
1972	98,754.47	79,774	76,343	22,411	12.73	1,760
1973	268,341.03	215,532	206,262	62,079	12.86	4,827
1974	31,795.18	25,379	24,287	7,508	13.02	577
1975	34,069.76	27,011	25,849	8,220	13.20	623
1976	6,669.95	5,283	5,056	1,614	13.00	124
1977	34,732.05	27,289	26,115	8,617	13.23	651
1978	832,234.68	648,311	620,428	211,806	13.48	15,713
1979	105,213.74	81,709	78,195	27,019	13.38	2,019
1980	100,941.57	78,078	74,720	26,222	13.32	1,969
1981	10,406.17	7,965	7,622	2,784	13.64	204
1982	132,010.66	100,487	96,165	35,845	13.65	2,626
1983	100,104.36	75,729	72,472	27,632	13.68	2,020
1984	171,563.31	128,878	123,335	48,228	13.75	3,507
1985	242,486.03	180,701	172,929	69,557	13.85	5,022
1986	137,568.48	101,608	97,238	40,330	13.98	2,885
1987	5,424,155.60	3,988,924	3,817,367	1,606,788	13.85	116,014
1988	515,794.70	375,241	359,103	156,692	14.05	11,152
1989	1,340,846.29	969,030	927,354	413,493	14.01	29,514
1990	2,857,169.78	2,048,876	1,960,757	896,412	14.00	64,029
1991	13,013,861.83	9,203,403	8,807,581	4,206,281	14.28	294,557
1992	310,532.92	218,460	209,064	101,469	14.12	7,186
1993	4,640,317.13	3,227,341	3,088,539	1,551,778	14.23	109,050
1994	786,834.98	540,320	517,082	269,753	14.37	18,772
1995	611,750.11	416,112	398,216	213,534	14.34	14,891
1996	2,006,196.71	1,349,368	1,291,334	714,863	14.36	49,782
1997	628,121.42	417,073	399,135	228,986	14.42	15,880
1998	2,277,337.23	1,490,517	1,426,412	850,925	14.52	58,604

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1999	173,361.88	112,096	107,275	66,087	14.48	4,564
2000	547,208.04	348,845	333,842	213,366	14.50	14,715
2001	605,594.82	379,829	363,493	242,102	14.56	16,628
2002	27,240.08	16,772	16,051	11,189	14.67	763
2003	180,493.61	109,235	104,537	75,957	14.68	5,174
2004	2,145,134.17	1,277,642	1,222,693	922,441	14.60	63,181
2005	792,874.48	461,612	441,759	351,116	14.71	23,869
2006	869,287.71	494,972	473,684	395,604	14.75	26,821
2007	1,017,587.42	566,593	542,225	475,363	14.72	32,294
2008	549,012.02	297,839	285,029	263,983	14.76	17,885
2009	791,131.46	417,717	399,752	391,380	14.75	26,534
2010	326,977.60	167,249	160,056	166,922	14.80	11,279
2011	600,627.98	296,950	284,179	316,449	14.83	21,338
2012	66,486.51	31,687	30,324	36,162	14.83	2,438
2013	1,497,926.06	685,301	655,827	842,099	14.82	56,822
2014	204,568.87	89,151	85,317	119,252	14.89	8,009
2015	522,289.59	216,071	206,778	315,511	14.88	21,204
2017	199,118.90	72,280	69,171	129,948	14.92	8,710
2018	2,135,341.82	714,272	683,552	1,451,789	14.92	97,305
2019	5,808,882.35	1,763,577	1,687,729	4,121,154	14.91	276,402
2020	1,314,933.20	354,374	339,133	975,800	14.91	65,446
2023	1,191,881.00	172,227	164,820	1,027,061	14.80	69,396
2024	2,157,975.09	199,828	191,234	1,966,741	14.71	133,701
2025	914,545.83	30,729	29,407	885,138	14.40	61,468
	64,119,550.91	37,634,533	36,015,937	28,103,614		1,945,528

LEBANON SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 65-R2
 PROBABLE RETIREMENT YEAR.. 6-2046
 NET SALVAGE PERCENT.. 0

1965	1,613,628.49	1,308,169	1,251,907	361,722	14.13	25,600
1966	1,086.00	872	834	252	14.58	17
1967	5,266.00	4,220	4,039	1,227	14.50	85
1968	16,824.33	13,350	12,776	4,048	14.96	271
1969	9,156.37	7,243	6,931	2,225	14.93	149
1970	2,701.36	2,114	2,023	678	15.42	44
1971	1,790.37	1,395	1,335	455	15.43	29
1972	613.05	476	456	158	15.46	10

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1973	21,727.16	16,769	16,048	5,679	15.52	366
1974	29,453.35	22,449	21,484	7,970	16.07	496
1975	2,885.14	2,185	2,091	794	16.17	49
1976	1,942.15	1,461	1,398	544	16.29	33
1977	5,913.77	4,417	4,227	1,687	16.44	103
1978	1,255.08	930	890	365	16.60	22
1979	9,822.61	7,217	6,907	2,916	16.79	174
1981	2,533.75	1,838	1,759	775	16.85	46
1982	13,778.95	9,891	9,466	4,313	17.10	252
1983	14,691.78	10,490	10,039	4,653	17.02	273
1984	185,132.47	130,611	124,994	60,139	17.32	3,472
1985	37,923.28	26,569	25,426	12,497	17.31	722
1986	29,102.55	20,232	19,362	9,741	17.32	562
1987	107,759.54	73,848	70,672	37,088	17.68	2,098
1988	48,864.79	33,169	31,742	17,122	17.75	965
1989	227,456.59	152,760	146,190	81,267	17.85	4,553
1990	3,953.73	2,624	2,511	1,443	17.98	80
1991	112,385.38	74,062	70,877	41,509	17.85	2,325
1992	94,927.34	61,693	59,040	35,888	18.05	1,988
1993	163,044.70	104,919	100,407	62,638	18.01	3,478
1996	9,927.54	6,121	5,858	4,070	18.34	222
1997	16,692.33	10,132	9,696	6,996	18.45	379
1998	5,309.49	3,169	3,033	2,277	18.58	123
1999	16,784.53	9,874	9,449	7,335	18.55	395
2000	7,515.57	4,350	4,163	3,353	18.56	181
2001	188,918.48	107,381	102,763	86,156	18.60	4,632
2002	7,503.07	4,179	3,999	3,504	18.69	187
2004	61,736.89	32,918	31,502	30,235	18.82	1,607
2005	488,227.16	254,220	243,286	244,941	18.87	12,980
2007	38,751.59	19,143	18,320	20,432	18.95	1,078
2008	282,377.44	135,400	129,577	152,801	19.00	8,042
2009	4,867.16	2,256	2,159	2,708	19.09	142
2010	57,890.15	25,935	24,820	33,071	19.10	1,731
2011	40,304.00	17,355	16,609	23,695	19.17	1,236
2012	760,755.56	314,268	300,752	460,004	19.18	23,984
2013	36,547.12	14,392	13,773	22,774	19.24	1,184
2014	13,430.39	5,020	4,804	8,626	19.27	448
2015	261,967.83	92,422	88,447	173,521	19.26	9,009

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2016	1,350,147.84	446,359	427,162	922,986	19.24	47,972
2019	189,357.11	47,756	45,702	143,655	19.27	7,455
2024	759,335.95	55,735	53,338	705,998	18.95	37,256
	7,363,967.28	3,704,358	3,545,040	3,818,927		208,505
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1963	1,055,336.20	956,346	915,215	140,121	6.47	21,657
1965	1,102.49	994	951	151	6.62	23
1966	1,422.71	1,278	1,223	200	6.73	30
1967	676.97	606	580	97	6.86	14
1968	426.23	380	364	63	7.02	9
1969	2,309.49	2,062	1,973	336	6.79	49
1970	70,105.19	62,253	59,576	10,530	7.00	1,504
1971	4,666.68	4,146	3,968	699	6.85	102
1972	11,043.41	9,749	9,330	1,714	7.10	241
1973	4,807.99	4,241	4,059	749	7.02	107
1974	16,959.07	14,934	14,292	2,667	6.98	382
1976	9,584.67	8,398	8,037	1,548	6.99	221
1977	680.52	594	568	112	7.06	16
1978	665.67	579	554	112	7.15	16
1979	5,213.15	4,533	4,338	875	6.97	126
1981	6,987.06	6,032	5,773	1,214	7.05	172
1982	8,100.93	6,977	6,677	1,424	7.01	203
1983	44,757.51	38,232	36,588	8,170	7.25	1,127
1984	65,850.71	56,296	53,875	11,976	7.04	1,701
1985	25,456.71	21,651	20,720	4,737	7.12	665
1986	33,095.04	27,975	26,772	6,323	7.23	875
1987	226,968.60	191,380	183,149	43,820	7.16	6,120
1988	126,350.91	106,135	101,570	24,781	7.14	3,471
1989	688,768.21	575,672	550,913	137,855	7.17	19,227
1990	47,494.17	39,453	37,756	9,738	7.24	1,345
1991	78,788.93	65,237	62,431	16,358	7.17	2,281
1992	324,351.26	266,228	254,778	69,573	7.31	9,518
1993	9,998.27	8,189	7,837	2,161	7.18	301
1994	312,252.00	253,767	242,853	69,399	7.26	9,559

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1995	18,834.86	15,222	14,567	4,268	7.24	590
1996	105,787.06	84,884	81,233	24,554	7.26	3,382
1997	463.19	368	352	111	7.34	15
1998	63,245.28	49,913	47,766	15,479	7.34	2,109
1999	17,290.42	13,563	12,980	4,311	7.28	592
2000	241,254.04	187,647	179,577	61,677	7.29	8,460
2001	66,195.31	50,924	48,734	17,461	7.35	2,376
2002	45,714.28	34,807	33,310	12,404	7.36	1,685
2003	71,679.90	54,032	51,708	19,972	7.35	2,717
2004	12,381.64	9,237	8,840	3,542	7.32	484
2005	116,542.97	85,776	82,087	34,456	7.35	4,688
2007	65,134.79	46,637	44,631	20,504	7.34	2,793
2008	15,322.12	10,779	10,315	5,007	7.38	678
2010	24,677.13	16,716	15,997	8,680	7.38	1,176
2011	244,703.37	162,140	155,167	89,537	7.38	12,132
2012	39,621.14	25,619	24,517	15,104	7.38	2,047
2013	16,875.36	10,611	10,155	6,721	7.38	911
2014	119,697.77	72,824	69,692	50,006	7.40	6,758
2015	293,604.18	172,346	164,934	128,670	7.39	17,411
2016	126,584.08	71,191	68,129	58,455	7.39	7,910
2017	103,450.26	55,305	52,926	50,524	7.40	6,828
2019	916,678.50	429,006	410,555	506,123	7.39	68,488
2020	611,661.55	260,690	249,478	362,183	7.40	48,944
2022	50,285.47	16,157	15,462	34,823	7.39	4,712
2023	2,825.77	715	684	2,142	7.38	290
2024	616,857.73	104,372	99,883	516,975	7.37	70,146
	7,191,588.92	4,775,798	4,570,399	2,621,190		359,384

YORK SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 65-R2
 PROBABLE RETIREMENT YEAR.. 6-2034
 NET SALVAGE PERCENT.. 0

1904	2,531.49	2,531	2,531			
1908	284.06	284	284			
1917	394.37	385	368	26	2.61	10
1919	1,258.52	1,220	1,168	91	3.38	27
1921	10,550.89	10,144	9,708	843	4.20	201
1922	3,671.35	3,534	3,382	289	4.02	72

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1923	53.16	51	49	4	3.88	1
1925	3,071.71	2,933	2,807	265	4.76	56
1926	95.54	91	87	8	4.67	2
1927	1,968.44	1,881	1,800	168	4.60	37
1928	234.60	222	212	22	5.59	4
1929	13.40	13	13			
1930	372.79	352	337	36	5.52	7
1936	136.29	128	122	14	5.73	2
1937	327.41	307	294	34	5.84	6
1939	280.43	262	251	30	6.09	5
1941	32.16	30	29	3	6.41	
1943	391.08	365	349	42	6.00	7
1944	621.98	578	553	69	6.22	11
1945	404.93	375	359	46	6.45	7
1947	172.07	158	151	21	6.97	3
1949	528.61	485	464	64	6.83	9
1951	7,127.04	6,531	6,250	877	6.80	129
1953	16,557.14	15,125	14,474	2,083	6.87	303
1954	3,988.61	3,622	3,466	522	7.24	72
1955	1,081.05	983	941	140	7.02	20
1956	2,536.88	2,310	2,211	326	6.84	48
1957	1,024.14	926	886	138	7.26	19
1959	2,606.80	2,358	2,257	350	7.03	50
1960	1,700.35	1,526	1,460	240	7.49	32
1961	1,432.91	1,285	1,230	203	7.44	27
1962	632.74	567	543	90	7.42	12
1963	73,189.73	65,417	62,602	10,587	7.43	1,425
1964	5,060.83	4,513	4,319	742	7.46	99
1965	3,000.16	2,668	2,553	447	7.52	59
1966	8,371.63	7,422	7,103	1,269	7.61	167
1967	395.16	349	334	61	7.72	8
1968	22,268.54	19,719	18,871	3,398	7.44	457
1969	11,153.29	9,831	9,408	1,745	7.60	230
1970	858.18	753	721	138	7.79	18
1971	1,182.88	1,038	993	190	7.61	25
1972	7,999.01	6,975	6,675	1,324	7.85	169
1973	92,382.38	80,511	77,047	15,335	7.74	1,981
1974	1,440.90	1,254	1,200	241	7.67	31
1976	408.03	351	336	72	7.97	9
1977	3,341.48	2,868	2,745	597	8.00	75
1978	4,653.66	3,979	3,808	846	8.06	105

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1979	1,223.39	1,047	1,002	221	7.85	28
1980	4,356.29	3,706	3,547	810	7.98	102
1981	4,488.51	3,815	3,651	838	7.85	107
1983	1,396.35	1,175	1,124	272	8.01	34
1984	2,948.76	2,472	2,366	583	8.00	73
1985	11,372.78	9,488	9,080	2,293	8.04	285
1986	70,074.66	58,127	55,626	14,449	8.12	1,779
1987	435,714.65	360,685	345,167	90,548	8.01	11,304
1988	53,236.36	43,718	41,837	11,399	8.16	1,397
1989	107,322.33	87,747	83,972	23,351	8.14	2,869
1990	6,096.69	4,957	4,744	1,353	8.17	166
1991	323,269.03	260,975	249,747	73,522	8.24	8,923
1992	56,540.25	45,458	43,502	13,038	8.17	1,596
1993	14,584.08	11,660	11,158	3,426	8.15	420
1994	3,443,240.41	2,733,244	2,615,648	827,592	8.18	101,173
1995	747,843.05	588,478	563,159	184,684	8.26	22,359
1996	50,299.08	39,324	37,632	12,667	8.23	1,539
1997	4,431.09	3,435	3,287	1,144	8.26	138
1998	58,625.21	45,141	43,199	15,426	8.21	1,879
2000	23,335.00	17,613	16,855	6,480	8.28	783
2001	96,237.12	71,908	68,814	27,423	8.29	3,308
2002	212,736.21	157,467	150,692	62,044	8.25	7,520
2003	20,493.47	14,985	14,340	6,153	8.27	744
2004	134,372.20	97,070	92,894	41,479	8.26	5,022
2005	70,024.55	49,815	47,672	22,353	8.32	2,687
2007	32,408.76	22,362	21,400	11,009	8.31	1,325
2011	193,548.97	122,923	117,634	75,915	8.33	9,113
2012	51,049.92	31,564	30,206	20,844	8.33	2,502
2013	67,865.90	40,720	38,968	28,898	8.33	3,469
2014	166,750.34	96,648	92,490	74,261	8.34	8,904
2015	1,138.56	634	607	532	8.37	64
2016	1,833,215.70	975,271	933,311	899,905	8.36	107,644
2017	155,029.67	78,135	74,773	80,256	8.36	9,600
2018	456,651.69	215,768	206,485	250,167	8.37	29,889
2019	252,234.06	110,327	105,580	146,654	8.36	17,542
2020	1,451,548.19	575,684	550,916	900,633	8.37	107,603
2021	212,308.18	74,329	71,131	141,177	8.35	16,907

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2022	326,756.84	96,524	92,371	234,386	8.35	28,070
2023	481,312.00	110,942	106,169	375,143	8.35	44,927
2024	759,356.58	116,030	111,038	648,319	8.31	78,017
	12,697,225.68	7,650,581	7,321,543	5,375,683		647,848
	138,132,209.44	66,250,505	63,401,186	74,731,024		4,689,859
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.9 3.40

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1947	711.75	710	712			
1955	10,983.47	10,531	10,983			
1956	3,918.11	3,758	3,918			
1961	356.25	333	356			
1962	2,961.29	2,764	2,953	8	4.53	2
1963	1,797.87	1,674	1,789	9	4.62	2
1964	2,423.73	2,236	2,389	35	5.17	7
1967	142,529.30	130,072	138,972	3,557	5.60	635
1968	104,670.47	94,497	100,963	3,707	6.19	599
1969	145,636.14	130,840	139,793	5,843	6.39	914
1970	673.28	602	643	30	6.61	5
1971	39,341.72	34,951	37,343	1,999	6.85	292
1972	51,255.93	45,249	48,345	2,911	7.10	410
1973	11,823.10	10,366	11,075	748	7.38	101
1974	10,589.15	9,217	9,848	741	7.67	97
1975	9,499.46	8,204	8,765	734	7.98	92
1978	5,077.29	4,269	4,561	516	8.99	57
1979	8,372.36	6,969	7,446	926	9.36	99
1980	2,703.78	2,239	2,392	312	9.45	33
1981	29,553.22	24,198	25,854	3,699	9.85	376
1982	1,981.35	1,603	1,713	269	10.26	26
1984	1,823.41	1,445	1,544	280	10.86	26
1985	74,657.32	58,352	62,345	12,313	11.32	1,088
1986	66,862.88	51,498	55,022	11,841	11.78	1,005
1987	92,870.33	70,433	75,252	17,618	12.26	1,437
1988	353,100.77	264,826	282,947	70,154	12.50	5,612
1989	63,040.95	46,480	49,660	13,380	13.00	1,029
1990	1,242,860.15	904,554	966,449	276,411	13.28	20,814
1991	439,573.50	313,943	335,425	104,149	13.81	7,542
1992	188,111.35	131,716	140,729	47,383	14.34	3,304
1993	349,504.06	240,808	257,286	92,218	14.67	6,286
1994	67,364.10	45,410	48,517	18,847	15.23	1,237
1996	1,595.00	1,035	1,106	489	15.95	31
1998	41,248.50	25,525	27,272	13,977	16.94	825
2000	25,839.63	15,155	16,192	9,648	17.98	537
2001	147,392.10	84,131	89,888	57,504	18.42	3,122
2003	15,981.29	8,595	9,183	6,798	19.34	351
2008	61,192.10	27,200	29,061	32,131	21.87	1,469
2009	46,742.43	19,898	21,260	25,483	22.26	1,145
2010	24,777.70	10,025	10,711	14,067	22.81	617
2011	47,246.36	18,152	19,394	27,852	23.24	1,198
2012	85,058.86	30,893	33,007	52,052	23.67	2,199

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
2015	10,904.19	3,241	3,463	7,441	24.83	300
2024	24,985.99	1,409	1,505	23,481	25.10	935
2025	22,337.93	487	520	21,818	22.49	970
	4,081,929.92	2,900,493	3,098,551	983,379		66,826

CORPORATE HEADQUARTERS - READING
 INTERIM SURVIVOR CURVE.. IOWA 65-R4
 PROBABLE RETIREMENT YEAR.. 6-2041
 NET SALVAGE PERCENT.. 0

1954	177,082.74	162,066	173,133	3,950	6.62	597
1955	3,327.41	3,026	3,233	95	7.02	14
1959	547.87	488	521	27	8.13	3
1962	279.20	245	262	17	8.96	2
1963	1,669.96	1,461	1,561	109	8.93	12
1964	32,185.64	27,911	29,817	2,369	9.42	251
1965	48,583.72	41,738	44,588	3,996	9.92	403
1966	100,064.23	85,735	91,589	8,475	9.94	853
1967	47,315.33	40,133	42,873	4,442	10.47	424
1968	13,670.66	11,477	12,261	1,410	10.99	128
1969	7,763.81	6,492	6,935	829	11.07	75
1970	99,400.97	82,205	87,818	11,583	11.61	998
1971	8,592.14	7,071	7,554	1,038	11.72	89
1972	26,093.43	21,360	22,819	3,275	11.86	276
1973	70,703.58	57,539	61,468	9,236	12.01	769
1974	8,862.56	7,120	7,606	1,256	12.60	100
1975	726.19	579	619	108	12.79	8
1976	1,746.06	1,383	1,477	269	13.00	21
1978	105,246.06	82,492	88,125	17,121	13.10	1,307
1979	3,255.16	2,528	2,701	555	13.38	41
1981	498.52	382	408	90	13.64	7
1982	3,127.40	2,381	2,544	584	13.65	43
1983	14,035.63	10,558	11,279	2,757	14.00	197
1984	61,297.32	45,789	48,916	12,382	14.06	881
1985	3,029.57	2,246	2,399	630	14.14	45
1986	14,277.82	10,490	11,206	3,072	14.26	215
1987	589,990.67	429,277	458,590	131,401	14.41	9,119
1988	87,244.52	63,148	67,460	19,784	14.31	1,383
1989	136,690.25	97,788	104,465	32,225	14.52	2,219
1990	164,469.24	116,773	124,747	39,722	14.50	2,739

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	779,610.20	546,039	583,325	196,285	14.76	13,298
1992	80,742.60	55,987	59,810	20,933	14.81	1,413
1993	439,493.46	301,405	321,986	117,507	14.89	7,892
1994	163,498.89	111,245	118,841	44,658	14.80	3,017
1995	2,331.83	1,565	1,672	660	14.95	44
1996	83,390.90	55,355	59,135	24,256	14.94	1,624
1997	94,998.54	62,272	66,524	28,474	14.98	1,901
2000	75,728.65	47,505	50,749	24,980	15.15	1,649
2001	3,415.46	2,109	2,253	1,162	15.18	77
2003	189,303.80	112,863	120,570	68,734	15.24	4,510
2011	124,238.52	60,169	64,278	59,961	15.44	3,883
2018	1,189,911.80	388,149	414,654	775,258	15.49	50,049
2024	6,498.88	575	614	5,885	15.48	380
2025	2,751.85	86	92	2,660	15.47	172
	5,067,693.04	3,167,205	3,383,476	1,684,217		113,128

LEBANON SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 65-R4
 PROBABLE RETIREMENT YEAR.. 6-2046
 NET SALVAGE PERCENT.. 0

1965	404,934.30	342,979	366,399	38,535	10.93	3,526
1966	492.94	416	444	49	10.92	4
1967	2,047.05	1,713	1,830	217	11.43	19
1968	3,562.60	2,950	3,151	411	11.94	34
1969	479.75	393	420	60	12.47	5
1970	2,313.48	1,875	2,003	310	12.99	24
1971	320.58	257	275	46	13.52	3
1973	63,924.21	50,340	53,777	10,147	14.17	716
1977	829.99	628	671	159	15.60	10
1978	4,392.70	3,297	3,522	871	15.79	55
1983	505.12	359	384	122	17.38	7
1984	5,719.82	4,035	4,311	1,409	17.32	81
1985	16,012.52	11,154	11,916	4,097	17.64	232
1986	40,697.30	27,971	29,881	10,816	17.97	602
1987	81,777.32	55,723	59,528	22,249	18.00	1,236
1988	90,940.59	61,039	65,207	25,734	18.37	1,401
1989	36,331.52	24,135	25,783	10,548	18.45	572
1990	145,564.75	95,607	102,135	43,429	18.55	2,341

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1992	2,813.33	1,800	1,923	890	18.86	47
2001	47,311.07	26,196	27,985	19,326	19.75	979
2009	44,534.92	19,987	21,352	23,183	20.26	1,144
2024	2,285.99	156	167	2,119	20.43	104
	997,791.85	733,010	783,063	214,729		13,142

EASTON SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 65-R4
 PROBABLE RETIREMENT YEAR.. 6-2033
 NET SALVAGE PERCENT.. 0

1963	158,139.18	144,302	154,156	3,984	5.99	665
1964	3,369.89	3,067	3,276	93	6.07	15
1965	3,607.85	3,274	3,498	110	6.17	18
1968	30,185.95	27,077	28,926	1,260	6.60	191
1969	14,893.21	13,295	14,203	690	6.79	102
1973	8,796.10	7,758	8,288	508	7.02	72
1974	2,154.37	1,897	2,027	128	6.98	18
1978	16,712.14	14,526	15,518	1,194	7.15	167
1983	4,862.83	4,154	4,438	425	7.25	59
1984	32.73	28	30	3	7.28	
1985	4,447.57	3,764	4,021	427	7.35	58
1987	131,506.50	110,373	117,910	13,597	7.37	1,845
1988	123,896.68	103,602	110,676	13,220	7.35	1,799
1991	2,863.73	2,361	2,522	342	7.34	47
1993	47,311.86	38,597	41,233	6,079	7.34	828
1994	65,850.35	53,312	56,952	8,898	7.41	1,201
2000	137,500.95	106,591	113,869	23,631	7.39	3,198
2002	46,444.69	35,252	37,659	8,786	7.46	1,178
2004	74,531.84	55,288	59,063	15,469	7.48	2,068
2007	289,740.00	206,353	220,444	69,296	7.48	9,264
2008	109,331.05	76,532	81,758	27,573	7.50	3,676
2009	53,319.78	36,684	39,189	14,131	7.48	1,889
2024	1,856.99	309	330	1,527	7.50	204
	1,331,356.24	1,048,396	1,119,985	211,371		28,562

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1926	1,270.92	1,271	1,271			
1929	2,599.83	2,584	2,600			
1931	60.85	60	61			
1941	41.45	40	41			
1943	7,922.98	7,582	7,923			
1946	279.13	266	279			
1947	26.06	25	26			
1952	262.85	245	262	1	5.24	
1953	74,396.48	69,576	74,348	48	5.02	10
1954	3,894.01	3,619	3,867	27	5.42	5
1956	20,563.20	19,009	20,313	250	5.68	44
1957	3,715.44	3,436	3,672	44	5.57	8
1958	3,841.49	3,526	3,768	74	6.03	12
1959	3,518.21	3,229	3,450	68	5.96	11
1960	2,930.19	2,687	2,871	59	5.93	10
1961	178.71	163	174	5	6.43	1
1962	1,036.62	941	1,006	31	6.43	5
1963	4,065.79	3,684	3,937	129	6.47	20
1964	4,258.67	3,850	4,114	145	6.53	22
1965	15,722.92	14,078	15,044	679	7.07	96
1966	15,457.96	13,796	14,742	716	7.17	100
1967	679.75	604	645	34	7.29	5
1969	1,956.84	1,736	1,855	102	7.20	14
1970	10,839.13	9,564	10,220	619	7.40	84
1972	1,590.40	1,395	1,491	100	7.48	13
1973	4,874.81	4,248	4,539	335	7.74	43
1974	53,879.71	46,897	50,114	3,766	7.67	491
1975	4,661.10	4,049	4,327	334	7.64	44
1976	26,056.08	22,442	23,981	2,075	7.97	260
1979	9,104.14	7,790	8,324	780	7.85	99
1983	6,823.84	5,742	6,136	688	8.01	86
1984	4,661.60	3,889	4,156	506	8.25	61
1985	27,595.30	22,910	24,481	3,114	8.28	376
1986	5,266.28	4,368	4,668	599	8.12	74
1987	176,328.20	145,277	155,242	21,087	8.23	2,562
1988	27,738.09	22,779	24,341	3,397	8.16	416
1990	173,138.50	140,138	149,750	23,388	8.36	2,798
1991	125,509.65	101,324	108,274	17,236	8.24	2,092
1992	34,825.52	27,881	29,793	5,032	8.34	603
1993	221,531.45	176,383	188,481	33,050	8.32	3,972
1994	462,408.80	365,580	390,655	71,754	8.34	8,604

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1995	21,385.79	16,762	17,912	3,474	8.41	413
1997	5,856.68	4,524	4,834	1,022	8.40	122
2003	32,681.92	23,753	25,382	7,300	8.46	863
2004	89,785.54	64,475	68,897	20,888	8.44	2,475
2008	18,002.36	12,130	12,962	5,040	8.47	595
2009	67,914.59	44,824	47,898	20,016	8.50	2,355
2024	2,285.99	343	367	1,919	8.50	226
	1,783,425.82	1,435,474	1,533,495	249,931		30,090
	13,262,196.87	9,284,578	9,918,570	3,343,627		251,748
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.3 1.90

METROPOLITAN EDISON COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	66,473.43	64,812	65,067	1,406	0.50	1,406
2007	23,844.87	22,057	22,144	1,701	1.50	1,134
2008	92,991.08	81,367	81,687	11,304	2.50	4,522
2009	257,424.55	212,375	213,211	44,214	3.50	12,633
2011	10,494.77	7,609	7,639	2,856	5.50	519
2012	4,418.77	2,983	2,995	1,424	6.50	219
2013	127,059.83	79,412	79,724	47,336	7.50	6,311
2014	11,225.93	6,455	6,480	4,746	8.50	558
2016	31,026.12	14,737	14,795	16,231	10.50	1,546
2019	284,272.38	92,389	92,753	191,519	13.50	14,187
2020	86,437.47	23,770	23,863	62,574	14.50	4,315
2021	24,636.55	5,543	5,565	19,072	15.50	1,230
2022	152,459.37	26,680	26,785	125,674	16.50	7,617
2023	6,325.30	791	794	5,531	17.50	316
	1,179,090.42	640,980	643,502	535,588		56,513

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 4.79

METROPOLITAN EDISON COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	111,812.33	100,631	103,534	8,278	0.50	8,278
2022	518,210.97	362,748	373,214	144,997	1.50	96,665
2023	827,313.81	413,657	425,591	401,723	2.50	160,689
	1,457,337.11	877,036	902,339	554,998		265,632
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1						18.23

METROPOLITAN EDISON COMPANY

ACCOUNT 391.50 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	88,194.98	79,375	76,709	11,486	0.50	11,486
2022	339,885.01	237,920	229,929	109,956	1.50	73,304
2023	395,390.54	197,695	191,055	204,336	2.50	81,734
2024	1,796,859.22	539,058	520,952	1,275,907	3.50	364,545
2025	1,921,343.51	192,134	185,681	1,735,663	4.50	385,703
	4,541,673.26	1,246,182	1,204,326	3,337,347		916,772
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 20.19

METROPOLITAN EDISON COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R4						
NET SALVAGE PERCENT.. 0						
2009	21,834.89	21,544	21,835			
2010	62,790.62	60,832	62,791			
2013	91,357.83	81,994	84,668	6,690	1.43	4,678
2016	29.05	22	23	6	3.06	2
2018	330,479.48	207,211	213,970	116,509	4.46	26,123
2019	1,315,760.36	727,879	751,620	564,140	5.25	107,455
2020	1,574,896.72	747,446	771,826	803,071	6.09	131,867
2021	1,138,995.04	446,942	461,520	677,475	6.97	97,199
2022	161,117.77	49,511	51,126	109,992	7.89	13,941
2023	166,632.15	36,742	37,940	128,692	8.84	14,558
2025	486,002.72	21,579	22,283	463,720	10.77	43,057
	5,349,896.63	2,401,702	2,479,602	2,870,295		438,880
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 8.20

METROPOLITAN EDISON COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-S1.5						
NET SALVAGE PERCENT.. 0						
1951	824.67	825	825			
1968	2,959.90	2,825	2,960			
1970	4,571.49	4,338	4,571			
1971	2,033.37	1,917	2,033			
1972	4,900.93	4,588	4,901			
1976	331.96	304	332			
1979	4,105.05	3,684	4,105			
1982	4,154.88	3,651	4,155			
1983	17,322.74	15,092	17,323			
1984	12,435.31	10,734	12,435			
1987	22,735.64	19,082	22,440	296	7.37	40
1988	3,822.60	3,168	3,726	97	7.75	13
1990	54,393.77	44,026	51,774	2,620	8.36	313
1992	84,341.10	66,680	78,415	5,926	8.87	668
1993	20,106.77	15,683	18,443	1,664	9.17	181
1994	60,215.32	46,089	54,201	6,014	9.65	623
1997	217,140.77	157,818	185,593	31,548	10.71	2,946
1998	49,506.42	35,397	41,627	7,879	10.96	719
1999	90,979.36	63,649	74,851	16,128	11.38	1,417
2000	4,921.62	3,363	3,955	967	11.81	82
	661,803.67	502,913	588,665	73,139		7,002

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 1.06

METROPOLITAN EDISON COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1994	1,341.01	1,212	1,341			
1997	85,895.98	75,159	84,745	1,151	4.07	283
	87,236.99	76,371	86,086	1,151		283
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 0.32

METROPOLITAN EDISON COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	25,349.43	24,842	24,951	398	0.50	398
2021	12,762.35	2,297	2,307	10,455	20.50	510
	38,111.78	27,139	27,258	10,854		908
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.0 2.38

METROPOLITAN EDISON COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	372,384.43	364,937	365,256	7,128	0.50	7,128
2002	190,994.67	179,535	179,692	11,303	1.50	7,535
2003	145,755.94	131,180	131,295	14,461	2.50	5,784
2005	3,272.69	2,684	2,686	587	4.50	130
2006	252,398.85	196,871	197,043	55,356	5.50	10,065
2007	75,890.12	56,159	56,208	19,682	6.50	3,028
2008	895,684.81	626,979	627,528	268,157	7.50	35,754
2009	163,972.56	108,222	108,317	55,656	8.50	6,548
2010	353,476.34	219,155	219,347	134,129	9.50	14,119
2011	556,495.01	322,767	323,049	233,446	10.50	22,233
2014	1,581,541.48	727,509	728,145	853,396	13.50	63,215
2015	76,194.05	32,002	32,030	44,164	14.50	3,046
2016	347,403.96	132,014	132,130	215,274	15.50	13,889
2017	783,732.50	266,469	266,702	517,030	16.50	31,335
2018	556,524.37	166,957	167,103	389,421	17.50	22,253
2019	493,001.14	128,180	128,292	364,709	18.50	19,714
2020	800,483.23	176,106	176,260	624,223	19.50	32,011
2021	1,636,328.97	294,539	294,797	1,341,532	20.50	65,441
2022	226,531.63	31,714	31,742	194,790	21.50	9,060
2023	1,647,068.16	164,707	164,851	1,482,217	22.50	65,876
2024	1,643,840.00	98,630	98,716	1,545,124	23.50	65,750
2025	902,591.94	18,052	18,068	884,524	24.50	36,103
	13,705,566.85	4,445,368	4,449,257	9,256,310		540,017

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 3.94

METROPOLITAN EDISON COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	85,692.52	74,981	85,693			
2014	5.86	3	5			
	85,698.38	74,984	85,698			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

METROPOLITAN EDISON COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R0.5						
NET SALVAGE PERCENT.. 0						
1971	51,521.11	47,173	51,521			
1972	88,746.00	80,714	88,746			
1973	12,886.51	11,637	12,887			
1974	604.00	541	604			
1977	34,320.49	29,962	34,320			
1978	31,361.56	27,112	31,362			
1979	2,226.00	1,905	2,226			
1982	27,454.00	22,809	27,454			
1988	6,437.00	4,973	6,437			
1991	887.85	659	888			
1993	117,547.39	84,423	115,136	2,411	12.75	189
1996	23,509.02	16,019	21,847	1,662	13.79	121
2000	60,883.88	38,040	51,879	9,005	15.31	588
2001	36,996.86	22,568	30,778	6,219	15.66	397
2002	75,143.40	44,680	60,935	14,208	16.02	887
2007	12,318.22	6,290	8,578	3,740	17.73	211
2013	109,272.48	42,889	58,492	50,780	19.35	2,624
2017	55,271.62	16,537	22,553	32,719	19.91	1,643
2023	501,156.38	60,239	82,154	419,002	18.29	22,909
	1,248,543.77	559,170	708,797	539,747		29,569

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 2.37

METROPOLITAN EDISON COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	58,179.87	54,689	41,360	16,820	1.50	11,213
2005	90,166.59	73,937	55,917	34,250	4.50	7,611
2008	868,734.19	608,114	459,902	408,832	7.50	54,511
2009	529.66	350	265	265	8.50	31
2011	189,075.20	109,664	82,936	106,139	10.50	10,108
2012	24,913.87	13,453	10,174	14,740	11.50	1,282
2013	164,790.37	82,395	62,313	102,477	12.50	8,198
2014	556,145.46	255,827	193,476	362,669	13.50	26,864
2015	2,463,189.81	1,034,540	782,397	1,680,793	14.50	115,917
2016	4,265,602.79	1,620,929	1,225,869	3,039,734	15.50	196,112
2017	1,456,821.40	495,319	374,598	1,082,223	16.50	65,589
2018	2,355,774.09	706,732	534,484	1,821,290	17.50	104,074
2019	1,014,887.99	263,871	199,559	815,329	18.50	44,072
2020	2,896,064.23	637,134	481,849	2,414,215	19.50	123,806
2021	4,041,592.26	727,487	550,181	3,491,411	20.50	170,313
2022	1,722,779.22	241,189	182,405	1,540,374	21.50	71,645
2023	2,755,139.18	275,514	208,365	2,546,774	22.50	113,190
2024	2,156,571.57	129,394	97,857	2,058,715	23.50	87,605
2025	2,184,651.89	43,693	33,044	2,151,608	24.50	87,821
	29,265,609.64	7,374,231	5,576,951	23,688,659		1,299,962

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.2 4.44

METROPOLITAN EDISON COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	6,762.17	6,255	6,762			
2011	29,831.06	21,628	26,869	2,962	5.50	539
2012	7,042.58	4,754	5,906	1,137	6.50	175
2013	23,159.34	14,475	17,983	5,176	7.50	690
2014	2.37	1	1	1	8.50	
2016	9.60	5	6	4	10.50	
	66,807.12	47,118	57,527	9,280		1,404
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 2.10

**PART III. EXPERIENCED AND
ESTIMATED NET SALVAGE**

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
361.00	1,079.00	1.00		1.00-
362.00	782,392.00	878,683.00		878,683.00-
362.10	7,178.00	321,670.00		321,670.00-
364.00	851,410.00	3,866,529.00		3,866,529.00-
364.11	57,838.00	7,814.00		7,814.00-
365.00	8,033,822.00	4,544,180.00		4,544,180.00-
365.01	27,298.00	5.00-		5.00
366.00	24,138.00	27,767.00		27,767.00-
367.00	976,788.00	1,405,039.00		1,405,039.00-
368.00	4,371,128.00	1,072,889.00		1,072,889.00-
369.00	505,893.00	264,855.00		264,855.00-
369.10	5,543.00			
370.10	4,129,588.00	1,103,767.00		1,103,767.00-
371.00	8,222.00	29,603.00		29,603.00-
373.00	568,952.00	139,094.00		139,094.00-
373.30	7,356.00	2,787.00		2,787.00-
390.10	106,098.00	199,061.00		199,061.00-
390.20	4,343.00			
391.00	286,945.00			
391.20	56,354.00			
391.30	216,711.00-			
391.40	1,380,706.83			
392.30	80,084.00			
393.00	9,237.00			
394.00	31,629.00-			
395.00	623.00			
397.00	920,028.00	56,629.00		56,629.00-
398.00	253,120.00			
	23,207,823.83	13,920,363.00		13,920,363.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	1,035,614.00	146.00		146.00-
361.00	6,423.00	172,638.00		172,638.00-
361.10		1,269.00		1,269.00-
362.00	516,440.00	528,516.00		528,516.00-
362.10		67,017.00		67,017.00-
364.00	2,452,927.00	5,183,312.00		5,183,312.00-
364.11	9,477.00	11,809.00		11,809.00-
365.00	10,641,447.00	4,597,320.00		4,597,320.00-
365.01	12,263.00	827.00		827.00-
366.00	24,584.00	5,190.00		5,190.00-
367.00	3,927,213.00	918,065.00		918,065.00-
368.00	8,025,796.00	1,458,859.00		1,458,859.00-
369.00	291,500.00	302,789.00		302,789.00-
369.10	8,736.00			
370.10	3,581,703.00	1,469,460.00		1,469,460.00-
371.00	17,811.00	21,065.00		21,065.00-
373.00	262,442.00	142,379.00		142,379.00-
373.30	45,689.00	8,067.00		8,067.00-
390.10	280,386.00	192,617.00		192,617.00-
390.20	106,970.00			
391.00	61,543.00			
394.00	153,492.00			
397.00	3,595,294.00	6,139.00		6,139.00-
398.00	4,677.00			
	35,062,427.00	15,087,484.00		15,087,484.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.00	2,383,993.79			
361.00	47,855.23	37,975.16		37,975.16-
362.00	256,490.26	227,168.77		227,168.77-
362.10	1,142.68	455.41		455.41-
364.00	1,290,695.46	8,012,598.57		8,012,598.57-
364.11	71,963.98	9,068.38		9,068.38-
365.00	8,345,103.72	5,587,332.54		5,587,332.54-
365.01	409.98	315.66		315.66-
366.00	50,986.87	12,614.76		12,614.76-
367.00	999,926.04	648,548.92		648,548.92-
368.00	4,720,094.28	1,175,549.09		1,175,549.09-
369.00	189,416.70	157,056.64		157,056.64-
369.10	15,246.53			
370.10	791,548.19	448,723.60		448,723.60-
371.00	24,017.33	23,590.16		23,590.16-
373.00	427,577.54	91,188.34		91,188.34-
373.30	117,447.12	25,476.01		25,476.01-
390.10	210,994.03	128,153.81		128,153.81-
390.20	32,312.66			
391.00	10,120.62			
391.30	234,105.88			
391.50	1,031,332.12			
392.30			337,918.65	337,918.65
392.40	13,852.38			
394.00	289,403.30			
396.00	11,289.00			
397.00	777,220.89	58.94		58.94-
398.00	30,964.00			
	22,375,510.58	16,585,874.76	337,918.65	16,247,956.11-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.00	1,480,449.72	10.99		10.99-
362.00	2,261,390.93	791,486.83		791,486.83-
364.00	2,506,016.92	4,385,529.61		4,385,529.61-
365.00	7,108,370.04	4,242,866.49		4,242,866.49-
365.01	12.97	.85		.85-
367.00	1,576,079.26	975,958.02		975,958.02-
368.00	1,741,995.94	407,063.66		407,063.66-
369.00	101,847.00	52,892.27		52,892.27-
369.10	5,606.00	1,121.20		1,121.20-
370.10	80,476.13	16,109.37		16,109.37-
373.00	102,700.00	28,725.51		28,725.51-
373.30	8,547.00	1,819.73		1,819.73-
390.10	1,032,616.00	309,784.80		309,784.80-
390.20	237,102.00			
391.00	201,595.51			
391.30	794,997.29			
391.50	1,907,196.73			
393.00	244,951.86			
394.00	1,179,434.40			
397.00	7,922,418.67	68,965.77		68,965.77-
398.00	8,903.91			
	30,502,708.28	11,282,335.10		11,282,335.10-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
303.00	2,189,323.40	16.25		16.25-
362.00	846,934.23	296,426.98		296,426.98-
364.00	3,113,383.04	5,448,420.32		5,448,420.32-
365.00	9,034,206.94	5,392,366.14		5,392,366.14-
367.00	1,507,054.71	933,215.84		933,215.84-
368.00	1,605,730.00	375,221.50		375,221.50-
369.00	119,843.00	62,238.14		62,238.14-
369.10	6,597.00	1,319.40		1,319.40-
370.10	88,834.31	17,782.47		17,782.47-
373.00	73,151.00	20,460.56		20,460.56-
373.30	6,089.00	1,296.40		1,296.40-
390.10	681,667.00	204,500.10		204,500.10-
390.20	156,521.00			
391.00	1,362,497.84			
391.30	1,464,403.94			
391.50	860,254.80			
392.30	41,995.00		8,399.00	8,399.00
392.40	6,608.00			
393.00	17,422.43			
394.00	320,345.03			
397.00	52,905.38	460.55		460.55-
	23,555,767.05	12,753,724.65	8,399.00	12,745,325.65-
TOTAL	134,704,236.74	69,629,781.51	346,317.65	69,283,463.86-



PENNSYLVANIA ELECTRIC COMPANY

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

PENNSYLVANIA ELECTRIC COMPANY
Reading, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
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March 21, 2024

Pennsylvania Electric Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant of Pennsylvania Electric Company ("Penelec"). The results of our study as of December 31, 2023, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2023, are summarized on pages I-3 through I-5 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, appearing to read "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink, appearing to read "Jason A. Power".

JASON A. POWERY
Assistant Project Manager

JJS:mle

075752.400

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PART I. RESULTS OF STUDY

PENNSYLVANIA ELECTRIC COMPANY DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Electric Plant in Service as of December 31, 2023. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2019-2023 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2019 through 2023, beginning on beginning on III-2 through III-4.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURAL RATE	COMPOSITE REMAINING LIFE
ELECTRIC PLANT									
INTANGIBLE PLANT									
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER		7-SQ	69,183,971.27	44,048,988	25,134,983	6,326,772	*	*
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION		7-SQ	9,079,603.90	9,079,604	0	0	*	*
303.60	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		7-SQ	24,483,520.67	23,764,344	729,177	177,942	*	*
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		5-SQ	12,279.52	0	12,280	3,509	*	*
	TOTAL INTANGIBLE PLANT			102,769,376.36	76,892,936	25,876,440	6,508,223		
DISTRIBUTION PLANT									
360.20	LAND RIGHTS		75-R3	15,602,749.38	11,151,543	4,451,206	132,865	0.85	33.5
361.00	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION		65-R2.5	18,368,482.46	9,518,153	8,850,330	231,181	1.26	38.3
361.10	STATION EQUIPMENT		62-R1.5	427,196.22	223,053	204,143	4,880	1.07	44.6
362.00	STATION EQUIPMENT - SUBTRANSMISSION		62-R1.5	365,312,723.98	121,486,952	243,815,772	6,972,878	1.91	35.0
364.00	POLES, TOWERS AND FIXTURES		65-R3	11,560,396.27	(468,753)	12,029,150	300,326	2.60	40.1
364.20	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION		65-R3	685,497,020.56	215,164,757	470,332,263	11,468,734	1.68	40.9
364.20	OVERHEAD CONDUCTORS AND DEVICES		60-R5	904,359,986.06	174,533,324	694,250	13,225	2.67	49.3
365.00	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY		75-R4	283,177,893.90	45,895,648	739,282,012	23,572,450	1.60	30.5
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		60-R3	750,192.80	73,028	237,282,012	3,922,824	1.39	60.5
365.30	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		75-R4	37,157.30	13,582	675,765	20,387	2.72	33.1
366.00	UNDERGROUND CONDUCTORS AND DEVICES		65-R2	45,920,580.21	19,751,328	26,169,252	748,146	1.04	60.9
367.00	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		44-R2.5	229,294,533.88	82,131,978	147,162,556	5,765,533	2.51	35.0
367.10	LINE TRANSFORMERS		44-R2.5	2,286,184.07	101,558	1,184,626	36,574	2.84	25.5
369.00	OVERHEAD SERVICES		60-R1	448,018,896.70	167,665,163	280,353,723	11,892,705	2.65	23.6
369.10	UNDERGROUND SERVICES		60-R1	89,658,680.49	27,164,339	62,494,341	1,926,184	2.15	32.4
370.10	METERS - SMART GRID		15-S2	140,631,457.94	38,575,797	162,407,757	494,771	1.03	32.8
371.00	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS		30-R3	28,306,985.17	21,829,551	6,477,435	12,687,250	9.02	8.0
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES		25-R2.5	223,738.49	206,749	16,900	454,254	1.60	14.3
371.23	LEASED PROPERTY ON CUSTOMER PREMISES		20-S3	147,696.50	147,697	0	3,487	1.56	4.9
372.00	STREET LIGHTING AND SIGNAL SYSTEMS		40-R3	196,313.14	193,440	2,873	139	0.07	20.7
373.00	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-R1	34,316,079.69	3,635,795	30,680,285	3,099,573	9.03	9.9
	TOTAL DISTRIBUTION PLANT			3,359,960,477.77	972,686,540	2,387,273,939	83,335,087	2.48	28.6
GENERAL PLANT									
LAND RIGHTS									
389.20	STRUCTURES AND IMPROVEMENTS		70-R3	20,956.59	212,239	(191,283)	0	-	-
390.10	MISCELLANEOUS IMPROVEMENTS - MINOR		46-S0	39,133,430.44	12,991,170	26,142,280	1,080,949	2.76	24.2
	RICHLAND OPERATING CENTER	06-2037	80-S0	9,596,191.46	5,976,773	3,919,478	389,022	3.22	12.7
	ERIE OPERATING CENTER	06-2039	80-S0	17,486,857.22	7,420,563	10,070,294	689,402	3.94	14.6
	ALTOONA OPERATING CENTER	06-2038	80-S0	12,155,016.10	6,257,500	6,497,780	474,590	3.72	13.7
	TOTAL ACCOUNT 390.1			78,981,497.24	32,351,806	46,629,680	2,553,969	3.23	18.3
390.20	MISCELLANEOUS IMPROVEMENTS		40-R0.5	7,088,844.05	5,293,645	1,805,199	93,927	1.32	19.2
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-S0	478,529.41	374,630	103,900	6,935	1.45	15.0
391.20	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES		10-S0	947.70	972	(24)	0	***	-
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS		5-SQ	6,855,160.12	4,618,769	2,236,391	1,213,307	17.70	1.8
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-SQ	623,577.55	2,465,585	2,246,619	68,591	19.41	2.5
392.00	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS		13-L3	2,849,420.14	450,260	1,733,317	88,520	11.00	2.5
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS		10-L3	5,933,429.55	3,128,113	1,111,307	1,111,307	3.73	10.5
392.50	TRANSPORTATION EQUIPMENT - OTHER		25-SQ	583,403.02	563,403	2,809,050	392,477	6.61	7.2
393.00	STORES EQUIPMENT		20-SQ	18,533,885.40	7,295,984	11,237,891	861,671	4.65	13.0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		20-SQ	169,784.79	169,785	0	0	***	-
395.00	LABORATORY EQUIPMENT		35-S0	5,158,780.44	4,661,358	497,423	29,615	0.57	16.8
397.00	COMMUNICATION EQUIPMENT		15-SQ	44,631,037.54	13,197,975	31,433,062	3,652,645	8.18	8.6
398.00	MISCELLANEOUS EQUIPMENT		20-SQ	72,841.19	52,405	20,435	1,586	2.18	12.9
	TOTAL GENERAL PLANT			176,704,298.96	76,691,322	100,112,977	9,895,442	5.60	10.1
	TOTAL DEPRECIABLE PLANT			3,639,434,152.09	1,126,170,798	2,513,263,396	99,738,752	2.74	26.2

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1: SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2023 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
NONDEPRECIABLE PLANT							
301.00 ORGANIZATION			34,665.54				
302.00 FRANCHISES AND CONSENTS			306,716.73	(31,564)			
350.10 LAND			2,127,870.62				
350.20 LAND RIGHTS			13,499,322.87	7,645,214			
360.10 LAND			1,697,578.36				
374.00 ASSET RETIREMENT COSTS DISTRIBUTION			80,653.00	(176,801)			
389.10 LAND			1,092,749.14				
390.30 BUILDING LEASEHOLDS			560,865.26				
399.10 ASSET RETIREMENT COSTS GENERAL PLANT			321,652.44	361,478			
TOTAL NONDEPRECIABLE PLANT			19,722,273.96	7,988,328			
TOTAL ELECTRIC PLANT			3,659,156,426.05	1,133,969,124			

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.

** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

*** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 1.00 DIVIDED BY THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.

PENNSYLVANIA ELECTRIC COMPANY
 TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE
 EXPERIENCED NET SALVAGE

ACCOUNT (1)	2019		2020		2021		2022		2023		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
361.00	598		11,289		1,256		123,257		1,944		(138,344)	(27,669)
362.00	625,764		2,101,521		928,011		1,462,632		678,090	1,918	(5,794,100)	(1,158,820)
362.10	14,241		69,853		8,091		100,232		9,336		(201,754)	(40,351)
364.00	3,781,199		3,214,614		3,901,543		3,108,837		6,183,204		(20,187,398)	(4,037,480)
364.20	3,753		2,722		14,458		6,357		9,430		(36,721)	(7,344)
365.00	5,033,873		4,608,930		5,405,903		4,262,809		5,209,886		(24,521,402)	(4,904,280)
365.10	67,632		38		7,305		(59)		1,429		(8,713)	(1,726)
365.20	2,092										(2,092)	(418)
366.00	106,176		10,675		24,572		30,818		17,070		(189,311)	(37,862)
367.00	693,367		674,194		728,266		766,888		891,086		(3,719,813)	(743,963)
367.10	8		370		67		431		5,161		(6,037)	(1,207)
368.00	985,488		984,643		994,657		1,034,455		1,693,764		(5,609,006)	(1,121,602)
369.00	408,024		561,046		675,617		473,320		424,114		(2,942,124)	(595,425)
370.00									854,267		(854,267)	(170,863)
370.10	25,034		52,285		178,265		858,543		38,397		(1,153,523)	(230,705)
371.00	78,506		63,502		39,227		66,250		48,634		(296,118)	(59,224)
373.00	624,293		20,608		425,058		496,593		502,954		(2,612,509)	(522,502)
373.30	17,000				38,493		66,594		76,820		(219,516)	(43,903)
389.10		337,125		(19,613)								
390.10	55,345		179,858		204,250		46,276		12,939		(488,668)	(97,734)
392.00	(23,690)											
397.00	1,178		11,208		3,927,262		12,918		5,536		(3,958,103)	(791,621)
	12,465,883	337,125	13,132,565	(19,613)	17,502,301		12,915,145		16,581,073	1,918	(72,277,537)	(14,465,509)

**PART II. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1892	7,192	7,192				0.0
1899	2,120	2,120				0.0
1900	83,419	83,419				0.0
1902	2,371	2,371				0.0
1904	309	309				0.0
1908	11,476	11,476				0.0
1910	518	492		26	26	0.0
1911	9,758	9,758			26	0.0
1912	3,828	3,741		87	113	0.0
1913	3,686	3,649		37	150	0.0
1914	322	315		7	157	0.0
1915					157	0.0
1916	65	61		4	161	0.0
1917	57,627	57,584		43	204	0.0
1918	2,379	2,285		94	298	0.0
1919	1,447	1,427		20	318	0.0
1920	58,482	58,283		199	517	0.0
1921	3,357	3,186		171	688	0.0
1922	23,947	23,538		409	1,097	0.0
1923	51,793	50,406		1,387	2,484	0.0
1924	57,214	55,918		1,296	3,780	0.0
1925	140,162	136,896		3,266	7,046	0.0
1926	236,517	218,732		17,785	24,831	0.0
1927	138,562	127,106		11,456	36,287	0.0
1928	13,108	12,605		503	36,790	0.0
1929	124,714	115,698		9,016	45,806	0.0
1930	58,508	54,231		4,277	50,083	0.0
1931	78,730	72,158		6,572	56,655	0.0
1932	59,284	53,606		5,678	62,333	0.0
1933	4,586	4,087		499	62,832	0.0
1934	2,455	2,382		73	62,905	0.0
1935	12,179	11,010		1,169	64,074	0.0
1936	25,034	22,367		2,667	66,741	0.0
1937	40,156	36,125		4,031	70,772	0.0
1938	14,051	12,432		1,619	72,391	0.0
1939	8,483	7,432		1,051	73,442	0.0
1940	34,932	30,625		4,307	77,749	0.0
1941	103,322	91,109		12,213	89,962	0.0
1942	279,992	247,582		32,410	122,372	0.0
1943	6,275,952	4,726,645		1,549,307	1,671,679	0.1
1944	221,593	195,743		25,850	1,697,529	0.1
1945	629,560	520,356		109,204	1,806,733	0.1
1946	1,322,524	1,057,696		264,828	2,071,561	0.1
1947	1,299,076	992,532		306,544	2,378,105	0.1
1948	1,482,815	1,171,325		311,490	2,689,595	0.1
1949	2,114,300	1,687,294		427,006	3,116,601	0.1

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1950	2,158,216	1,717,417	440,799		3,557,400	0.1
1951	3,186,207	2,533,770	652,437		4,209,837	0.2
1952	2,782,631	2,210,014	572,617		4,782,454	0.2
1953	4,871,084	3,821,263	1,049,821		5,832,275	0.2
1954	7,625,839	5,756,331	1,869,508		7,701,783	0.3
1955	5,375,996	3,984,736	1,391,260		9,093,043	0.4
1956	3,504,401	2,563,902	940,499		10,033,542	0.4
1957	5,040,564	3,782,598	1,257,966		11,291,508	0.4
1958	5,423,635	4,093,586	1,330,049		12,621,557	0.5
1959	6,226,134	4,567,430	1,658,704		14,280,261	0.6
1960	7,487,859	5,439,644	2,048,215		16,328,476	0.6
1961	9,088,080	6,548,193	2,539,887		18,868,363	0.8
1962	9,257,879	6,467,341	2,790,538		21,658,901	0.9
1963	10,900,803	7,526,887	3,373,916		25,032,817	1.0
1964	13,521,119	9,498,228	4,022,891		29,055,708	1.2
1965	9,847,064	6,803,078	3,043,986		32,099,694	1.3
1966	11,362,042	7,787,600	3,574,442		35,674,136	1.4
1967	9,672,775	6,787,507	2,885,268		38,559,404	1.5
1968	8,556,665	6,038,445	2,518,220		41,077,624	1.6
1969	9,577,554	6,553,262	3,024,292		44,101,916	1.8
1970	12,395,045	8,465,351	3,929,694		48,031,610	1.9
1971	12,228,571	8,135,887	4,092,684		52,124,294	2.1
1972	14,216,137	9,343,602	4,872,535		56,996,829	2.3
1973	15,850,169	10,282,300	5,567,869		62,564,698	2.5
1974	13,514,840	8,823,876	4,690,964		67,255,662	2.7
1975	10,571,341	6,920,431	3,650,910		70,906,572	2.8
1976	10,795,200	6,901,965	3,893,235		74,799,807	3.0
1977	10,730,932	6,747,247	3,983,685		78,783,492	3.1
1978	15,829,259	9,995,167	5,834,092		84,617,584	3.4
1979	18,110,251	11,287,764	6,822,487		91,440,071	3.6
1980	14,150,691	8,430,532	5,720,159		97,160,230	3.9
1981	26,997,399	15,501,516	11,495,883		108,656,113	4.3
1982	24,023,857	13,737,312	10,286,545		118,942,658	4.7
1983	21,124,026	11,899,149	9,224,877		128,167,535	5.1
1984	25,273,297	14,062,270	11,211,027		139,378,562	5.5
1985	30,370,773	16,531,743	13,839,030		153,217,592	6.1
1986	35,511,640	19,539,130	15,972,510		169,190,102	6.7
1987	44,313,790	24,340,770	19,973,020		189,163,122	7.5
1988	34,314,228	18,199,683	16,114,545		205,277,667	8.2
1989	38,251,601	20,134,921	18,116,680		223,394,347	8.9
1990	39,333,374	20,889,207	18,444,167		241,838,514	9.6
1991	53,930,255	25,379,935	28,550,320		270,388,834	10.8
1992	33,799,525	17,484,305	16,315,220		286,704,054	11.4
1993	71,598,002	33,182,836	38,415,166		325,119,220	12.9
1994	50,518,276	24,113,267	26,405,009		351,524,229	14.0
1995	64,098,540	29,583,710	34,514,830		386,039,059	15.4

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1996	47,733,415	21,351,236	26,382,179	412,421,238	16.4
1997	57,692,221	25,629,732	32,062,489	444,483,727	17.7
1998	61,293,819	26,648,585	34,645,234	479,128,961	19.1
1999	42,333,915	16,974,996	25,358,919	504,487,880	20.1
2000	48,012,004	18,991,089	29,020,915	533,508,795	21.2
2001	41,737,386	16,227,689	25,509,697	559,018,492	22.2
2002	27,721,225	10,319,156	17,402,069	576,420,561	22.9
2003	37,090,423	19,443,068	17,647,355	594,067,916	23.6
2004	49,562,159	18,902,713	30,659,446	624,727,362	24.9
2005	73,716,811	22,731,972	50,984,839	675,712,201	26.9
2006	90,076,656	26,362,103	63,714,553	739,426,754	29.4
2007	57,782,326	20,571,811	37,210,515	776,637,269	30.9
2008	105,744,901	27,802,292	77,942,609	854,579,878	34.0
2009	92,489,966	23,266,574	69,223,392	923,803,270	36.8
2010	96,777,793	24,442,621	72,335,172	996,138,442	39.6
2011	167,693,594	41,735,250	125,958,344	1,122,096,786	44.6
2012	88,768,292	22,520,350	66,247,942	1,188,344,728	47.3
2013	126,162,855	26,131,905	100,030,950	1,288,375,678	51.3
2014	87,821,419	19,191,315	68,630,104	1,357,005,782	54.0
2015	95,168,083	26,116,153	69,051,930	1,426,057,712	56.7
2016	140,893,032	32,073,356	108,819,676	1,534,877,388	61.1
2017	140,098,546	32,632,325	107,466,221	1,642,343,609	65.3
2018	173,071,830	27,729,899	145,341,931	1,787,685,540	71.1
2019	146,911,830	20,857,587	126,054,243	1,913,739,783	76.1
2020	167,498,441	19,483,945	148,014,496	2,061,754,279	82.0
2021	147,595,507	10,840,279	136,755,228	2,198,509,507	87.5
2022	144,773,060	7,485,218	137,287,842	2,335,797,349	92.9
2023	180,793,169	3,327,165	177,466,004	2,513,263,353	100.0
TOTAL	3,639,434,152	1,126,170,798	2,513,263,356		

UTILITY PLANT IN SERVICE

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
1994	1,750,528.01	1,750,528	1,750,528			
2003	285,080.03	285,080	285,080			
2004	2,302,982.87	2,302,983	2,302,983			
2005	770,838.54	770,839	770,839			
2006	639,417.54	639,418	639,418			
2007	6,109,440.70	6,109,441	6,109,441			
2008	338,271.01	338,271	338,271			
2009	1,479,230.48	1,479,230	1,479,230			
2010	426,251.56	426,252	426,252			
2011	3,683,901.00	3,683,901	3,683,901			
2012	5,075,067.10	5,075,067	5,075,067			
2013	635,056.13	635,056	635,056			
2014	2,623,822.97	2,623,823	2,623,823			
2015	2,903,153.30	2,903,153	2,903,153			
2016	3,553,726.32	3,553,726	3,553,726			
2017	3,472,126.90	3,224,113	2,637,927	834,200	0.50	834,200
2018	3,864,028.85	3,036,006	2,484,020	1,380,009	1.50	920,006
2019	4,183,927.76	2,689,680	2,200,661	1,983,267	2.50	793,307
2020	2,933,352.48	1,466,676	1,200,015	1,733,337	3.50	495,239
2021	1,300,617.48	464,503	380,050	920,567	4.50	204,570
2022	11,556,753.99	2,476,497	2,026,237	9,530,517	5.50	1,732,821
2023	9,296,396.25	664,042	543,310	8,753,086	6.50	1,346,629
	69,183,971.27	46,598,285	44,048,988	25,134,983		6,326,772

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0 9.14

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2003	9,079,603.90	9,079,604	9,079,604			
	9,079,603.90	9,079,604	9,079,604			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2014	1,994,446.39	1,994,446	1,994,446			
2015	8,291,760.03	8,291,760	8,291,760			
2016	1,573,043.97	1,573,044	1,573,044			
2017	5,714,374.40	5,306,197	5,714,374			
2018	433,422.24	340,544	433,422			
2019	2,342,473.47	1,505,882	2,342,473			
2020	2,965,557.10	1,482,779	2,678,287	287,270	3.50	82,077
2021	1,093,214.51	390,431	705,221	387,994	4.50	86,221
2022	78,749.00	16,875	30,481	48,268	5.50	8,776
2023	6,479.56	463	836	5,644	6.50	868
	24,493,520.67	20,902,421	23,764,344	729,177		177,942
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 0.73

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2022	12,279.52	3,684		12,280	3.50	3,509
	12,279.52	3,684		12,280		3,509
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	28.58

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
1904	69.28	69	69			
1908	904.08	888	904			
1921	26.62	25	27			
1930	98.98	92	99			
1931	608.47	557	608			
1932	325.59	298	326			
1940	105.63	93	106			
1942	28.24	25	28			
1943	1,423,322.28	1,237,436	1,423,322			
1944	28,517.33	24,713	28,448	69	12.24	6
1945	80,533.28	69,540	80,049	484	12.41	39
1946	124,850.81	106,435	122,519	2,332	13.41	174
1947	151,003.07	128,232	147,610	3,393	13.59	250
1948	129,668.51	109,648	126,218	3,451	13.79	250
1949	122,814.60	103,385	119,008	3,807	14.00	272
1950	88,644.99	73,629	84,756	3,889	14.99	259
1951	155,766.99	128,741	148,196	7,571	15.22	497
1952	154,106.35	126,706	145,854	8,252	15.46	534
1953	199,396.55	163,066	187,708	11,689	15.71	744
1954	295,163.96	237,961	273,921	21,243	16.71	1,271
1955	235,325.32	188,590	217,089	18,236	16.97	1,075
1956	172,589.35	137,467	158,241	14,348	17.25	832
1957	170,890.22	134,098	154,363	16,527	18.25	906
1958	191,989.29	149,636	172,249	19,740	18.54	1,065
1959	220,233.48	170,461	196,221	24,012	18.83	1,275
1960	270,234.57	205,919	237,037	33,198	19.83	1,674
1961	309,027.67	233,687	269,001	40,027	20.15	1,986
1962	206,758.28	155,131	178,574	28,184	20.47	1,377
1963	307,932.18	227,285	261,632	46,300	21.47	2,156
1964	223,083.10	163,252	187,922	35,161	21.80	1,613
1965	166,918.03	121,082	139,380	27,538	22.15	1,243
1966	173,075.94	123,403	142,052	31,024	23.15	1,340
1967	188,909.13	133,408	153,568	35,341	23.50	1,504
1968	168,064.11	117,527	135,288	32,776	23.87	1,373
1969	222,760.80	152,970	176,087	46,674	24.87	1,877
1970	188,958.54	128,378	147,778	41,181	25.24	1,632
1971	168,230.78	113,051	130,135	38,096	25.62	1,487
1972	290,535.79	191,521	220,463	70,073	26.62	2,632
1973	220,725.65	143,781	165,509	55,217	27.02	2,044
1974	244,817.66	156,341	179,967	64,851	28.02	2,314
1975	171,247.48	107,972	124,289	46,958	28.42	1,652
1976	188,859.28	117,508	135,266	53,593	28.84	1,858
1977	227,075.83	138,335	159,240	67,836	29.83	2,274
1978	364,445.89	218,886	251,964	112,482	30.26	3,717

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
1979	252,373.79	148,244	170,646	81,728	31.26	2,614
1980	202,123.51	116,949	134,622	67,502	31.68	2,131
1981	330,463.03	188,199	216,639	113,824	32.13	3,543
1982	233,683.70	129,952	149,590	84,094	33.13	2,538
1983	278,253.15	152,149	175,142	103,111	33.57	3,072
1984	354,912.95	189,240	217,838	137,075	34.58	3,964
1985	311,964.38	163,345	188,029	123,935	35.03	3,538
1986	348,843.52	177,910	204,796	144,048	36.03	3,998
1987	527,587.52	263,794	303,658	223,930	36.50	6,135
1988	405,974.09	197,466	227,307	178,667	37.49	4,766
1989	396,839.13	188,935	217,487	179,352	37.96	4,725
1990	172,340.89	79,673	91,713	80,628	38.96	2,070
1991	234,417.50	105,910	121,915	112,502	39.44	2,852
1992	1,216,023.06	536,266	617,305	598,718	39.93	14,994
1993	664,913.91	283,918	326,823	338,091	40.93	8,260
1994	369,871.97	153,867	177,119	192,753	41.42	4,654
1995	103,931.62	41,760	48,071	55,861	42.43	1,317
1996	555,624.27	216,971	249,759	305,865	42.92	7,126
1997	87,911.67	33,081	38,080	49,832	43.92	1,135
1998	3,733.80	1,361	1,567	2,167	44.43	49
2003	251,087.08	74,623	85,900	165,187	48.47	3,408
2009	896.66	192	221	676	53.07	13
2010	1,582.81	316	364	1,219	54.07	23
2019	48,751.39	3,354	3,861	44,890	60.86	738
	15,602,749.38	9,688,703	11,151,543	4,451,206		132,865

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 0.85

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
1892	7,192.46	7,192	7,192			
1902	2,370.88	2,371	2,371			
1904	239.84	238	240			
1908	10,571.81	10,501	10,572			
1912	2,253.68	2,211	2,254			
1913	2,602.94	2,531	2,603			
1914	173.87	169	174			
1917	8,346.00	8,089	8,346			
1920	55,729.00	53,645	55,729			
1921	925.44	882	925			
1922	18,114.78	17,283	18,115			
1923	34,370.29	32,817	34,370			
1924	38,803.39	37,065	38,803			
1925	86,453.64	81,751	86,454			
1926	31,711.66	29,993	31,712			
1927	6,991.18	6,612	6,991			
1928	6,244.99	5,904	6,245			
1929	11,014.08	10,305	11,014			
1930	14,243.13	13,317	14,243			
1931	11,102.29	10,372	11,102			
1932	1,536.28	1,434	1,536			
1934	1,367.27	1,260	1,367			
1935	1,639.18	1,509	1,639			
1936	1,321.03	1,214	1,321			
1937	4,809.48	4,410	4,809			
1938	1,030.19	942	1,030			
1939	156.83	143	157			
1940	1,253.81	1,141	1,254			
1941	9,799.42	8,893	9,799			
1942	34,735.49	31,140	34,735			
1943	13,830.70	12,359	13,831			
1944	6,570.55	5,850	6,571			
1945	17,757.07	15,751	17,757			
1946	28,007.64	24,745	28,008			
1947	19,529.50	17,182	19,530			
1948	52,394.27	45,887	52,394			
1949	46,563.81	40,585	46,564			
1950	31,570.98	27,382	31,497	74	11.25	7
1951	70,120.66	60,500	69,592	529	11.53	46
1952	93,437.02	80,169	92,217	1,220	11.83	103
1953	188,465.84	160,761	184,920	3,546	12.15	292
1954	110,455.46	93,655	107,729	2,726	12.47	219
1955	119,857.08	100,992	116,169	3,688	12.80	288
1956	41,212.35	34,495	39,679	1,533	13.15	117

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
1957	87,087.40	72,387	83,265	3,822	13.50	283
1958	140,487.96	115,945	133,369	7,119	13.87	513
1959	83,414.29	68,333	78,602	4,812	14.24	338
1960	161,627.03	131,370	151,112	10,515	14.62	719
1961	256,389.55	206,701	237,763	18,627	15.02	1,240
1962	233,937.26	187,033	215,140	18,797	15.42	1,219
1963	225,242.98	178,528	205,357	19,886	15.83	1,256
1964	388,766.65	303,005	348,540	40,227	16.84	2,389
1965	286,789.54	221,459	254,739	32,051	17.26	1,857
1966	276,250.78	211,277	243,027	33,224	17.68	1,879
1967	256,163.49	193,941	223,086	33,077	18.13	1,824
1968	95,460.81	71,519	82,267	13,194	18.58	710
1969	47,246.25	35,019	40,282	6,964	19.03	366
1970	289,398.83	212,129	244,007	45,392	19.49	2,329
1971	30,552.85	22,136	25,463	5,090	19.96	255
1972	250,901.04	179,595	206,584	44,317	20.45	2,167
1973	398,664.37	281,856	324,212	74,452	20.93	3,557
1974	140,386.41	97,990	112,716	27,670	21.42	1,292
1975	297,197.22	204,680	235,439	61,758	21.92	2,817
1976	154,250.05	104,042	119,677	34,573	22.92	1,508
1977	100,753.22	67,001	77,070	23,683	23.43	1,011
1978	512,427.61	335,743	386,197	126,231	23.94	5,273
1979	405,115.20	261,380	300,659	104,456	24.47	4,269
1980	337,154.13	214,127	246,305	90,849	24.99	3,635
1981	1,115,648.43	697,057	801,808	313,840	25.52	12,298
1982	497,430.51	305,522	351,435	145,996	26.07	5,600
1983	74,693.95	45,070	51,843	22,851	26.62	858
1984	211,866.60	125,531	144,395	67,472	27.17	2,483
1985	138,857.83	80,190	92,241	46,617	28.17	1,655
1986	218,908.96	123,946	142,572	76,337	28.73	2,657
1987	119,567.63	66,336	76,305	43,263	29.29	1,477
1988	28,837.86	15,665	18,019	10,819	29.86	362
1989	112,908.61	59,988	69,003	43,906	30.44	1,442
1990	98,150.83	50,960	58,618	39,533	31.02	1,274
1991	73,230.20	37,128	42,707	30,523	31.60	966
1992	42,933.12	21,235	24,426	18,507	32.19	575
1993	232,681.73	111,408	128,150	104,532	33.20	3,149
1994	42,165.56	19,653	22,606	19,560	33.79	579
1995	49,594.74	22,476	25,854	23,741	34.39	690
1996	218,867.98	96,302	110,774	108,094	35.00	3,088
1997	154,734.57	66,010	75,930	78,805	35.61	2,213
1998	283,222.21	116,999	134,581	148,641	36.23	4,103
2000	43,978.02	16,949	19,496	24,482	37.48	653
2001	10,517.54	3,904	4,491	6,027	38.11	158

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
2002	19,044.96	6,797	7,818	11,227	38.74	290
2004	2,801.17	918	1,056	1,745	40.02	44
2005	7,630.58	2,385	2,743	4,888	40.67	120
2006	422,363.08	125,653	144,536	277,827	41.32	6,724
2008	61,611.65	16,426	18,894	42,718	42.64	1,002
2009	158,803.38	39,828	45,813	112,990	43.31	2,609
2010	632,005.66	148,458	170,768	461,238	43.97	10,490
2011	617,877.88	135,192	155,508	462,370	44.64	10,358
2012	481,762.74	97,509	112,162	369,601	45.32	8,155
2013	655,866.23	121,860	140,173	515,693	46.00	11,211
2014	822,795.03	139,135	160,044	662,751	46.68	14,198
2015	473,918.30	72,509	83,405	390,513	47.06	8,298
2016	328,281.61	44,581	51,280	277,002	47.75	5,801
2017	131,258.19	15,620	17,967	113,291	48.14	2,353
2018	917,473.33	93,399	107,435	810,038	48.55	16,685
2019	273,476.91	23,027	26,487	246,990	48.97	5,044
2020	368,763.07	24,412	28,081	340,682	49.41	6,895
2021	470,245.61	22,666	26,072	444,174	49.32	9,006
2022	74,426.30	2,203	2,534	71,892	49.26	1,459
2023	976,737.72	10,158	11,685	965,053	47.35	20,381
	18,368,482.46	8,307,908	9,518,153	8,850,330		231,181
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.3 1.26

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
2005	24,461.40	7,647	17,628	6,833	40.67	168
2008	112,008.89	29,862	68,839	43,170	42.64	1,012
2009	0.53			1	43.31	
2010	83,034.47	19,505	44,964	38,070	43.97	866
2011	59,714.64	13,066	30,120	29,595	44.64	663
2013	108,511.05	20,161	46,476	62,035	46.00	1,349
2014	35,843.54	6,061	13,972	21,872	46.68	469
2016	1,536.11	209	482	1,054	47.75	22
2017	2,085.59	248	572	1,514	48.14	31
	427,196.22	96,759	223,053	204,143		4,580

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.6 1.07

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
1910	518.01	500	492	26	4.14	6
1912	1,574.60	1,510	1,487	88	4.78	18
1913	698.84	672	662	37	4.44	8
1914	148.60	143	141	8	4.14	2
1915	0.01					
1916	65.15	62	61	4	4.85	1
1917	778.49	746	735	43	4.61	9
1918	1,429.40	1,357	1,336	93	5.61	17
1919	319.20	304	299	20	5.38	4
1920	2,753.48	2,593	2,554	199	6.40	31
1921	2,405.13	2,268	2,234	171	6.20	28
1922	5,832.33	5,506	5,423	409	6.02	68
1923	17,422.32	16,283	16,036	1,386	7.03	197
1924	16,435.09	15,372	15,139	1,296	6.88	188
1925	41,677.22	39,002	38,411	3,266	6.76	483
1926	202,482.91	187,540	184,697	17,786	7.77	2,289
1927	130,713.24	121,093	119,257	11,456	7.67	1,494
1928	5,736.16	5,314	5,233	503	7.59	66
1929	102,519.27	94,943	93,504	9,015	7.54	1,196
1930	43,830.43	40,162	39,553	4,277	8.54	501
1931	66,991.58	61,351	60,421	6,571	8.51	772
1932	57,422.02	52,541	51,744	5,678	8.50	668
1933	4,585.86	4,150	4,087	499	9.50	53
1934	664.17	600	591	73	9.50	8
1935	10,540.31	9,515	9,371	1,169	9.54	123
1936	23,712.52	21,370	21,046	2,667	9.59	278
1937	35,346.69	31,798	31,316	4,031	9.65	418
1938	13,020.84	11,578	11,402	1,619	10.65	152
1939	8,326.11	7,387	7,275	1,051	10.74	98
1940	33,572.77	29,715	29,265	4,308	10.84	397
1941	93,522.36	82,562	81,310	12,212	10.95	1,115
1942	243,298.07	214,151	210,904	32,394	11.09	2,921
1943	120,325.84	104,611	103,025	17,301	12.09	1,431
1944	46,050.09	39,907	39,302	6,748	12.24	551
1945	110,439.90	95,365	93,919	16,521	12.41	1,331
1946	299,539.99	257,664	253,758	45,782	12.59	3,636
1947	152,814.56	130,932	128,947	23,868	12.79	1,866
1948	268,841.97	229,376	225,899	42,943	12.99	3,306
1949	706,401.52	599,947	590,852	115,550	13.22	8,741
1950	718,741.38	602,233	593,103	125,638	14.22	8,835
1951	1,034,789.68	862,808	849,728	185,062	14.45	12,807
1952	661,748.08	548,854	540,533	121,215	14.71	8,240
1953	1,953,204.73	1,611,003	1,586,580	366,625	14.97	24,491
1954	1,657,626.96	1,359,420	1,338,811	318,816	15.25	20,906

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 62-R1.5						
1955	1,511,506.72	1,232,180	1,213,500	298,007	15.53	19,189
1956	337,310.66	273,222	269,080	68,231	15.83	4,310
1957	1,391,432.46	1,119,547	1,102,574	288,858	16.15	17,886
1958	1,579,648.90	1,262,297	1,243,160	336,489	16.47	20,430
1959	1,273,405.65	1,010,320	995,003	278,403	16.80	16,572
1960	1,561,229.62	1,229,312	1,210,675	350,555	17.15	20,441
1961	2,511,207.02	1,961,755	1,932,014	579,193	17.50	33,097
1962	2,893,333.31	2,242,044	2,208,054	685,279	17.87	38,348
1963	2,329,216.12	1,789,770	1,762,637	566,579	18.24	31,062
1964	3,316,274.91	2,525,675	2,487,385	828,890	18.62	44,516
1965	2,685,318.60	2,026,341	1,995,621	689,698	19.02	36,262
1966	2,304,275.73	1,722,446	1,696,333	607,943	19.42	31,305
1967	2,496,702.34	1,848,059	1,820,042	676,660	19.83	34,123
1968	1,370,209.09	1,003,815	988,597	381,612	20.26	18,836
1969	1,172,194.33	849,606	836,726	335,468	20.69	16,214
1970	3,420,168.81	2,451,919	2,414,748	1,005,421	21.13	47,583
1971	2,156,858.10	1,528,781	1,505,604	651,254	21.57	30,193
1972	2,590,495.41	1,814,383	1,786,877	803,618	22.03	36,478
1973	3,375,950.82	2,335,483	2,300,077	1,075,874	22.50	47,817
1974	2,493,310.60	1,703,180	1,677,360	815,951	22.96	35,538
1975	3,164,197.43	2,133,302	2,100,961	1,063,236	23.44	45,360
1976	2,171,693.30	1,444,176	1,422,282	749,411	23.93	31,317
1977	838,680.97	549,839	541,503	297,178	24.43	12,164
1978	3,964,557.26	2,561,500	2,522,667	1,441,890	24.92	57,861
1979	4,139,034.01	2,634,081	2,594,148	1,544,886	25.43	60,751
1980	2,009,220.86	1,258,576	1,239,496	769,725	25.94	29,673
1981	6,130,015.68	3,777,316	3,720,051	2,409,965	26.47	91,045
1982	4,643,162.94	2,813,292	2,770,642	1,872,521	26.99	69,378
1983	784,299.35	466,972	459,893	324,406	27.52	11,788
1984	2,336,203.19	1,365,744	1,345,039	991,164	28.07	35,310
1985	2,515,943.35	1,452,957	1,430,930	1,085,013	28.17	38,517
1986	4,188,421.20	2,371,484	2,335,532	1,852,889	28.73	64,493
1987	2,727,049.16	1,512,967	1,490,030	1,237,019	29.29	42,233
1988	1,744,667.61	947,703	933,336	811,332	29.86	27,171
1989	3,579,821.92	1,901,959	1,873,125	1,706,697	30.44	56,068
1990	2,270,643.54	1,186,638	1,168,648	1,101,996	30.60	36,013
1991	3,759,521.98	1,918,108	1,889,029	1,870,493	31.20	59,952
1992	3,150,611.81	1,568,059	1,544,287	1,606,325	31.79	50,529
1993	4,494,542.33	2,179,853	2,146,806	2,347,736	32.39	72,483
1994	2,390,581.64	1,135,526	1,118,311	1,272,271	32.61	39,015
1995	3,049,482.89	1,407,946	1,386,601	1,662,882	33.23	50,042
1996	4,681,827.18	2,098,395	2,066,583	2,615,244	33.85	77,260
1997	6,744,535.73	2,948,711	2,904,008	3,840,528	34.11	112,592
1998	7,030,895.44	2,976,178	2,931,059	4,099,836	34.74	118,015

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
1999	973,302.44	400,611	394,538	578,764	35.02	16,527
2000	2,214,187.61	879,475	866,142	1,348,046	35.67	37,792
2001	6,553,153.28	2,521,653	2,483,424	4,069,729	35.98	113,111
2002	1,444,120.38	537,213	529,069	915,051	36.30	25,208
2003	1,011,918.78	360,951	355,479	656,440	36.97	17,756
2004	4,309,453.98	1,479,005	1,456,583	2,852,871	37.32	76,443
2005	3,625,663.31	1,193,931	1,175,831	2,449,832	37.68	65,017
2006	10,773,828.77	3,393,756	3,342,306	7,431,523	38.06	195,258
2007	5,749,479.04	1,726,569	1,700,394	4,049,085	38.45	105,308
2008	4,659,386.02	1,328,857	1,308,711	3,350,675	38.85	86,246
2009	6,165,067.69	1,662,719	1,637,512	4,527,556	39.26	115,322
2010	8,494,017.85	2,155,782	2,123,100	6,370,918	39.69	160,517
2011	21,714,042.76	5,185,313	5,106,703	16,607,340	39.85	416,746
2012	10,031,336.77	2,237,991	2,204,063	7,827,274	40.05	195,438
2013	9,236,553.58	1,910,119	1,881,161	7,355,393	40.26	182,697
2014	9,812,968.12	1,864,464	1,836,199	7,976,769	40.50	196,957
2015	8,188,590.09	1,413,351	1,391,924	6,796,666	40.76	166,748
2016	11,462,004.44	1,778,903	1,751,935	9,710,069	40.81	237,934
2017	9,812,429.33	1,346,265	1,325,856	8,486,573	40.89	207,546
2018	17,272,020.70	2,062,279	2,031,015	15,241,006	40.58	375,579
2019	13,091,413.44	1,314,378	1,294,452	11,796,961	40.34	292,438
2020	13,532,074.22	1,089,332	1,072,817	12,459,257	39.98	311,637
2021	9,324,085.66	559,445	550,964	8,773,122	39.17	223,976
2022	13,163,568.58	502,848	495,225	12,668,344	37.72	335,852
2023	28,519,529.29	416,385	410,072	28,109,457	33.63	835,845
	365,312,723.98	123,367,220	121,496,952	243,815,772		6,972,878

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.0 1.91

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
2007	5,569.72	1,673	498-	6,068	38.45	158
2008	3,999.55	1,141	340-	4,340	38.85	112
2009	21,815.20	5,884	1,752-	23,567	39.26	600
2010	875,111.94	222,103	66,114-	941,226	39.69	23,714
2011	735,721.12	175,690	52,298-	788,019	39.85	19,775
2012	333,588.49	74,424	22,154-	355,742	40.05	8,882
2013	14,698.94	3,040	905-	15,604	40.26	388
2014	293,116.37	55,692	16,578-	309,694	40.50	7,647
2015	766,697.55	132,332	39,392-	806,090	40.76	19,776
2016	563,892.27	87,516	26,051-	589,943	40.81	14,456
2017	1,697,037.29	232,834	69,308-	1,766,345	40.89	43,197
2018	3,058,803.21	365,221	108,716-	3,167,519	40.58	78,056
2019	677,036.50	67,974	20,234-	697,270	40.34	17,285
2020	1,061,153.73	85,423	25,428-	1,086,582	39.98	27,178
2021	622,935.34	37,376	11,126-	634,061	39.17	16,187
2022	605,741.20	23,139	6,888-	612,629	37.72	16,241
2023	223,477.85	3,263	971-	224,449	33.63	6,674
	11,560,396.27	1,574,725	468,753-	12,029,150		300,326
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.1 2.60

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1900	35,635.96	35,636	35,636			
1943	705,601.35	647,530	633,362	72,239	7.22	10,005
1944	101,413.37	92,712	90,683	10,730	7.46	1,438
1945	163,403.30	148,795	145,539	17,864	7.71	2,317
1946	291,954.47	264,744	258,951	33,003	7.97	4,141
1947	239,933.28	216,588	211,849	28,084	8.25	3,404
1948	416,112.16	373,835	365,656	50,456	8.54	5,908
1949	269,828.25	241,226	235,948	33,880	8.83	3,837
1950	604,281.38	537,448	525,689	78,592	9.14	8,599
1951	723,022.55	639,513	625,521	97,502	9.47	10,296
1952	881,767.68	775,426	758,460	123,308	9.80	12,582
1953	1,061,852.01	928,271	907,961	153,891	10.15	15,162
1954	1,292,908.78	1,123,279	1,098,702	194,207	10.50	18,496
1955	1,284,356.78	1,108,528	1,084,274	200,083	10.87	18,407
1956	1,083,621.66	928,880	908,556	175,066	11.24	15,575
1957	1,256,354.97	1,069,409	1,046,011	210,344	11.62	18,102
1958	1,276,967.02	1,079,037	1,055,428	221,539	12.02	18,431
1959	1,734,928.20	1,454,737	1,422,908	312,020	12.42	25,122
1960	2,019,885.73	1,680,141	1,643,380	376,506	12.84	29,323
1961	2,330,373.30	1,922,558	1,880,493	449,880	13.26	33,928
1962	2,029,105.17	1,659,808	1,623,492	405,613	13.68	29,650
1963	2,580,197.55	2,091,766	2,045,999	534,199	14.13	37,806
1964	2,187,839.34	1,757,273	1,718,824	469,015	14.58	32,168
1965	2,210,837.25	1,758,942	1,720,457	490,380	15.03	32,627
1966	2,272,811.03	1,790,521	1,751,345	521,466	15.49	33,665
1967	1,679,024.79	1,309,136	1,280,492	398,533	15.96	24,971
1968	1,629,413.30	1,256,929	1,229,428	399,985	16.45	24,315
1969	2,027,970.91	1,536,391	1,502,775	525,196	17.44	30,114
1970	2,245,878.65	1,682,163	1,645,358	600,521	17.93	33,493
1971	2,266,509.64	1,677,670	1,640,963	625,547	18.43	33,942
1972	2,739,708.27	2,003,549	1,959,712	779,996	18.92	41,226
1973	3,011,615.38	2,174,989	2,127,401	884,214	19.43	45,508
1974	2,588,380.91	1,844,998	1,804,630	783,751	19.94	39,305
1975	1,630,162.29	1,146,330	1,121,249	508,913	20.47	24,861
1976	2,121,545.80	1,471,292	1,439,100	682,446	20.99	32,513
1977	2,379,993.96	1,615,778	1,580,425	799,569	21.99	36,361
1978	2,746,958.96	1,837,166	1,796,969	949,990	22.53	42,166
1979	3,157,888.69	2,079,785	2,034,280	1,123,609	23.07	48,704
1980	2,662,399.05	1,725,767	1,688,008	974,391	23.61	41,270
1981	5,096,837.91	3,249,234	3,178,141	1,918,697	24.17	79,383
1982	4,635,910.22	2,885,854	2,822,712	1,813,198	25.17	72,038
1983	5,231,815.79	3,199,779	3,129,769	2,102,047	25.72	81,728
1984	5,910,275.12	3,548,529	3,470,888	2,439,387	26.29	92,788
1985	6,687,950.47	3,939,203	3,853,014	2,834,936	26.86	105,545

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-R3						
1986	7,822,112.79	4,517,270	4,418,433	3,403,680	27.44	124,041
1987	10,058,521.60	5,653,895	5,530,189	4,528,333	28.44	159,224
1988	9,261,068.13	5,095,440	4,983,953	4,277,115	29.02	147,385
1989	9,296,759.37	5,003,516	4,894,040	4,402,719	29.60	148,741
1990	7,879,458.00	4,144,595	4,053,912	3,825,546	30.19	126,716
1991	14,999,013.33	7,652,497	7,485,062	7,513,951	31.20	240,832
1992	8,854,158.01	4,406,714	4,310,296	4,543,862	31.79	142,934
1993	23,572,408.21	11,432,618	11,182,475	12,389,933	32.39	382,523
1994	16,875,637.91	7,914,674	7,741,503	9,134,135	33.40	273,477
1995	21,021,108.72	9,585,626	9,375,894	11,645,215	34.00	342,506
1996	11,915,896.41	5,276,359	5,160,913	6,754,983	34.61	195,174
1997	13,466,273.46	5,781,071	5,654,582	7,811,691	35.23	221,734
1998	20,959,862.46	8,658,519	8,469,072	12,490,790	36.23	344,764
1999	14,372,965.07	5,740,562	5,614,960	8,758,005	36.85	237,666
2000	12,583,685.52	4,849,752	4,743,640	7,840,046	37.48	209,179
2001	9,310,857.74	3,435,707	3,360,534	5,950,324	38.48	154,634
2002	3,986,794.54	1,414,515	1,383,566	2,603,229	39.10	66,579
2003	5,112,408.34	1,729,017	1,691,186	3,421,222	40.11	85,296
2004	7,923,580.20	2,564,863	2,508,744	5,414,836	40.74	132,912
2005	13,578,493.51	4,195,754	4,103,952	9,474,542	41.38	228,964
2006	12,711,349.67	3,714,256	3,632,989	9,078,361	42.38	214,213
2007	6,361,680.21	1,763,458	1,724,874	4,636,806	43.02	107,783
2008	16,181,402.98	4,239,528	4,146,768	12,034,635	43.67	275,581
2009	12,880,709.15	3,155,774	3,086,726	9,793,983	44.67	219,252
2010	14,855,533.93	3,409,345	3,334,749	11,520,785	45.32	254,210
2011	43,680,921.01	9,282,196	9,079,104	34,601,817	46.32	747,017
2012	17,566,154.42	3,453,506	3,377,944	14,188,210	46.98	302,005
2013	14,341,686.97	2,590,109	2,533,438	11,808,249	47.64	247,864
2014	14,353,231.82	2,345,318	2,294,003	12,059,229	48.64	247,928
2015	10,014,774.91	1,472,172	1,439,961	8,574,814	49.31	173,896
2016	14,936,273.73	1,938,728	1,896,309	13,039,965	50.30	259,244
2017	14,065,672.00	1,590,828	1,556,021	12,509,651	50.97	245,432
2018	17,021,294.61	1,637,449	1,601,622	15,419,673	51.65	298,542
2019	20,197,505.18	1,599,642	1,564,642	18,632,863	52.32	356,133
2020	30,899,258.13	1,915,754	1,873,838	29,025,420	52.99	547,753
2021	26,495,208.62	1,179,037	1,153,240	25,341,969	53.68	472,093
2022	29,376,081.70	787,279	770,054	28,606,028	54.37	526,136
2023	37,201,985.55	338,538	331,131	36,870,854	54.45	677,151
	685,497,020.56	219,977,026	215,164,757	470,332,263		11,488,734
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.9 1.68

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.20 POLES AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
2006	68,211.88	19,932	40,203-	108,415	42.38	2,558
2008	0.07					
2010	74,507.26	17,099	34,489-	108,996	45.32	2,405
2012	3,663.40	720	1,452-	5,115	46.98	109
2014	4,504.10	736	1,485-	5,989	48.64	123
2016	28,691.93	3,724	7,511-	36,203	50.30	720
2017	20,670.33	2,338	4,716-	25,386	50.97	498
2018	37,268.45	3,585	7,231-	44,499	51.65	862
2019	23,813.55	1,886	3,804-	27,618	52.32	528
2020	74,381.46	4,612	9,302-	83,683	52.99	1,579
2021	56,283.61	2,505	5,053-	61,337	53.68	1,143
2022	12,527.61	336	678-	13,206	54.37	243
2023	131,372.43	1,195	2,410-	133,782	54.45	2,457
	535,896.08	58,668	118,334-	654,230		13,225

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.5 2.47

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
1943	2,862,886.11	2,396,808	1,517,814	1,345,072	15.65	85,947
1944	14,369.27	11,995	7,596	6,773	15.73	431
1945	141,726.17	116,811	73,972	67,754	16.74	4,047
1946	355,047.74	291,672	184,706	170,342	16.84	10,115
1947	467,622.44	382,796	242,411	225,211	16.95	13,287
1948	405,134.11	330,346	209,196	195,938	17.09	11,465
1949	429,398.53	345,494	218,789	210,610	18.09	11,642
1950	391,165.94	313,402	198,466	192,700	18.24	10,565
1951	556,167.34	443,543	280,880	275,287	18.41	14,953
1952	520,899.82	413,386	261,783	259,117	18.59	13,939
1953	873,081.98	689,386	436,564	436,518	18.79	23,231
1954	1,439,558.75	1,120,553	709,607	729,952	19.79	36,885
1955	1,502,903.65	1,163,247	736,643	766,261	20.00	38,313
1956	1,034,882.20	796,342	504,295	530,587	20.22	26,241
1957	1,010,866.88	773,111	489,584	521,283	20.45	25,491
1958	991,583.36	753,405	477,105	514,478	20.71	24,842
1959	1,414,223.55	1,067,173	675,803	738,421	20.97	35,213
1960	1,724,804.26	1,281,530	811,548	913,256	21.97	41,568
1961	2,075,593.01	1,530,750	969,370	1,106,223	22.25	49,718
1962	2,431,629.55	1,779,467	1,126,874	1,304,756	22.54	57,886
1963	3,117,183.72	2,263,075	1,433,126	1,684,058	22.83	73,765
1964	2,979,090.66	2,144,945	1,358,318	1,620,773	23.14	70,042
1965	2,300,053.32	1,641,548	1,039,534	1,260,519	23.47	53,708
1966	2,930,516.31	2,072,461	1,312,416	1,618,100	23.80	67,987
1967	1,867,685.42	1,308,500	828,627	1,039,058	24.15	43,025
1968	1,711,702.74	1,187,579	752,052	959,651	24.50	39,169
1969	2,222,637.52	1,526,285	966,542	1,256,096	24.87	50,506
1970	2,389,039.19	1,623,113	1,027,860	1,361,179	25.24	53,929
1971	2,703,446.86	1,816,716	1,150,462	1,552,985	25.62	60,616
1972	3,264,987.80	2,169,258	1,373,715	1,891,273	26.02	72,685
1973	3,594,047.76	2,359,492	1,494,183	2,099,865	26.42	79,480
1974	2,686,117.19	1,741,678	1,102,943	1,583,174	26.84	58,986
1975	1,711,304.27	1,095,577	693,790	1,017,514	27.26	37,326
1976	2,034,045.22	1,285,110	813,815	1,220,230	27.68	44,083
1977	2,355,093.44	1,478,528	936,300	1,418,793	27.57	51,461
1978	2,744,225.35	1,698,127	1,075,364	1,668,861	28.03	59,538
1979	3,387,629.42	2,065,099	1,307,754	2,079,875	28.50	72,978
1980	3,741,585.42	2,246,074	1,422,359	2,319,226	28.96	80,084
1981	7,215,445.15	4,262,885	2,699,535	4,515,910	29.44	153,394
1982	6,346,038.44	3,713,702	2,351,757	3,994,281	29.42	135,768
1983	6,168,625.48	3,547,577	2,246,555	3,922,070	29.92	131,085
1984	7,033,304.03	3,972,410	2,515,587	4,517,717	30.43	148,463
1985	8,606,984.17	4,804,419	3,042,469	5,564,515	30.47	182,623
1986	8,123,576.97	4,447,658	2,816,545	5,307,032	30.99	171,250

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R0.5						
1987	11,442,836.84	6,140,226	3,888,389	7,554,448	31.52	239,672
1988	8,658,728.92	4,580,468	2,900,649	5,758,080	31.61	182,160
1989	9,032,197.72	4,674,162	2,959,982	6,072,216	32.17	188,754
1990	10,490,970.93	5,342,002	3,382,902	7,108,069	32.29	220,132
1991	18,433,825.86	9,165,298	5,804,060	12,629,766	32.86	384,351
1992	4,394,532.20	2,145,411	1,358,613	3,035,919	33.02	91,942
1993	19,306,588.62	9,243,995	5,853,896	13,452,693	33.20	405,202
1994	13,521,384.30	6,341,529	4,015,867	9,505,517	33.40	284,596
1995	15,394,663.25	7,019,966	4,445,497	10,949,166	34.00	322,034
1996	13,127,697.24	5,848,389	3,703,579	9,424,118	34.23	275,317
1997	15,308,931.26	6,653,262	4,213,276	11,095,655	34.48	321,800
1998	12,282,252.49	5,199,077	3,292,392	8,989,860	34.74	258,775
1999	9,585,463.65	3,945,377	2,498,468	7,086,996	35.02	202,370
2000	10,809,991.08	4,343,454	2,750,556	8,059,435	34.98	230,401
2001	7,059,138.01	2,747,417	1,739,842	5,319,296	35.31	150,646
2002	6,527,562.93	2,455,669	1,555,089	4,972,474	35.65	139,480
2003	7,202,221.63	2,628,091	1,664,277	5,537,945	35.68	155,211
2004	12,619,092.44	4,454,540	2,820,903	9,798,189	35.75	274,075
2005	30,503,042.29	10,383,236	6,575,337	23,927,705	35.85	667,439
2006	32,640,949.70	10,680,119	6,763,343	25,877,607	35.98	719,222
2007	20,556,212.14	6,444,373	4,080,994	16,475,218	36.13	455,998
2008	35,976,088.98	10,764,046	6,816,491	29,159,598	36.31	803,073
2009	31,475,675.43	8,989,453	5,692,704	25,782,971	36.26	711,058
2010	31,049,517.07	8,426,839	5,336,420	25,713,097	36.25	709,327
2011	23,563,191.47	6,036,890	3,822,950	19,740,241	36.28	544,108
2012	24,994,941.17	6,036,278	3,822,562	21,172,379	36.12	586,168
2013	24,623,602.42	5,560,009	3,520,958	21,102,644	36.01	586,022
2014	24,439,690.36	5,132,335	3,250,127	21,189,563	35.75	592,715
2015	24,341,216.42	4,697,855	2,974,986	21,366,230	35.55	601,019
2016	25,232,948.36	4,428,382	2,804,338	22,428,610	35.24	636,453
2017	29,259,087.77	4,622,936	2,927,542	26,331,546	34.65	759,929
2018	31,113,141.64	4,330,949	2,742,637	28,370,505	34.02	833,936
2019	32,677,268.60	3,895,130	2,466,649	30,210,620	33.24	908,863
2020	40,321,161.37	3,951,474	2,502,329	37,818,832	32.21	1,174,133
2021	40,096,840.45	3,007,263	1,904,394	38,192,446	30.83	1,238,808
2022	41,957,424.16	2,097,871	1,328,507	40,628,917	28.53	1,424,077
2023	42,147,485.63	876,668	555,163	41,592,322	23.54	1,766,879
	904,045,475.31	275,763,472	174,631,282	729,414,193		22,573,875

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 2.50

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1943	276,300.72	251,323	267,884	8,417	8.00	1,052
1944	20,486.86	18,405	19,618	869	8.99	97
1945	107,339.22	96,058	102,388	4,951	9.22	537
1946	210,713.68	187,788	200,162	10,552	9.46	1,115
1947	144,126.33	127,898	136,326	7,800	9.71	803
1948	166,991.30	147,520	157,241	9,750	9.97	978
1949	200,632.29	176,376	187,998	12,634	10.25	1,233
1950	135,824.68	117,801	125,564	10,261	11.25	912
1951	162,822.30	140,483	149,740	13,082	11.53	1,135
1952	195,558.90	167,790	178,847	16,712	11.83	1,413
1953	243,367.43	207,592	221,271	22,096	12.15	1,819
1954	377,075.82	317,121	338,018	39,058	13.14	2,972
1955	270,316.47	225,903	240,789	29,527	13.47	2,192
1956	233,666.88	193,990	206,773	26,894	13.80	1,949
1957	192,556.75	157,511	167,890	24,667	14.80	1,667
1958	227,254.01	184,576	196,739	30,515	15.15	2,014
1959	326,489.25	261,126	278,333	48,156	16.15	2,982
1960	336,506.34	267,119	284,721	51,785	16.50	3,138
1961	321,699.24	253,338	270,032	51,667	16.87	3,063
1962	163,406.12	126,623	134,967	28,439	17.87	1,591
1963	330,161.45	253,696	270,414	59,747	18.24	3,276
1964	196,609.42	148,558	158,347	38,262	19.24	1,989
1965	156,894.18	117,482	125,224	31,670	19.62	1,614
1966	137,118.43	100,919	107,569	29,549	20.62	1,433
1967	70,774.57	51,581	54,980	15,795	21.02	751
1968	102,298.42	73,808	78,672	23,626	21.42	1,103
1969	165,061.79	116,946	124,652	40,410	22.42	1,802
1970	141,862.30	99,417	105,968	35,894	22.84	1,572
1971	156,090.82	107,359	114,434	41,657	23.83	1,748
1972	202,431.27	137,613	146,681	55,750	24.26	2,298
1973	262,565.44	175,026	186,560	76,005	25.26	3,009
1974	202,768.03	133,502	142,299	60,469	25.68	2,355
1975	121,236.63	78,198	83,351	37,886	26.69	1,419
1976	147,459.20	93,858	100,043	47,416	27.13	1,748
1977	153,514.20	95,655	101,958	51,556	28.13	1,833
1978	152,886.75	93,215	99,357	53,530	29.13	1,838
1979	138,237.00	83,053	88,526	49,711	29.57	1,681
1980	112,340.58	65,966	70,313	42,028	30.58	1,374
1981	167,148.56	96,612	102,978	64,171	31.03	2,068
1982	230,983.79	130,367	138,958	92,026	32.03	2,873
1983	300,892.83	165,732	176,653	124,240	33.03	3,761
1984	237,671.89	128,628	137,104	100,568	33.49	3,003

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1985	383,851.81	202,443	215,783	168,069	34.50	4,872
1986	631,805.32	324,622	346,013	285,792	35.49	8,053
1987	587,781.72	296,066	315,576	272,206	35.96	7,570
1988	517,842.93	253,691	270,408	247,435	36.96	6,695
1989	370,484.02	176,387	188,010	182,474	37.96	4,807
1990	361,599.66	167,168	178,184	183,416	38.96	4,708
1991	798,090.31	360,577	384,338	413,752	39.44	10,491
1992	397,909.84	174,205	185,684	212,226	40.45	5,247
1993	618,050.92	262,054	279,322	338,729	41.44	8,174
1994	201,812.65	82,743	88,195	113,618	42.45	2,677
1995	683,550.18	270,823	288,669	394,881	43.44	9,090
1996	466,314.77	179,531	191,361	274,954	43.93	6,259
1997	254,639.18	94,471	100,696	153,943	44.93	3,426
1998	140,621.23	50,202	53,510	87,111	45.93	1,897
1999	518,033.29	177,685	189,394	328,639	46.93	7,003
2000	675,798.13	222,338	236,989	438,809	47.93	9,155
2001	848,566.30	267,298	284,912	563,654	48.93	11,520
2002	618,166.45	186,068	198,329	419,837	49.93	8,409
2003	688.60	199	212	477	50.43	9
2005	67,151.14	17,513	18,667	48,484	52.43	925
2006	7,380,103.20	1,821,409	1,941,433	5,438,670	53.42	101,810
2007	1,244,906.81	289,565	308,646	936,261	54.43	17,201
2008	21,747,370.73	4,753,975	5,067,243	16,680,128	55.42	300,977
2009	19,774,272.02	4,041,861	4,308,204	15,466,068	56.43	274,075
2010	15,854,093.88	3,018,619	3,217,534	12,636,560	57.42	220,072
2011	9,051,231.56	1,594,827	1,699,920	7,351,312	58.43	125,814
2012	101,420.92	16,450	17,534	83,887	59.42	1,412
2013	40,775,500.03	6,034,774	6,432,441	34,343,059	60.43	568,311
2014	9,832,998.60	1,317,622	1,404,448	8,428,551	61.42	137,228
2015	9,532,521.12	1,141,996	1,217,249	8,315,272	62.43	133,194
2016	19,331,812.84	2,058,838	2,194,507	17,137,306	62.92	272,367
2017	9,147,203.86	844,287	899,922	8,247,282	63.92	129,025
2018	34,031,266.10	2,657,842	2,832,984	31,198,282	64.92	480,565
2019	27,868,237.24	1,780,780	1,898,126	25,970,111	65.92	393,964
2020	23,751,932.01	1,180,471	1,258,260	22,493,672	66.92	336,128
2021	15,810,753.30	561,282	598,268	15,212,485	67.92	223,977
2023	599,335.09	4,255	4,535	594,800	69.92	8,507
	283,177,859.90	43,058,469	45,895,848	237,282,012		3,922,824

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.5 1.39

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
1998	301.81	128	64	238	34.74	7
2004	21,790.27	7,692	3,856	17,934	35.75	502
2005	63,298.87	21,547	10,801	52,498	35.85	1,464
2006	49,203.23	16,099	8,070	41,133	35.98	1,143
2010	50,378.45	13,673	6,854	43,524	36.25	1,201
2013	20,577.69	4,646	2,329	18,249	36.01	507
2014	128,028.85	26,886	13,477	114,552	35.75	3,204
2015	42,608.75	8,223	4,122	38,487	35.55	1,083
2016	180,319.47	31,646	15,863	164,456	35.24	4,667
2017	55,068.99	8,701	4,362	50,707	34.65	1,463
2018	20,127.97	2,802	1,404	18,724	34.02	550
2019	2,841.43	339	170	2,671	33.24	80
2020	19,796.23	1,940	972	18,824	32.21	584
2022	5,802.18	290	145	5,657	28.53	198
2023	90,049.61	1,873	940	89,110	23.54	3,785
	750,193.80	146,485	73,429	676,765		20,438

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.1 2.72

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF
 WAY - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
2007	88.32	21	56	32	54.43	1
2013	28,148.97	4,166	11,014	17,135	60.43	284
2016	8,920.01	950	2,512	6,408	62.92	102
	37,157.30	5,137	13,582	23,575		387

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.9 1.04

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1943	808,111.97	709,037	716,442	91,670	11.25	8,148
1945	3,543.91	3,088	3,120	424	11.59	37
1947	101,426.55	87,673	88,589	12,838	12.00	1,070
1948	2,538.17	2,185	2,208	330	12.22	27
1949	193,651.88	164,469	166,187	27,465	13.22	2,078
1950	52,945.40	44,749	45,216	7,729	13.46	574
1951	110,440.77	92,881	93,851	16,590	13.71	1,210
1952	72,412.29	60,580	61,213	11,199	13.97	802
1953	79,918.72	66,484	67,178	12,741	14.25	894
1954	55,078.98	45,550	46,026	9,053	14.54	623
1955	92,666.70	76,172	76,968	15,699	14.83	1,059
1956	62,427.63	50,991	51,524	10,904	15.14	720
1957	81,948.40	66,485	67,179	14,769	15.47	955
1959	113,769.31	90,265	91,208	22,561	16.80	1,343
1960	234,287.73	184,478	186,405	47,883	17.15	2,792
1961	115,003.57	89,841	90,779	24,225	17.50	1,384
1962	107,273.47	83,126	83,994	23,279	17.87	1,303
1963	102,500.06	78,761	79,584	22,916	18.24	1,256
1964	136,319.75	103,821	104,905	31,415	18.62	1,687
1965	275,670.59	208,021	210,194	65,477	19.02	3,443
1966	587,400.34	439,082	443,668	143,732	19.42	7,401
1967	713,658.68	528,250	533,767	179,892	19.83	9,072
1968	537,154.31	393,519	397,629	139,525	20.26	6,887
1969	700,756.17	507,908	513,213	187,543	20.69	9,064
1970	626,917.29	446,114	450,773	176,144	21.68	8,125
1971	791,444.02	556,781	562,596	228,848	22.13	10,341
1972	902,548.14	627,451	634,004	268,544	22.58	11,893
1973	1,033,649.14	709,910	717,324	316,325	23.03	13,735
1974	873,878.66	592,665	598,855	275,024	23.49	11,708
1975	514,098.06	344,086	347,680	166,418	23.96	6,946
1976	524,887.29	346,531	350,150	174,737	24.45	7,147
1977	503,644.27	327,872	331,296	172,348	24.93	6,913
1978	512,636.50	328,908	332,343	180,294	25.42	7,093
1979	528,160.85	333,745	337,231	190,930	25.92	7,366
1980	340,795.70	211,975	214,189	126,607	26.43	4,790
1981	450,700.63	275,829	278,710	171,991	26.94	6,384
1982	417,918.59	251,503	254,130	163,789	27.46	5,965
1983	323,763.78	191,442	193,441	130,323	27.99	4,656
1984	382,772.39	222,238	224,559	158,213	28.53	5,545
1985	402,564.19	229,381	231,777	170,787	29.07	5,875
1986	671,777.42	375,389	379,310	292,467	29.61	9,877
1987	690,086.70	377,822	381,768	308,319	30.17	10,219
1988	772,510.39	414,066	418,391	354,119	30.73	11,524
1989	588,248.59	308,478	311,700	276,549	31.29	8,838

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1990	802,045.35	411,128	415,422	386,623	31.86	12,135
1991	1,353,514.54	677,434	684,509	669,006	32.44	20,623
1992	1,205,954.92	588,747	594,896	611,059	33.02	18,506
1993	1,701,189.74	809,426	817,880	883,310	33.60	26,289
1994	838,209.35	388,259	392,314	445,895	34.19	13,042
1995	1,513,191.47	681,390	688,506	824,685	34.79	23,705
1996	608,180.85	265,897	268,674	339,507	35.40	9,591
1997	1,166,618.35	497,679	502,877	663,741	35.61	18,639
1998	1,360,292.06	561,937	567,806	792,486	36.23	21,874
1999	600,741.74	239,936	242,442	358,300	36.85	9,723
2000	1,831,628.35	705,910	713,282	1,118,346	37.48	29,838
2001	1,403,405.14	520,944	526,385	877,020	38.11	23,013
2002	936,232.74	334,141	337,631	598,602	38.74	15,452
2003	8,925.61	3,074	3,106	5,820	39.02	149
2004	10,435.41	3,440	3,476	6,959	39.67	175
2005	28,033.70	8,817	8,909	19,125	40.32	474
2006	28,168.39	8,479	8,568	19,600	40.64	482
2007	5,120.40	1,461	1,476	3,644	41.31	88
2008	9,980.57	2,707	2,735	7,246	41.65	174
2009	3,205.10	818	827	2,378	42.32	56
2011	1,930,728.68	432,097	436,609	1,494,120	43.36	34,458
2012	443,334.55	92,302	93,266	350,069	43.75	8,002
2013	298,106.76	57,296	57,894	240,213	44.14	5,442
2014	203,289.09	35,738	36,111	167,178	44.55	3,753
2015	325,569.08	51,765	52,306	273,263	44.97	6,077
2016	89,552.10	12,698	12,831	76,721	45.41	1,690
2017	275,764.87	34,415	34,774	240,991	45.58	5,287
2018	1,758,148.89	188,474	190,443	1,567,706	45.78	34,244
2019	920,436.82	82,011	82,867	837,570	46.01	18,204
2020	777,838.81	54,993	55,567	722,272	46.00	15,702
2021	1,180,377.17	61,380	62,021	1,118,356	45.58	24,536
2022	1,092,235.21	35,388	35,758	1,056,477	44.80	23,582
2023	4,016,216.45	47,391	47,886	3,968,330	42.05	94,372
	45,920,580.21	19,547,174	19,751,328	26,169,252		748,146

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.0 1.63

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2.5						
1956	8.08	8	8			
1961	14.54	14	14	1	4.62	
1962	123.56	115	111	13	4.73	3
1963	118.15	109	105	13	4.86	3
1964	183.12	169	163	20	5.02	4
1965	12,416.52	11,403	11,028	1,389	5.20	267
1966	62,572.91	57,204	55,324	7,249	5.40	1,342
1967	127,125.71	114,922	111,146	15,980	6.00	2,663
1968	536,918.92	482,744	466,883	70,036	6.23	11,242
1969	464,192.88	417,402	403,688	60,505	6.11	9,903
1970	610,416.39	545,346	527,428	82,988	6.38	13,008
1971	549,819.46	487,800	471,773	78,046	6.67	11,701
1972	767,907.11	676,219	654,001	113,906	6.98	16,319
1973	648,312.54	566,366	547,757	100,556	7.31	13,756
1974	708,078.24	613,337	593,185	114,893	7.65	15,019
1975	860,861.71	738,964	714,684	146,178	8.00	18,272
1976	676,652.71	575,290	556,388	120,265	8.37	14,369
1977	665,985.69	560,494	542,078	123,908	8.75	14,161
1978	786,228.28	654,614	633,106	153,122	9.15	16,735
1979	890,826.90	733,329	709,234	181,593	9.56	18,995
1980	1,087,139.97	889,063	859,851	227,289	9.69	23,456
1981	709,939.40	573,276	554,440	155,499	10.13	15,350
1982	1,134,510.80	903,978	874,276	260,235	10.58	24,597
1983	1,084,582.63	852,157	824,158	260,425	11.05	23,568
1984	964,194.81	746,480	721,953	242,242	11.52	21,028
1985	845,818.34	644,767	623,582	222,236	12.01	18,504
1986	1,293,798.57	970,349	938,467	355,332	12.50	28,427
1987	1,965,574.60	1,449,218	1,401,602	563,973	13.00	43,383
1988	2,974,192.12	2,153,910	2,083,140	891,052	13.52	65,906
1989	3,324,303.48	2,362,582	2,284,956	1,039,347	14.04	74,028
1990	3,326,596.93	2,317,973	2,241,812	1,084,785	14.58	74,402
1991	4,403,999.26	3,005,729	2,906,971	1,497,028	15.12	99,010
1992	5,698,159.36	3,805,231	3,680,204	2,017,955	15.67	128,778
1993	5,649,284.40	3,687,288	3,566,136	2,083,148	16.23	128,352
1994	3,729,818.05	2,376,640	2,298,552	1,431,266	16.80	85,194
1995	6,796,371.74	4,222,586	4,083,846	2,712,526	17.37	156,162
1996	5,287,756.84	3,184,287	3,079,662	2,208,095	18.16	121,591
1997	6,209,345.43	3,636,193	3,516,720	2,692,625	18.75	143,607
1998	4,990,742.37	2,837,736	2,744,498	2,246,244	19.35	116,085
1999	3,253,478.71	1,793,317	1,734,395	1,519,084	19.95	76,145
2000	3,077,517.74	1,641,548	1,587,612	1,489,906	20.56	72,466
2001	2,791,311.50	1,438,084	1,390,834	1,400,478	21.17	66,154
2002	1,888,767.13	937,962	907,144	981,623	21.79	45,049
2003	3,718,311.95	1,775,866	1,717,517	2,000,795	22.42	89,242

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2.5						
2004	3,224,968.58	1,477,681	1,429,129	1,795,840	23.06	77,877
2005	4,055,464.57	1,777,916	1,719,500	2,335,965	23.70	98,564
2006	4,274,757.78	1,787,704	1,728,966	2,545,792	24.34	104,593
2007	2,370,539.08	942,526	911,558	1,458,981	25.00	58,359
2008	3,913,518.77	1,473,831	1,425,406	2,488,113	25.65	97,002
2009	3,142,404.75	1,116,182	1,079,508	2,062,897	26.32	78,378
2010	4,159,179.92	1,386,671	1,341,110	2,818,070	26.99	104,412
2011	14,033,273.81	4,367,155	4,223,665	9,809,609	27.66	354,650
2012	8,321,184.33	2,401,494	2,322,589	5,998,595	28.34	211,665
2013	6,292,948.58	1,671,407	1,616,490	4,676,459	29.03	161,091
2014	7,250,709.42	1,763,373	1,705,435	5,545,274	29.56	187,594
2015	9,127,582.14	2,001,679	1,935,911	7,191,671	30.26	237,663
2016	7,208,902.09	1,411,503	1,365,126	5,843,776	30.81	189,671
2017	7,442,004.77	1,272,583	1,230,770	6,211,235	31.52	197,057
2018	9,317,969.13	1,367,878	1,322,934	7,995,035	31.96	250,158
2019	7,928,279.48	963,286	931,636	6,996,643	32.54	215,017
2020	8,461,501.96	811,458	784,796	7,676,706	33.00	232,627
2021	12,100,267.51	844,599	816,849	11,283,419	33.34	338,435
2022	11,025,116.81	472,978	457,438	10,567,679	33.47	315,736
2023	11,069,680.85	168,259	162,730	10,906,951	32.39	336,738
	229,294,533.88	84,922,232	82,131,978	147,162,556		5,765,533
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.5 2.51

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2.5						
2006	3,221.73	1,347	1,121	2,101	24.34	86
2007	855.78	340	283	573	25.00	23
2008	989.89	373	310	680	25.65	27
2009	7.03	2	2	5	26.32	
2012	19,278.06	5,564	4,629	14,649	28.34	517
2013	65,089.93	17,288	14,381	50,709	29.03	1,747
2014	86,367.01	21,004	17,473	68,894	29.56	2,331
2015	871.02	191	159	712	30.26	24
2016	1,503.27	294	245	1,258	30.81	41
2017	48,576.37	8,307	6,910	41,666	31.52	1,322
2018	79.43	12	10	69	31.96	2
2019	0.18					
2020	371,258.94	35,604	29,618	341,641	33.00	10,353
2021	385,924.43	26,938	22,409	363,515	33.34	10,903
2022	8,142.49	349	290	7,852	33.47	235
2023	294,018.51	4,469	3,718	290,301	32.39	8,963
	1,286,184.07	122,082	101,558	1,184,626		36,574

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4 2.84

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1929	1,340.02	1,340	1,340			
1943	15,447.76	14,923	13,797	1,651	2.83	583
1944	1,328.98	1,278	1,182	147	3.14	47
1945	816.86	782	723	94	3.47	27
1946	3,538.86	3,401	3,144	395	3.15	125
1947	6,316.25	6,040	5,584	732	3.50	209
1948	4,351.67	4,140	3,828	524	3.87	135
1949	69,997.34	66,231	61,234	8,763	4.24	2,067
1950	91,592.90	86,171	79,670	11,923	4.62	2,581
1951	243,112.13	227,358	210,206	32,906	5.02	6,555
1952	140,571.50	130,661	120,804	19,768	5.42	3,647
1953	223,266.67	207,772	192,097	31,170	5.26	5,926
1954	241,524.93	223,266	206,423	35,102	5.68	6,180
1955	285,655.07	262,203	242,422	43,233	6.13	7,053
1956	318,916.02	290,596	268,673	50,243	6.58	7,636
1957	560,877.58	510,959	472,412	88,466	6.50	13,610
1958	707,210.75	639,248	591,022	116,189	6.96	16,694
1959	744,075.78	667,138	616,808	127,268	7.44	17,106
1960	669,935.57	599,860	554,606	115,330	7.42	15,543
1961	703,265.07	624,148	577,061	126,204	7.92	15,935
1962	674,125.24	592,826	548,102	126,023	8.43	14,949
1963	826,477.83	724,986	670,292	156,186	8.47	18,440
1964	724,842.81	629,671	582,168	142,675	8.99	15,870
1965	932,697.94	807,530	746,609	186,089	9.07	20,517
1966	1,187,122.42	1,017,126	940,393	246,729	9.61	25,674
1967	1,166,515.54	995,271	920,186	246,330	9.72	25,343
1968	1,119,245.97	944,196	872,965	246,281	10.29	23,934
1969	1,215,443.58	1,020,122	943,163	272,281	10.44	26,081
1970	1,344,407.40	1,114,783	1,030,682	313,725	11.02	28,469
1971	1,311,475.98	1,080,919	999,373	312,103	11.20	27,866
1972	1,470,455.95	1,196,510	1,106,244	364,212	11.79	30,892
1973	1,835,016.44	1,482,693	1,370,837	464,179	12.00	38,682
1974	1,761,811.39	1,412,797	1,306,214	455,597	12.23	37,252
1975	1,012,375.67	800,384	740,002	272,374	12.85	21,196
1976	1,409,138.08	1,104,482	1,021,158	387,980	13.10	29,617
1977	2,125,233.96	1,650,457	1,525,944	599,290	13.38	44,790
1978	2,387,756.51	1,825,201	1,687,505	700,252	14.02	49,947
1979	2,468,892.17	1,867,717	1,726,814	742,078	14.32	51,821
1980	2,041,976.72	1,527,807	1,412,547	629,430	14.64	42,994
1981	2,730,225.35	2,019,002	1,866,686	863,539	14.97	57,685
1982	3,145,986.29	2,297,828	2,124,477	1,021,509	15.32	66,678
1983	3,425,979.07	2,455,742	2,270,478	1,155,501	16.00	72,219
1984	4,493,049.94	3,176,586	2,936,940	1,556,110	16.37	95,059
1985	6,441,164.40	4,488,203	4,149,607	2,291,557	16.75	136,809

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 44-R1						
1986	7,449,132.06	5,111,594	4,725,968	2,723,164	17.15	158,785
1987	5,039,735.87	3,402,830	3,146,116	1,893,620	17.56	107,837
1988	6,733,086.12	4,469,423	4,132,244	2,600,842	17.98	144,652
1989	7,793,401.73	5,081,298	4,697,958	3,095,444	18.41	168,139
1990	6,452,510.18	4,128,316	3,816,870	2,635,640	18.86	139,748
1991	4,944,174.01	3,117,302	2,882,129	2,062,045	19.05	108,244
1992	6,695,902.45	4,134,050	3,822,172	2,873,730	19.52	147,220
1993	6,496,814.35	3,923,426	3,627,437	2,869,377	20.01	143,397
1994	5,588,457.32	3,297,190	3,048,446	2,540,011	20.50	123,903
1995	7,169,486.70	4,148,265	3,835,314	3,334,173	20.76	160,606
1996	2,872,639.65	1,619,594	1,497,410	1,375,230	21.28	64,625
1997	5,478,992.88	3,020,021	2,792,187	2,686,806	21.58	124,504
1998	4,582,917.74	2,454,152	2,269,007	2,313,911	22.12	104,607
1999	5,298,681.13	2,764,852	2,556,268	2,742,413	22.45	122,156
2000	9,757,226.18	4,929,351	4,557,474	5,199,752	23.01	225,978
2001	7,140,283.08	3,502,309	3,238,090	3,902,193	23.37	166,974
2002	6,910,295.77	3,283,773	3,036,041	3,874,255	23.75	163,127
2003	7,632,866.98	3,505,013	3,240,590	4,392,277	24.14	181,950
2004	14,070,583.14	6,227,640	5,757,818	8,312,765	24.56	338,468
2005	19,439,096.77	8,271,336	7,647,335	11,791,762	24.98	472,048
2006	16,497,632.30	6,755,780	6,246,115	10,251,517	25.24	406,162
2007	10,886,700.84	4,256,700	3,935,569	6,951,132	25.70	270,472
2008	16,705,987.29	6,241,357	5,770,501	10,935,486	25.99	420,757
2009	13,712,114.28	4,870,543	4,503,103	9,209,011	26.32	349,886
2010	12,249,553.67	4,134,224	3,822,332	8,427,222	26.50	318,008
2011	33,120,107.61	10,515,634	9,722,320	23,397,788	26.87	870,777
2012	15,589,525.31	4,642,561	4,292,320	11,297,205	27.11	416,717
2013	10,607,778.55	2,951,084	2,728,450	7,879,329	27.24	289,256
2014	9,807,063.78	2,524,338	2,333,898	7,473,166	27.40	272,743
2015	7,812,877.88	1,846,183	1,706,904	6,105,974	27.47	222,278
2016	9,357,779.25	2,000,693	1,849,758	7,508,021	27.59	272,128
2017	9,240,115.24	1,765,786	1,632,573	7,607,542	27.51	276,537
2018	9,858,866.81	1,648,403	1,524,045	8,334,822	27.39	304,302
2019	13,321,854.15	1,894,368	1,751,455	11,570,399	27.15	426,166
2020	13,259,498.02	1,535,450	1,419,614	11,839,884	26.71	443,275
2021	14,478,220.88	1,271,188	1,175,288	13,302,933	25.99	511,848
2022	16,646,571.54	953,849	881,889	15,764,683	24.68	638,763
2023	15,035,796.83	345,823	319,733	14,716,063	21.29	691,219
	448,018,886.70	181,346,053	167,665,163	280,353,723		11,892,705
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.6 2.65

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1943	48,024.33	41,752	35,240	12,784	12.09	1,057
1944	1,798.47	1,559	1,316	482	12.24	39
1945	4,000.33	3,423	2,889	1,111	13.25	84
1946	8,349.62	7,118	6,008	2,342	13.41	175
1947	16,303.64	13,845	11,686	4,618	13.59	340
1948	28,284.10	23,917	20,187	8,097	13.79	587
1949	25,167.68	21,186	17,882	7,286	14.00	520
1950	27,055.60	22,472	18,967	8,089	14.99	540
1951	29,999.69	24,795	20,928	9,072	15.22	596
1952	31,475.24	25,879	21,843	9,632	15.46	623
1953	36,894.89	30,173	25,467	11,428	15.71	727
1954	35,737.72	29,062	24,529	11,209	15.97	702
1955	49,674.63	40,152	33,890	15,785	16.25	971
1956	181,157.37	145,506	122,812	58,345	16.54	3,528
1957	264,315.32	209,179	176,555	87,760	17.53	5,006
1958	248,341.26	195,196	164,753	83,588	17.83	4,688
1959	294,877.05	230,122	194,231	100,646	18.15	5,545
1960	352,964.62	273,442	230,795	122,170	18.47	6,615
1961	390,975.62	300,582	253,702	137,274	18.80	7,302
1962	474,784.94	362,071	305,601	169,184	19.15	8,835
1963	559,880.42	423,382	357,350	202,530	19.50	10,386
1964	556,984.44	417,571	352,445	204,539	19.87	10,294
1965	669,889.17	497,728	420,101	249,788	20.24	12,341
1966	637,401.38	469,127	395,960	241,441	20.62	11,709
1967	602,185.30	438,873	370,425	231,760	21.02	11,026
1968	564,015.08	406,937	343,470	220,545	21.42	10,296
1969	611,830.90	436,847	368,715	243,116	21.83	11,137
1970	592,610.10	418,501	353,230	239,380	22.26	10,754
1971	678,310.14	473,596	399,732	278,578	22.69	12,278
1972	727,362.77	501,953	423,667	303,696	23.13	13,130
1973	785,669.34	535,669	452,124	333,545	23.57	14,151
1974	695,084.05	467,931	394,951	300,133	24.03	12,490
1975	643,467.96	427,520	360,843	282,625	24.50	11,536
1976	739,496.75	484,740	409,138	330,359	24.96	13,236
1977	771,865.14	498,934	421,119	350,746	25.44	13,787
1978	726,201.61	465,931	393,263	332,939	25.42	13,098
1979	724,818.30	458,013	386,580	338,238	25.92	13,049
1980	754,925.33	469,564	396,329	358,596	26.43	13,568
1981	1,161,810.81	711,028	600,134	561,677	26.94	20,849
1982	1,131,120.89	680,709	574,543	556,578	27.46	20,269
1983	992,181.59	590,745	498,610	493,572	27.52	17,935
1984	1,140,132.64	666,522	562,569	577,564	28.07	20,576
1985	1,104,857.05	633,746	534,905	569,952	28.62	19,914
1986	1,023,102.54	575,495	485,739	537,364	29.17	18,422

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1987	963,972.85	534,812	451,401	512,572	29.29	17,500
1988	986,019.12	535,606	452,071	533,948	29.86	17,882
1989	877,590.73	466,264	393,544	484,047	30.44	15,902
1990	1,172,505.91	612,752	517,185	655,321	30.60	21,416
1991	1,567,419.62	799,697	674,974	892,446	31.20	28,604
1992	961,915.96	481,728	406,596	555,320	31.40	17,685
1993	2,740,301.10	1,337,267	1,128,702	1,611,599	32.00	50,362
1994	787,410.27	376,303	317,613	469,797	32.23	14,576
1995	1,214,207.93	564,121	476,139	738,069	32.85	22,468
1996	1,376,272.05	624,552	527,145	849,127	33.10	25,653
1997	1,298,312.25	574,633	485,011	813,301	33.38	24,365
1998	2,391,222.48	1,024,400	864,631	1,526,591	34.02	44,873
1999	2,322,463.69	967,306	816,442	1,506,022	34.32	43,882
2000	1,610,663.96	651,030	549,493	1,061,171	34.64	30,634
2001	1,412,132.11	552,850	466,626	945,506	34.97	27,038
2002	1,391,431.96	526,518	444,400	947,032	35.32	26,813
2003	613,774.68	223,966	189,035	424,740	35.68	11,904
2004	22,097.79	7,801	6,584	15,514	35.75	434
2005	55,544.39	18,807	15,874	39,670	36.14	1,098
2006	842,106.81	272,674	230,147	611,960	36.55	16,743
2007	1,782,493.61	552,930	466,693	1,315,801	36.69	35,863
2008	1,387,622.59	410,736	346,676	1,040,947	36.86	28,241
2009	569,063.46	160,078	135,112	433,951	37.05	11,713
2010	713,336.60	189,748	160,154	553,183	37.26	14,847
2011	7,651,482.16	1,912,871	1,614,533	6,036,949	37.50	160,985
2012	2,083,363.04	488,757	412,529	1,670,834	37.52	44,532
2013	1,893,929.83	413,634	349,122	1,544,808	37.58	41,107
2014	1,467,883.77	295,632	249,524	1,218,360	37.67	32,343
2015	1,764,798.29	325,429	274,674	1,490,124	37.59	39,642
2016	2,446,823.18	409,109	345,303	2,101,520	37.35	56,266
2017	1,920,724.73	285,804	241,229	1,679,496	37.17	45,184
2018	2,312,004.90	300,098	253,294	2,058,711	36.87	55,837
2019	3,184,535.94	350,936	296,203	2,888,333	36.32	79,525
2020	2,917,873.43	261,441	220,666	2,697,207	35.56	75,849
2021	4,183,338.75	282,375	238,335	3,945,004	34.54	114,216
2022	3,970,385.08	174,697	147,451	3,822,934	32.63	117,160
2023	3,656,269.65	63,985	54,005	3,602,264	28.07	128,331
	89,658,680.49	32,183,840	27,164,339	62,494,341		1,926,184

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4 2.15

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1943	892.72	776	893			
1948	3,348.74	2,832	3,349			
1949	5,928.62	4,991	5,929			
1950	5,392.25	4,479	5,392			
1951	3,703.76	3,061	3,704			
1952	5,066.27	4,165	5,066			
1953	6,753.36	5,523	6,753			
1954	12,214.06	9,932	12,214			
1955	6,746.94	5,454	6,747			
1956	11,257.69	9,042	11,258			
1957	10,034.85	7,942	10,035			
1958	8,932.09	7,021	8,932			
1959	8,741.35	6,822	8,741			
1960	9,747.87	7,552	9,748			
1961	5,427.59	4,173	5,428			
1962	8,999.08	6,863	8,999			
1963	9,267.84	7,008	9,268			
1964	9,749.13	7,309	9,749			
1965	20,813.67	15,465	20,814			
1966	298,444.80	219,655	296,391	2,054	20.62	100
1967	471,783.79	343,836	463,954	7,830	21.02	373
1968	571,150.16	412,085	556,046	15,104	21.42	705
1969	529,450.14	378,027	510,090	19,360	21.83	887
1970	506,950.52	358,008	483,077	23,874	22.26	1,073
1971	372,809.26	260,295	351,228	21,581	22.69	951
1972	425,360.27	293,541	396,089	29,271	23.13	1,265
1973	470,428.86	320,738	432,787	37,642	23.57	1,597
1974	454,234.84	305,791	412,618	41,617	24.03	1,732
1975	413,872.64	274,977	371,039	42,834	24.50	1,748
1976	465,240.01	304,965	411,504	53,736	24.96	2,153
1977	523,047.30	338,098	456,211	66,836	25.44	2,627
1978	578,773.96	371,341	501,068	77,706	25.42	3,057
1979	830,455.36	524,765	708,090	122,365	25.92	4,721
1980	603,843.81	375,591	506,803	97,041	26.43	3,672
1981	565,656.83	346,182	467,120	98,537	26.94	3,658
1982	539,935.31	324,933	438,447	101,488	27.46	3,696
1983	633,071.79	376,931	508,611	124,461	27.52	4,523
1984	862,892.34	504,447	680,674	182,218	28.07	6,492
1985	380,899.85	218,484	294,811	86,089	28.62	3,008
1986	764,161.98	429,841	580,005	184,157	29.17	6,313
1987	948,008.94	525,955	709,696	238,313	29.29	8,136
1988	1,039,519.96	564,667	761,932	277,588	29.86	9,296
1989	1,027,579.99	545,953	736,680	290,900	30.44	9,557
1990	1,531,054.55	800,129	1,079,651	451,404	30.60	14,752

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1991	2,084,144.74	1,063,331	1,434,802	649,343	31.20	20,812
1992	342,511.74	171,530	231,453	111,059	31.40	3,537
1993	3,473,725.04	1,695,178	2,287,383	1,186,342	32.00	37,073
1994	1,053,335.11	503,389	679,246	374,089	32.23	11,607
1995	3,082,176.49	1,431,979	1,932,236	1,149,940	32.85	35,006
1996	2,171,600.44	985,472	1,329,743	841,857	33.10	25,434
1997	2,653,231.48	1,174,320	1,584,565	1,068,666	33.38	32,015
1998	2,419,053.64	1,036,323	1,398,359	1,020,695	34.02	30,003
1999	3,713,599.73	1,546,714	2,087,053	1,626,547	34.32	47,394
2000	2,415,235.44	976,238	1,317,284	1,097,951	34.64	31,696
2001	2,700,963.35	1,057,427	1,426,836	1,274,127	34.97	36,435
2002	2,833,463.20	1,072,182	1,446,745	1,386,718	35.32	39,262
2003	1,217,630.34	444,313	599,532	618,098	35.68	17,323
2006	463,815.83	150,184	202,650	261,166	36.55	7,145
2007	812,200.53	251,945	339,961	472,240	36.69	12,871
2008	677,871.11	200,650	270,747	407,124	36.86	11,045
2013	1,119.85	245	331	789	37.58	21
	48,077,323.20	23,601,065	31,836,567	16,240,757		494,771
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.8 1.03

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
2012	19,262.46	13,622	9,100	10,162	4.76	2,135
2013	14,150.70	9,464	6,322	7,829	5.20	1,506
2014	111,609.19	69,767	46,608	65,001	5.70	11,404
2015	6,935,201.93	4,002,999	2,674,198	4,261,004	6.23	683,949
2016	35,531,302.98	18,600,637	12,426,132	23,105,171	6.83	3,382,895
2017	34,511,479.33	16,040,936	10,716,127	23,795,352	7.49	3,176,950
2018	29,717,920.41	11,931,745	7,970,987	21,746,933	8.20	2,652,065
2019	9,901,141.93	3,301,041	2,205,257	7,695,885	9.00	855,098
2020	6,897,781.36	1,810,668	1,209,614	5,688,167	9.83	578,654
2021	6,021,075.68	1,134,973	758,217	5,262,859	10.76	489,113
2022	5,454,469.19	619,628	413,942	5,040,527	11.71	430,446
2023	5,516,062.78	208,507	139,293	5,376,770	12.71	423,035
	140,631,457.94	57,743,987	38,575,797	102,055,661		12,687,250

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 9.02

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
1900	47,396.58	47,397	47,397			
1952	4,304.37	4,304	4,304			
1953	63.56	64	64			
1954	248.41	248	248			
1957	42.14	42	42			
1958	738.28	738	738			
1959	40.52	41	41			
1960	5,137.23	5,137	5,137			
1961	17,922.85	17,923	17,923			
1962	29,660.21	29,660	29,660			
1963	107,519.55	107,520	107,520			
1964	49,611.29	49,591	49,611			
1965	67,486.47	66,717	67,486			
1966	78,196.20	76,437	78,196			
1967	235.42	229	235			
1968	915.25	884	915			
1971	234.47	220	234			
1973	260.58	241	261			
1974	12,740.78	11,668	12,741			
1976	653.83	590	654			
1977	687.79	614	688			
1978	1,454.90	1,284	1,455			
1979	26,027.43	22,816	26,027			
1980	14,891.30	12,890	14,891			
1981	269,915.25	231,722	269,915			
1982	381,260.61	324,377	381,261			
1983	352,765.47	295,759	350,431	2,334	7.81	299
1984	427,655.31	354,740	420,315	7,340	8.12	904
1985	472,578.37	387,514	459,147	13,431	8.45	1,589
1986	629,108.77	509,578	603,775	25,334	8.80	2,879
1987	765,747.70	612,139	725,295	40,453	9.16	4,416
1988	847,460.16	667,883	791,343	56,117	9.55	5,876
1989	1,045,982.40	815,552	966,309	79,673	9.75	8,172
1990	2,620,165.53	2,010,191	2,381,781	238,385	10.17	23,440
1991	842,694.02	635,391	752,845	89,849	10.60	8,476
1992	431,092.72	320,474	379,715	51,378	10.87	4,727
1993	695,648.54	507,128	600,872	94,777	11.34	8,358
1994	682,917.80	489,515	580,003	102,915	11.65	8,834
1995	2,590,636.03	1,823,808	2,160,944	429,692	11.98	35,867
1996	2,128,263.50	1,468,927	1,740,463	387,800	12.34	31,426
1997	2,964,720.78	2,003,558	2,373,922	590,799	12.71	46,483
1998	2,460,947.78	1,625,210	1,925,635	535,313	13.11	40,832
1999	68,845.05	44,364	52,565	16,280	13.52	1,204
2000	215,303.80	135,598	160,664	54,640	13.81	3,957

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
2001	112,406.44	69,040	81,802	30,604	14.13	2,166
2003	155,316.20	89,788	106,386	48,930	14.96	3,271
2004	358,178.91	201,153	238,337	119,842	15.22	7,874
2005	414,539.51	224,680	266,213	148,327	15.63	9,490
2006	504,394.83	263,899	312,681	191,714	15.95	12,020
2007	145,512.25	73,222	86,757	58,755	16.29	3,607
2008	160,500.52	77,618	91,966	68,535	16.55	4,141
2009	165,452.85	76,538	90,686	74,767	16.85	4,437
2010	425,047.88	187,616	222,297	202,751	17.08	11,871
2011	1,449,816.84	607,183	719,423	730,394	17.35	42,098
2012	628,669.11	248,701	294,674	333,995	17.57	19,009
2013	442,064.45	163,829	194,113	247,951	17.83	13,906
2014	601,699.27	208,068	246,530	355,169	17.97	19,765
2015	263,409.33	84,186	99,748	163,661	18.10	9,042
2016	131,325.43	38,413	45,514	85,811	18.14	4,730
2017	139,676.01	36,860	43,674	96,002	18.13	5,295
2018	124,208.42	29,040	34,408	89,800	18.03	4,981
2019	181,440.86	36,578	43,340	138,101	17.82	7,750
2020	145,360.20	24,319	28,814	116,546	17.42	6,690
2021	120,301.13	15,579	18,459	101,842	16.81	6,058
2022	131,897.39	11,515	13,643	118,254	15.68	7,542
2023	145,588.34	5,416	6,418	139,171	12.92	10,772
	28,306,985.17	18,493,924	21,829,551	6,477,435		454,254

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 1.60

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
1997	213,010.45	180,079	197,021	15,989	4.85	3,297
1998	10,728.04	8,891	9,728	1,000	5.27	190
	223,738.49	188,970	206,749	16,990		3,487
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.9 1.56

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
1997	141,661.98	132,142	141,662			
1998	6,034.52	5,570	6,035			
	147,696.50	137,712	147,697			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
1948	335.18	335	335			
1949	2,134.65	2,135	2,135			
1950	102.34	102	102			
1951	1,809.13	1,809	1,809			
1952	175.35	175	175			
1953	178.68	179	179			
1954	8.19	8	8			
1956	4,065.11	4,065	4,065			
1957	71.78	72	72			
1960	1,914.20	1,884	1,914			
1963	4,455.30	4,339	4,455			
1965	14,198.77	13,705	14,199			
1966	87.97	84	88			
1967	3,448.43	3,293	3,448			
1969	1,525.04	1,446	1,525			
1971	1,949.76	1,822	1,950			
1973	749.44	693	749			
1976	819.15	743	819			
1977	1,624.26	1,458	1,624			
1978	51,610.51	46,026	51,611			
1980	993.51	869	994			
1983	5,270.38	4,461	5,270			
1984	6,090.82	5,100	6,091			
1985	12,547.43	10,338	12,547			
1988	3,275.76	2,582	3,276			
1991	6,061.78	4,511	6,062			
1992	17,393.03	12,655	17,393			
2003	35,509.93	18,565	35,128	382	18.71	20
2006	17,907.26	8,148	15,417	2,490	20.96	119
	196,313.14	151,602	193,440	2,873		139

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 0.07

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R1						
1900	386.34	386	386			
1958	44,838.75	44,839	44,839			
1985	131.10	130	32	99	0.41	99
1990	972.87	919	228	745	1.96	380
1991	1,708.89	1,594	395	1,314	2.34	562
1992	946.30	873	216	730	2.63	278
1993	146.61	134	33	114	2.94	39
1994	12,551.30	11,330	2,808	9,743	3.18	3,064
1995	52,178.72	46,397	11,499	40,680	3.55	11,459
1996	46,106.36	40,444	10,023	36,083	3.85	9,372
1997	33,876.27	29,266	7,253	26,623	4.17	6,384
1998	21,489.91	18,249	4,523	16,967	4.53	3,745
1999	837,745.77	697,842	172,947	664,799	4.91	135,397
2000	705,927.55	577,308	143,075	562,853	5.24	107,415
2001	717,596.68	574,795	142,453	575,144	5.59	102,888
2002	626,050.75	489,947	121,424	504,627	5.97	84,527
2003	65,861.11	50,226	12,448	53,413	6.38	8,372
2004	264,326.84	196,395	48,673	215,654	6.75	31,949
2005	342,784.86	247,319	61,294	281,491	7.14	39,425
2006	476,771.49	332,882	82,499	394,272	7.56	52,152
2007	244,826.93	165,209	40,944	203,883	7.95	25,646
2008	683,584.36	443,920	110,017	573,567	8.37	68,527
2009	602,854.87	374,976	92,931	509,924	8.81	57,880
2010	1,158,141.58	687,936	170,492	987,650	9.23	107,004
2011	4,087,709.96	2,304,651	571,166	3,516,544	9.67	363,655
2012	2,505,147.97	1,333,741	330,544	2,174,604	10.10	215,307
2013	1,600,407.53	799,884	198,237	1,402,171	10.51	133,413
2014	1,831,920.86	852,759	211,341	1,620,580	10.91	148,541
2015	1,748,041.63	751,833	186,328	1,561,714	11.26	138,696
2016	1,872,170.19	734,265	181,974	1,690,196	11.62	145,456
2017	1,473,467.50	519,103	128,650	1,344,818	11.95	112,537
2018	1,896,169.36	588,192	145,773	1,750,396	12.23	143,123
2019	1,975,844.28	525,575	130,254	1,845,590	12.42	148,598
2020	1,953,837.05	427,500	105,948	1,847,889	12.50	147,831
2021	1,995,059.63	334,172	82,818	1,912,242	12.43	153,841
2022	1,935,591.57	214,464	53,151	1,882,441	12.03	156,479
2023	2,498,905.95	113,700	28,179	2,470,727	10.49	235,532
	34,316,079.69	14,533,155	3,635,795	30,680,285		3,099,573

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 9.03

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R1						
2016	657,639.93	257,926	243,847	413,793	11.62	35,610
2017	1,593,055.79	561,234	530,600	1,062,456	11.95	88,908
2018	1,212,684.88	376,175	355,642	857,043	12.23	70,077
2019	805,794.14	214,341	202,642	603,152	12.42	48,563
2020	775,343.49	169,645	160,385	614,958	12.50	49,197
2021	1,456,142.07	243,904	230,591	1,225,551	12.43	98,596
2022	850,058.17	94,186	89,045	761,013	12.03	63,260
2023	1,216,148.56	55,335	52,315	1,163,834	10.49	110,947
	8,566,867.03	1,972,746	1,865,067	6,701,801		565,158
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.9	6.60

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1946	1.00	1	1			
1951	661.00	565	661			
1954	1,120.07	942	1,120			
1955	211.78	177	212			
1959	116.55	94	117			
1961	881.41	700	881			
1963	1,290.70	1,000	1,291			
1966	528.49	395	528			
1967	1.00	1	1			
1968	2,459.91	1,802	2,460			
1970	124.55	89	125			
1973	129.76	89	130			
1974	1,479.37	996	1,479			
1976	579.85	380	580			
1985	10,000.00	5,544	10,000			
1990	1,371.15	675	192,653	191,282-		
	20,956.59	13,450	212,239	191,283-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
1899	2,120.33	2,120	2,120			
1911	9,758.35	9,758	9,758			
1917	48,502.72	48,503	48,503			
1918	949.37	949	949			
1919	1,127.84	1,128	1,128			
1924	1,975.51	1,976	1,976			
1925	11,431.26	11,431	11,431			
1927	436.41	436	436			
1928	1,127.10	1,127	1,127			
1929	6,710.31	6,710	6,710			
1930	335.76	336	336			
1931	27.29	27	27			
1934	424.00	424	424			
1942	103.23	99	88	15	3.25	5
1943	1,208.44	1,158	1,035	174	3.53	49
1946	309.00	292	261	48	4.47	11
1949	41,780.64	38,906	34,768	7,013	5.50	1,275
1950	10,548.62	9,769	8,730	1,819	5.87	310
1951	83,762.71	77,129	68,925	14,838	6.24	2,378
1952	10,870.82	9,949	8,891	1,980	6.62	299
1953	634.94	577	516	119	7.02	17
1954	6,740.91	6,090	5,442	1,299	7.42	175
1955	3,748.23	3,364	3,006	742	7.83	95
1956	16,495.59	14,698	13,135	3,361	8.26	407
1957	4,538.66	4,014	3,587	952	8.69	110
1958	1,827.99	1,616	1,444	384	8.58	45
1959	6,812.41	5,976	5,340	1,472	9.03	163
1960	111,120.37	96,675	86,392	24,728	9.49	2,606
1961	17,367.75	14,980	13,387	3,981	9.96	400
1962	231.91	198	177	55	10.45	5
1963	258,011.48	220,084	196,674	61,337	10.43	5,881
1964	1,835.08	1,550	1,385	450	10.92	41
1965	14,571.36	12,190	10,893	3,678	11.43	322
1966	331,892.43	276,732	247,297	84,596	11.46	7,382
1967	5,168.44	4,263	3,810	1,359	11.99	113
1968	28,505.02	23,414	20,924	7,581	12.07	628
1969	98,160.10	79,706	71,228	26,932	12.62	2,134
1970	1,141.24	916	819	323	13.17	25
1971	884,316.19	705,684	630,623	253,694	13.29	19,089
1972	448,301.43	353,262	315,687	132,615	13.86	9,568
1973	124,644.08	97,571	87,193	37,451	14.01	2,673
1974	493,617.07	383,639	342,832	150,785	14.19	10,626
1975	928.37	711	635	293	14.79	20

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
1976	76,447.44	58,100	51,920	24,527	15.00	1,635
1977	21,087.55	15,885	14,195	6,892	15.23	453
1978	60,993.17	45,233	40,422	20,571	15.85	1,298
1979	429,530.59	315,361	281,817	147,714	16.11	9,169
1980	22,168.95	16,104	14,391	7,778	16.38	475
1981	723,293.65	519,469	464,215	259,079	16.67	15,542
1982	338,104.06	239,919	214,400	123,705	16.98	7,285
1983	825,486.70	578,336	516,820	308,667	17.31	17,832
1984	368,534.07	254,731	227,636	140,898	17.65	7,983
1985	1,466,676.53	999,393	893,091	573,586	18.00	31,866
1986	1,721,958.60	1,155,779	1,032,842	689,116	18.37	37,513
1987	179,135.24	118,337	105,750	73,385	18.75	3,914
1988	67,154.89	43,624	38,984	28,171	19.15	1,471
1989	319,594.12	205,084	183,270	136,324	19.26	7,078
1990	1,161,549.05	731,544	653,732	507,817	19.69	25,791
1991	79,932.77	49,622	44,344	35,589	19.85	1,793
1992	11,652.45	7,085	6,331	5,321	20.31	262
1993	717,955.14	429,194	383,542	334,413	20.52	16,297
1994	420,940.01	245,871	219,718	201,222	21.01	9,577
1995	125,761.21	72,036	64,374	61,387	21.25	2,889
1996	376,776.03	211,371	188,888	187,888	21.52	8,731
1997	89,949.95	49,347	44,098	45,852	21.81	2,102
1998	270,420.53	144,810	129,407	141,014	22.12	6,375
1999	65,000.79	33,917	30,309	34,691	22.45	1,545
2000	518,052.73	262,964	234,993	283,059	22.80	12,415
2001	264,044.40	130,121	116,280	147,764	23.16	6,380
2002	4,342.50	2,082	1,861	2,482	23.35	106
2003	292,093.24	135,940	121,480	170,613	23.55	7,245
2004	375,774.47	168,535	150,608	225,166	23.98	9,390
2005	418,978.36	181,376	162,084	256,895	24.24	10,598
2006	110,617.05	46,072	41,171	69,446	24.52	2,832
2007	58,525.19	23,369	20,883	37,642	24.82	1,517
2008	423,889.61	162,265	145,005	278,884	24.99	11,160
2009	581,170.91	211,546	189,044	392,126	25.34	15,475
2011	960,468.03	313,305	279,980	680,488	25.82	26,355
2012	514,049.45	157,248	140,522	373,527	26.09	14,317
2013	3,878,713.05	1,107,760	989,931	2,888,782	26.26	110,007
2014	1,010,046.57	266,753	238,379	771,667	26.47	29,153
2015	784,372.32	189,347	169,207	615,166	26.71	23,031
2016	1,643,278.95	358,563	320,424	1,322,855	26.87	49,232
2017	5,655,555.63	1,095,481	978,958	4,676,598	27.06	172,823
2018	1,684,063.68	282,586	252,528	1,431,535	27.29	52,456
2019	351,932.67	49,552	44,281	307,651	27.45	11,208

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS SURVIVOR CURVE.. IOWA 45-S0						
2020	1,558,760.99	176,140	157,405	1,401,356	27.46	51,033
2021	363,172.05	30,216	27,002	336,170	27.53	12,211
2022	660,912.50	34,103	30,476	630,437	27.57	22,867
2023	3,986,391.84	71,755	64,123	3,922,269	27.35	143,410
	39,133,430.44	14,527,368	12,991,170	26,142,260		1,080,949
RICHLAND OPERATING CENTER INTERIM SURVIVOR CURVE.. IOWA 80-S0 PROBABLE RETIREMENT YEAR.. 6-2037						
1983	2,974.10	2,276	2,035	939	12.41	76
1984	15,229.32	11,550	10,329	4,901	12.58	390
1985	1,671.42	1,261	1,128	544	12.52	43
1987	6,523,199.42	4,857,174	4,343,552	2,179,648	12.52	174,093
1992	4,614.22	3,285	2,938	1,677	12.75	132
1993	34,965.08	24,741	22,125	12,840	12.60	1,019
1996	26,387.61	18,070	16,159	10,228	12.66	808
1997	185,586.48	125,419	112,157	73,430	12.71	5,777
1998	23,114.52	15,443	13,810	9,305	12.67	734
2000	268,129.10	173,909	155,519	112,610	12.73	8,846
2001	60,808.12	38,723	34,628	26,180	12.83	2,041
2002	277,149.73	173,995	155,596	121,554	12.75	9,534
2003	9,351.97	5,751	5,143	4,209	12.83	328
2005	4,122.61	2,433	2,176	1,947	12.85	152
2007	13,690.88	7,702	6,888	6,803	12.83	530
2009	650,489.56	344,239	307,837	342,652	12.90	26,562
2011	290,973.16	143,304	128,150	162,823	12.88	12,642
2013	19,246.80	8,630	7,717	11,529	12.92	892
2014	6,545.35	2,773	2,480	4,066	12.92	315
2015	122,573.77	48,551	43,417	79,157	12.96	6,108
2016	422,555.65	154,993	138,603	283,952	12.95	21,927
2018	523,221.26	155,711	139,245	383,976	12.98	29,582
2019	109,364.38	28,107	25,135	84,230	13.01	6,474
2023	226.97	8	7	220	13.01	17
	9,596,191.48	6,348,048	5,676,773	3,919,418		309,022

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2039						
1944	136.23	117	105	32	13.09	2
1950	350.00	296	265	85	13.46	6
1952	867.76	732	655	213	13.25	16
1954	1,993,916.59	1,662,926	1,487,080	506,837	13.83	36,648
1956	3,832.66	3,182	2,846	987	13.80	72
1957	2,018.24	1,678	1,501	518	13.50	38
1958	29.60	24	21	8	13.87	1
1959	3,561.52	2,940	2,629	932	13.62	68
1961	1,618.75	1,325	1,185	434	13.83	31
1962	238.21	195	174	64	13.68	5
1963	73,709.88	60,206	53,840	19,870	13.57	1,464
1964	119,791.81	96,936	86,685	33,106	14.03	2,360
1965	15,851.97	12,797	11,444	4,408	13.96	316
1966	13,596.30	10,945	9,788	3,809	13.93	273
1968	5,324.49	4,255	3,805	1,519	13.94	109
1969	1,959.37	1,559	1,394	565	13.99	40
1970	8,485.57	6,719	6,008	2,477	14.07	176
1971	3,723.99	2,933	2,623	1,101	14.17	78
1972	13,619.31	10,732	9,597	4,022	13.86	290
1973	28,589.91	22,380	20,013	8,576	14.01	612
1974	19,882.98	15,453	13,819	6,064	14.19	427
1975	8,032.96	6,234	5,575	2,458	14.00	176
1976	10,488.24	8,071	7,218	3,271	14.23	230
1977	1,772.73	1,360	1,216	557	14.11	39
1978	9,593.14	7,333	6,558	3,036	14.02	217
1979	28,419.60	21,627	19,340	9,080	13.98	649
1980	1,620.18	1,226	1,096	524	13.97	38
1981	44,816.46	33,711	30,146	14,670	14.00	1,048
1982	96,070.87	71,765	64,176	31,895	14.06	2,268
1983	256,993.10	190,483	170,340	86,653	14.14	6,128
1984	45,203.26	33,211	29,699	15,504	14.26	1,087
1985	5,681.94	4,156	3,717	1,965	14.13	139
1986	20,098.48	14,547	13,009	7,090	14.31	495
1987	35,807.32	25,745	23,023	12,785	14.26	897
1988	162,958.96	116,288	103,991	58,968	14.25	4,138
1989	28,217.00	19,955	17,845	10,372	14.28	726
1990	655,514.74	458,991	410,455	245,060	14.34	17,089
1991	23,712.54	16,492	14,748	8,964	14.23	630
1992	79,295.47	54,452	48,694	30,602	14.37	2,130
1993	318,603.93	216,714	193,798	124,806	14.34	8,703
1994	375,865.13	252,807	226,074	149,791	14.36	10,431
1995	16,871.67	11,203	10,018	6,853	14.42	475

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2039						
1997	14,399.39	9,311	8,326	6,073	14.48	419
1998	191,157.52	121,863	108,977	82,181	14.50	5,668
2001	13,746.00	8,351	7,468	6,278	14.54	432
2003	50,472.71	29,486	26,368	24,105	14.59	1,652
2004	3,618,752.55	2,074,631	1,855,249	1,763,504	14.51	121,537
2005	28,115.34	15,708	14,047	14,068	14.61	963
2006	2,134,606.87	1,165,495	1,042,250	1,092,357	14.55	75,076
2007	44,050.36	23,329	20,862	23,188	14.65	1,583
2008	113,253.46	58,280	52,117	61,136	14.62	4,182
2009	87,419.45	43,482	38,884	48,535	14.65	3,313
2010	48,078.67	23,039	20,603	27,476	14.67	1,873
2011	89,267.16	41,063	36,721	52,546	14.67	3,582
2013	86,132.21	35,900	32,104	54,028	14.69	3,678
2015	161,866.70	59,162	52,906	108,961	14.76	7,382
2016	187,290.20	63,079	56,409	130,881	14.77	8,861
2017	747,199.21	228,269	204,131	543,069	14.78	36,744
2018	1,789,664.79	485,357	434,033	1,355,632	14.78	91,721
2019	104,673.67	24,399	21,819	82,855	14.81	5,595
2020	1,071,374.22	204,740	183,090	888,284	14.82	59,938
2021	60,329.09	8,718	7,796	52,533	14.80	3,550
2022	347,040.70	31,928	28,552	318,489	14.81	21,505
2023	1,971,224.09	64,459	57,643	1,913,581	14.79	129,383
	17,496,857.22	8,304,750	7,426,563	10,070,294		689,402

ALTOONA OPERATING CENTER
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2038

1954	26.33	22	20	7	12.47	1
1961	929.69	773	691	238	12.69	19
1963	1,116.58	919	822	295	13.03	23
1964	2,158,305.58	1,772,185	1,584,785	573,521	12.96	44,253
1966	8,697.28	7,101	6,350	2,347	12.92	182
1967	13,360.38	10,870	9,721	3,640	12.94	281
1968	8,386.07	6,795	6,076	2,310	12.99	178
1969	1,843.46	1,487	1,330	514	13.07	39
1970	2,072.25	1,663	1,487	585	13.17	44
1971	948.88	757	677	272	13.29	20
1972	530.00	423	378	152	13.02	12
1973	2,374.77	1,883	1,684	691	13.20	52

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2038						
1974	3,933.36	3,096	2,769	1,165	13.40	87
1976	30,098.29	23,591	21,096	9,002	13.10	687
1977	2,648.86	2,057	1,839	809	13.38	60
1978	1,494.70	1,156	1,034	461	13.32	35
1979	285,659.06	219,900	196,647	89,012	13.31	6,688
1980	6,162.51	4,718	4,219	1,943	13.32	146
1981	576.22	438	392	185	13.36	14
1982	39,822.95	30,078	26,897	12,926	13.45	961
1983	109,779.49	82,697	73,952	35,827	13.26	2,702
1984	65,023.77	48,547	43,413	21,610	13.41	1,611
1985	160,554.88	119,292	106,677	53,877	13.32	4,045
1986	14,325.75	10,529	9,416	4,910	13.52	363
1987	35,847.87	26,169	23,402	12,446	13.50	922
1989	128,233.34	92,020	82,289	45,944	13.58	3,383
1990	64,430.82	45,978	41,116	23,315	13.45	1,733
1991	38,562.93	27,195	24,319	14,244	13.59	1,048
1992	631.96	442	395	237	13.55	17
1993	343,514.50	237,849	212,698	130,817	13.55	9,654
1995	1,223,410.78	829,840	742,088	481,322	13.52	35,601
1996	1,503,593.65	1,004,701	898,459	605,135	13.65	44,332
1997	31,021.96	20,468	18,304	12,718	13.66	931
1998	8,936.35	5,834	5,217	3,719	13.56	274
1999	94,948.09	60,947	54,502	40,446	13.67	2,959
2000	38,383.99	24,266	21,700	16,684	13.67	1,220
2001	78,151.83	48,704	43,554	34,598	13.60	2,544
2003	108,212.28	64,992	58,119	50,093	13.63	3,675
2005	98,613.13	56,555	50,575	48,039	13.76	3,491
2009	12,202.62	6,264	5,602	6,601	13.75	480
2010	1,376.00	682	610	766	13.75	56
2011	437,267.57	207,702	185,739	251,529	13.82	18,200
2012	28,763.49	13,064	11,683	17,081	13.82	1,236
2013	3,209,775.42	1,385,339	1,238,846	1,970,929	13.83	142,511
2014	171,450.37	69,712	62,340	109,110	13.86	7,872
2015	375,907.74	142,845	127,740	248,168	13.87	17,892
2016	438,615.82	153,954	137,674	300,942	13.87	21,697

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2038						
2018	278,265.66	78,972	70,621	207,645	13.88	14,960
2020	24,432.04	4,908	4,389	20,043	13.92	1,440
2023	1,061,796.78	36,844	32,948	1,028,849	13.91	73,965
	12,755,018.10	6,997,223	6,257,300	6,497,718		474,596
	78,981,497.24	36,177,389	32,351,806	46,629,690		2,553,969
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.3 3.23

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 MISCELLANEOUS IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1926	2,322.69	2,323	2,323			
1927	421.59	422	422			
1929	3,130.45	3,130	3,130			
1942	1,827.22	1,827	1,827			
1944	31.50	32	32			
1948	4,814.50	4,689	4,814			
1951	10,028.58	9,597	10,029			
1952	265.63	253	266			
1953	4,004.94	3,783	4,005			
1954	106,433.15	99,856	106,433			
1955	13,026.84	12,136	13,027			
1956	2,957.61	2,735	2,958			
1957	7,527.99	6,908	7,528			
1958	3,786.06	3,447	3,786			
1959	1,444.61	1,314	1,445			
1960	5,625.66	5,073	5,626			
1961	20,648.41	18,456	20,648			
1963	66,520.85	58,758	66,521			
1964	448,196.65	391,993	448,197			
1965	8,435.73	7,353	8,436			
1966	57,116.56	49,263	56,643	474	9.17	52
1967	1,016.52	873	1,004	13	9.29	1
1968	14,493.64	12,308	14,152	342	9.86	35
1969	93,146.03	78,690	90,478	2,668	10.01	267
1970	15,114.06	12,614	14,504	610	10.60	58
1971	82,870.92	68,741	79,039	3,832	10.79	355
1972	71,406.55	58,839	67,653	3,754	11.00	341
1973	30,739.45	24,991	28,735	2,004	11.61	173
1974	133,703.29	107,872	124,031	9,672	11.85	816
1975	18,313.95	14,655	16,850	1,464	12.11	121
1976	16,685.50	13,157	15,128	1,558	12.74	122
1977	32,610.67	25,475	29,291	3,320	13.02	255
1978	47,900.03	37,051	42,601	5,299	13.32	398
1979	38,935.94	29,802	34,266	4,670	13.64	342
1980	765.53	579	666	100	13.97	7
1981	199,989.81	149,592	172,001	27,989	14.32	1,955
1982	81,692.46	60,346	69,386	12,306	14.68	838
1983	112,738.31	82,186	94,498	18,240	15.06	1,211
1984	254,534.38	182,985	210,396	44,138	15.45	2,857
1985	101,321.86	71,776	82,528	18,794	15.85	1,186
1986	198,651.51	138,559	159,315	39,337	16.26	2,419
1987	1,224,154.59	844,422	970,918	253,237	16.41	15,432
1988	51,462.03	34,891	40,118	11,344	16.86	673
1989	101,116.17	67,323	77,408	23,708	17.32	1,369

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 MISCELLANEOUS IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1990	54,545.30	35,814	41,179	13,366	17.52	763
1991	15,312.50	9,854	11,330	3,982	18.01	221
1992	72,705.81	46,037	52,933	19,773	18.25	1,083
1993	226,282.35	140,114	161,103	65,179	18.76	3,474
1994	311,337.66	189,200	217,543	93,795	19.04	4,926
1995	11,916.00	7,097	8,160	3,756	19.35	194
1996	58,179.50	33,756	38,813	19,366	19.90	973
1997	727,827.20	412,751	474,582	253,245	20.23	12,518
1998	69,601.29	38,517	44,287	25,314	20.58	1,230
1999	138,066.84	74,749	85,947	52,120	20.75	2,512
2000	407,528.87	214,523	246,659	160,870	21.14	7,610
2001	592,374.11	302,585	347,913	244,461	21.55	11,344
2003	131,277.91	63,250	72,725	58,553	22.05	2,655
2004	178,973.72	83,402	95,896	83,078	22.34	3,719
2005	100,540.11	45,203	51,974	48,566	22.65	2,144
2006	19,095.10	8,253	9,489	9,606	22.99	418
2007	164,854.25	68,546	78,815	86,039	23.18	3,712
2010	63,970.65	23,145	26,612	37,359	23.81	1,569
2011	62,524.46	21,415	24,623	37,902	24.00	1,579
	7,098,844.05	4,619,286	5,293,645	1,805,199		93,927

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.2 1.32

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2004	134,468.11	131,106	134,468			
2007	76,204.56	62,869	76,205			
2008	12,761.85	9,890	12,762			
2009	7,596.13	5,507	7,596			
2012	14,088.64	8,101	14,089			
2013	58,549.45	30,738	53,649	4,900	9.50	516
2014	109.23	52	91	18	10.50	2
2015	33,507.17	14,241	24,856	8,651	11.50	752
2018	47,022.63	12,931	22,569	24,454	14.50	1,686
2020	91,743.90	16,055	28,022	63,722	16.50	3,862
2022	2,464.23	185	323	2,141	18.50	116
2023	13.51		0	14	19.50	1
	478,529.41	291,675	374,630	103,900		6,935

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0 1.45

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
2010	5.62	6	6			
2011	937.82	938	938			
2012	4.26	4	28		23-	
	947.70	948	972		24-	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2017	920,262.81	920,263	920,263			
2018	1,016,315.77	1,016,316	1,016,316			
2019	4,108.56	3,698	3,244	865	0.50	865
2020	3,564,616.72	2,495,232	2,189,199	1,375,418	1.50	916,945
2021	861,729.13	430,865	378,021	483,708	2.50	193,483
2022	392,663.51	117,799	103,351	289,313	3.50	82,661
2023	95,463.62	9,546	8,375	87,088	4.50	19,353
	6,855,160.12	4,993,719	4,618,769	2,236,391		1,213,307
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.8 17.70

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2011	377.05	377	377			
2018	1,153,304.28	1,153,304	1,153,304			
2019	830,086.03	747,077	576,143	253,943	0.50	253,943
2020	850,368.90	595,258	459,061	391,308	1.50	260,872
2021	175,680.97	87,840	67,742	107,939	2.50	43,176
2022	503,568.86	151,071	116,506	387,063	3.50	110,589
2023	1,198,818.14	119,882	92,452	1,106,366	4.50	245,859
	4,712,204.23	2,854,809	2,465,585	2,246,619		914,439
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 19.41

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
1992	44,650.08	44,650	44,650			
1997	204,248.90	198,652	171,507	32,742	0.75	32,742
2009	77,275.47	63,304	54,654	22,621	3.20	7,069
2013	190,865.32	140,687	121,462	69,403	3.75	18,507
2014	13,409.21	9,401	8,116	5,293	4.05	1,307
2015	81,527.66	53,360	46,069	35,459	4.49	7,897
2019	11,471.64	4,388	3,789	7,683	7.26	1,058
2020	4.52	1	1	4	8.11	
2021	23.71	5	4	20	9.02	2
2022	63.17	8	7	56	9.98	6
2023	37.87	2	1	37	10.98	3
	623,577.55	514,458	450,260	173,317		68,591

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 11.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2						
1946	211.15	208	178	33	1.24	27
1960	12,098.01	11,447	9,808	2,290	3.61	634
1961	9,735.33	9,127	7,821	1,914	4.17	459
1962	4,272.45	3,994	3,422	850	4.29	198
1964	23,634.80	21,938	18,798	4,837	4.60	1,052
1965	6,259.68	5,786	4,958	1,302	4.79	272
1966	3,330.06	3,064	2,625	705	5.00	141
1968	19,196.31	17,580	15,064	4,132	5.10	810
1972	31,598.99	28,316	24,263	7,336	5.97	1,229
1973	5,333.94	4,741	4,062	1,272	6.32	201
1974	615.01	545	467	148	6.37	23
1976	519.64	454	389	131	6.85	19
1977	1,427.88	1,242	1,064	364	6.97	52
1978	28,652.91	24,770	21,224	7,429	7.13	1,042
1979	47,485.79	40,781	34,944	12,542	7.32	1,713
1980	26,470.00	22,568	19,338	7,132	7.52	948
1981	22,925.32	19,390	16,614	6,311	7.75	814
1983	32,300.48	26,948	23,091	9,209	8.04	1,145
1984	23,596.34	19,481	16,692	6,904	8.34	828
1985	43,799.82	35,916	30,775	13,025	8.45	1,541
1986	145,327.29	117,715	100,865	44,462	8.80	5,052
1987	80,378.32	64,544	55,305	25,073	8.95	2,801
1988	59,469.11	47,290	40,521	18,948	9.14	2,073
1989	143,292.77	113,201	96,997	46,296	9.17	5,049
1990	158,320.33	123,585	105,895	52,425	9.42	5,565
1991	150,578.98	116,473	99,801	50,778	9.52	5,334
1992	37,930.74	29,032	24,876	13,055	9.65	1,353
1993	104,405.24	78,972	67,668	36,737	9.82	3,741
1994	806,920.48	602,285	516,072	290,848	10.02	29,027
1996	102,795.42	74,917	64,193	38,602	10.23	3,773
1997	50,396.23	36,195	31,014	19,382	10.40	1,864
2005	23,000.00	13,956	11,958	11,042	11.99	921
2006	18,133.93	10,663	9,137	8,997	12.26	734
2007	33,962.50	19,223	16,471	17,492	12.65	1,383
2008	25,419.15	13,790	11,816	13,603	13.07	1,041
2009	365,517.25	189,192	162,111	203,406	13.51	15,056
2010	56,844.09	27,933	23,935	32,909	13.97	2,356
2013	3,589.38	1,440	1,234	2,355	15.68	150
2014	130,148.04	47,842	40,993	89,155	16.34	5,456
2017	7,093.61	1,854	1,589	5,505	18.38	300
2019	58.18	11	9	49	19.83	2
2020	28.13	4	3	25	20.60	1

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2						
2021	62.08	6	5	57	21.42	3
2022	165.27	10	9	156	22.31	7
2023	2,119.71	45	39	2,080	23.20	90
	2,849,420.14	2,028,474	1,738,113	1,111,307		106,280
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.5 3.73

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
2016	151.43	108	151			
2017	52,448.78	34,197	52,449			
2019	2,070,416.22	1,006,222	1,826,309	244,107	4.76	51,283
2020	545,009.46	210,592	382,228	162,781	5.56	29,277
2021	1,163,359.03	326,322	592,279	571,080	6.41	89,092
2022	268,273.67	45,499	82,581	185,693	7.34	25,299
2023	1,833,770.96	103,791	188,383	1,645,388	8.33	197,526
	5,933,429.55	1,726,731	3,124,380	2,809,050		392,477
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.2 6.61

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1993	62,772.73	62,773	62,773			
1994	103,889.69	103,890	103,890			
1996	208,635.03	208,635	208,635			
1999	167,909.81	164,552	167,910			
2000	15,170.77	14,261	15,171			
2001	25,024.99	22,522	25,024			
	583,403.02	576,633	583,403			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1998	1,088,649.70	1,088,650	1,088,650			
1999	322,668.96	316,216	276,856	45,813	0.50	45,813
2000	508,885.65	478,353	418,811	90,075	1.50	60,050
2001	642,905.18	578,615	506,593	136,312	2.50	54,525
2002	212,182.48	182,477	159,764	52,418	3.50	14,977
2003	49,839.67	40,869	35,782	14,058	4.50	3,124
2005	65,784.83	48,681	42,622	23,163	6.50	3,564
2007	1,115,411.59	736,172	644,539	470,873	8.50	55,397
2008	1,644,945.64	1,019,866	892,920	752,026	9.50	79,161
2009	348,287.42	202,007	176,863	171,424	10.50	16,326
2010	275,178.50	148,596	130,100	145,078	11.50	12,615
2011	267,242.18	133,621	116,989	150,253	12.50	12,020
2012	753.02	346	303	450	13.50	33
2013	3,778,737.38	1,587,070	1,389,523	2,389,214	14.50	164,773
2015	272,133.18	92,525	81,008	191,125	16.50	11,583
2016	2,651,791.79	795,538	696,515	1,955,277	17.50	111,730
2017	611,033.57	158,869	139,094	471,940	18.50	25,510
2018	702,534.32	154,558	135,320	567,214	19.50	29,088
2019	274,779.28	49,460	43,304	231,475	20.50	11,291
2020	1,973,405.41	276,277	241,887	1,731,518	21.50	80,536
2021	595,830.73	59,583	52,167	543,664	22.50	24,163
2022	187,927.13	11,276	9,872	178,055	23.50	7,577
2023	942,977.79	18,860	16,512	926,465	24.50	37,815
	18,533,885.40	8,178,485	7,295,994	11,237,891		861,671
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 4.65

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2003	57,970.20	57,970	57,970			
2008	111,814.57	86,656	111,815			
2009	0.02		0			
	169,784.79	144,626	169,785			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0						
1913	384.16	384	384			
1925	600.00	600	600			
1944	890.02	890	890			
1952	9,103.74	9,104	9,104			
1960	10,739.73	10,366	10,740			
1965	1,961.33	1,836	1,961			
1966	1,607.08	1,488	1,607			
1967	9,015.69	8,303	9,016			
1968	71,751.59	65,710	71,752			
1969	1,374.39	1,243	1,374			
1970	11,499.00	10,335	11,499			
1971	68,978.92	61,564	68,979			
1972	17,986.85	15,933	17,987			
1973	20,701.70	18,191	20,702			
1975	4,044.33	3,491	4,044			
1976	25,640.19	21,922	25,640			
1977	24,184.67	20,467	24,185			
1978	150,460.48	125,966	150,460			
1979	330,760.98	275,259	330,761			
1980	184,113.67	151,378	184,114			
1981	61,990.86	50,324	61,991			
1982	130,224.94	104,844	130,225			
1983	127,558.11	101,256	127,558			
1984	140,153.48	110,161	140,153			
1985	274,953.97	212,759	274,954			
1986	246,527.82	188,594	246,528			
1987	398,796.04	301,330	398,796			
1989	85,029.78	62,480	84,318	712	12.45	57
1990	58,627.79	42,423	57,251	1,377	12.80	108
1991	120,338.88	85,657	115,595	4,744	13.16	360
1992	138,000.14	96,503	130,232	7,768	13.55	573
1993	143,207.33	98,713	133,215	9,992	13.75	727
1994	654,641.74	442,276	596,859	57,783	14.17	4,078
1997	211,995.16	134,829	181,954	30,041	15.17	1,980
1998	697,621.34	434,060	585,771	111,850	15.48	7,225
2000	314,709.51	187,126	252,529	62,181	16.02	3,881
2002	45,619.87	25,698	34,680	10,940	16.67	656
2004	123,898.97	65,468	88,350	35,549	17.40	2,043
2013	33,016.40	11,404	15,390	17,626	19.90	886
2014	5,307.79	1,704	2,300	3,008	20.09	150

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0						
2015	127,086.25	37,376	50,439	76,647	20.40	3,757
2022	73,120.29	4,782	6,453	66,667	21.44	3,109
2023	555.46	13	18	538	21.29	25
	5,158,780.44	3,604,210	4,661,358	497,423		29,615
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.8 0.57

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2008	792,621.32	792,621	792,621			
2009	188,260.91	181,986	153,228	35,033	0.50	35,033
2010	5,231,045.12	4,707,941	3,963,968	1,267,077	1.50	844,718
2011	175,469.81	146,224	123,117	52,353	2.50	20,941
2012	12,933.22	9,916	8,349	4,584	3.50	1,310
2013	3,248,431.06	2,273,902	1,914,568	1,333,863	4.50	296,414
2014	782,414.17	495,526	417,220	365,194	5.50	66,399
2015	667,553.52	378,283	318,505	349,049	6.50	53,700
2016	1,050,899.12	525,450	442,416	608,483	7.50	81,131
2017	2,083,073.11	902,658	760,015	1,323,058	8.50	155,654
2018	1,910,538.15	700,537	589,835	1,320,703	9.50	139,021
2019	3,548,866.62	1,064,660	896,417	2,652,450	10.50	252,614
2020	6,330,973.90	1,477,206	1,243,770	5,087,204	11.50	442,366
2021	7,183,086.62	1,197,205	1,008,017	6,175,070	12.50	494,006
2022	4,370,087.20	437,009	367,951	4,002,136	13.50	296,455
2023	7,054,783.69	235,136	197,978	6,856,805	14.50	472,883
	44,631,037.54	15,526,260	13,197,975	31,433,062		3,652,645

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 8.18

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2005	1,613.56	1,493	1,614			
2009	20,172.99	14,625	19,928	245	5.50	45
2011	29,346.58	18,342	24,993	4,354	7.50	581
2015	7,962.45	3,384	4,611	3,351	11.50	291
2021	1,342.09	168	229	1,113	17.50	64
2022	8,952.02	671	914	8,038	18.50	434
2023	3,451.50	86	117	3,334	19.50	171
	72,841.19	38,769	52,406	20,435		1,586

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 2.18

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
361.00	2,306.45	597.83		597.83-
362.00	959,923.38	625,764.09		625,764.09-
362.10	579,559.70	14,240.75		14,240.75-
364.00	473,068.23	3,781,199.32		3,781,199.32-
364.20	7,439.89	3,753.01		3,753.01-
365.00	7,946,934.44	5,033,873.26		5,033,873.26-
365.10		67,632.42		67,632.42-
365.20	40,600.66			
365.30		2,091.72		2,091.72-
366.00	1,110,363.83	106,175.81		106,175.81-
367.00	1,519,590.51	659,367.22		659,367.22-
367.10		8.26		8.26-
368.00	3,317,886.64	985,488.33		985,488.33-
369.00	1,094,736.26	408,024.45		408,024.45-
370.10	2,958,656.76	25,033.95		25,033.95-
371.00	205,464.22	78,505.73		78,505.73-
373.00	2,319,577.04	624,293.38		624,293.38-
373.30	85,504.77	16,999.87		16,999.87-
389.10			337,125.00	337,125.00
390.10	20,733.17	55,345.07		55,345.07-
392.00		23,689.82-		23,689.82
397.00	5,134.25	1,178.19		1,178.19-
	22,647,480.20	12,465,882.84	337,125.00	12,128,757.84-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
361.00	165.48	11,289.00		11,289.00-
362.00	1,527,199.31	2,101,521.00		2,101,521.00-
362.10	205,182.58	69,852.99		69,852.99-
364.00	589,119.66	3,214,614.00		3,214,614.00-
364.20	336.51	2,722.00		2,722.00-
365.00	8,383,728.14	4,608,930.00		4,608,930.00-
365.20	433.28	38.00		38.00-
366.00	3,394.36	10,675.00		10,675.00-
367.00	1,445,589.76	674,194.00		674,194.00-
367.10		370.00		370.00-
368.00	3,152,509.94	984,643.00		984,643.00-
369.00	1,663,987.39	561,048.00		561,048.00-
370.10	1,605,751.13	52,285.00		52,285.00-
371.00	153,532.68	63,502.00		63,502.00-
373.00	1,844,509.66	563,620.00		563,620.00-
373.30	116,386.10	20,608.00		20,608.00-
389.10	18,773.39	1,587.11	19,613.26-	21,200.37-
390.10	278,205.98	179,858.00		179,858.00-
397.00	15,063.48	11,208.00		11,208.00-
	21,003,868.83	13,132,565.10	19,613.26-	13,152,178.36-
2021 TRANSACTION YEAR				
361.00	1,886.33	1,256.00		1,256.00-
362.00	719,460.53	928,011.00		928,011.00-
362.10	32,511.13	8,091.00		8,091.00-
364.00	482,374.74	3,901,543.00		3,901,543.00-
364.20	6,131.83	14,458.00		14,458.00-
365.00	9,218,355.48	5,405,903.00		5,405,903.00-
365.20	8,952.04	7,305.00		7,305.00-
366.00	4,665.32	24,572.00		24,572.00-
367.00	856,989.68	728,266.00		728,266.00-
367.10	566.21	67.00		67.00-
368.00	3,173,740.54	994,657.00		994,657.00-
369.00	1,283,575.99	675,617.00		675,617.00-
370.10	3,247,276.31	178,265.00		178,265.00-
371.00	108,063.72	39,227.00		39,227.00-
373.00	2,831,181.77	425,058.00		425,058.00-
373.30	154,715.98	38,493.00		38,493.00-
390.10	32,613.05	204,250.00		204,250.00-
397.00	2,264,292.56	3,927,262.00		3,927,262.00-
	24,427,353.21	17,502,301.00		17,502,301.00-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
361.00	55,505.92	123,256.87		123,256.87-
362.00	1,616,045.29	1,462,632.04		1,462,632.04-
362.10	7,860.21	100,232.42		100,232.42-
364.00	1,021,012.58	3,106,837.31		3,106,837.31-
364.20	40,539.05	6,357.38		6,357.38-
365.00	8,871,455.97	4,262,809.31		4,262,809.31-
365.20	19,034.20	59.04-		59.04
366.00	3,292.28	30,818.15		30,818.15-
367.00	2,254,645.12	766,889.36		766,889.36-
367.10	36,400.58	431.48		431.48-
368.00	4,175,293.43	1,034,455.42		1,034,455.42-
369.00	909,330.68	473,319.82		473,319.82-
370.10	3,508,195.81	858,542.68		858,542.68-
371.00	192,371.41	66,249.79		66,249.79-
373.00	1,641,086.73	496,583.43		496,583.43-
373.30	435,604.22	66,594.35		66,594.35-
390.10	1,940,523.56	46,276.20		46,276.20-
397.00	473,876.81	12,918.41		12,918.41-
	27,202,073.85	12,915,145.38		12,915,145.38-
2023 TRANSACTION YEAR				
361.00	822.33	1,944.39		1,944.39-
362.00	342,492.37	678,090.21	1,918.25	676,171.96-
362.10		9,336.40		9,336.40-
364.00	355,239.16	6,183,204.00		6,183,204.00-
364.20		9,430.16		9,430.16-
365.00	4,781,066.89	5,209,886.40		5,209,886.40-
365.20	636.73	1,428.84		1,428.84-
366.00	7,906.09	17,070.27		17,070.27-
367.00	526,826.66	891,096.36		891,096.36-
367.10		5,160.63		5,160.63-
368.00	2,071,133.83	1,609,764.47		1,609,764.47-
369.00	650,242.71	424,114.28		424,114.28-
370.10	318,464.69	893,663.46		893,663.46-
371.00	94,750.36	48,633.53		48,633.53-
373.00	1,230,589.42	502,954.39		502,954.39-
373.30	296,653.29	76,820.37		76,820.37-
390.10	1,541.32	12,938.56		12,938.56-
397.00		5,536.30		5,536.30-
	10,678,365.85	16,581,073.02	1,918.25	16,579,154.77-
TOTAL	105,959,141.94	72,596,967.34	319,429.99	72,277,537.35-



PENNSYLVANIA ELECTRIC COMPANY

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

PENNSYLVANIA ELECTRIC COMPANY
Reading, Pennsylvania

2024 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



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Valuation and Rate Consultants, LLC

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March 21, 2024

Pennsylvania Electric Company
2800 Pottsville Pike
Reading, PA 19605-2469

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant in service. The results of our study as of December 31, 2024 are presented in the attached report. The results of our study as of December 31, 2023 are presented in our report titled "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2023". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of December 31, 2024.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink that reads "Jason A. Power".

JASON A. POWERY
Assistant Project Manager

JJS:jmr

075752.400

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PART I. INTRODUCTION

PENNSYLVANIA ELECTRIC COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for Pennsylvania Electric Company (“Penelec”) to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant as of December 31, 2024.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2023.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and the equal life group (ELG) procedure for all vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2023 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1939 through 2023 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after

their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established by the Commission.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

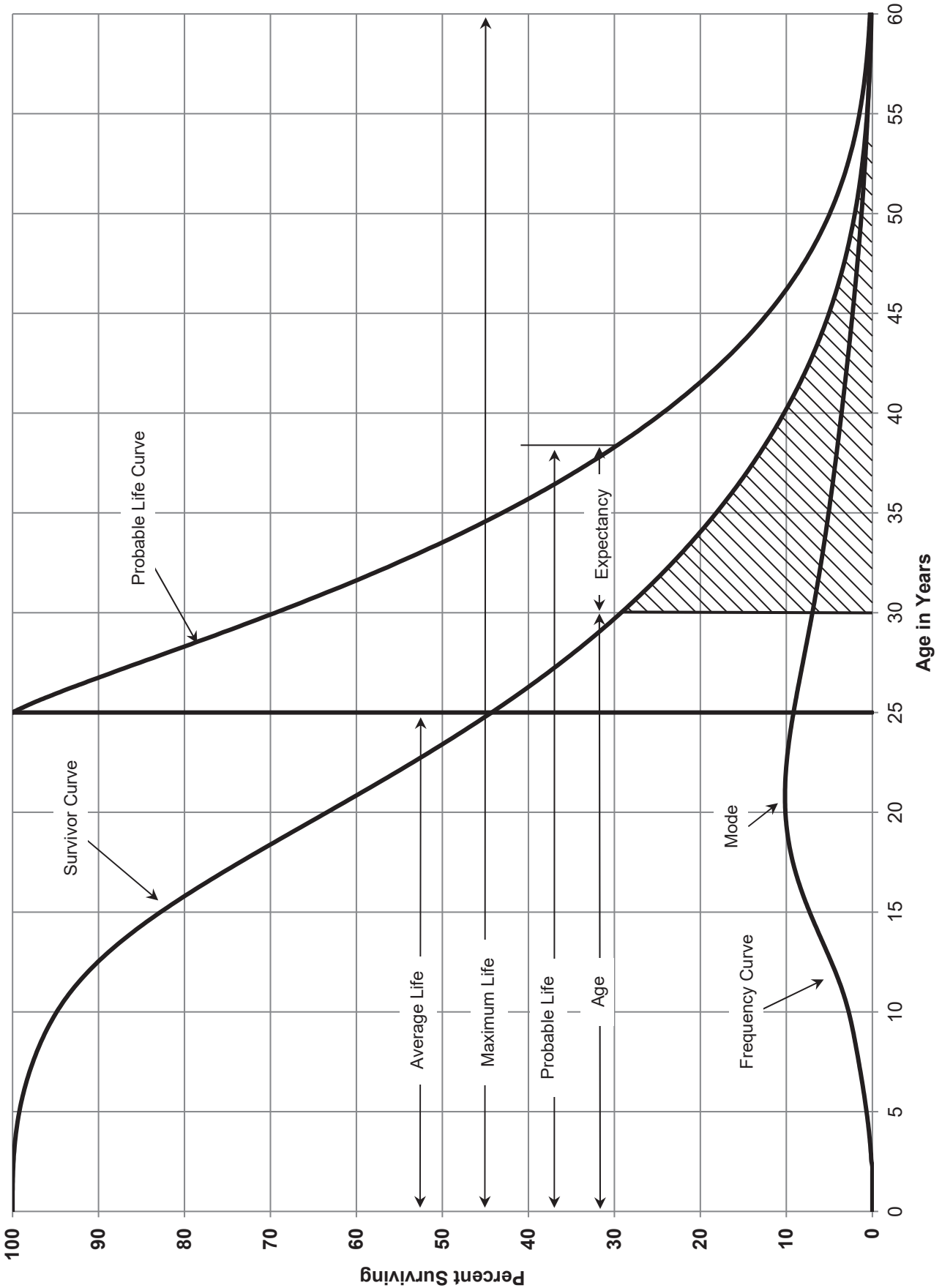


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

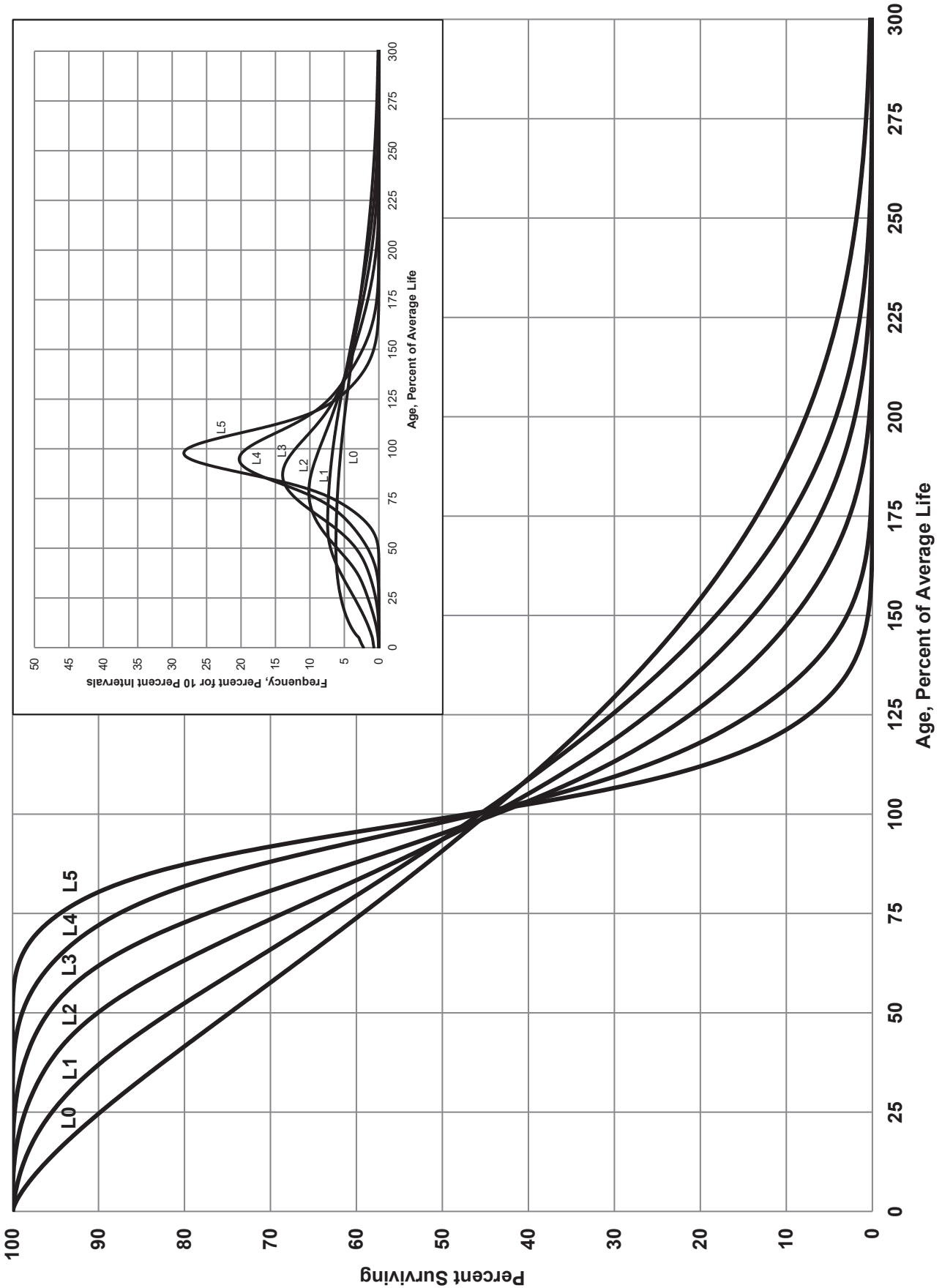


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

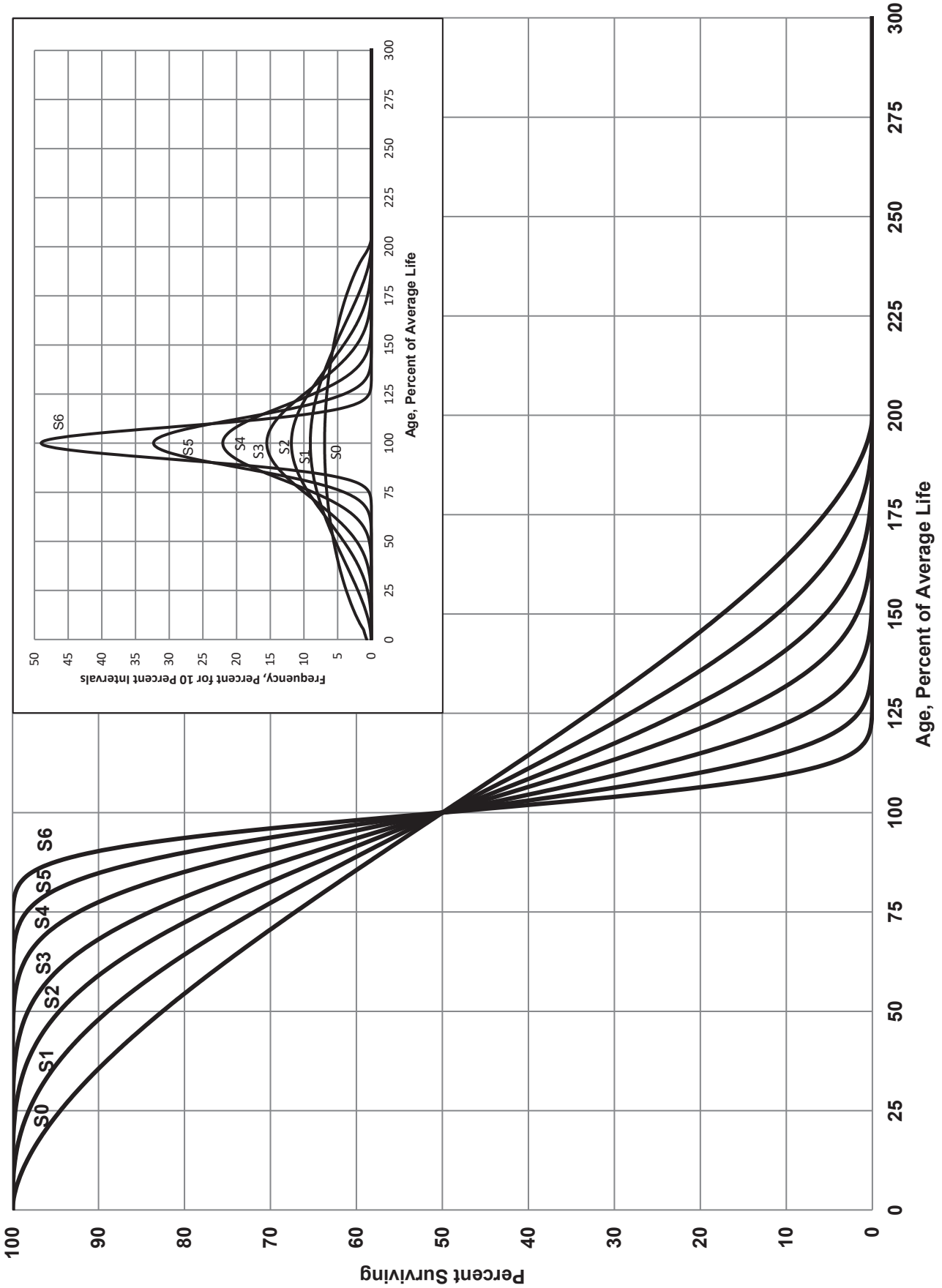


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

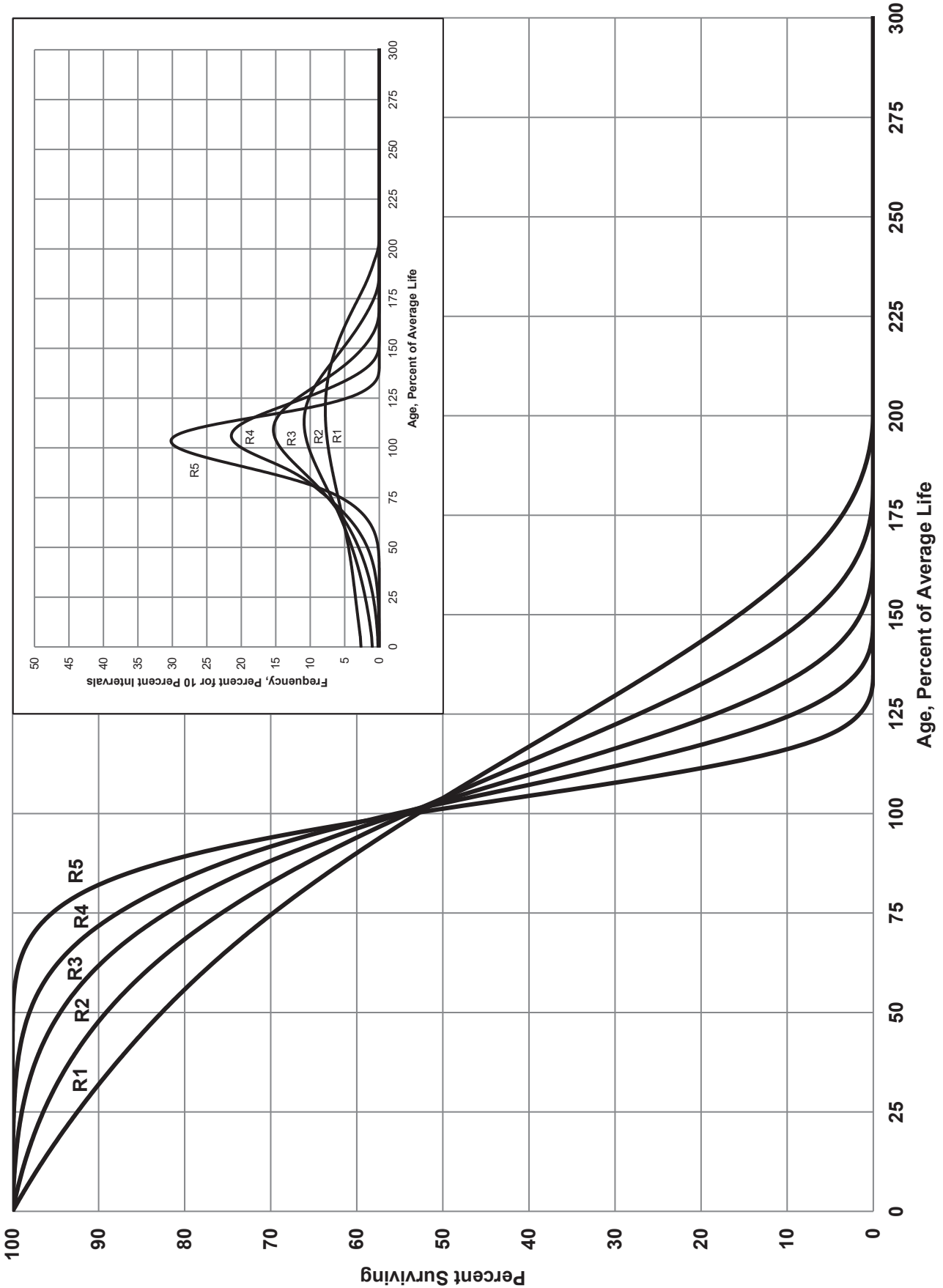


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

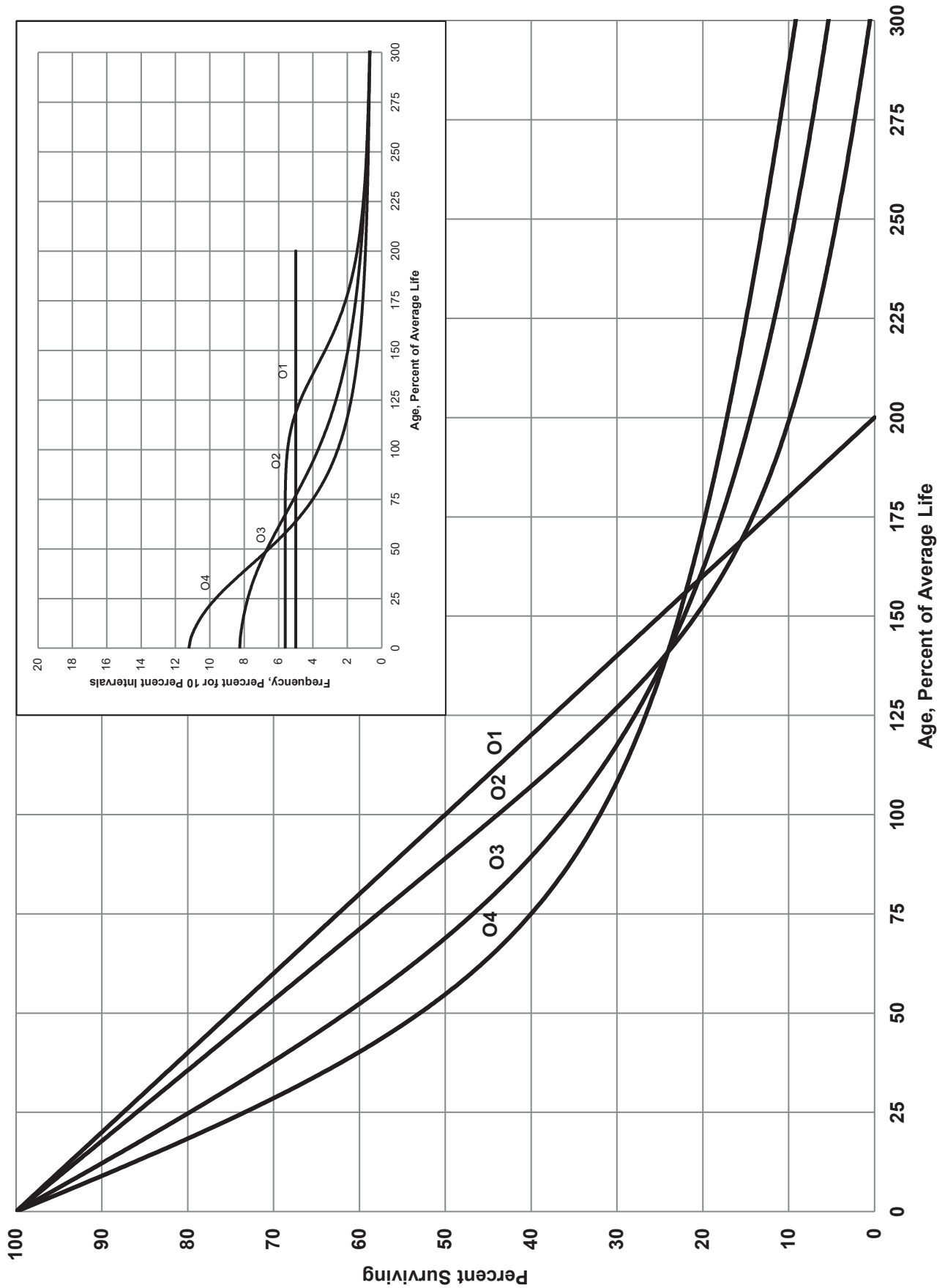


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2009 were retired in 2014. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars											Total During		Age Interval (13)
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)	Age Interval (12)	Age Interval (13)		
2009	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½	
2010	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½	
2011	11	12	13	14	16	17	19	21	22	18	64	64	11½-12½	
2012	8	9	10	11	11	13	14	15	16	17	83	83	10½-11½	
2013	9	10	11	12	13	14	16	17	19	20	93	93	9½-10½	
2014	4	9	10	11	12	13	14	15	16	20	105	105	8½-9½	
2015		5	11	12	13	14	15	16	18	20	113	113	7½-8½	
2016			6	12	13	15	16	17	19	19	124	124	6½-7½	
2017				6	13	15	16	17	19	19	131	131	5½-6½	
2018					13	15	16	17	19	20	143	143	4½-5½	
2019					7	14	16	17	22	23	146	146	3½-4½	
2020						8	18	20	22	25	150	150	2½-3½	
2021							9	11	23	25	151	151	1½-2½	
2022									11	24	153	153	½-1½	
2023										13	80	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606			

Experience Band 2014-2023

Placement Band 2009-2023

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars													Total During Age Interval (12)	Age Interval (13)
	During Year														
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)	Placement Band 2009-2023				
2009	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	13½-14½	
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½	
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½	
2012	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	-	10½-11½	
2013	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	9½-10½	
2014	-	-	-	-	-	-	-	-	-	-	(5)	-	-	8½-9½	
2015	-	-	-	-	-	-	-	-	-	-	6	-	-	7½-8½	
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½	
2017	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	5½-6½	
2018	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	4½-5½	
2019	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	-	3½-4½	
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½	
2021	-	-	-	-	-	-	-	-	-	(102) ^c	-	-	-	1½-2½	
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½	
2023	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½	
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	-		

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2014-2023
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at	
	Annual Survivors at the Beginning of the Year											Beginning of	
	2014 (1)	2015 (2)	2016 (3)	2017 (4)	2018 (5)	2019 (6)	2020 (7)	2021 (8)	2022 (9)	2023 (10)	2023 (11)	Age Interval (12)	Age Interval (13)
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2014	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2015		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2016			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2017				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2018					660 ^a	653	639	623	628	609	3,789	4½-5½	
2019						750 ^a	742	724	685	663	4,332	3½-4½	
2020							850 ^a	841	821	799	4,955	2½-3½	
2021								960 ^a	949	926	5,719	1½-2½	
2022									1,080 ^a	1,069	6,579	½-1½	
2023										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

Experience Band 2014-2023

Placement Band 2009-2023

^aAdditions during the year

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
 CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2014-2023

Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
 Column 3 from Schedule 1, Column 12, Retirements for Each Year.
 Column 4 = Column 3 Divided by Column 2.
 Column 5 = 1.0000 Minus Column 4.
 Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

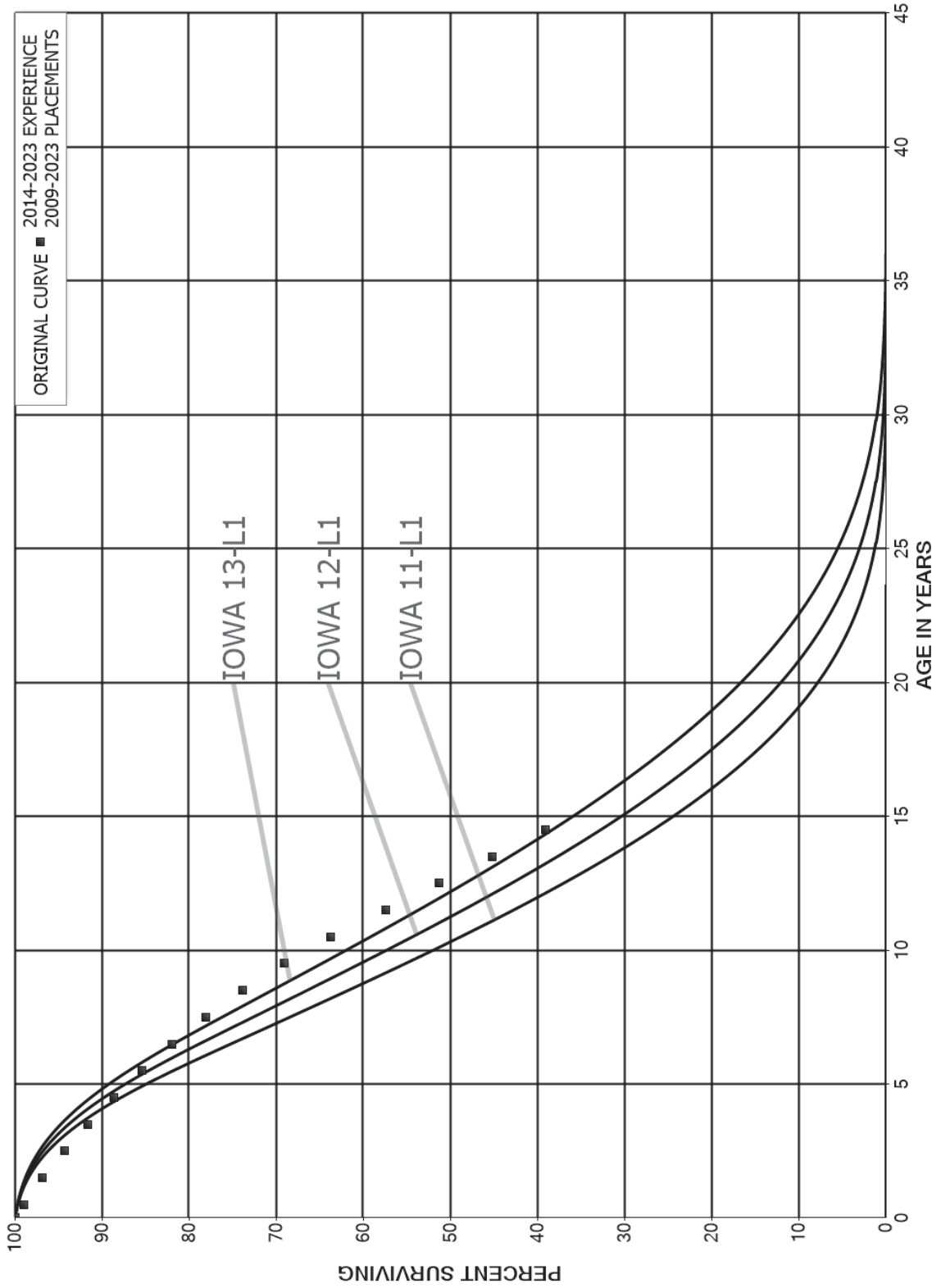


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

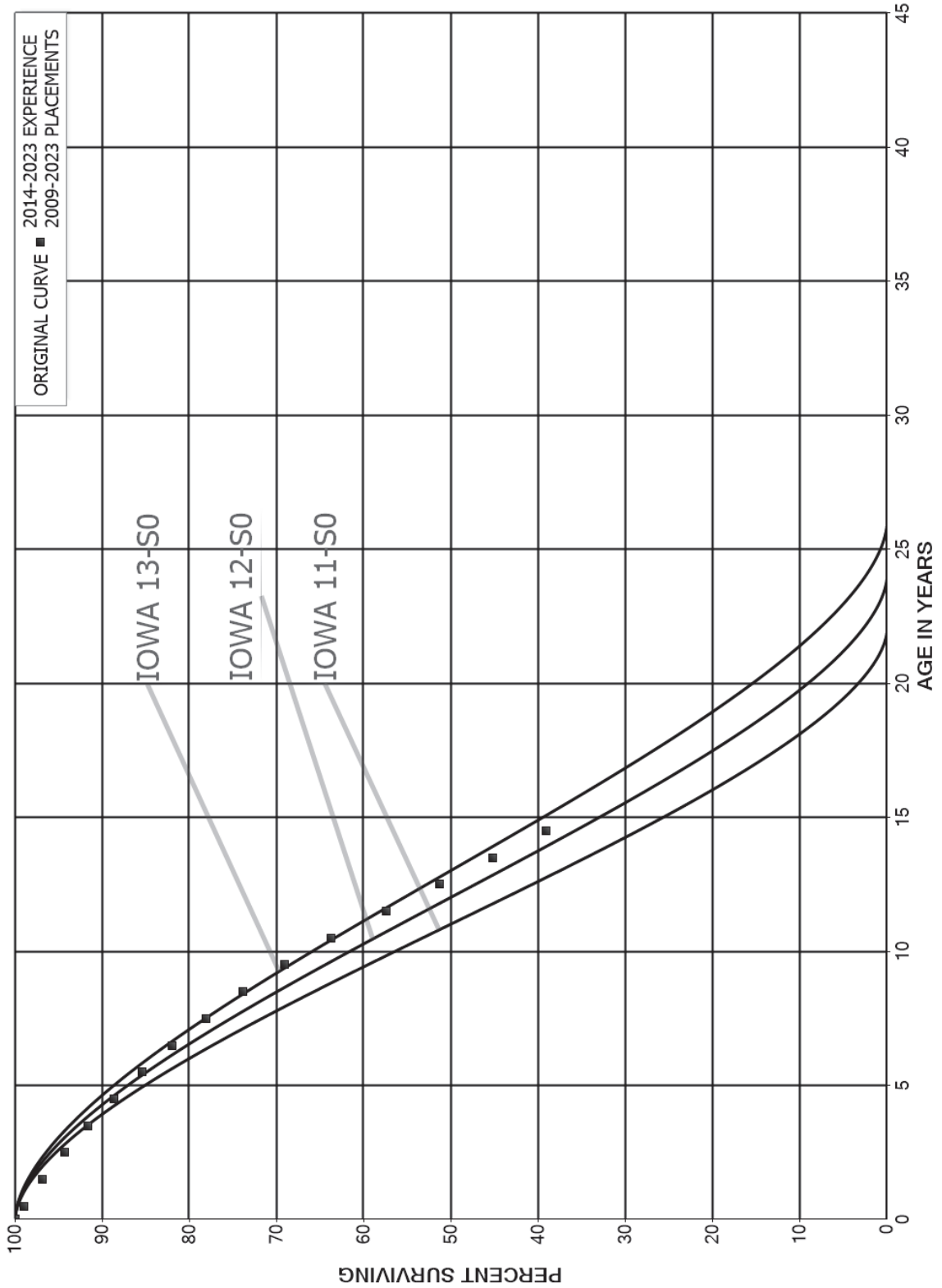


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

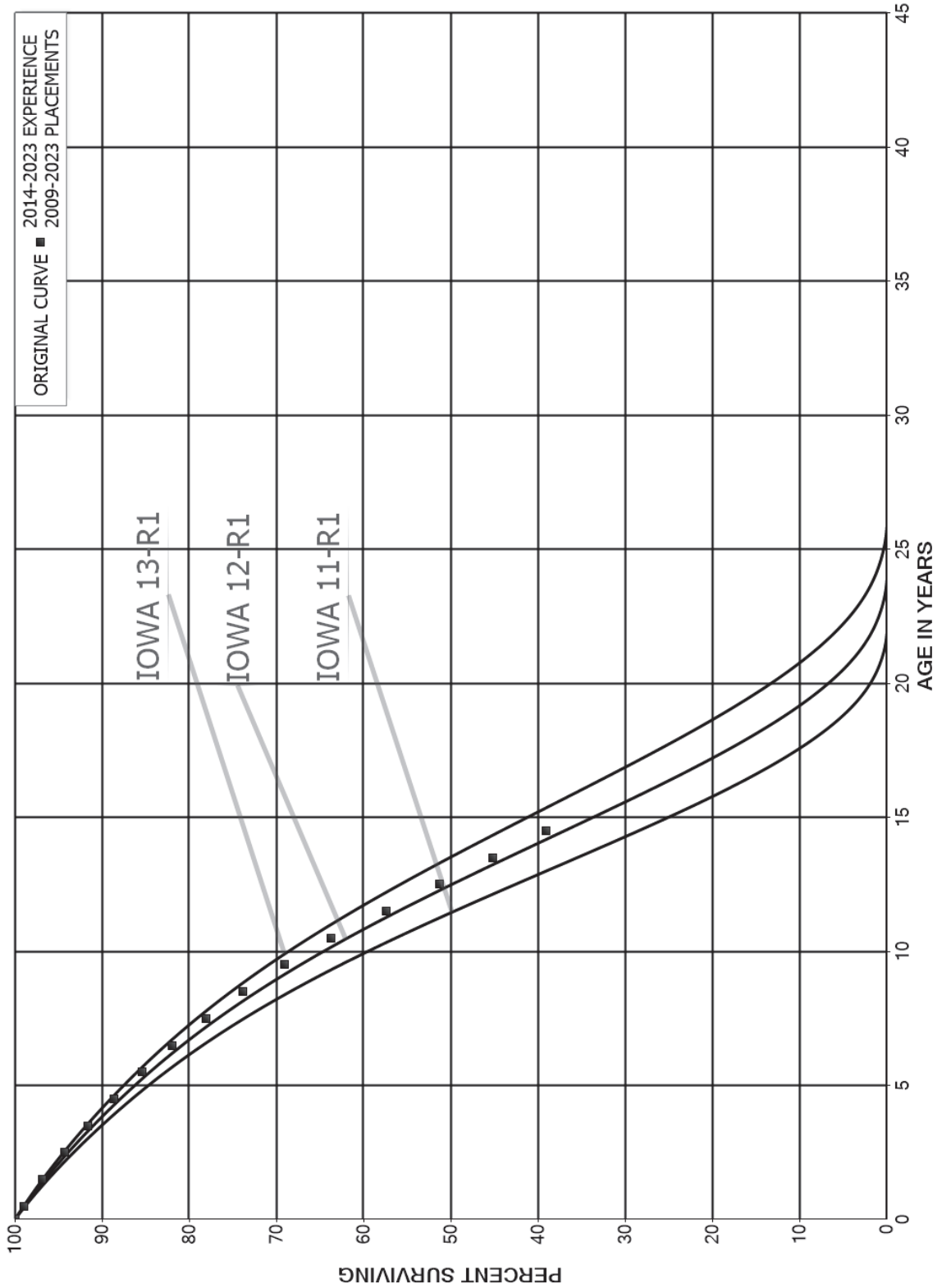
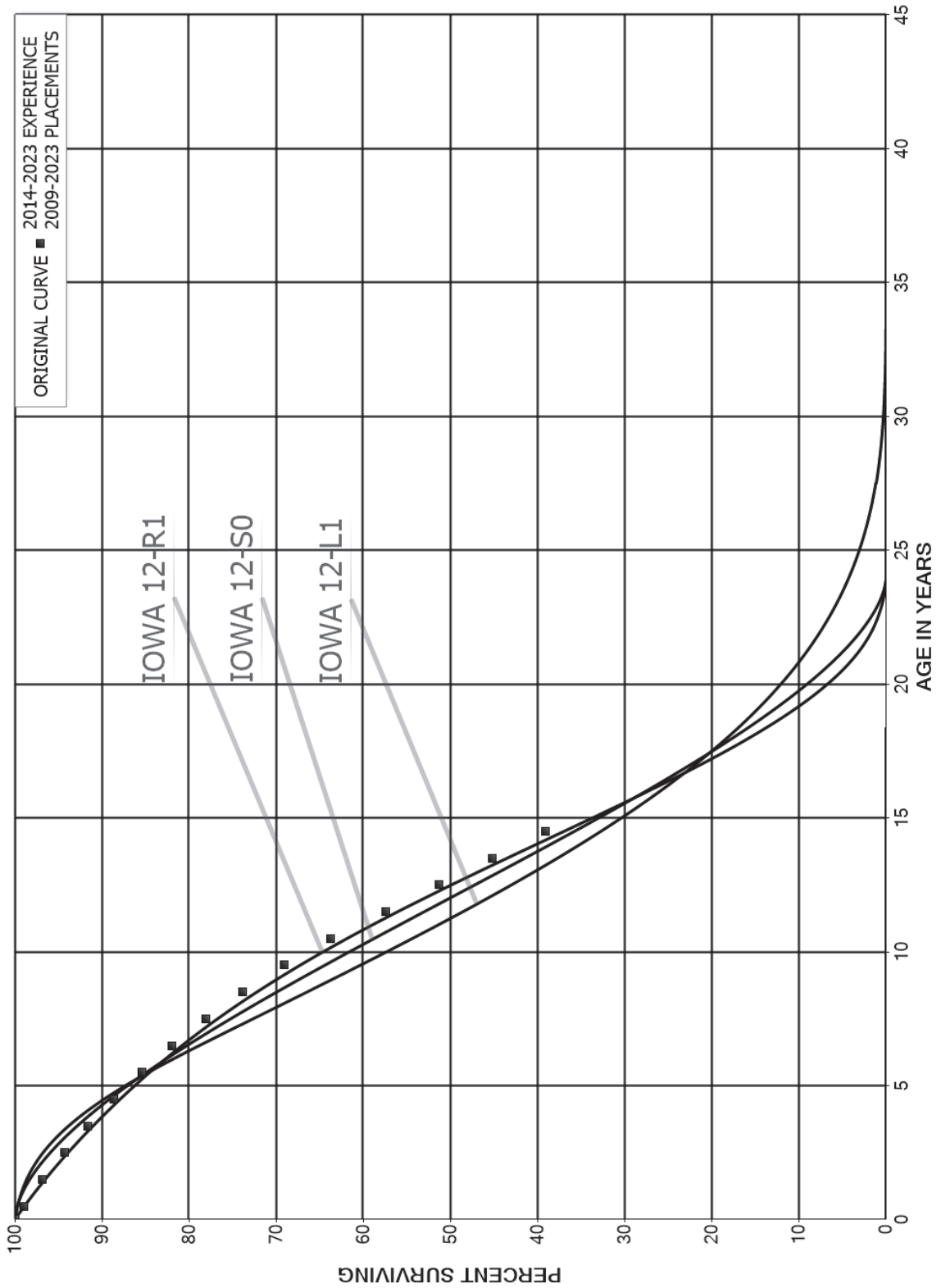


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during the field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

During the period of years our firm has conducted depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trip.

November 7, 2023

- Altoona Service Center
- 12th Avenue Substation
- Westfall Substation
- 31st Street and New Mill Run Road Substation
- Summit Substation
- Ebensburg Substation

Judgment.

The survivor curve estimates were based on informed judgment which considered a number of factors. The primary factors were retirement rate analyses of historical service life data; current Company policies and outlook as determined during the discussions with management personnel; and the survivor curve estimates from previous depreciation studies for Pennsylvania Electric Company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for many of the major accounts. The plant accounts or

subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

<u>Account Number</u>	<u>Title</u>
Distribution Plant	
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
367.00	Underground Conductors and Devices
368.00	Line Transformers
371.00	Installations on Customer Premises - Dusk to Dawn Lights
373.00	Street Lighting and Signal Systems
General Plant	
390.10	Structure and Improvements
390.20	Structures and Improvements - Clearing and Grading
392.30	Transportation Equipment - Heavy Trucks
392.40	Transportation Equipment - Pole Trailers
396.00	Power Operated Equipment

Account 367.00, Underground Conductors and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. It is a significant account and serves as a typical illustration. Aged plant accounting data have been compiled for the years 1939 through 2023. These data were coded by type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method to obtain an indication of the experienced service life characteristics.

The estimated Iowa 44-R2.5 survivor curve is based on the experience band 19396-2023. The estimated survivor curve is an excellent fit of the observed data, has an average service life which is the same as the previous estimate for this account, and is within the typical range of lives used by the electric utility industry.

For Account 368, Line Transformers, the estimate of survivor characteristics is based on the 1919-2023 and 1994-2023 experience bands. Most retirements have been due to the conversion to pad mount from pole mount and failure. Typical service lives for line transformers range from 35 to 50 years. Currently there are more pole mounted transformers but there is a trend toward pad mounted. The continual upgrade of load and capacity will create replacements. During the past 10 to 15 years, Penelec has installed more pad mounted transformers due to requirements in new construction. The Iowa 44-R1 survivor curve reflects the outlook of management, is within the range of estimates used by other utilities and is a reasonable interpretation of a significant portion of the survivor curve through age 70.

The estimate for Account 362, Station Equipment, 62-R1.5, is based on management's expectation of a longer life for transformers which represents a significant portion of this account. Most of the existing transformers are not loaded as high as in the past so a longer life is expected. There are no plans to change out large transformers or circuit breakers until they reach failure levels. Management's expectation of retirements to be low for the next five years is reflected in the 62-year average service life.

The life span technique was used for large office buildings and service centers in Account 390.1, Structures and Improvements. For these large structures in Account 390.1, a life span was estimated for each structure based on its type of construction, use, age, condition and management's plans within the foreseeable future. In Account 390.1, Structures and Improvements - Buildings - Major, an interim survivor curve was

estimated for each location, since interim retirements are normal for such structures and, in fact, have been experienced.

Generally, the survivor curve estimates for the remainder of the accounts were based on engineering judgment, considering the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

**PART IV. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of December 31, 2024, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life}\right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = \frac{\text{Remaining Life}}{\text{Average Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 13-L3 survivor curve and a December 31, 2024 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 13-L3 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
 CALCULATION DATE... 12-31-2024
 SURVIVOR CURVE.... 13-L3

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL ACCRUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
BEG	END	LIFE	INTERVAL	(5) = (4) / (3)	(6)	(7)	(8)	(9)	(10)
(1)	(2)	(3)	(4)						
0.000	1.000	0.500	0.00000	0.00000000000	2024	8.71155436455	100.000000	0.0871	0.0436
1.000	2.000	1.500	0.01719	0.01146000000	2023	8.70582436455	99.991404	0.0871	0.1307
2.000	3.000	2.500	0.14929	0.05971600000	2022	8.67023636455	99.908165	0.0868	0.2170
3.000	4.000	3.500	0.44954	0.12844000000	2021	8.57615836455	99.608749	0.0861	0.3014
4.000	5.000	4.500	0.90526	0.20116888889	2020	8.41135392010	98.931349	0.0850	0.3825
5.000	6.000	5.500	1.54011	0.28002000000	2019	8.17075947566	97.708668	0.0836	0.4598
6.000	7.000	6.500	2.54576	0.39165538462	2018	7.83492178335	95.665732	0.0819	0.5324
7.000	8.000	7.500	4.19693	0.55959066667	2017	7.35929875770	92.294387	0.0797	0.5978
8.000	9.000	8.500	6.46036	0.76004235294	2016	6.69948224790	86.965744	0.0770	0.6545
9.000	10.000	9.500	8.78528	0.92476631579	2015	5.85707791353	79.342924	0.0738	0.7011
10.000	11.000	10.500	10.38225	0.98878571429	2014	4.90030189849	69.759155	0.0702	0.7371
11.000	12.000	11.500	10.75688	0.93538086957	2013	3.93821860656	59.189590	0.0665	0.7648
12.000	13.000	12.500	9.99695	0.79975600000	2012	3.07065017178	48.812676	0.0629	0.7863
13.000	14.000	13.500	8.57801	0.63540814815	2011	2.35306809770	39.525196	0.0595	0.8033
14.000	15.000	14.500	7.04790	0.48606206897	2010	1.79233298914	31.712243	0.0565	0.8193
15.000	16.000	15.500	5.72832	0.36956903226	2009	1.36451743853	25.324132	0.0539	0.8355
16.000	17.000	16.500	4.70975	0.28543939394	2008	1.03701322543	20.105094	0.0516	0.8514
17.000	18.000	17.500	3.94038	0.22516457143	2007	0.78171124274	15.780028	0.0495	0.8663
18.000	19.000	18.500	3.31756	0.17932756757	2006	0.57946517324	12.151061	0.0477	0.8825
19.000	20.000	19.500	2.76662	0.14187794872	2005	0.41886241510	9.108973	0.0460	0.8970
20.000	21.000	20.500	2.25424	0.10996292683	2004	0.29294197732	6.598541	0.0444	0.9102
21.000	22.000	21.500	1.77661	0.08263302326	2003	0.19664400228	4.583114	0.0429	0.9224
22.000	23.000	22.500	1.34023	0.05956577778	2002	0.12554460176	3.024695	0.0415	0.9338
23.000	24.000	23.500	0.95793	0.04076297872	2001	0.07538022351	1.875616	0.0402	0.9447
24.000	25.000	24.500	0.64175	0.02619387755	2000	0.04190179537	1.075775	0.0390	0.9555
25.000	26.000	25.500	0.39464	0.01547607843	1999	0.02106681738	0.557580	0.0378	0.9639
26.000	27.000	26.500	0.21565	0.00813773585	1998	0.00925991024	0.252434	0.0367	0.9726
27.000	28.000	27.500	0.10020	0.00364363636	1997	0.00336922414	0.094507	0.0357	0.9818
28.000	29.000	28.500	0.03585	0.00125789474	1996	0.00091845859	0.026485	0.0347	0.9890
29.000	30.000	29.500	0.00795	0.00026949153	1995	0.00015476545	0.004588	0.0337	0.9942
30.000	30.940	30.470	0.00061	0.00002001969	1994	0.00000940925	0.000287	0.0328	1.0000
TOTAL		100.00000							

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2024), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For

example, the figure 8.70582436455 for 2023 equals one-half of 0.10114600000 plus all of the succeeding figures in column 5. Only one half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2024 is calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2024, the first figure in column 7, for vintage 2024, equals the group annual accrual for 2024 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 13-L3 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of December 31, 2024.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on

judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

	<u>Account</u>	<u>Amortization Period, Years</u>
391.00	Office Furniture and Equipment	
	Furniture	20
	Office Machines	10
	Data Processing - Smart Meters	5
	Personal Computers	5
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	25
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2024, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future

amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced and estimated net salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2020 through December 31, 2024. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for net salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2020 through 2024 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-8 summarize the results of the depreciation study as of December 31, 2024. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2024, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2024. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2024. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2020 through 2024.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2020-2024 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for electric plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage by

year by account for the five-year period, 2020-2024, are presented in the section beginning on page VIII-2

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and gross salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total gross salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-8.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
							ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	
ELECTRIC PLANT									
INTANGIBLE PLANT									
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER		7-SQ	70,978,119.73	47,768,580	23,209,540	6,227,009	*	*
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION		7-SQ	9,079,603.90	9,079,604	0	0	*	*
303.60	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		7-SQ	25,257,809.48	25,163,421	94,388	14,521	*	*
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		5-SQ	429,236.61	44,152	385,085	86,750	*	*
	TOTAL INTANGIBLE PLANT			105,744,769.72	82,055,757	23,689,013	6,328,280		
DISTRIBUTION PLANT									
360.20	LAND RIGHTS		75-R3	15,602,749.38	11,284,408	4,318,341	131,115	0.84	32.9
361.00	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION		65-R2.5	18,435,044.68	9,760,782	8,674,260	227,877	1.24	38.1
361.10	STATION EQUIPMENT		65-R2.5	427,196.22	227,633	196,563	4,547	1.06	43.9
362.00	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION		62-R1.5	401,242,854.72	121,988,566	279,254,289	7,967,430	1.99	35.0
362.10	POLES, TOWERS AND FIXTURES - TRANSMISSION		62-R1.5	11,560,419.97	(123,079)	11,686,489	289,953	2.51	40.3
364.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY		65-R3	710,919,681.02	223,922,976	486,996,703	11,686,202	1.67	40.9
364.30	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R5	953,359,986.06	194,977,859	633,961	12,369	2.41	42.2
365.00	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R5	283,177,689.90	49,832,168	758,345,662	23,589,348	2.48	39.2
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		60-R5	750,194,003	95,610	233,345,662	3,920,324	1.38	59.5
365.30	UNDERGROUND CONDUIT		75-R4	37,157.30	14,387	654,584	19,011	2.63	34.4
366.00	UNDERGROUND CONDUCTORS AND DEVICES		65-R2	46,775,787.25	20,433,357	26,342,410	749,945	1.60	60.2
367.00	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		44-R2.5	243,400,046.54	86,368,680	157,031,359	6,114,942	2.51	35.1
367.10	LINE TRANSFORMERS		44-R2.5	1,286,184.07	139,339	1,146,845	35,492	2.76	25.7
368.00	OVERHEAD SERVICES		60-R1	465,080,920.02	178,341,178	286,739,742	12,192,707	2.62	32.3
369.00	METERS - SMART GRID		60-R1	91,479,578.14	29,324,375	62,155,203	1,903,082	2.08	32.7
370.10	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES		15-S2	48,077,321.74	32,331,336	15,745,966	485,429	1.01	32.4
371.00	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION		30-R0.5	146,035,788.02	51,827,813	94,207,975	12,454,673	8.53	7.6
371.21	LEASED PROPERTY ON CUSTOMER PREMISES		25-R2.5	28,306,985.17	22,343,029	5,963,957	420,952	1.49	14.2
372.00	STREET LIGHTING AND SIGNAL SYSTEMS		20-S3	147,696.50	0	13,503	2,957	1.32	4.6
373.00	STREET LIGHTING AND SIGNAL SYSTEMS - LED		40-R3	196,313.14	193,579	2,734	137	0.07	20.0
	TOTAL DISTRIBUTION PLANT			3,512,520,228.64	1,041,917,953	2,470,602,276	86,120,648	2.45	28.7
GENERAL PLANT									
389.20	LAND RIGHTS		70-R3	20,956.59	212,239	(191,283)	0	-	-
390.10	STRUCTURES AND IMPROVEMENTS - MINOR		46-S0	46,120,484.14	13,455,948	32,664,536	1,318,255	2.86	24.8
	MISCELLANEOUS IMPROVEMENTS - RICHLAND OPERATING CENTER	06-2037	80-S0	9,970,307.06	5,916,905	4,053,402	341,025	3.42	11.9
	MISCELLANEOUS IMPROVEMENTS - ERIE OPERATING CENTER	06-2038	80-S0	16,068,750.32	8,009,171	10,079,580	733,237	4.05	13.7
	MISCELLANEOUS IMPROVEMENTS - ALTOONA OPERATING CENTER	06-2036	80-S0	12,755,016.10	6,674,555	6,080,455	475,626	3.73	12.8
	TOTAL ACCOUNT 390.1			86,934,559.84	34,056,607	52,877,953	2,868,145	3.30	18.4
390.20	MISCELLANEOUS IMPROVEMENTS - OFFICE FURNITURE AND EQUIPMENT - FURNITURE		40-R0.5	7,088,844.05	5,367,572	1,711,272	90,243	1.27	19.0
391.00	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS		20-S0	344,061.30	246,147	97,915	7,076	2.06	13.8
391.25	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-SQ	6,780,092.47	3,894,745	2,895,337	1,298,917	19.16	2.2
391.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS		13-L3	2,728,436.67	1,203,774	1,524,663	688,017	24.48	2.3
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS		30-L2	623,577.55	518,851	104,726	34,073	5.46	3.1
392.50	TRANSPORTATION EQUIPMENT - OTHER		30-L3	2,833,893.39	1,828,576	1,005,317	97,868	3.45	10.3
392.60	STORES EQUIPMENT		26-SQ	6,844,504.90	3,458,272	3,386,233	515,413	7.53	6.6
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT		20-SQ	40,195.76	40,196	0	0	***	***
394.00	LABORATORY EQUIPMENT		20-SQ	19,200,664.74	6,761,847	12,438,818	907,616	4.73	13.7
395.00	POWER OPERATED EQUIPMENT		20-SQ	111,814.59	111,815	0	0	***	***
396.00	COMMUNICATION EQUIPMENT		35-S0	5,156,780.44	4,690,973	467,808	28,300	0.55	16.5
397.00	MISCELLANEOUS EQUIPMENT		15-SQ	47,113,171.59	15,536,626	31,576,345	3,777,454	8.02	8.4
398.00	MISCELLANEOUS EQUIPMENT		20-SQ	72,841.19	53,992	18,849	1,591	2.18	11.8
	TOTAL GENERAL PLANT			185,906,385.27	77,992,433	107,913,953	10,294,713	5.54	10.5
	TOTAL DEPRECIABLE PLANT			3,804,171,383.63	1,201,966,142	2,602,205,242	102,743,641	2.70	25.3

PENNSYLVANIA ELECTRIC COMPANY
 TABLE 2. BRING-FORWARD TO DECEMBER 31, 2024 OF THE BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2023

	(1) DEPRECIABLE GROUP	(2) BOOK RESERVE AT BEGINNING OF YEAR	(3) ANNUAL ACCRUALS	(4) AMORTIZATION OF NET SALVAGE	(5) RETIREMENTS +	(6) GROSS SALVAGE	(7) COST OF REMOVAL	(8) MISCELLANEOUS DEBITS AND CREDITS	(9) BOOK RESERVE AT END OF YEAR	(10) BOOK RESERVE AS A PERCENT OF ORIGINAL COST
ELECTRIC PLANT										
INTANGIBLE PLANT										
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	44,046,989	5,216,680		1,497,088				47,766,580	67.49
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROTECTIVE EVOLUTION	9,079,604	1,465,937		56,260				9,079,604	100.00
303.4	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - NETWORKING	23,709,344	44,162						23,753,506	100.00
303.7	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		44,162						44,162	10.29
	TOTAL INTANGIBLE PLANT	76,892,936	6,716,168	0	1,553,348	0	0	0	82,005,757	
DISTRIBUTION PLANT										
360.2	LAND RIGHTS	11,151,543	132,865		7,395		9,244		11,294,408	72.32
361	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	9,518,153	231,600	27,669					9,767,782	52.95
361.1	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	223,053	4,980		3,992,237	1,463			227,633	53.29
362	STATION EQUIPMENT - SUBTRANSMISSION	121,486,952	7,315,795	1,158,820					129,761,567	30.40
362.1	STATION EQUIPMENT - SUBTRANSMISSION	1,000,000	1,000,000	1,000,000					1,000,000	100.00
364	POLES, TOWERS AND FITTINGS	215,168,757	11,699,268	4,037,490	2,791,407		4,187,110		223,922,978	31.51
364.2	POLES AND FITTINGS - SUBTRANSMISSION	(118,334)	13,225	7,344					(105,109)	(9.24)
365	OVERHEAD CONDUCTORS AND DEVICES	174,631,292	23,173,129	4,904,280	5,333,138		3,335,992		194,039,562	20.68
365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	46,895,648	3,922,824	19,526					49,832,198	16.76
365.2	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	73,429	20,438	1,743	0				95,610	12.74
365.3	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	13,562	387	418					14,387	38.72
366	UNDERGROUND CONDUIT	19,751,328	785,112	37,862	95,021		15,924		20,433,357	43.92
367	UNDERGROUND CONDUCTORS AND DEVICES	5,942,872	743,963	743,963	1,567,279		882,844		8,898,089	35.48
367.1	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	36,374	1,121,800	1,121,800	1,895,782		668,188		3,543,764	38.95
368	LINE TRANSMISSIONS	167,664,133	121,151,662	1,121,800	202,320		91,813		179,344,719	32.96
369	OVERHEAD SERVICES	27,164,339	1,945,744	508,425.00					29,324,375	32.96
369.1	OVERHEAD SERVICES	31,836,567	494,771		1				32,331,338	67.25
370.1	METERS - SMART GRID	38,575,797	12,931,029	401,558.00	68,717		11,855		51,827,813	35.49
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	21,828,551	454,254	59,224.00					22,343,029	78.93
371.23	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	208,749	3,487						212,236	93.96
372	LEASED PROPERTY ON CUSTOMER PREMISES	147,697							147,697	100.00
373	STREET LIGHTING AND SIGNAL SYSTEMS	193,440	139		419,703		111,126		680,119	96.61
373.3	STREET LIGHTING AND SIGNAL SYSTEMS - LED	3,657,995	3,222,862	52,382.00	48,516		3,537		7,542,782	18.49
	TOTAL DISTRIBUTION PLANT	972,686,540	86,333,923	13,632,077	16,419,319	1,483	33,316,650	0	1,041,917,953	
GENERAL PLANT										
389.2	LAND RIGHTS	212,239							212,239	1,012.76
390.1	STRUCTURES AND IMPROVEMENTS	32,351,806	2,682,555	96,734	883,674		193,814		34,036,607	39.17
390.2	MISCELLANEOUS IMPROVEMENTS	5,293,645	93,827						5,387,472	75.89
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	374,630	5,961		134,468			24	246,147	71.53
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	972			848			(24)	3,884,745	57.30
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	4,618,789	1,206,863		1,940,887				6,766,539	14.42
392	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	2,450,280	68,591		1,363,767				3,882,638	83.21
392.3	TRANSPORTATION EQUIPMENT - POLE TRAILERS	1,738,113	105,900						1,844,013	106.58
392.5	TRANSPORTATION EQUIPMENT - OTHER	3,124,390	422,609	(4,738)	15,527				3,449,272	64.53
393	STORES EQUIPMENT	583,403	877,171		83,979				1,464,553	100.00
394	TOOLS, SHOP AND GARAGE EQUIPMENT	7,296,994	29,615		543,207				7,370,816	35.22
395	LABORATORY EQUIPMENT	169,785			1,411,319				1,581,104	100.00
396	POWER OPERATED EQUIPMENT	4,661,358	3,754,215		57,970				8,473,543	90.93
397	COMMUNICATION EQUIPMENT	13,197,975		791,621	980,882		1,226,103		15,936,626	32.98
398	MISCELLANEOUS EQUIPMENT	52,405	1,350						53,952	74.12
	TOTAL GENERAL PLANT	76,591,322	9,970,939	886,617	8,036,428	0	1,419,917	0	77,992,433	
	TOTAL DEPRECIABLE PLANT	1,126,170,798	102,020,830	14,516,694	26,009,095	1,483	14,736,568	0	1,209,866,142	
NONDEPRECIABLE PLANT										
392	FRANCHISES AND CONSENTS									(10.29)
393.1	LAND	(31,564)							7,845,214	56.63
393.1	LAND	7,645,214							(238,996)	(21.96)
393.1	ASSET RETIREMENT COSTS/GENERAL PLANT	(776,901)		(63,165)					361,470	112.31
	TOTAL NONDEPRECIABLE PLANT	7,798,326	0	(63,165)	0	0	0	0	7,735,141	
	TOTAL ELECTRIC PLANT	1,133,969,124	102,020,830	14,453,509	26,009,095	1,483	14,736,568	0	1,209,701,284	

PENNSYLVANIA ELECTRIC COMPANY
 TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2023 (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
	ELECTRIC PLANT				
	INTANGIBLE PLANT				
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	69,183,971.27	70,978,119.73	*	5,216,680
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,603.90	9,079,603.90	*	0
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	24,493,520.67	25,257,809.48	*	1,455,337
303.7	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	12,279.52	429,236.61	*	44,152
	TOTAL INTANGIBLE PLANT	102,769,375.36	105,744,769.72	6.35	6,716,168
	DISTRIBUTION PLANT				
360.2	LAND RIGHTS	15,602,749.38	15,602,749.38	0.85	132,865
361	STRUCTURES AND IMPROVEMENTS	18,368,482.46	18,435,041.68	1.26	231,600
361.1	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	427,196.22	427,196.22	1.07	4,580
362	STATION EQUIPMENT	365,312,723.98	401,242,854.72	1.91	7,315,785
362.1	STATION EQUIPMENT - SUBTRANSMISSION	11,560,396.27	11,560,419.97	2.80	300,326
364	POLES, TOWERS AND FIXTURES	885,497,020.56	710,619,681.02	1.68	11,699,258
364.2	POLES AND FIXTURES - SUBTRANSMISSION	535,896.08	535,896.08	2.47	13,225
365	OVERHEAD CONDUCTORS AND DEVICES	904,045,475.31	952,043,715.80	2.50	23,173,129
365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	283,177,659.90	283,177,659.90	1.39	3,922,824
365.2	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	750,193.80	750,194.03	2.72	20,438
365.3	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	37,157.30	37,157.30	1.04	387
366	UNDERGROUND CONDUIT	45,920,560.21	46,775,767.25	1.63	755,112
367	UNDERGROUND CONDUCTORS AND DEVICES	229,294,533.88	243,400,048.54	2.51	5,942,872
367.1	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,286,184.07	1,286,184.07	2.84	36,574
368	LINE TRANSFORMERS	448,018,886.70	465,080,920.02	2.65	12,119,162
369	OVERHEAD SERVICES	89,658,680.49	91,479,578.14	2.15	1,945,744
369.1	OVERGROUND SERVICES	48,077,323.20	48,077,321.74	1.03	494,771
370.1	METERS - SMART GRID	140,631,457.94	146,035,788.02	9.02	12,931,029
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	28,306,985.17	28,306,985.17	1.60	454,254
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	223,738.49	223,738.49	1.56	3,487
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,696.50	147,696.50	-	0
372	LEASED PROPERTY ON CUSTOMER PREMISES	196,313.14	196,313.14	0.07	139
373	STREET LIGHTING AND SIGNAL SYSTEMS	34,316,079.69	37,041,361.09	9.03	3,222,662
373.3	STREET LIGHTING AND SIGNAL SYSTEMS - LED	8,566,867.03	10,035,760.37	6.60	613,610
	TOTAL DISTRIBUTION PLANT	3,359,960,477.77	3,512,520,228.64	2.43	85,333,823
	GENERAL PLANT				
389.2	LAND RIGHTS	20,956.59	20,956.59	-	0
390.1	STRUCTURES AND IMPROVEMENTS	78,981,497.24	86,934,559.84	3.23	2,682,555
390.2	MISCELLANEOUS IMPROVEMENTS	7,098,844.05	7,098,844.05	1.32	93,927
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	478,529.41	344,061.30	1.45	5,961
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	947.70	0.00	-	0
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	6,855,160.12	6,780,082.47	17.70	1,206,663
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	4,712,204.23	2,728,436.87	19.41	721,966
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	623,577.55	623,577.55	11.00	68,591
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,849,420.14	2,833,893.39	3.73	105,990
392.5	TRANSPORTATION EQUIPMENT - OTHER	5,933,429.55	6,844,504.90	6.61	422,609
393	STORES EQUIPMENT	583,403.02	40,195.76	-	0
394	TOOLS, SHOP AND GARAGE EQUIPMENT	18,533,885.40	19,200,664.74	4.65	877,171
395	LABORATORY EQUIPMENT	169,784.79	111,814.59	-	0
396	POWER OPERATED EQUIPMENT	5,158,780.44	5,158,780.44	0.57	29,615
397	COMMUNICATION EQUIPMENT	44,631,037.54	47,113,171.59	8.18	3,754,215
398	MISCELLANEOUS EQUIPMENT	72,841.19	72,841.19	2.18	1,586
	TOTAL GENERAL PLANT	176,704,298.96	185,906,385.27	5.36	9,970,839
	TOTAL DEPRECIABLE PLANT	3,639,434,152.09	3,804,171,383.63	2.68	102,020,830

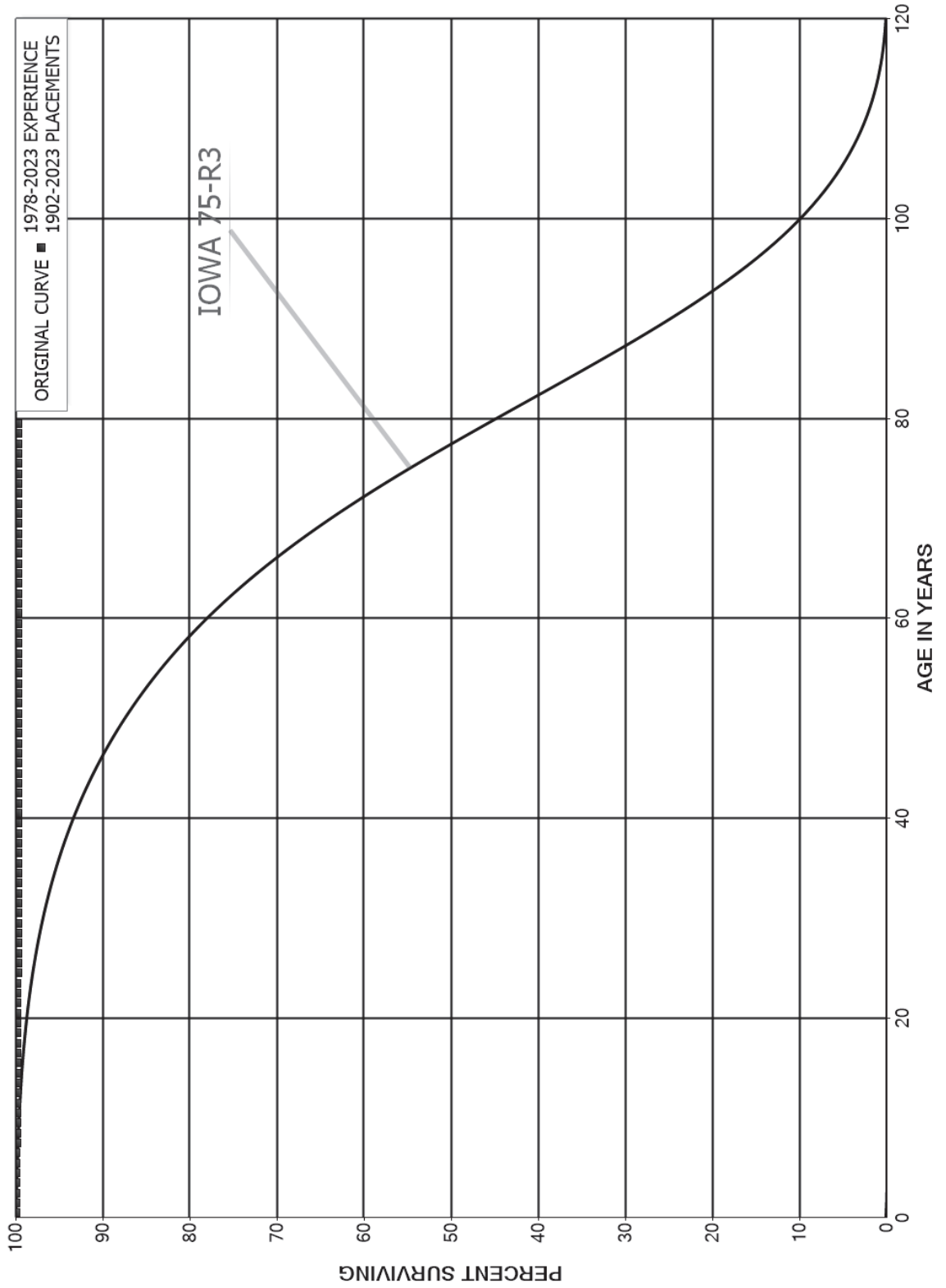
PENNSYLVANIA ELECTRIC COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2020		2021		2022		2023		2024		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
361	11,289		1,256		123,257		1,944		9,244		(146,991)	(29,398)
362	2,101,521		928,011		1,462,632		678,090		3,992,237	1,483	(9,159,090)	(1,831,818)
362.1	69,853		8,091		100,232		9,336				(187,513)	(37,503)
364	3,214,614		3,901,543		3,106,837		6,183,204		4,187,110		(20,593,308)	(4,118,662)
364.2	2,722		14,458		6,357		9,430				(32,968)	(6,594)
365	4,606,930		5,405,903		4,262,809		5,209,888		3,335,992		(22,823,520)	(4,584,704)
365.2	38		7,305		(59)		1,429				(8,713)	(1,743)
366	10,675		24,572		30,818		17,070		15,924		(99,060)	(19,812)
367	674,194		729,266		766,889		891,098		882,844		(3,943,290)	(788,658)
367.1	370		431		431		5,161				(6,029)	(1,206)
368	984,643		994,657		1,034,455		1,609,764		669,168		(5,292,688)	(1,058,538)
369	561,048		675,617		731,320		424,114		91,813		(2,225,912)	(445,192)
370.1	52,285		176,265		858,543		893,663		11,855		(1,994,611)	(396,922)
371	63,502		39,227		66,250		46,034		111,126		(217,612)	(43,522)
372	563,620		425,066		496,563		502,954		9,337		(2,099,342)	(419,868)
373.3	20,606		36,493		66,594		76,520				(211,853)	(42,371)
389.1	1,587	(19,613)	204,260		46,276		12,939		193,814		(21,200)	(4,240)
390.1	179,658		3,927,262		12,918		5,536		1,226,103		(637,137)	(127,427)
397	11,208										(5,183,029)	(1,036,606)
TOTAL	43,432,865	(19,613)	17,502,301	(5)	12,915,145	(7)	16,581,073	(9)	14,736,568	1,483	(74,683,864)	(14,976,774)

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 360.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2023			EXPERIENCE BAND 1978-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,248,132		0.0000	1.0000	100.00
0.5	9,497,494		0.0000	1.0000	100.00
1.5	9,684,011	3,360	0.0003	0.9997	100.00
2.5	9,253,435	430	0.0000	1.0000	99.97
3.5	9,331,264	1,415	0.0002	0.9998	99.96
4.5	10,374,420	2,222	0.0002	0.9998	99.95
5.5	9,586,923	2,827	0.0003	0.9997	99.92
6.5	9,731,369	2,414	0.0002	0.9998	99.89
7.5	9,933,690	1,002	0.0001	0.9999	99.87
8.5	10,155,326	468	0.0000	1.0000	99.86
9.5	10,321,136	465	0.0000	1.0000	99.86
10.5	10,508,998		0.0000	1.0000	99.85
11.5	10,687,767	5,729	0.0005	0.9995	99.85
12.5	10,850,793	116	0.0000	1.0000	99.80
13.5	11,066,077		0.0000	1.0000	99.80
14.5	10,794,820		0.0000	1.0000	99.80
15.5	11,035,589	167	0.0000	1.0000	99.80
16.5	11,339,443	74	0.0000	1.0000	99.79
17.5	11,610,244		0.0000	1.0000	99.79
18.5	11,830,478		0.0000	1.0000	99.79
19.5	12,022,713	226	0.0000	1.0000	99.79
20.5	11,942,658		0.0000	1.0000	99.79
21.5	12,116,261	555	0.0000	1.0000	99.79
22.5	12,350,760		0.0000	1.0000	99.79
23.5	12,646,855	1,451	0.0001	0.9999	99.79
24.5	12,845,504	216	0.0000	1.0000	99.78
25.5	12,996,405	7	0.0000	1.0000	99.77
26.5	13,050,422	63	0.0000	1.0000	99.77
27.5	12,583,615	303	0.0000	1.0000	99.77
28.5	12,605,497	845	0.0001	0.9999	99.77
29.5	12,365,190	448	0.0000	1.0000	99.76
30.5	11,850,827	2,577	0.0002	0.9998	99.76
31.5	10,756,778	288	0.0000	1.0000	99.74
32.5	10,601,445	113	0.0000	1.0000	99.74
33.5	10,455,342	1,104	0.0001	0.9999	99.74
34.5	10,116,875		0.0000	1.0000	99.73
35.5	9,748,484		0.0000	1.0000	99.73
36.5	9,277,246		0.0000	1.0000	99.73
37.5	8,958,844		0.0000	1.0000	99.73
38.5	8,681,064		0.0000	1.0000	99.73

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2023			EXPERIENCE BAND 1978-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	8,361,950	1	0.0000	1.0000	99.73	
40.5	8,150,761		0.0000	1.0000	99.73	
41.5	7,967,978		0.0000	1.0000	99.73	
42.5	7,660,734	391	0.0001	0.9999	99.73	
43.5	7,478,029	4	0.0000	1.0000	99.72	
44.5	7,240,239	635	0.0001	0.9999	99.72	
45.5	6,897,165		0.0000	1.0000	99.71	
46.5	6,727,306		0.0000	1.0000	99.71	
47.5	6,615,985		0.0000	1.0000	99.71	
48.5	6,537,463		0.0000	1.0000	99.71	
49.5	6,362,292		0.0000	1.0000	99.71	
50.5	7,576,613		0.0000	1.0000	99.71	
51.5	7,331,387		0.0000	1.0000	99.71	
52.5	7,188,204		0.0000	1.0000	99.71	
53.5	7,071,418		0.0000	1.0000	99.71	
54.5	6,902,136		0.0000	1.0000	99.71	
55.5	6,740,998		0.0000	1.0000	99.71	
56.5	6,536,624		0.0000	1.0000	99.71	
57.5	6,330,242		0.0000	1.0000	99.71	
58.5	6,256,927		0.0000	1.0000	99.71	
59.5	6,023,218		0.0000	1.0000	99.71	
60.5	5,711,411	1	0.0000	1.0000	99.71	
61.5	5,499,895		0.0000	1.0000	99.71	
62.5	5,134,560		0.0000	1.0000	99.71	
63.5	4,798,272	548	0.0001	0.9999	99.71	
64.5	4,484,710		0.0000	1.0000	99.70	
65.5	4,226,008		0.0000	1.0000	99.70	
66.5	3,984,554		0.0000	1.0000	99.70	
67.5	3,729,049		0.0000	1.0000	99.70	
68.5	3,412,299		0.0000	1.0000	99.70	
69.5	3,015,537		0.0000	1.0000	99.70	
70.5	2,728,004		0.0000	1.0000	99.70	
71.5	2,531,228		0.0000	1.0000	99.70	
72.5	2,323,860		0.0000	1.0000	99.70	
73.5	2,217,375		0.0000	1.0000	99.70	
74.5	1,977,837		0.0000	1.0000	99.70	
75.5	1,839,152		0.0000	1.0000	99.70	
76.5	1,677,068		0.0000	1.0000	99.70	
77.5	1,534,991	100	0.0001	0.9999	99.70	
78.5	1,454,358		0.0000	1.0000	99.69	

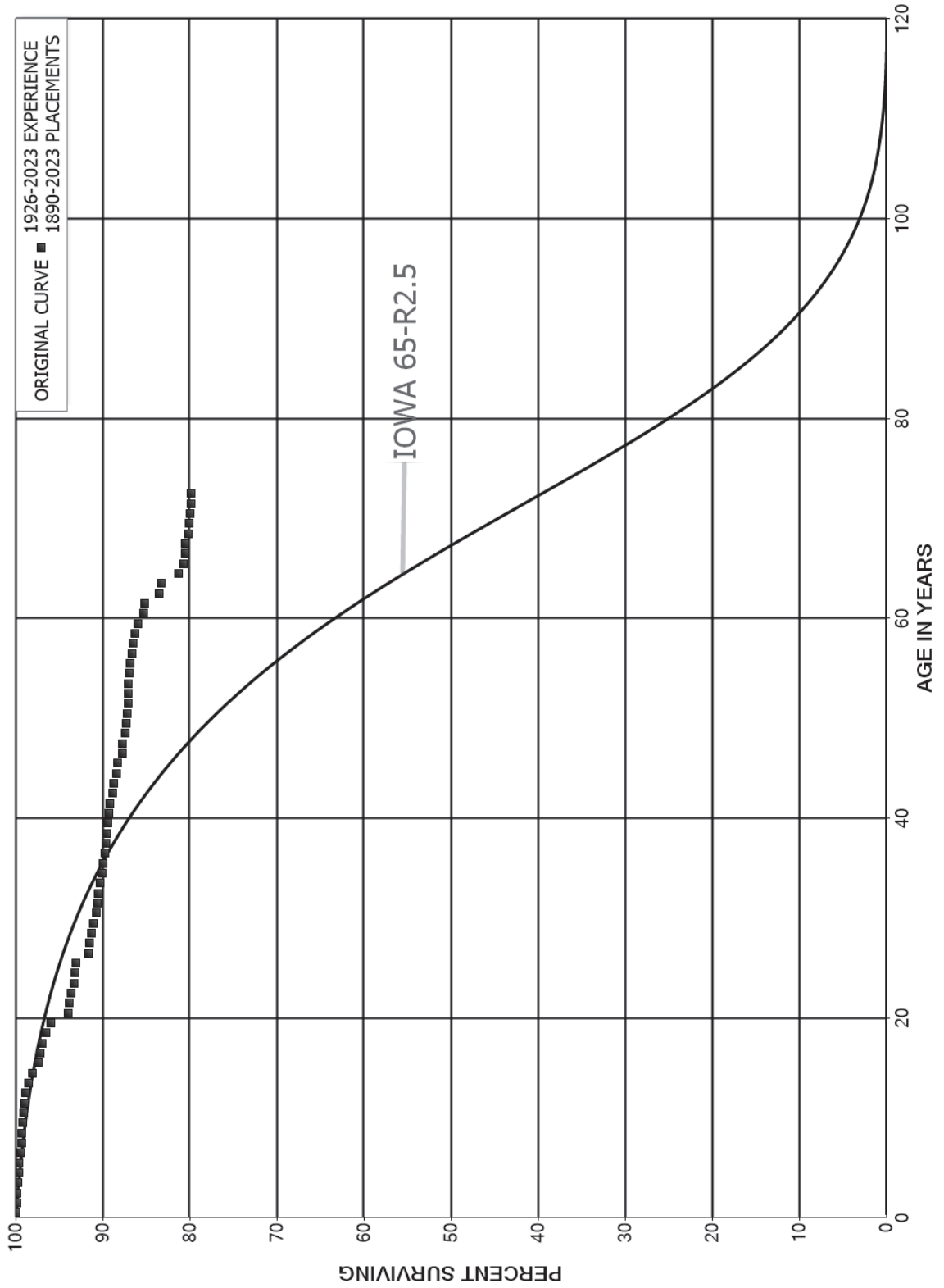
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2023			EXPERIENCE BAND 1978-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,425,840		0.0000	1.0000	99.69
80.5	2,518		0.0000	1.0000	99.69
81.5	2,490		0.0000	1.0000	99.69
82.5	2,490		0.0000	1.0000	99.69
83.5	2,384		0.0000	1.0000	99.69
84.5	2,411		0.0000	1.0000	99.69
85.5	2,411		0.0000	1.0000	99.69
86.5	2,411		0.0000	1.0000	99.69
87.5	2,411		0.0000	1.0000	99.69
88.5	2,411		0.0000	1.0000	99.69
89.5	2,411		0.0000	1.0000	99.69
90.5	2,411		0.0000	1.0000	99.69
91.5	1,585		0.0000	1.0000	99.69
92.5	977		0.0000	1.0000	99.69
93.5	878		0.0000	1.0000	99.69
94.5	878		0.0000	1.0000	99.69
95.5	878		0.0000	1.0000	99.69
96.5	878		0.0000	1.0000	99.69
97.5	931		0.0000	1.0000	99.69
98.5	931		0.0000	1.0000	99.69
99.5	931		0.0000	1.0000	99.69
100.5	931		0.0000	1.0000	99.69
101.5	931		0.0000	1.0000	99.69
102.5	973		0.0000	1.0000	99.69
103.5	973		0.0000	1.0000	99.69
104.5	973		0.0000	1.0000	99.69
105.5	973		0.0000	1.0000	99.69
106.5	973		0.0000	1.0000	99.69
107.5	973		0.0000	1.0000	99.69
108.5	973		0.0000	1.0000	99.69
109.5	973		0.0000	1.0000	99.69
110.5	973		0.0000	1.0000	99.69
111.5	973		0.0000	1.0000	99.69
112.5	973		0.0000	1.0000	99.69
113.5	973		0.0000	1.0000	99.69
114.5	973		0.0000	1.0000	99.69
115.5	69		0.0000	1.0000	99.69
116.5	69		0.0000	1.0000	99.69
117.5	69		0.0000	1.0000	99.69
118.5	69		0.0000	1.0000	99.69
119.5					99.69

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2023

EXPERIENCE BAND 1926-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,046,585	22,474	0.0007	0.9993	100.00
0.5	34,383,374	18,040	0.0005	0.9995	99.93
1.5	35,764,986	35,443	0.0010	0.9990	99.88
2.5	33,555,851	17,174	0.0005	0.9995	99.78
3.5	30,072,183	20,343	0.0007	0.9993	99.73
4.5	28,345,636	17,327	0.0006	0.9994	99.66
5.5	25,038,726	41,712	0.0017	0.9983	99.60
6.5	24,624,281	25,644	0.0010	0.9990	99.44
7.5	24,149,380	24,479	0.0010	0.9990	99.33
8.5	23,636,217	25,993	0.0011	0.9989	99.23
9.5	22,748,317	25,177	0.0011	0.9989	99.12
10.5	22,114,991	20,091	0.0009	0.9991	99.01
11.5	21,361,920	21,104	0.0010	0.9990	98.92
12.5	19,464,552	55,704	0.0029	0.9971	98.82
13.5	18,779,476	83,965	0.0045	0.9955	98.54
14.5	18,568,562	124,225	0.0067	0.9933	98.10
15.5	18,368,320	41,642	0.0023	0.9977	97.44
16.5	18,385,360	61,311	0.0033	0.9967	97.22
17.5	17,915,115	67,321	0.0038	0.9962	96.90
18.5	17,876,482	107,354	0.0060	0.9940	96.54
19.5	17,734,585	375,359	0.0212	0.9788	95.96
20.5	17,347,015	25,626	0.0015	0.9985	93.92
21.5	17,400,849	33,016	0.0019	0.9981	93.79
22.5	16,659,390	50,222	0.0030	0.9970	93.61
23.5	16,489,124	28,050	0.0017	0.9983	93.33
24.5	16,407,419	18,068	0.0011	0.9989	93.17
25.5	16,052,170	255,125	0.0159	0.9841	93.06
26.5	15,594,341	21,624	0.0014	0.9986	91.59
27.5	15,246,140	28,919	0.0019	0.9981	91.46
28.5	15,029,082	28,986	0.0019	0.9981	91.28
29.5	14,954,297	56,684	0.0038	0.9962	91.11
30.5	14,705,991	21,941	0.0015	0.9985	90.76
31.5	14,568,528	27,239	0.0019	0.9981	90.63
32.5	14,213,240	33,504	0.0024	0.9976	90.46
33.5	14,033,064	22,691	0.0016	0.9984	90.25
34.5	13,835,698	22,343	0.0016	0.9984	90.10
35.5	13,711,643	33,887	0.0025	0.9975	89.95
36.5	13,498,380	18,225	0.0014	0.9986	89.73
37.5	13,015,241	15,085	0.0012	0.9988	89.61
38.5	12,856,876	11,112	0.0009	0.9991	89.51

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023			EXPERIENCE BAND 1926-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,531,748	13,106	0.0010	0.9990	89.43
40.5	12,255,788	27,683	0.0023	0.9977	89.34
41.5	11,456,439	37,737	0.0033	0.9967	89.13
42.5	10,294,280	8,566	0.0008	0.9992	88.84
43.5	9,831,073	45,203	0.0046	0.9954	88.77
44.5	9,373,647	11,485	0.0012	0.9988	88.36
45.5	8,804,509	49,012	0.0056	0.9944	88.25
46.5	8,618,417	7,914	0.0009	0.9991	87.76
47.5	7,995,474	20,880	0.0026	0.9974	87.68
48.5	7,364,011	16,424	0.0022	0.9978	87.45
49.5	7,044,104	5,030	0.0007	0.9993	87.25
50.5	6,177,390	6,261	0.0010	0.9990	87.19
51.5	5,563,963	4,799	0.0009	0.9991	87.10
52.5	5,516,766	901	0.0002	0.9998	87.03
53.5	5,204,800	6,476	0.0012	0.9988	87.01
54.5	5,127,590	7,145	0.0014	0.9986	86.91
55.5	4,957,914	12,776	0.0026	0.9974	86.78
56.5	4,614,758	3,042	0.0007	0.9993	86.56
57.5	4,240,177	11,541	0.0027	0.9973	86.50
58.5	3,761,765	13,670	0.0036	0.9964	86.27
59.5	3,357,671	25,427	0.0076	0.9924	85.96
60.5	3,046,346	3,519	0.0012	0.9988	85.30
61.5	2,806,397	55,880	0.0199	0.9801	85.21
62.5	2,458,413	7,312	0.0030	0.9970	83.51
63.5	1,968,561	47,638	0.0242	0.9758	83.26
64.5	1,733,993	9,954	0.0057	0.9943	81.25
65.5	1,559,641	4,559	0.0029	0.9971	80.78
66.5	1,463,457	1,068	0.0007	0.9993	80.54
67.5	1,400,575	5,797	0.0041	0.9959	80.48
68.5	1,274,310	1,916	0.0015	0.9985	80.15
69.5	1,149,104	1,262	0.0011	0.9989	80.03
70.5	953,224	1,086	0.0011	0.9989	79.94
71.5	858,626	106	0.0001	0.9999	79.85
72.5	788,399	5,686	0.0072	0.9928	79.84
73.5	750,237	418	0.0006	0.9994	79.27
74.5	709,939		0.0000	1.0000	79.22
75.5	641,294	1,748	0.0027	0.9973	79.22
76.5	616,618	43	0.0001	0.9999	79.01
77.5	585,592	41	0.0001	0.9999	79.00
78.5	567,794	1,063	0.0019	0.9981	79.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023			EXPERIENCE BAND 1926-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	559,873	4,646	0.0083	0.9917	78.85	
80.5	535,892	43	0.0001	0.9999	78.19	
81.5	503,657	2,701	0.0054	0.9946	78.19	
82.5	491,156		0.0000	1.0000	77.77	
83.5	489,902		0.0000	1.0000	77.77	
84.5	489,745	577	0.0012	0.9988	77.77	
85.5	488,138	125	0.0003	0.9997	77.68	
86.5	482,814	128	0.0003	0.9997	77.66	
87.5	476,095		0.0000	1.0000	77.64	
88.5	473,852		0.0000	1.0000	77.64	
89.5	467,027		0.0000	1.0000	77.64	
90.5	467,027		0.0000	1.0000	77.64	
91.5	463,362	17,335	0.0374	0.9626	77.64	
92.5	434,925		0.0000	1.0000	74.73	
93.5	413,561	0	0.0000	1.0000	74.73	
94.5	342,263		0.0000	1.0000	74.73	
95.5	336,018	46	0.0001	0.9999	74.73	
96.5	300,746		0.0000	1.0000	74.72	
97.5	269,034	858	0.0032	0.9968	74.72	
98.5	181,723		0.0000	1.0000	74.48	
99.5	142,919		0.0000	1.0000	74.48	
100.5	108,549		0.0000	1.0000	74.48	
101.5	90,434		0.0000	1.0000	74.48	
102.5	89,480		0.0000	1.0000	74.48	
103.5	33,751		0.0000	1.0000	74.48	
104.5	33,751		0.0000	1.0000	74.48	
105.5	33,751		0.0000	1.0000	74.48	
106.5	25,405		0.0000	1.0000	74.48	
107.5	25,405		0.0000	1.0000	74.48	
108.5	25,405		0.0000	1.0000	74.48	
109.5	25,232		0.0000	1.0000	74.48	
110.5	22,629		0.0000	1.0000	74.48	
111.5	20,375		0.0000	1.0000	74.48	
112.5	20,375		0.0000	1.0000	74.48	
113.5	20,375		0.0000	1.0000	74.48	
114.5	20,375		0.0000	1.0000	74.48	
115.5	9,803		0.0000	1.0000	74.48	
116.5	9,803		0.0000	1.0000	74.48	
117.5	9,803		0.0000	1.0000	74.48	
118.5	9,803		0.0000	1.0000	74.48	

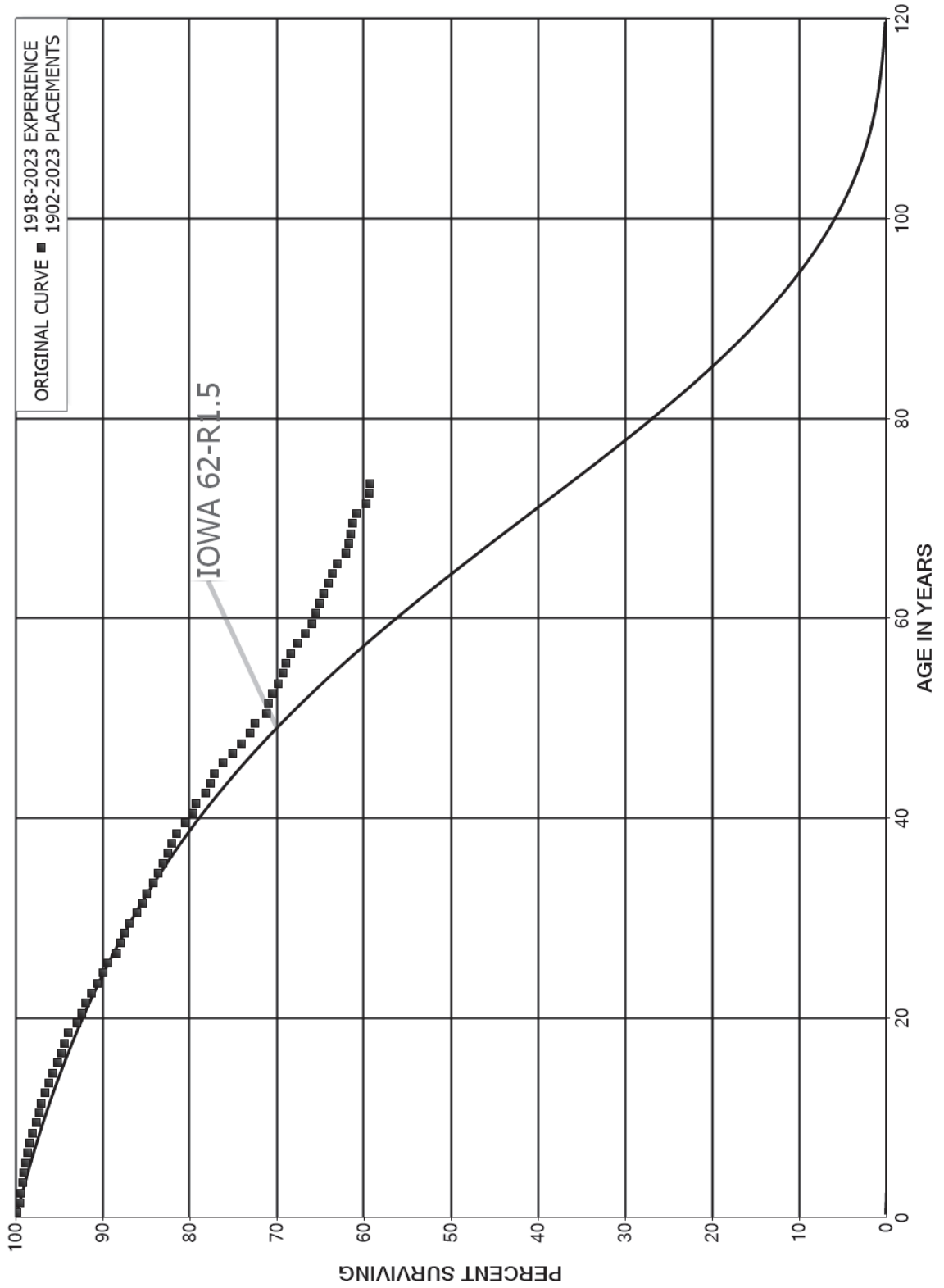
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023			EXPERIENCE BAND 1926-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	9,563		0.0000	1.0000	74.48
120.5	9,563		0.0000	1.0000	74.48
121.5	7,192		0.0000	1.0000	74.48
122.5	7,192		0.0000	1.0000	74.48
123.5	7,192		0.0000	1.0000	74.48
124.5	7,192		0.0000	1.0000	74.48
125.5	7,192		0.0000	1.0000	74.48
126.5	7,192		0.0000	1.0000	74.48
127.5	7,192		0.0000	1.0000	74.48
128.5	7,192		0.0000	1.0000	74.48
129.5	7,192		0.0000	1.0000	74.48
130.5	7,192		0.0000	1.0000	74.48
131.5					74.48

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2023

EXPERIENCE BAND 1918-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	611,187,300	1,303,566	0.0021	0.9979	100.00
0.5	608,492,425	1,490,976	0.0025	0.9975	99.79
1.5	608,864,117	915,498	0.0015	0.9985	99.54
2.5	591,932,847	1,038,900	0.0018	0.9982	99.39
3.5	571,716,035	1,135,323	0.0020	0.9980	99.22
4.5	550,058,230	1,154,993	0.0021	0.9979	99.02
5.5	513,844,537	1,170,177	0.0023	0.9977	98.81
6.5	476,203,295	965,314	0.0020	0.9980	98.59
7.5	447,366,348	1,715,188	0.0038	0.9962	98.39
8.5	430,972,349	1,726,035	0.0040	0.9960	98.01
9.5	413,377,959	1,380,396	0.0033	0.9967	97.62
10.5	396,233,546	1,049,724	0.0026	0.9974	97.29
11.5	373,705,333	1,496,621	0.0040	0.9960	97.03
12.5	343,393,460	1,804,287	0.0053	0.9947	96.65
13.5	325,440,601	1,479,811	0.0045	0.9955	96.14
14.5	318,382,775	1,929,882	0.0061	0.9939	95.70
15.5	312,629,538	1,380,059	0.0044	0.9956	95.12
16.5	303,317,818	1,149,295	0.0038	0.9962	94.70
17.5	285,019,814	1,209,902	0.0042	0.9958	94.34
18.5	279,866,278	2,804,992	0.0100	0.9900	93.94
19.5	266,895,946	1,718,086	0.0064	0.9936	93.00
20.5	264,253,121	1,172,196	0.0044	0.9956	92.40
21.5	259,976,152	2,099,874	0.0081	0.9919	91.99
22.5	244,673,442	1,618,886	0.0066	0.9934	91.25
23.5	240,547,215	1,944,924	0.0081	0.9919	90.65
24.5	236,938,042	1,360,017	0.0057	0.9943	89.91
25.5	227,562,742	2,496,002	0.0110	0.9890	89.40
26.5	216,612,852	1,156,955	0.0053	0.9947	88.42
27.5	207,771,232	1,028,502	0.0050	0.9950	87.94
28.5	199,911,603	1,403,066	0.0070	0.9930	87.51
29.5	195,265,604	1,951,029	0.0100	0.9900	86.89
30.5	187,202,652	1,443,393	0.0077	0.9923	86.03
31.5	182,016,403	992,434	0.0055	0.9945	85.36
32.5	176,514,042	1,439,618	0.0082	0.9918	84.90
33.5	172,188,783	1,226,373	0.0071	0.9929	84.20
34.5	165,541,619	1,130,529	0.0068	0.9932	83.60
35.5	162,337,115	954,123	0.0059	0.9941	83.03
36.5	157,829,738	831,643	0.0053	0.9947	82.55
37.5	150,529,110	1,060,228	0.0070	0.9930	82.11
38.5	146,547,631	1,933,258	0.0132	0.9868	81.53

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2023			EXPERIENCE BAND 1918-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	140,802,727	1,496,112	0.0106	0.9894	80.46
40.5	135,178,742	623,006	0.0046	0.9954	79.60
41.5	128,011,721	1,694,617	0.0132	0.9868	79.24
42.5	118,173,530	802,321	0.0068	0.9932	78.19
43.5	113,377,599	745,852	0.0066	0.9934	77.66
44.5	107,751,301	1,402,376	0.0130	0.9870	77.14
45.5	101,899,097	1,418,042	0.0139	0.9861	76.14
46.5	98,843,062	1,315,373	0.0133	0.9867	75.08
47.5	90,921,004	1,298,132	0.0143	0.9857	74.08
48.5	83,581,890	596,631	0.0071	0.9929	73.02
49.5	79,265,450	1,392,262	0.0176	0.9824	72.50
50.5	68,671,870	302,341	0.0044	0.9956	71.23
51.5	63,428,159	372,597	0.0059	0.9941	70.92
52.5	59,955,696	605,650	0.0101	0.9899	70.50
53.5	55,712,999	393,563	0.0071	0.9929	69.79
54.5	53,425,212	245,447	0.0046	0.9954	69.29
55.5	50,347,084	463,877	0.0092	0.9908	68.98
56.5	46,602,592	512,398	0.0110	0.9890	68.34
57.5	43,387,648	573,323	0.0132	0.9868	67.59
58.5	38,468,270	459,307	0.0119	0.9881	66.70
59.5	34,558,347	179,927	0.0052	0.9948	65.90
60.5	31,189,087	209,814	0.0067	0.9933	65.56
61.5	27,850,726	192,277	0.0069	0.9931	65.12
62.5	24,909,167	246,130	0.0099	0.9901	64.67
63.5	19,930,488	123,537	0.0062	0.9938	64.03
64.5	16,830,543	157,746	0.0094	0.9906	63.63
65.5	14,798,309	226,074	0.0153	0.9847	63.03
66.5	13,097,337	74,718	0.0057	0.9943	62.07
67.5	12,503,027	34,983	0.0028	0.9972	61.72
68.5	10,922,684	38,798	0.0036	0.9964	61.54
69.5	8,461,177	73,306	0.0087	0.9913	61.33
70.5	6,386,750	112,318	0.0176	0.9824	60.79
71.5	5,607,915	28,006	0.0050	0.9950	59.72
72.5	4,536,970	11,831	0.0026	0.9974	59.43
73.5	3,708,402	7,764	0.0021	0.9979	59.27
74.5	2,938,180	34,528	0.0118	0.9882	59.15
75.5	2,460,945	751	0.0003	0.9997	58.45
76.5	2,208,728	18,834	0.0085	0.9915	58.43
77.5	1,889,252	3,105	0.0016	0.9984	57.94
78.5	1,773,421	6,970	0.0039	0.9961	57.84

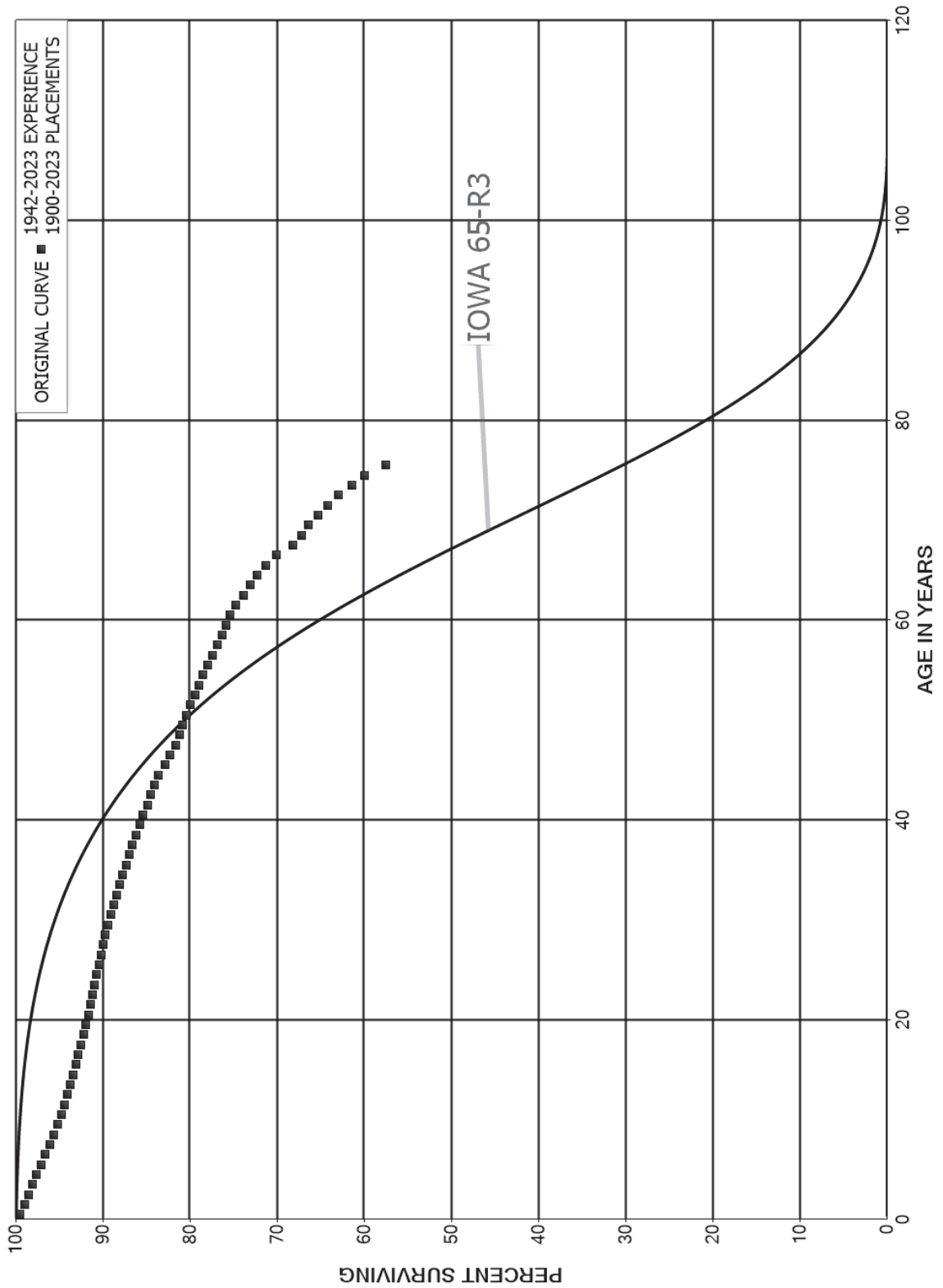
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2023			EXPERIENCE BAND 1918-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,717,481	1,120	0.0007	0.9993	57.61	
80.5	1,482,966	1,676	0.0011	0.9989	57.58	
81.5	1,236,365	1,468	0.0012	0.9988	57.51	
82.5	1,140,936	6,468	0.0057	0.9943	57.44	
83.5	1,100,895	110	0.0001	0.9999	57.12	
84.5	1,092,331	785	0.0007	0.9993	57.11	
85.5	1,078,339	9,401	0.0087	0.9913	57.07	
86.5	1,033,481	837	0.0008	0.9992	56.57	
87.5	997,800	756	0.0008	0.9992	56.53	
88.5	985,174	161	0.0002	0.9998	56.48	
89.5	982,960	815	0.0008	0.9992	56.47	
90.5	975,702	175	0.0002	0.9998	56.43	
91.5	862,844	1,657	0.0019	0.9981	56.42	
92.5	784,968	242	0.0003	0.9997	56.31	
93.5	636,280	3,036	0.0048	0.9952	56.29	
94.5	485,793	704	0.0014	0.9986	56.02	
95.5	479,272	351	0.0007	0.9993	55.94	
96.5	309,957	7,199	0.0232	0.9768	55.90	
97.5	98,106	5,783	0.0589	0.9411	54.60	
98.5	50,646		0.0000	1.0000	51.38	
99.5	34,211	39	0.0011	0.9989	51.38	
100.5	16,708	3	0.0002	0.9998	51.33	
101.5	10,872	4	0.0003	0.9997	51.32	
102.5	8,449		0.0000	1.0000	51.30	
103.5	5,679		0.0000	1.0000	51.30	
104.5	5,360	76	0.0142	0.9858	51.30	
105.5	3,845		0.0000	1.0000	50.57	
106.5	3,067		0.0000	1.0000	50.57	
107.5	3,002	4	0.0012	0.9988	50.57	
108.5	2,998	3	0.0010	0.9990	50.51	
109.5	2,846		0.0000	1.0000	50.46	
110.5	2,147	38	0.0177	0.9823	50.46	
111.5	518		0.0000	1.0000	49.56	
112.5	518		0.0000	1.0000	49.56	
113.5					49.56	

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1942-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	880,096,253	4,187,032	0.0048	0.9952	100.00
0.5	865,190,473	4,804,289	0.0056	0.9944	99.52
1.5	839,160,959	3,718,771	0.0044	0.9956	98.97
2.5	788,973,563	3,455,138	0.0044	0.9956	98.53
3.5	728,958,091	3,436,721	0.0047	0.9953	98.10
4.5	700,409,695	3,835,638	0.0055	0.9945	97.64
5.5	685,700,931	3,264,008	0.0048	0.9952	97.10
6.5	656,486,633	3,594,749	0.0055	0.9945	96.64
7.5	636,908,249	3,493,307	0.0055	0.9945	96.11
8.5	619,920,403	3,000,446	0.0048	0.9952	95.59
9.5	601,934,621	2,514,113	0.0042	0.9958	95.12
10.5	583,866,006	2,008,703	0.0034	0.9966	94.73
11.5	561,802,273	2,116,539	0.0038	0.9962	94.40
12.5	512,656,764	1,762,325	0.0034	0.9966	94.04
13.5	496,844,179	1,791,387	0.0036	0.9964	93.72
14.5	482,728,576	1,499,762	0.0031	0.9969	93.38
15.5	463,550,866	1,507,568	0.0033	0.9967	93.09
16.5	454,577,912	1,451,235	0.0032	0.9968	92.79
17.5	440,031,933	1,337,079	0.0030	0.9970	92.49
18.5	425,202,948	1,326,685	0.0031	0.9969	92.21
19.5	411,546,068	1,183,895	0.0029	0.9971	91.93
20.5	403,469,006	1,131,717	0.0028	0.9972	91.66
21.5	397,638,292	1,108,098	0.0028	0.9972	91.40
22.5	386,495,507	949,932	0.0025	0.9975	91.15
23.5	371,820,315	1,040,049	0.0028	0.9972	90.92
24.5	354,777,210	997,919	0.0028	0.9972	90.67
25.5	332,432,024	935,341	0.0028	0.9972	90.42
26.5	317,987,557	857,318	0.0027	0.9973	90.16
27.5	304,355,823	824,978	0.0027	0.9973	89.92
28.5	282,134,842	899,250	0.0032	0.9968	89.67
29.5	263,235,625	915,262	0.0035	0.9965	89.39
30.5	237,335,106	940,780	0.0040	0.9960	89.08
31.5	225,176,950	836,831	0.0037	0.9963	88.72
32.5	208,181,764	810,462	0.0039	0.9961	88.39
33.5	198,381,088	795,120	0.0040	0.9960	88.05
34.5	187,095,307	774,114	0.0041	0.9959	87.70
35.5	176,082,819	789,165	0.0045	0.9955	87.33
36.5	163,852,485	652,945	0.0040	0.9960	86.94
37.5	153,873,308	779,343	0.0051	0.9949	86.60
38.5	146,157,691	718,989	0.0049	0.9951	86.16

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1942-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	138,326,688	623,187	0.0045	0.9955	85.73
40.5	132,240,551	717,583	0.0054	0.9946	85.35
41.5	126,528,055	590,856	0.0047	0.9953	84.89
42.5	119,029,555	646,772	0.0054	0.9946	84.49
43.5	115,543,682	557,078	0.0048	0.9952	84.03
44.5	115,706,432	1,161,543	0.0100	0.9900	83.62
45.5	111,361,796	701,797	0.0063	0.9937	82.79
46.5	107,324,929	878,193	0.0082	0.9918	82.26
47.5	102,097,506	497,394	0.0049	0.9951	81.59
48.5	93,622,436	445,014	0.0048	0.9952	81.19
49.5	89,684,596	415,272	0.0046	0.9954	80.81
50.5	73,939,770	444,017	0.0060	0.9940	80.43
51.5	65,592,965	425,600	0.0065	0.9935	79.95
52.5	58,337,636	358,505	0.0061	0.9939	79.43
53.5	55,052,944	316,322	0.0057	0.9943	78.94
54.5	51,366,738	388,889	0.0076	0.9924	78.49
55.5	48,234,663	281,575	0.0058	0.9942	77.90
56.5	45,680,042	359,294	0.0079	0.9921	77.44
57.5	42,949,039	282,333	0.0066	0.9934	76.83
58.5	38,195,520	223,416	0.0058	0.9942	76.33
59.5	34,405,808	237,453	0.0069	0.9931	75.88
60.5	30,684,884	262,726	0.0086	0.9914	75.36
61.5	28,149,583	337,053	0.0120	0.9880	74.71
62.5	25,056,486	270,360	0.0108	0.9892	73.82
63.5	20,575,570	210,164	0.0102	0.9898	73.02
64.5	17,545,294	245,256	0.0140	0.9860	72.27
65.5	15,642,487	254,522	0.0163	0.9837	71.26
66.5	14,076,766	394,811	0.0280	0.9720	70.10
67.5	12,425,956	171,937	0.0138	0.9862	68.14
68.5	10,930,296	130,724	0.0120	0.9880	67.20
69.5	8,818,918	143,129	0.0162	0.9838	66.39
70.5	7,006,765	119,150	0.0170	0.9830	65.31
71.5	5,856,888	115,835	0.0198	0.9802	64.20
72.5	4,988,840	122,607	0.0246	0.9754	62.93
73.5	4,213,863	102,115	0.0242	0.9758	61.39
74.5	2,414,669	97,358	0.0403	0.9597	59.90
75.5	1,901,200	71,868	0.0378	0.9622	57.48
76.5	1,592,346	62,090	0.0390	0.9610	55.31
77.5	1,238,302	41,070	0.0332	0.9668	53.15
78.5	1,033,829	33,998	0.0329	0.9671	51.39

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1942-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	898,418	33,267	0.0370	0.9630	49.70
80.5	28,852		0.0000	1.0000	47.86
81.5	28,852	6,728	0.2332	0.7668	47.86
82.5	22,124		0.0000	1.0000	36.70
83.5	19,176		0.0000	1.0000	36.70
84.5	19,176		0.0000	1.0000	36.70
85.5	19,176		0.0000	1.0000	36.70
86.5					36.70
87.5					
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110.5					
111.5	63,543		0.0000		
112.5	63,543	2,147	0.0338		
113.5	61,396	2,147	0.0350		
114.5	59,250	3,435	0.0580		
115.5	55,815	4,293	0.0769		
116.5	51,522	3,005	0.0583		
117.5	48,516	4,293	0.0885		
118.5	44,223	2,147	0.0485		

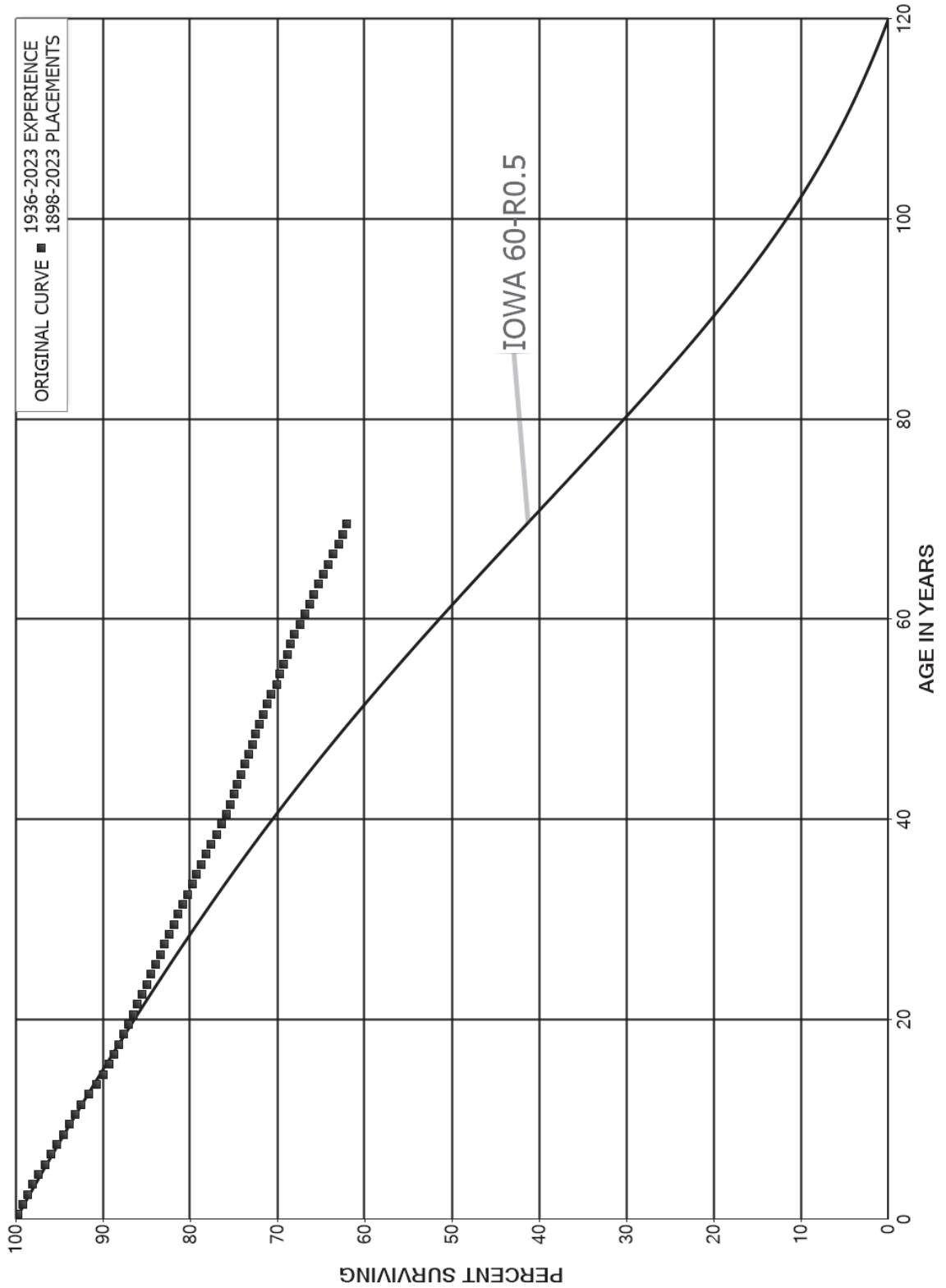
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1942-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	42,076	429	0.0102		
120.5	41,647		0.0000		
121.5	41,647	3,005	0.0722		
122.5	38,641	3,005	0.0778		
123.5					

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2023

EXPERIENCE BAND 1936-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,438,106,438	3,198,109	0.0022	0.9978	100.00
0.5	1,431,517,987	8,925,670	0.0062	0.9938	99.78
1.5	1,396,815,141	7,607,005	0.0054	0.9946	99.16
2.5	1,334,369,432	8,056,119	0.0060	0.9940	98.62
3.5	1,266,243,598	8,562,733	0.0068	0.9932	98.02
4.5	1,187,986,328	9,206,241	0.0077	0.9923	97.36
5.5	1,117,230,888	7,571,653	0.0068	0.9932	96.60
6.5	1,068,715,833	7,820,777	0.0073	0.9927	95.95
7.5	1,010,142,700	7,487,537	0.0074	0.9926	95.25
8.5	964,190,577	7,234,423	0.0075	0.9925	94.54
9.5	920,022,675	6,386,073	0.0069	0.9931	93.83
10.5	844,313,169	6,352,615	0.0075	0.9925	93.18
11.5	811,421,646	7,486,398	0.0092	0.9908	92.48
12.5	768,152,522	7,951,858	0.0104	0.9896	91.63
13.5	713,588,150	6,072,360	0.0085	0.9915	90.68
14.5	656,036,405	4,311,507	0.0066	0.9934	89.90
15.5	591,383,429	3,643,364	0.0062	0.9938	89.31
16.5	565,925,380	3,824,500	0.0068	0.9932	88.76
17.5	521,113,597	3,323,955	0.0064	0.9936	88.16
18.5	486,025,959	3,178,182	0.0065	0.9935	87.60
19.5	468,989,299	2,708,491	0.0058	0.9942	87.03
20.5	457,433,594	2,352,471	0.0051	0.9949	86.53
21.5	447,849,849	3,148,280	0.0070	0.9930	86.08
22.5	433,833,446	2,508,046	0.0058	0.9942	85.48
23.5	418,350,475	2,429,932	0.0058	0.9942	84.98
24.5	403,846,616	2,523,382	0.0062	0.9938	84.49
25.5	388,591,452	2,428,927	0.0063	0.9937	83.96
26.5	370,011,141	2,230,618	0.0060	0.9940	83.44
27.5	353,525,343	2,444,104	0.0069	0.9931	82.93
28.5	335,276,938	2,035,393	0.0061	0.9939	82.36
29.5	318,039,310	1,998,568	0.0063	0.9937	81.86
30.5	295,428,298	1,822,181	0.0062	0.9938	81.34
31.5	285,139,823	2,045,976	0.0072	0.9928	80.84
32.5	262,646,380	1,660,451	0.0063	0.9937	80.26
33.5	248,198,849	1,614,533	0.0065	0.9935	79.76
34.5	234,555,550	1,441,600	0.0061	0.9939	79.24
35.5	222,576,656	1,562,933	0.0070	0.9930	78.75
36.5	203,368,122	1,453,047	0.0071	0.9929	78.20
37.5	190,194,396	1,617,694	0.0085	0.9915	77.64
38.5	178,817,665	1,391,203	0.0078	0.9922	76.98

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2023			EXPERIENCE BAND 1936-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	167,811,688	1,142,150	0.0068	0.9932	76.38
40.5	159,972,702	1,046,944	0.0065	0.9935	75.86
41.5	151,747,209	737,028	0.0049	0.9951	75.36
42.5	140,937,524	714,549	0.0051	0.9949	75.00
43.5	135,938,696	808,521	0.0059	0.9941	74.62
44.5	132,773,600	808,046	0.0061	0.9939	74.17
45.5	132,834,759	741,367	0.0056	0.9944	73.72
46.5	129,105,400	784,414	0.0061	0.9939	73.31
47.5	123,964,590	644,519	0.0052	0.9948	72.86
48.5	112,270,855	670,476	0.0060	0.9940	72.49
49.5	107,310,658	595,235	0.0055	0.9945	72.05
50.5	90,009,574	604,318	0.0067	0.9933	71.65
51.5	83,175,057	581,898	0.0070	0.9930	71.17
52.5	77,029,860	612,062	0.0079	0.9921	70.67
53.5	73,052,401	399,457	0.0055	0.9945	70.11
54.5	69,055,549	448,754	0.0065	0.9935	69.73
55.5	65,578,026	366,497	0.0056	0.9944	69.28
56.5	62,465,318	372,276	0.0060	0.9940	68.89
57.5	54,638,750	339,503	0.0062	0.9938	68.48
58.5	48,572,679	464,075	0.0096	0.9904	68.05
59.5	42,783,291	364,420	0.0085	0.9915	67.40
60.5	37,051,451	314,642	0.0085	0.9915	66.83
61.5	33,399,665	230,839	0.0069	0.9931	66.26
62.5	30,145,489	235,797	0.0078	0.9922	65.80
63.5	25,056,212	214,808	0.0086	0.9914	65.29
64.5	21,592,374	196,091	0.0091	0.9909	64.73
65.5	19,306,273	142,153	0.0074	0.9926	64.14
66.5	17,827,526	214,140	0.0120	0.9880	63.67
67.5	16,004,737	106,998	0.0067	0.9933	62.90
68.5	13,968,839	87,863	0.0063	0.9937	62.48
69.5	11,066,203	88,203	0.0080	0.9920	62.09
70.5	9,844,725	68,484	0.0070	0.9930	61.60
71.5	8,999,056	59,345	0.0066	0.9934	61.17
72.5	8,201,287	51,182	0.0062	0.9938	60.76
73.5	7,545,631	36,842	0.0049	0.9951	60.38
74.5	5,352,600	31,977	0.0060	0.9940	60.09
75.5	4,748,498	31,142	0.0066	0.9934	59.73
76.5	4,105,607	34,777	0.0085	0.9915	59.34
77.5	3,505,054	27,847	0.0079	0.9921	58.84
78.5	3,228,121	21,942	0.0068	0.9932	58.37

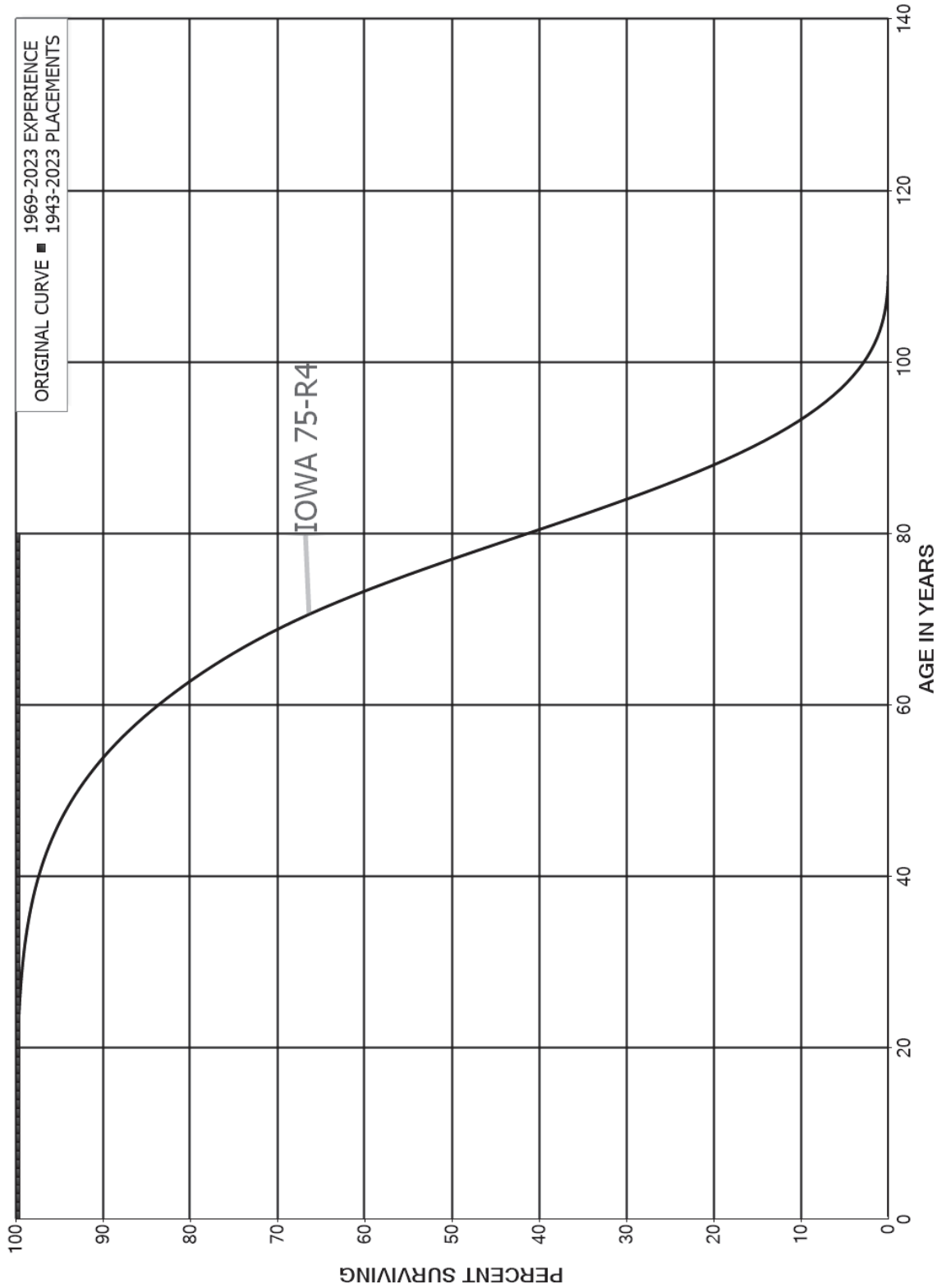
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2023			EXPERIENCE BAND 1936-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,171,322	32,054	0.0101	0.9899	57.97
80.5					57.39
81.5	1,739		0.0000		
82.5	1,739		0.0000		
83.5	1,739		0.0000		
84.5	1,739		0.0000		
85.5	1,739		0.0000		
86.5	1,739		0.0000		
87.5	1,739		0.0000		
88.5	1,739	165	0.0946		
89.5	1,575		0.0000		
90.5	1,575		0.0000		
91.5	265,545		0.0000		
92.5	265,545		0.0000		
93.5	268,890	4,920	0.0183		
94.5	263,970		0.0000		
95.5					
96.5					
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105.5					
106.5					
107.5					
108.5					
109.5					
110.5	2,686	7,548	2.8096		
111.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2023			EXPERIENCE BAND 1969-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	279,827,958		0.0000	1.0000	100.00
0.5	280,113,080		0.0000	1.0000	100.00
1.5	280,739,720		0.0000	1.0000	100.00
2.5	265,425,777		0.0000	1.0000	100.00
3.5	241,778,505	3,511	0.0000	1.0000	100.00
4.5	212,656,034		0.0000	1.0000	100.00
5.5	177,442,939		0.0000	1.0000	100.00
6.5	167,847,339		0.0000	1.0000	100.00
7.5	148,817,819		0.0000	1.0000	100.00
8.5	139,612,906		0.0000	1.0000	100.00
9.5	130,106,149		0.0000	1.0000	100.00
10.5	89,557,903		0.0000	1.0000	100.00
11.5	89,649,039		0.0000	1.0000	100.00
12.5	80,831,474		0.0000	1.0000	100.00
13.5	65,247,697		0.0000	1.0000	100.00
14.5	45,850,500		0.0000	1.0000	100.00
15.5	24,346,497		0.0000	1.0000	100.00
16.5	23,297,518		0.0000	1.0000	100.00
17.5	16,080,238		0.0000	1.0000	100.00
18.5	16,148,911		0.0000	1.0000	100.00
19.5	16,349,791		0.0000	1.0000	100.00
20.5	16,516,094		0.0000	1.0000	100.00
21.5	16,042,054		0.0000	1.0000	100.00
22.5	15,404,201		0.0000	1.0000	100.00
23.5	14,835,742		0.0000	1.0000	100.00
24.5	14,338,196		0.0000	1.0000	100.00
25.5	14,459,439		0.0000	1.0000	100.00
26.5	14,204,800		0.0000	1.0000	100.00
27.5	13,738,485		0.0000	1.0000	100.00
28.5	13,054,935		0.0000	1.0000	100.00
29.5	12,857,070		0.0000	1.0000	100.00
30.5	12,249,508		0.0000	1.0000	100.00
31.5	11,851,598		0.0000	1.0000	100.00
32.5	11,053,508		0.0000	1.0000	100.00
33.5	10,691,908		0.0000	1.0000	100.00
34.5	10,321,424		0.0000	1.0000	100.00
35.5	9,803,581		0.0000	1.0000	100.00
36.5	9,215,799		0.0000	1.0000	100.00
37.5	8,583,994		0.0000	1.0000	100.00
38.5	8,200,142		0.0000	1.0000	100.00

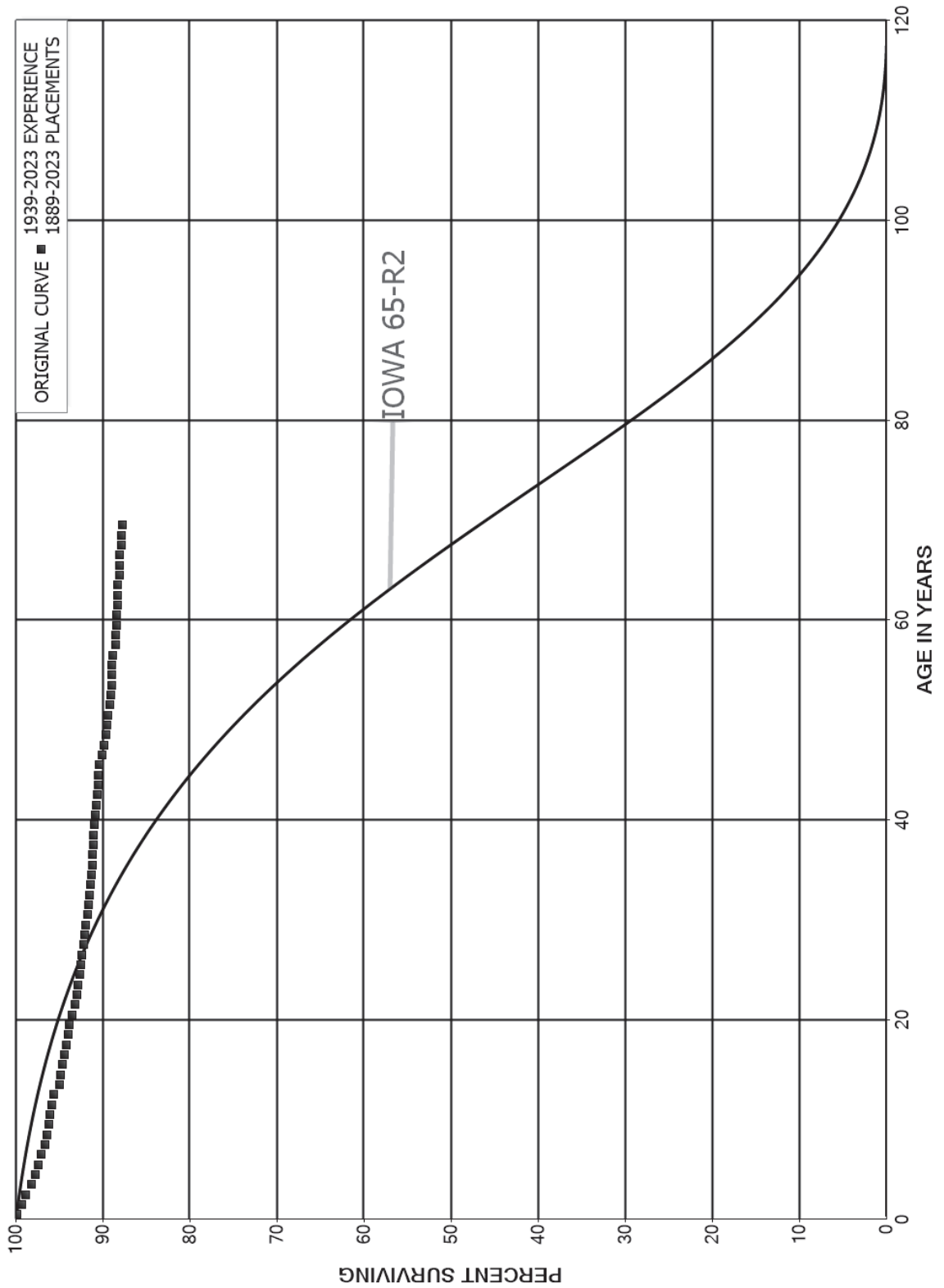
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2023			EXPERIENCE BAND 1969-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,962,470		0.0000	1.0000	100.00
40.5	7,661,577		0.0000	1.0000	100.00
41.5	7,430,594		0.0000	1.0000	100.00
42.5	7,263,445		0.0000	1.0000	100.00
43.5	7,151,104		0.0000	1.0000	100.00
44.5	7,012,867		0.0000	1.0000	100.00
45.5	6,859,981		0.0000	1.0000	100.00
46.5	6,706,467		0.0000	1.0000	100.00
47.5	6,559,007		0.0000	1.0000	100.00
48.5	6,437,771		0.0000	1.0000	100.00
49.5	6,235,003		0.0000	1.0000	100.00
50.5	5,972,437		0.0000	1.0000	100.00
51.5	5,770,006		0.0000	1.0000	100.00
52.5	5,613,915		0.0000	1.0000	100.00
53.5	5,472,053		0.0000	1.0000	100.00
54.5	5,306,991		0.0000	1.0000	100.00
55.5	5,204,693		0.0000	1.0000	100.00
56.5	5,133,918		0.0000	1.0000	100.00
57.5	4,996,800		0.0000	1.0000	100.00
58.5	4,839,905		0.0000	1.0000	100.00
59.5	4,643,296		0.0000	1.0000	100.00
60.5	4,313,135		0.0000	1.0000	100.00
61.5	4,149,728		0.0000	1.0000	100.00
62.5	3,828,029		0.0000	1.0000	100.00
63.5	3,491,523		0.0000	1.0000	100.00
64.5	3,165,034		0.0000	1.0000	100.00
65.5	2,937,780		0.0000	1.0000	100.00
66.5	2,745,223		0.0000	1.0000	100.00
67.5	2,511,556		0.0000	1.0000	100.00
68.5	2,241,240		0.0000	1.0000	100.00
69.5	1,864,164		0.0000	1.0000	100.00
70.5	1,620,796		0.0000	1.0000	100.00
71.5	1,425,237		0.0000	1.0000	100.00
72.5	1,262,415		0.0000	1.0000	100.00
73.5	1,126,590		0.0000	1.0000	100.00
74.5	925,958		0.0000	1.0000	100.00
75.5	758,967		0.0000	1.0000	100.00
76.5	614,840		0.0000	1.0000	100.00
77.5	404,127		0.0000	1.0000	100.00
78.5	296,788		0.0000	1.0000	100.00
79.5	276,301		0.0000	1.0000	100.00
80.5					100.00

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 366.00 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023

EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,433,175	86,375	0.0021	0.9979	100.00
0.5	38,108,291	205,430	0.0054	0.9946	99.79
1.5	37,148,473	160,953	0.0043	0.9957	99.25
2.5	36,484,278	227,200	0.0062	0.9938	98.82
3.5	35,976,930	182,023	0.0051	0.9949	98.21
4.5	35,187,329	111,991	0.0032	0.9968	97.71
5.5	33,912,175	112,854	0.0033	0.9967	97.40
6.5	34,652,040	152,513	0.0044	0.9956	97.08
7.5	35,018,294	102,865	0.0029	0.9971	96.65
8.5	34,673,576	55,812	0.0016	0.9984	96.36
9.5	33,790,396	54,950	0.0016	0.9984	96.21
10.5	33,672,118	65,047	0.0019	0.9981	96.05
11.5	33,425,162	78,124	0.0023	0.9977	95.87
12.5	31,624,998	231,591	0.0073	0.9927	95.64
13.5	31,517,400	52,184	0.0017	0.9983	94.94
14.5	31,556,883	57,919	0.0018	0.9982	94.79
15.5	31,648,000	60,835	0.0019	0.9981	94.61
16.5	31,680,257	78,788	0.0025	0.9975	94.43
17.5	31,715,885	69,432	0.0022	0.9978	94.20
18.5	31,844,780	62,894	0.0020	0.9980	93.99
19.5	31,905,823	95,916	0.0030	0.9970	93.80
20.5	32,019,835	106,248	0.0033	0.9967	93.52
21.5	31,034,362	71,792	0.0023	0.9977	93.21
22.5	29,618,274	51,543	0.0017	0.9983	93.00
23.5	27,764,851	55,431	0.0020	0.9980	92.83
24.5	27,209,597	34,117	0.0013	0.9987	92.65
25.5	25,874,579	35,503	0.0014	0.9986	92.53
26.5	24,761,962	64,695	0.0026	0.9974	92.41
27.5	24,162,426	31,194	0.0013	0.9987	92.16
28.5	22,667,393	31,377	0.0014	0.9986	92.05
29.5	21,883,573	45,189	0.0021	0.9979	91.92
30.5	20,242,056	17,117	0.0008	0.9992	91.73
31.5	19,083,247	20,565	0.0011	0.9989	91.65
32.5	17,729,740	26,369	0.0015	0.9985	91.55
33.5	16,912,533	20,210	0.0012	0.9988	91.42
34.5	16,353,107	13,837	0.0008	0.9992	91.31
35.5	15,576,123	10,232	0.0007	0.9993	91.23
36.5	14,898,000	11,712	0.0008	0.9992	91.17
37.5	14,242,293	8,993	0.0006	0.9994	91.10
38.5	13,842,356	14,866	0.0011	0.9989	91.04

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1939-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	13,604,371	11,487	0.0008	0.9992	90.94	
40.5	13,525,201	16,650	0.0012	0.9988	90.87	
41.5	13,108,377	21,790	0.0017	0.9983	90.75	
42.5	12,650,309	11,328	0.0009	0.9991	90.60	
43.5	12,306,494	2,472	0.0002	0.9998	90.52	
44.5	11,781,656	17,943	0.0015	0.9985	90.50	
45.5	12,044,523	39,848	0.0033	0.9967	90.37	
46.5	11,509,208	23,557	0.0020	0.9980	90.07	
47.5	11,007,928	31,184	0.0028	0.9972	89.88	
48.5	10,464,215	18,983	0.0018	0.9982	89.63	
49.5	9,572,487	4,677	0.0005	0.9995	89.46	
50.5	8,534,830	19,792	0.0023	0.9977	89.42	
51.5	7,612,555	13,007	0.0017	0.9983	89.21	
52.5	6,795,881	4,955	0.0007	0.9993	89.06	
53.5	6,164,454	1,535	0.0002	0.9998	89.00	
54.5	5,485,478	5,043	0.0009	0.9991	88.97	
55.5	4,961,801	2,053	0.0004	0.9996	88.89	
56.5	4,245,004	14,650	0.0035	0.9965	88.86	
57.5	3,637,295	3,663	0.0010	0.9990	88.55	
58.5	3,356,313	3,666	0.0011	0.9989	88.46	
59.5	3,216,327	225	0.0001	0.9999	88.36	
60.5	3,113,602	2,562	0.0008	0.9992	88.36	
61.5	2,999,730	1,102	0.0004	0.9996	88.28	
62.5	2,881,043	63	0.0000	1.0000	88.25	
63.5	2,624,658	5,876	0.0022	0.9978	88.25	
64.5	2,491,162	42	0.0000	1.0000	88.05	
65.5	2,469,570	530	0.0002	0.9998	88.05	
66.5	2,379,262	5,619	0.0024	0.9976	88.03	
67.5	2,303,203	906	0.0004	0.9996	87.82	
68.5	1,596,667	1,410	0.0009	0.9991	87.79	
69.5	1,534,699		0.0000	1.0000	87.71	
70.5	1,445,610	210	0.0001	0.9999	87.71	
71.5	1,368,263	891	0.0007	0.9993	87.70	
72.5	1,253,255	1,368	0.0011	0.9989	87.64	
73.5	1,195,631		0.0000	1.0000	87.55	
74.5	1,001,979	972	0.0010	0.9990	87.55	
75.5	993,337		0.0000	1.0000	87.46	
76.5	864,437	941	0.0011	0.9989	87.46	
77.5	863,329	891	0.0010	0.9990	87.37	
78.5	858,893		0.0000	1.0000	87.28	

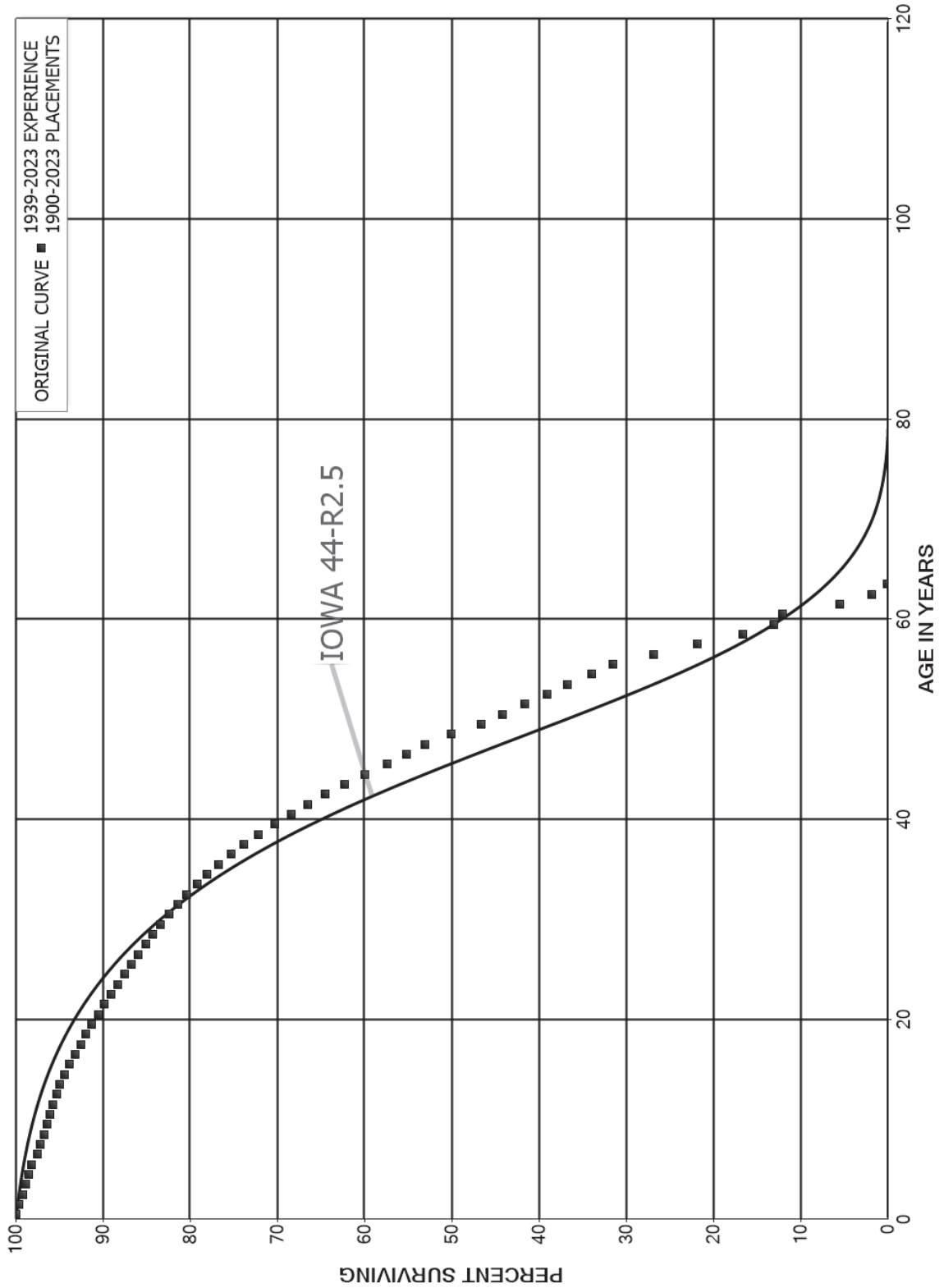
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	857,177	7,698	0.0090	0.9910	87.28
80.5	11,438		0.0000	1.0000	86.49
81.5	12,284		0.0000	1.0000	86.49
82.5	12,291		0.0000	1.0000	86.49
83.5	7,111		0.0000	1.0000	86.49
84.5	7,111		0.0000	1.0000	86.49
85.5	2,019		0.0000	1.0000	86.49
86.5	2,019		0.0000	1.0000	86.49
87.5	1,885		0.0000	1.0000	86.49
88.5	1,885		0.0000	1.0000	86.49
89.5	1,885		0.0000	1.0000	86.49
90.5	1,885		0.0000	1.0000	86.49
91.5	1,885		0.0000	1.0000	86.49
92.5	1,885		0.0000	1.0000	86.49
93.5	1,038		0.0000	1.0000	86.49
94.5					86.49
95.5					
96.5					
97.5					
98.5					
99.5	21,988		0.0000		
100.5	21,988		0.0000		
101.5	21,988		0.0000		
102.5	21,988		0.0000		
103.5	21,988		0.0000		
104.5					

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	247,733,216	128,420	0.0005	0.9995	100.00
0.5	248,348,485	836,156	0.0034	0.9966	99.95
1.5	240,783,825	941,984	0.0039	0.9961	99.61
2.5	227,002,967	828,631	0.0037	0.9963	99.22
3.5	219,775,110	669,956	0.0030	0.9970	98.86
4.5	206,405,990	917,766	0.0044	0.9956	98.56
5.5	200,158,087	1,195,603	0.0060	0.9940	98.12
6.5	191,670,479	633,263	0.0033	0.9967	97.53
7.5	183,196,307	888,844	0.0049	0.9951	97.21
8.5	172,894,648	645,220	0.0037	0.9963	96.74
9.5	165,079,585	489,357	0.0030	0.9970	96.38
10.5	158,438,881	666,406	0.0042	0.9958	96.09
11.5	149,394,039	590,866	0.0040	0.9960	95.69
12.5	134,229,561	553,079	0.0041	0.9959	95.31
13.5	130,038,737	680,977	0.0052	0.9948	94.92
14.5	126,076,111	737,703	0.0059	0.9941	94.42
15.5	121,252,506	955,340	0.0079	0.9921	93.87
16.5	117,789,588	728,530	0.0062	0.9938	93.13
17.5	112,892,890	785,403	0.0070	0.9930	92.55
18.5	108,468,912	755,558	0.0070	0.9930	91.91
19.5	104,290,783	843,234	0.0081	0.9919	91.27
20.5	99,660,642	746,635	0.0075	0.9925	90.53
21.5	97,332,297	875,448	0.0090	0.9910	89.85
22.5	93,283,378	839,663	0.0090	0.9910	89.04
23.5	89,560,090	776,458	0.0087	0.9913	88.24
24.5	85,375,750	718,056	0.0084	0.9916	87.48
25.5	79,926,544	766,617	0.0096	0.9904	86.74
26.5	71,926,773	672,586	0.0094	0.9906	85.91
27.5	65,749,971	659,850	0.0100	0.9900	85.11
28.5	58,222,769	606,611	0.0104	0.9896	84.25
29.5	53,797,121	637,593	0.0119	0.9881	83.37
30.5	47,534,035	569,050	0.0120	0.9880	82.39
31.5	41,391,463	528,743	0.0128	0.9872	81.40
32.5	36,341,118	513,705	0.0141	0.9859	80.36
33.5	32,453,161	484,696	0.0149	0.9851	79.22
34.5	28,632,683	463,901	0.0162	0.9838	78.04
35.5	25,248,757	474,016	0.0188	0.9812	76.78
36.5	22,801,188	456,107	0.0200	0.9800	75.34
37.5	21,109,954	488,258	0.0231	0.9769	73.83
38.5	19,748,102	515,226	0.0261	0.9739	72.12

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,254,733	487,020	0.0267	0.9733	70.24
40.5	16,644,257	447,830	0.0269	0.9731	68.37
41.5	15,056,913	465,650	0.0309	0.9691	66.53
42.5	13,886,770	471,932	0.0340	0.9660	64.47
43.5	12,407,754	470,173	0.0379	0.9621	62.28
44.5	10,962,674	454,310	0.0414	0.9586	59.92
45.5	9,852,830	385,647	0.0391	0.9609	57.43
46.5	8,796,690	344,896	0.0392	0.9608	55.19
47.5	7,779,683	428,174	0.0550	0.9450	53.02
48.5	6,488,386	446,459	0.0688	0.9312	50.10
49.5	5,329,958	279,473	0.0524	0.9476	46.66
50.5	4,402,941	255,704	0.0581	0.9419	44.21
51.5	3,387,683	209,907	0.0620	0.9380	41.64
52.5	2,622,657	158,307	0.0604	0.9396	39.06
53.5	1,806,984	134,981	0.0747	0.9253	36.70
54.5	1,207,811	86,657	0.0717	0.9283	33.96
55.5	461,659	68,273	0.1479	0.8521	31.53
56.5	265,516	49,421	0.1861	0.8139	26.86
57.5	153,522	37,031	0.2412	0.7588	21.86
58.5	99,499	21,403	0.2151	0.7849	16.59
59.5	77,913	5,469	0.0702	0.9298	13.02
60.5	71,360	39,177	0.5490	0.4510	12.11
61.5	32,009	21,107	0.6594	0.3406	5.46
62.5	10,888	10,452	0.9600	0.0400	1.86
63.5	436		0.0000	1.0000	0.07
64.5	436		0.0000	1.0000	0.07
65.5	436		0.0000	1.0000	0.07
66.5	436		0.0000	1.0000	0.07
67.5	368		0.0000	1.0000	0.07
68.5	281		0.0000	1.0000	0.07
69.5	183		0.0000	1.0000	0.07
70.5	63		0.0000	1.0000	0.07
71.5					0.07
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

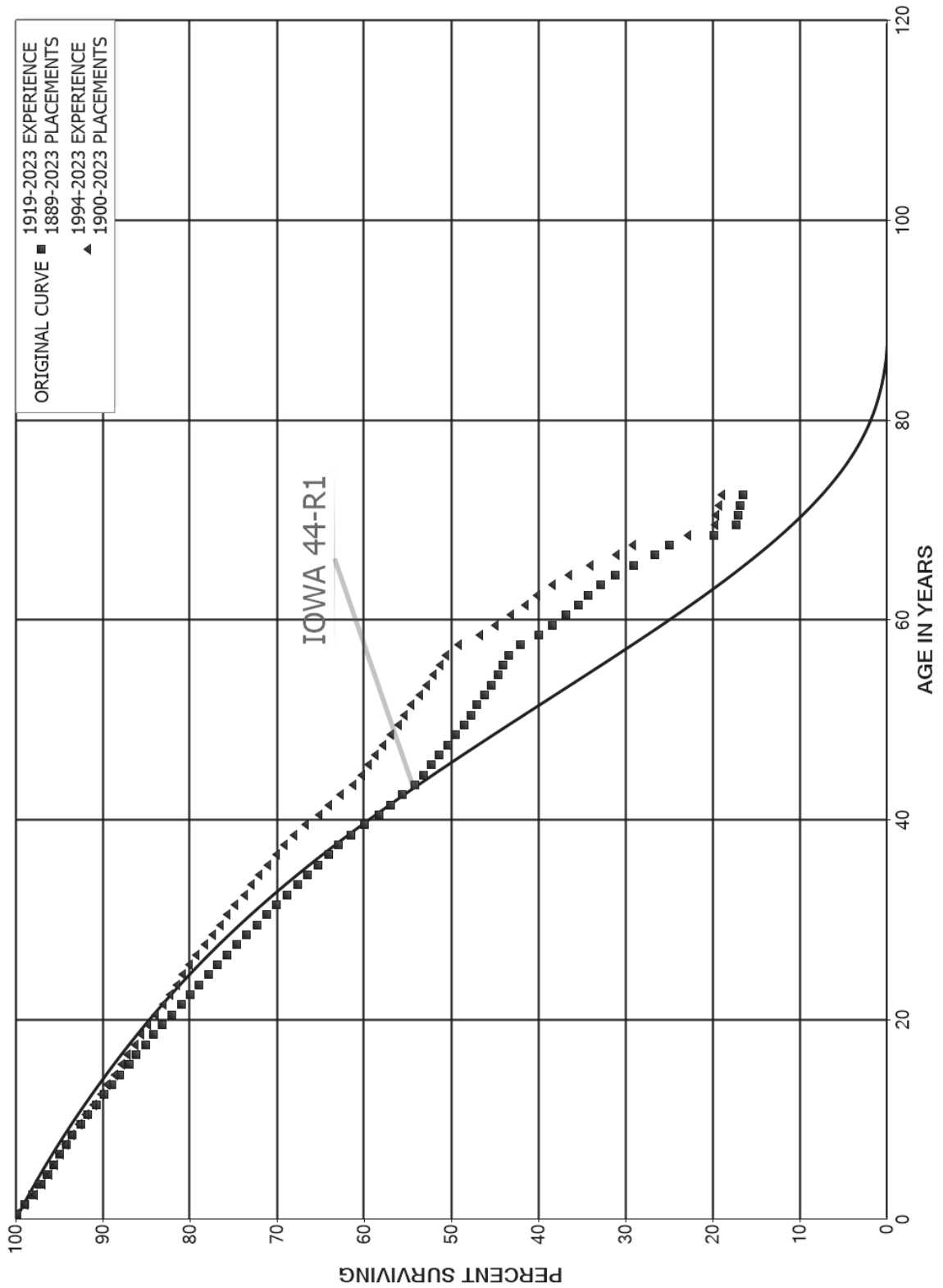
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5	7,991		0.0000		
82.5	7,991		0.0000		
83.5	7,991		0.0000		
84.5	7,991		0.0000		
85.5	7,991		0.0000		
86.5	7,991		0.0000		
87.5	7,991		0.0000		
88.5	7,991		0.0000		
89.5	7,991		0.0000		
90.5	7,991		0.0000		
91.5	7,991		0.0000		
92.5	7,991		0.0000		
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5					
111.5	41,370	5,547	0.1341		
112.5	35,823	8,989	0.2509		
113.5	26,834	26,834	1.0000		
114.5					

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 368.00 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023

EXPERIENCE BAND 1919-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	551,530,792	888,067	0.0016	0.9984	100.00
0.5	548,081,681	4,632,757	0.0085	0.9915	99.84
1.5	526,988,848	5,108,404	0.0097	0.9903	99.00
2.5	507,276,710	3,852,238	0.0076	0.9924	98.04
3.5	483,646,244	4,372,130	0.0090	0.9910	97.29
4.5	455,050,149	3,818,310	0.0084	0.9916	96.41
5.5	453,903,957	3,318,042	0.0073	0.9927	95.60
6.5	447,564,172	3,212,385	0.0072	0.9928	94.90
7.5	435,550,366	3,496,325	0.0080	0.9920	94.22
8.5	424,752,389	4,194,417	0.0099	0.9901	93.47
9.5	412,029,297	3,637,046	0.0088	0.9912	92.54
10.5	398,003,536	4,146,036	0.0104	0.9896	91.73
11.5	378,883,053	3,859,847	0.0102	0.9898	90.77
12.5	341,996,555	3,288,050	0.0096	0.9904	89.85
13.5	326,544,211	3,512,223	0.0108	0.9892	88.98
14.5	309,791,629	3,612,938	0.0117	0.9883	88.03
15.5	289,911,224	2,775,637	0.0096	0.9904	87.00
16.5	276,620,979	3,447,628	0.0125	0.9875	86.17
17.5	256,942,729	2,871,855	0.0112	0.9888	85.09
18.5	234,929,083	2,565,477	0.0109	0.9891	84.14
19.5	218,668,532	3,133,129	0.0143	0.9857	83.22
20.5	208,134,159	2,683,763	0.0129	0.9871	82.03
21.5	199,366,375	2,537,932	0.0127	0.9873	80.97
22.5	189,919,356	2,382,414	0.0125	0.9875	79.94
23.5	177,986,888	2,363,832	0.0133	0.9867	78.94
24.5	170,548,792	2,263,208	0.0133	0.9867	77.89
25.5	164,013,092	2,367,756	0.0144	0.9856	76.86
26.5	156,385,414	2,403,867	0.0154	0.9846	75.75
27.5	151,250,984	2,266,172	0.0150	0.9850	74.58
28.5	142,087,871	2,194,693	0.0154	0.9846	73.46
29.5	134,520,848	2,078,332	0.0154	0.9846	72.33
30.5	126,159,681	2,093,562	0.0166	0.9834	71.21
31.5	117,886,917	2,103,834	0.0178	0.9822	70.03
32.5	110,911,021	1,955,147	0.0176	0.9824	68.78
33.5	102,681,219	1,659,981	0.0162	0.9838	67.57
34.5	93,873,202	1,706,452	0.0182	0.9818	66.48
35.5	85,642,905	1,572,517	0.0184	0.9816	65.27
36.5	79,190,477	1,389,798	0.0176	0.9824	64.07
37.5	70,482,204	1,574,726	0.0223	0.9777	62.94
38.5	62,566,806	1,579,205	0.0252	0.9748	61.54

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1919-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	56,556,084	1,617,917	0.0286	0.9714	59.99
40.5	51,498,896	1,137,063	0.0221	0.9779	58.27
41.5	47,342,286	1,139,205	0.0241	0.9759	56.98
42.5	43,444,249	1,093,631	0.0252	0.9748	55.61
43.5	39,814,139	787,511	0.0198	0.9802	54.21
44.5	36,581,811	625,876	0.0171	0.9829	53.14
45.5	33,584,862	519,348	0.0155	0.9845	52.23
46.5	31,037,536	590,028	0.0190	0.9810	51.42
47.5	29,061,138	570,619	0.0196	0.9804	50.45
48.5	27,507,621	507,776	0.0185	0.9815	49.45
49.5	25,276,984	400,487	0.0158	0.9842	48.54
50.5	23,697,731	374,670	0.0158	0.9842	47.77
51.5	21,861,485	402,028	0.0184	0.9816	47.02
52.5	20,060,428	326,591	0.0163	0.9837	46.15
53.5	18,321,077	302,341	0.0165	0.9835	45.40
54.5	16,762,201	230,768	0.0138	0.9862	44.65
55.5	15,405,041	243,094	0.0158	0.9842	44.04
56.5	13,958,688	404,537	0.0290	0.9710	43.34
57.5	12,319,442	614,330	0.0499	0.9501	42.09
58.5	10,776,196	417,376	0.0387	0.9613	39.99
59.5	9,694,444	410,762	0.0424	0.9576	38.44
60.5	8,450,351	315,657	0.0374	0.9626	36.81
61.5	7,458,951	252,158	0.0338	0.9662	35.44
62.5	6,502,763	271,909	0.0418	0.9582	34.24
63.5	5,532,315	280,719	0.0507	0.9493	32.81
64.5	4,476,589	291,988	0.0652	0.9348	31.14
65.5	3,454,960	295,391	0.0855	0.9145	29.11
66.5	2,563,160	160,953	0.0628	0.9372	26.62
67.5	2,055,317	423,475	0.2060	0.7940	24.95
68.5	1,330,936	171,605	0.1289	0.8711	19.81
69.5	906,984	8,706	0.0096	0.9904	17.25
70.5	658,372	9,615	0.0146	0.9854	17.09
71.5	501,526	9,313	0.0186	0.9814	16.84
72.5	237,039	3,092	0.0130	0.9870	16.53
73.5	129,791	853	0.0066	0.9934	16.31
74.5	50,977	349	0.0069	0.9931	16.20
75.5	49,393	214	0.0043	0.9957	16.09
76.5	40,504	9	0.0002	0.9998	16.02
77.5	34,928	250	0.0071	0.9929	16.02
78.5	32,324		0.0000	1.0000	15.91

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023			EXPERIENCE BAND 1919-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	27,430		0.0000	1.0000	15.91
80.5	9,789		0.0000	1.0000	15.91
81.5	6,857		0.0000	1.0000	15.91
82.5	6,426		0.0000	1.0000	15.91
83.5	6,301		0.0000	1.0000	15.91
84.5	2,001		0.0000	1.0000	15.91
85.5	2,001		0.0000	1.0000	15.91
86.5	1,580		0.0000	1.0000	15.91
87.5	1,580		0.0000	1.0000	15.91
88.5	1,580		0.0000	1.0000	15.91
89.5	1,340		0.0000	1.0000	15.91
90.5	1,340		0.0000	1.0000	15.91
91.5	1,340		0.0000	1.0000	15.91
92.5	1,340		0.0000	1.0000	15.91
93.5	1,340		0.0000	1.0000	15.91
94.5					15.91

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	384,817,534	581,574	0.0015	0.9985	100.00
0.5	374,584,392	3,704,879	0.0099	0.9901	99.85
1.5	360,871,023	4,347,240	0.0120	0.9880	98.86
2.5	343,719,949	2,901,565	0.0084	0.9916	97.67
3.5	333,031,815	2,684,859	0.0081	0.9919	96.85
4.5	317,449,930	2,341,518	0.0074	0.9926	96.07
5.5	327,270,630	2,135,081	0.0065	0.9935	95.36
6.5	328,128,303	1,991,744	0.0061	0.9939	94.73
7.5	326,629,436	2,459,193	0.0075	0.9925	94.16
8.5	325,866,535	3,001,299	0.0092	0.9908	93.45
9.5	318,947,178	2,558,025	0.0080	0.9920	92.59
10.5	310,455,193	3,050,723	0.0098	0.9902	91.85
11.5	296,438,884	2,760,022	0.0093	0.9907	90.94
12.5	264,384,198	2,171,420	0.0082	0.9918	90.10
13.5	252,951,266	2,333,235	0.0092	0.9908	89.36
14.5	240,245,805	2,273,551	0.0095	0.9905	88.53
15.5	224,668,273	1,636,373	0.0073	0.9927	87.70
16.5	215,261,103	2,164,340	0.0101	0.9899	87.06
17.5	198,703,151	1,675,231	0.0084	0.9916	86.18
18.5	179,126,627	1,504,252	0.0084	0.9916	85.46
19.5	166,208,743	1,861,648	0.0112	0.9888	84.74
20.5	159,534,877	1,571,498	0.0099	0.9901	83.79
21.5	154,055,998	1,471,005	0.0095	0.9905	82.96
22.5	147,929,765	1,321,294	0.0089	0.9911	82.17
23.5	139,176,278	1,308,271	0.0094	0.9906	81.44
24.5	134,651,816	1,205,909	0.0090	0.9910	80.67
25.5	130,798,116	1,343,391	0.0103	0.9897	79.95
26.5	126,168,138	1,433,078	0.0114	0.9886	79.13
27.5	123,562,567	1,461,619	0.0118	0.9882	78.23
28.5	116,511,202	1,321,173	0.0113	0.9887	77.30
29.5	110,868,419	1,253,277	0.0113	0.9887	76.43
30.5	104,510,128	1,213,358	0.0116	0.9884	75.56
31.5	98,100,870	1,353,511	0.0138	0.9862	74.69
32.5	92,928,189	1,101,920	0.0119	0.9881	73.66
33.5	86,526,779	1,004,149	0.0116	0.9884	72.78
34.5	79,015,518	1,081,489	0.0137	0.9863	71.94
35.5	72,337,303	1,032,054	0.0143	0.9857	70.95
36.5	67,433,585	824,287	0.0122	0.9878	69.94
37.5	60,146,453	1,025,058	0.0170	0.9830	69.09
38.5	53,524,562	1,057,033	0.0197	0.9803	67.91

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1994-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48,765,667	1,097,179	0.0225	0.9775	66.57
40.5	44,932,570	804,379	0.0179	0.9821	65.07
41.5	41,487,868	863,488	0.0208	0.9792	63.90
42.5	38,731,659	840,875	0.0217	0.9783	62.57
43.5	36,387,258	598,716	0.0165	0.9835	61.22
44.5	33,841,932	464,818	0.0137	0.9863	60.21
45.5	31,411,307	413,059	0.0132	0.9868	59.38
46.5	29,210,571	444,804	0.0152	0.9848	58.60
47.5	27,524,814	413,804	0.0150	0.9850	57.71
48.5	26,228,514	390,548	0.0149	0.9851	56.84
49.5	24,121,066	326,018	0.0135	0.9865	55.99
50.5	22,809,378	318,827	0.0140	0.9860	55.24
51.5	21,023,691	368,588	0.0175	0.9825	54.47
52.5	19,346,112	277,699	0.0144	0.9856	53.51
53.5	17,718,130	286,308	0.0162	0.9838	52.74
54.5	16,220,802	208,106	0.0128	0.9872	51.89
55.5	14,899,660	210,871	0.0142	0.9858	51.22
56.5	13,521,096	373,337	0.0276	0.9724	50.50
57.5	11,967,172	598,517	0.0500	0.9500	49.11
58.5	10,453,489	395,014	0.0378	0.9622	46.65
59.5	9,391,390	391,164	0.0417	0.9583	44.89
60.5	8,180,361	301,621	0.0369	0.9631	43.02
61.5	7,203,757	244,553	0.0339	0.9661	41.43
62.5	6,258,551	264,109	0.0422	0.9578	40.02
63.5	5,317,722	273,392	0.0514	0.9486	38.34
64.5	4,286,795	287,269	0.0670	0.9330	36.36
65.5	3,291,674	292,098	0.0887	0.9113	33.93
66.5	2,431,098	149,848	0.0616	0.9384	30.92
67.5	1,954,689	421,977	0.2159	0.7841	29.01
68.5	1,247,320	170,380	0.1366	0.8634	22.75
69.5	835,571	7,659	0.0092	0.9908	19.64
70.5	606,172	8,747	0.0144	0.9856	19.46
71.5	454,455	9,313	0.0205	0.9795	19.18
72.5	203,271	2,985	0.0147	0.9853	18.79
73.5	107,877	810	0.0075	0.9925	18.51
74.5	36,728		0.0000	1.0000	18.37
75.5	36,677		0.0000	1.0000	18.37
76.5	30,361		0.0000	1.0000	18.37
77.5	26,672		0.0000	1.0000	18.37
78.5	25,145		0.0000	1.0000	18.37

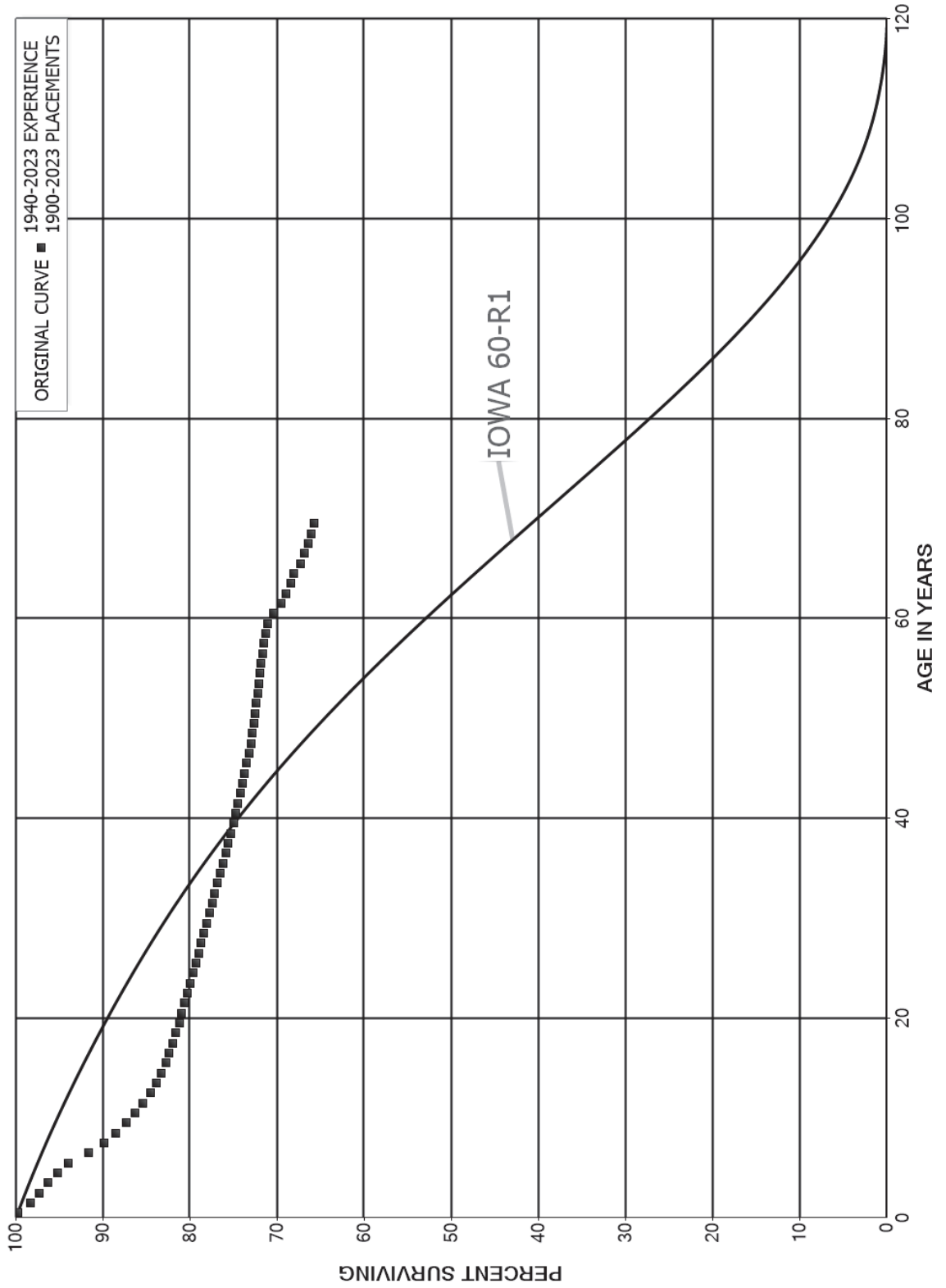
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1994-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22,180		0.0000	1.0000	18.37
80.5	6,732		0.0000	1.0000	18.37
81.5	5,640		0.0000	1.0000	18.37
82.5	5,640		0.0000	1.0000	18.37
83.5	5,640		0.0000	1.0000	18.37
84.5	1,340		0.0000	1.0000	18.37
85.5	1,340		0.0000	1.0000	18.37
86.5	1,340		0.0000	1.0000	18.37
87.5	1,340		0.0000	1.0000	18.37
88.5	1,340		0.0000	1.0000	18.37
89.5	1,340		0.0000	1.0000	18.37
90.5	1,340		0.0000	1.0000	18.37
91.5	1,340		0.0000	1.0000	18.37
92.5	1,340		0.0000	1.0000	18.37
93.5	1,340		0.0000	1.0000	18.37
94.5					18.37

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNTS 369.00 AND 369.10 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNTS 369.00 AND 369.10 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1940-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	169,591,944	534,571	0.0032	0.9968	100.00
0.5	171,328,893	2,466,792	0.0144	0.9856	99.68
1.5	164,924,113	1,602,864	0.0097	0.9903	98.25
2.5	158,945,842	1,574,695	0.0099	0.9901	97.29
3.5	155,111,178	1,934,675	0.0125	0.9875	96.33
4.5	147,110,045	1,816,101	0.0123	0.9877	95.13
5.5	143,917,299	3,622,716	0.0252	0.9748	93.95
6.5	138,247,348	2,578,800	0.0187	0.9813	91.59
7.5	132,698,221	1,992,737	0.0150	0.9850	89.88
8.5	128,990,455	1,883,801	0.0146	0.9854	88.53
9.5	125,434,578	1,427,115	0.0114	0.9886	87.24
10.5	121,923,174	1,263,879	0.0104	0.9896	86.25
11.5	118,328,538	1,155,844	0.0098	0.9902	85.35
12.5	109,506,543	931,720	0.0085	0.9915	84.52
13.5	107,763,757	731,757	0.0068	0.9932	83.80
14.5	106,635,116	582,111	0.0055	0.9945	83.23
15.5	103,928,987	522,202	0.0050	0.9950	82.78
16.5	100,736,652	483,950	0.0048	0.9952	82.36
17.5	98,839,567	461,842	0.0047	0.9953	81.96
18.5	98,106,436	424,169	0.0043	0.9957	81.58
19.5	97,544,254	387,982	0.0040	0.9960	81.23
20.5	95,250,174	381,573	0.0040	0.9960	80.91
21.5	90,591,523	356,613	0.0039	0.9961	80.58
22.5	86,065,400	324,507	0.0038	0.9962	80.26
23.5	81,647,635	317,705	0.0039	0.9961	79.96
24.5	75,235,216	322,162	0.0043	0.9957	79.65
25.5	70,061,709	281,532	0.0040	0.9960	79.31
26.5	65,741,008	251,397	0.0038	0.9962	78.99
27.5	61,893,384	246,678	0.0040	0.9960	78.69
28.5	57,287,836	217,853	0.0038	0.9962	78.37
29.5	55,152,230	219,843	0.0040	0.9960	78.08
30.5	48,632,858	201,171	0.0041	0.9959	77.77
31.5	47,063,585	186,822	0.0040	0.9960	77.44
32.5	43,237,302	182,647	0.0042	0.9958	77.14
33.5	40,340,038	162,993	0.0040	0.9960	76.81
34.5	38,263,751	160,373	0.0042	0.9958	76.50
35.5	36,092,542	152,487	0.0042	0.9958	76.18
36.5	34,008,866	126,631	0.0037	0.9963	75.86
37.5	32,091,449	134,453	0.0042	0.9958	75.58
38.5	30,457,228	107,624	0.0035	0.9965	75.26

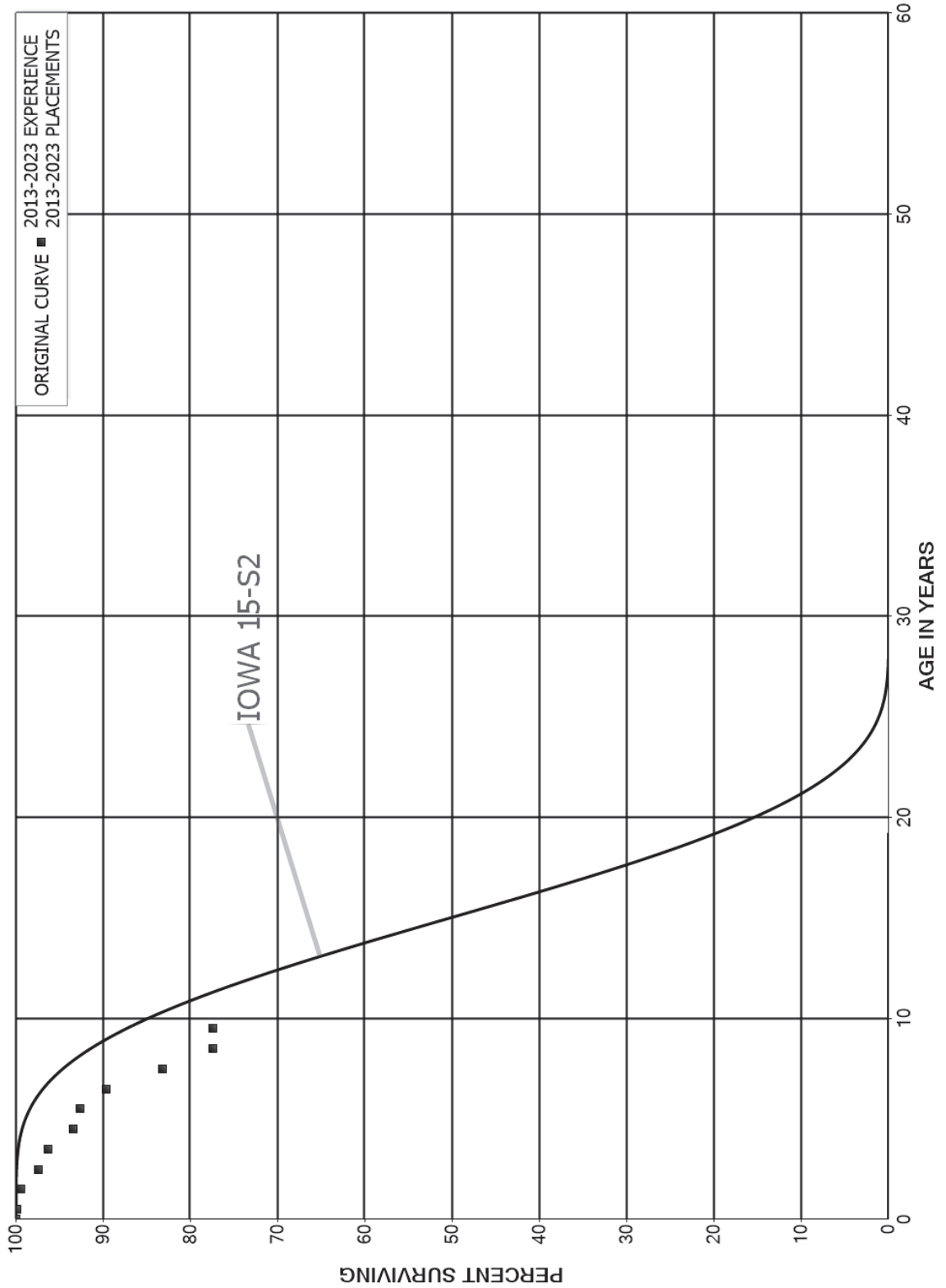
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNTS 369.00 AND 369.10 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1940-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,346,564	89,668	0.0032	0.9968	74.99
40.5	26,624,439	101,334	0.0038	0.9962	74.76
41.5	24,851,104	92,558	0.0037	0.9963	74.47
42.5	23,029,698	79,998	0.0035	0.9965	74.19
43.5	21,587,572	71,034	0.0033	0.9967	73.94
44.5	20,116,736	64,843	0.0032	0.9968	73.69
45.5	18,744,762	62,377	0.0033	0.9967	73.46
46.5	17,385,744	54,554	0.0031	0.9969	73.21
47.5	16,124,221	43,885	0.0027	0.9973	72.98
48.5	15,021,783	32,061	0.0021	0.9979	72.78
49.5	13,839,244	25,434	0.0018	0.9982	72.63
50.5	12,585,567	26,319	0.0021	0.9979	72.49
51.5	11,406,456	20,260	0.0018	0.9982	72.34
52.5	10,170,196	17,368	0.0017	0.9983	72.21
53.5	9,026,317	14,843	0.0016	0.9984	72.09
54.5	7,847,540	15,377	0.0020	0.9980	71.97
55.5	6,697,003	15,356	0.0023	0.9977	71.83
56.5	5,607,678	13,871	0.0025	0.9975	71.67
57.5	4,657,985	12,444	0.0027	0.9973	71.49
58.5	3,954,838	10,076	0.0025	0.9975	71.30
59.5	3,378,028	32,856	0.0097	0.9903	71.12
60.5	2,776,025	37,140	0.0134	0.9866	70.42
61.5	2,255,101	17,738	0.0079	0.9921	69.48
62.5	1,840,935	14,648	0.0080	0.9920	68.94
63.5	1,463,574	6,557	0.0045	0.9955	68.39
64.5	1,153,398	13,674	0.0119	0.9881	68.08
65.5	882,451	6,225	0.0071	0.9929	67.27
66.5	601,877	3,196	0.0053	0.9947	66.80
67.5	406,270	2,206	0.0054	0.9946	66.44
68.5	347,638	1,738	0.0050	0.9950	66.08
69.5	297,948	1,357	0.0046	0.9954	65.75
70.5	252,943	1,191	0.0047	0.9953	65.45
71.5	215,211	1,091	0.0051	0.9949	65.15
72.5	180,416	1,059	0.0059	0.9941	64.82
73.5	146,909	1,168	0.0080	0.9920	64.43
74.5	114,644	746	0.0065	0.9935	63.92
75.5	82,265	578	0.0070	0.9930	63.51
76.5	65,384	275	0.0042	0.9958	63.06
77.5	56,759	447	0.0079	0.9921	62.79
78.5	52,311	1,139	0.0218	0.9782	62.30
79.5	49,374	457	0.0093	0.9907	60.94
80.5					60.38

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 370.10 METERS - SMART GRID
 ORIGINAL AND SMOOTH SURVIVOR CURVES



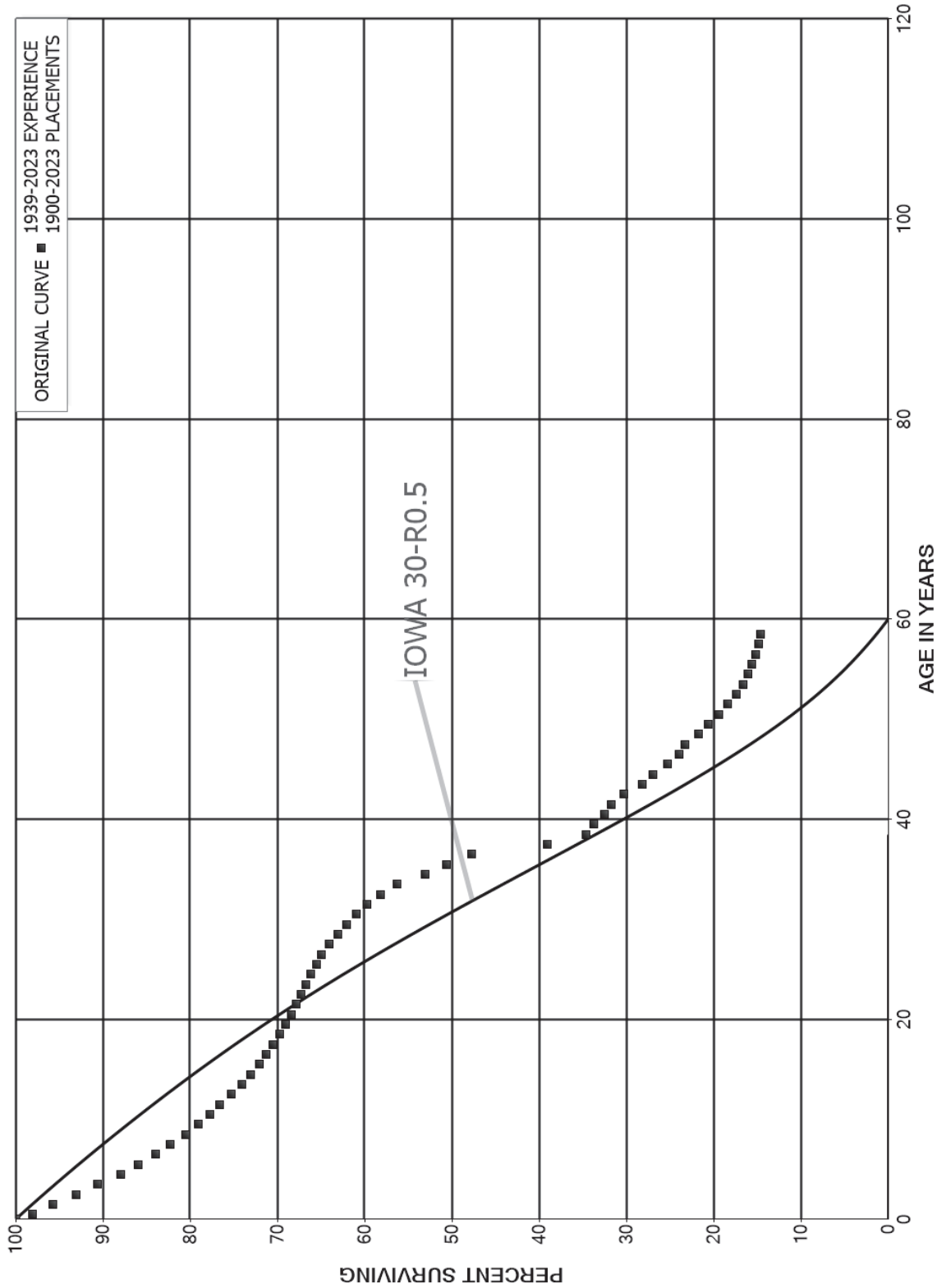
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 370.10 METERS - SMART GRID

ORIGINAL LIFE TABLE

PLACEMENT BAND 2013-2023			EXPERIENCE BAND 2013-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	141,865,388	174,210	0.0012	0.9988	100.00
0.5	142,076,760	675,129	0.0048	0.9952	99.88
1.5	138,126,889	2,728,169	0.0198	0.9802	99.40
2.5	130,520,922	1,605,397	0.0123	0.9877	97.44
3.5	123,338,444	3,586,327	0.0291	0.9709	96.24
4.5	110,838,567	942,148	0.0085	0.9915	93.44
5.5	80,947,167	2,651,019	0.0327	0.9673	92.65
6.5	44,391,268	3,198,637	0.0721	0.9279	89.61
7.5	7,590,200	528,149	0.0696	0.9304	83.16
8.5	126,850		0.0000	1.0000	77.37
9.5	15,241	1,090	0.0715	0.9285	77.37
10.5					71.84

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,472,569	758,100	0.0192	0.9808	100.00
0.5	44,424,561	1,066,996	0.0240	0.9760	98.08
1.5	43,519,138	1,219,174	0.0280	0.9720	95.72
2.5	42,911,497	1,108,064	0.0258	0.9742	93.04
3.5	42,288,601	1,237,572	0.0293	0.9707	90.64
4.5	39,829,760	917,214	0.0230	0.9770	87.99
5.5	39,482,575	897,987	0.0227	0.9773	85.96
6.5	39,329,208	799,634	0.0203	0.9797	84.01
7.5	38,685,097	823,897	0.0213	0.9787	82.30
8.5	37,922,264	675,205	0.0178	0.9822	80.54
9.5	37,280,536	641,675	0.0172	0.9828	79.11
10.5	36,335,015	520,437	0.0143	0.9857	77.75
11.5	35,262,019	613,284	0.0174	0.9826	76.64
12.5	33,216,861	548,929	0.0165	0.9835	75.30
13.5	32,245,590	447,299	0.0139	0.9861	74.06
14.5	31,634,476	395,462	0.0125	0.9875	73.03
15.5	31,079,492	367,607	0.0118	0.9882	72.12
16.5	30,567,503	329,707	0.0108	0.9892	71.27
17.5	29,734,325	303,344	0.0102	0.9898	70.50
18.5	28,999,151	289,961	0.0100	0.9900	69.78
19.5	28,335,832	267,676	0.0094	0.9906	69.08
20.5	27,946,747	236,938	0.0085	0.9915	68.43
21.5	27,709,579	210,554	0.0076	0.9924	67.85
22.5	27,386,964	240,637	0.0088	0.9912	67.33
23.5	26,930,667	217,407	0.0081	0.9919	66.74
24.5	26,645,814	263,831	0.0099	0.9901	66.20
25.5	23,921,108	232,604	0.0097	0.9903	65.55
26.5	20,724,008	255,871	0.0123	0.9877	64.91
27.5	18,340,116	292,790	0.0160	0.9840	64.11
28.5	15,456,964	255,300	0.0165	0.9835	63.08
29.5	14,519,524	248,978	0.0171	0.9829	62.04
30.5	13,574,925	267,984	0.0197	0.9803	60.98
31.5	12,875,818	352,480	0.0274	0.9726	59.77
32.5	11,680,720	366,964	0.0314	0.9686	58.14
33.5	8,693,678	494,644	0.0569	0.9431	56.31
34.5	7,153,081	342,985	0.0479	0.9521	53.11
35.5	5,962,483	333,453	0.0559	0.9441	50.56
36.5	4,863,283	888,302	0.1827	0.8173	47.73
37.5	3,345,872	376,262	0.1125	0.8875	39.01
38.5	2,498,871	67,860	0.0272	0.9728	34.63

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,003,260	72,387	0.0361	0.9639	33.69
40.5	1,578,107	37,822	0.0240	0.9760	32.47
41.5	1,159,024	50,053	0.0432	0.9568	31.69
42.5	839,056	60,272	0.0718	0.9282	30.32
43.5	763,893	31,388	0.0411	0.9589	28.14
44.5	706,503	44,687	0.0633	0.9367	26.99
45.5	660,361	34,848	0.0528	0.9472	25.28
46.5	628,639	16,851	0.0268	0.9732	23.95
47.5	611,135	41,486	0.0679	0.9321	23.30
48.5	571,777	29,613	0.0518	0.9482	21.72
49.5	528,976	29,747	0.0562	0.9438	20.60
50.5	498,949	26,552	0.0532	0.9468	19.44
51.5	472,397	25,364	0.0537	0.9463	18.41
52.5	446,798	19,392	0.0434	0.9566	17.42
53.5	427,406	15,081	0.0353	0.9647	16.66
54.5	412,063	12,901	0.0313	0.9687	16.07
55.5	398,222	9,762	0.0245	0.9755	15.57
56.5	388,225	7,934	0.0204	0.9796	15.19
57.5	302,094	6,048	0.0200	0.9800	14.88
58.5	228,559	2,458	0.0108	0.9892	14.58
59.5	176,490	2,080	0.0118	0.9882	14.42
60.5	66,891	2,456	0.0367	0.9633	14.25
61.5	34,691	728	0.0210	0.9790	13.73
62.5	14,759	149	0.0101	0.9899	13.44
63.5	9,472	75	0.0079	0.9921	13.31
64.5	9,357		0.0000	1.0000	13.20
65.5	8,619	75	0.0087	0.9913	13.20
66.5	8,344		0.0000	1.0000	13.09
67.5	8,344		0.0000	1.0000	13.09
68.5	8,344		0.0000	1.0000	13.09
69.5	8,095		0.0000	1.0000	13.09
70.5	7,980		0.0000	1.0000	13.09
71.5	3,683		0.0000	1.0000	13.09
72.5	3,683	62	0.0168	0.9832	13.09
73.5	2,190	123	0.0564	0.9436	12.87
74.5	2,066	62	0.0299	0.9701	12.14
75.5	2,004		0.0000	1.0000	11.78
76.5	2,004		0.0000	1.0000	11.78
77.5	2,004		0.0000	1.0000	11.78
78.5	2,004		0.0000	1.0000	11.78

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1939-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,004	62	0.0308	0.9692	11.78	
80.5	1,881		0.0000	1.0000	11.42	
81.5	1,881		0.0000	1.0000	11.42	
82.5	1,881		0.0000	1.0000	11.42	
83.5	1,881		0.0000	1.0000	11.42	
84.5	1,881		0.0000	1.0000	11.42	
85.5	1,881		0.0000	1.0000	11.42	
86.5	1,881		0.0000	1.0000	11.42	
87.5	1,881		0.0000	1.0000	11.42	
88.5	1,881		0.0000	1.0000	11.42	
89.5	1,881		0.0000	1.0000	11.42	
90.5	1,881		0.0000	1.0000	11.42	
91.5	1,881		0.0000	1.0000	11.42	
92.5	1,881		0.0000	1.0000	11.42	
93.5	1,881		0.0000	1.0000	11.42	
94.5	1,881		0.0000	1.0000	11.42	
95.5	1,881		0.0000	1.0000	11.42	
96.5	1,881		0.0000	1.0000	11.42	
97.5	1,881		0.0000	1.0000	11.42	
98.5	1,881		0.0000	1.0000	11.42	
99.5	1,881		0.0000	1.0000	11.42	
100.5	1,881		0.0000	1.0000	11.42	
101.5	1,881		0.0000	1.0000	11.42	
102.5	1,881		0.0000	1.0000	11.42	
103.5	1,881		0.0000	1.0000	11.42	
104.5	1,881		0.0000	1.0000	11.42	
105.5	1,881		0.0000	1.0000	11.42	
106.5	1,881		0.0000	1.0000	11.42	
107.5	1,881		0.0000	1.0000	11.42	
108.5	1,881		0.0000	1.0000	11.42	
109.5	1,881	966	0.5138	0.4862	11.42	
110.5	67,598		0.0000	1.0000	5.55	
111.5	67,602		0.0000	1.0000	5.55	
112.5	67,602	966	0.0143	0.9857	5.55	
113.5	66,635	4,832	0.0725	0.9275	5.47	
114.5	61,803	5,647	0.0914	0.9086	5.07	
115.5	56,156	1,933	0.0344	0.9656	4.61	
116.5	54,223	2,899	0.0535	0.9465	4.45	
117.5	51,324	1,933	0.0377	0.9623	4.21	
118.5	49,391		0.0000	1.0000	4.06	

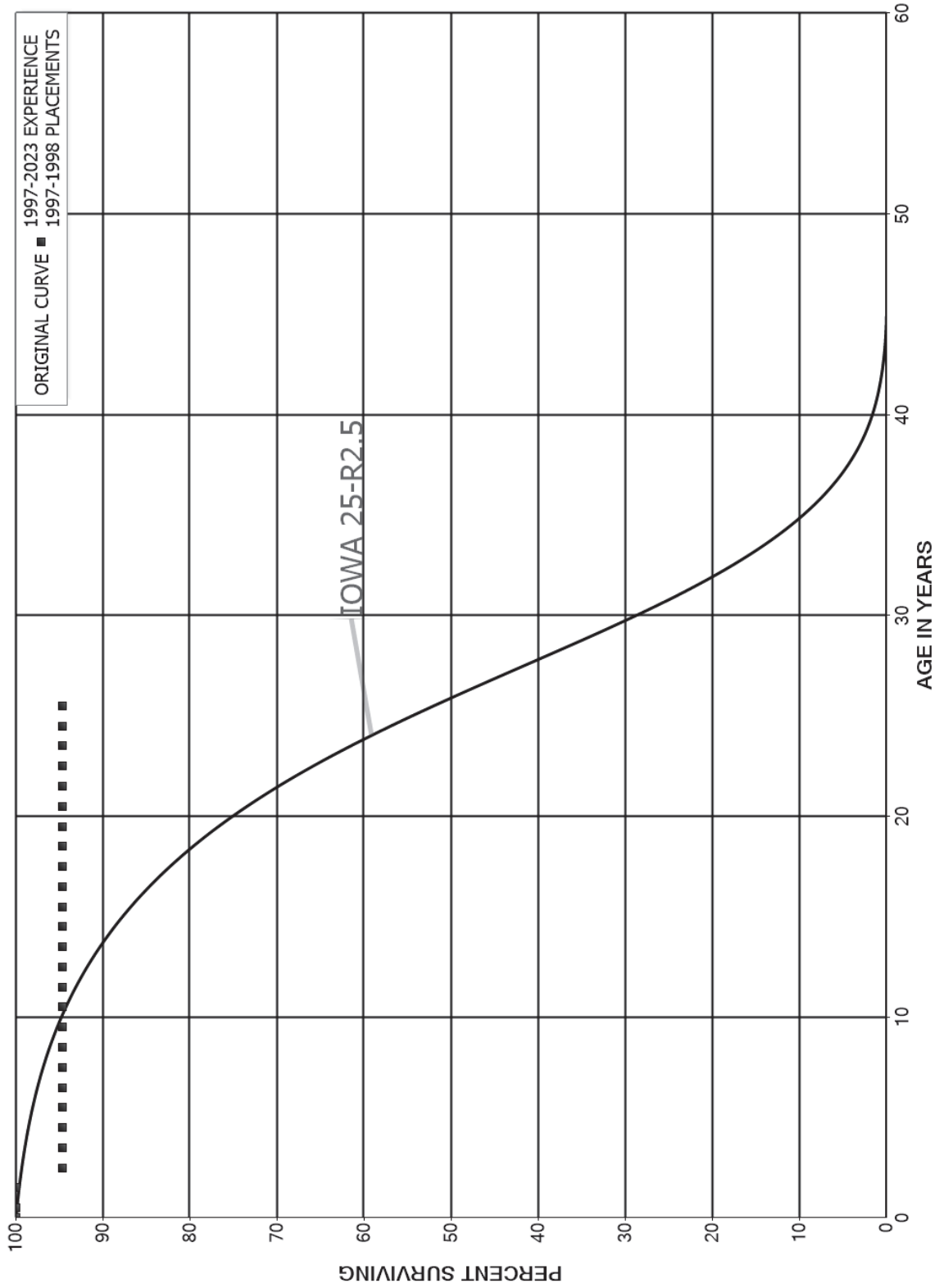
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	49,391		0.0000	1.0000	4.06
120.5	49,391		0.0000	1.0000	4.06
121.5	49,391	1,028	0.0208	0.9792	4.06
122.5	48,363	966	0.0200	0.9800	3.97
123.5					3.89

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



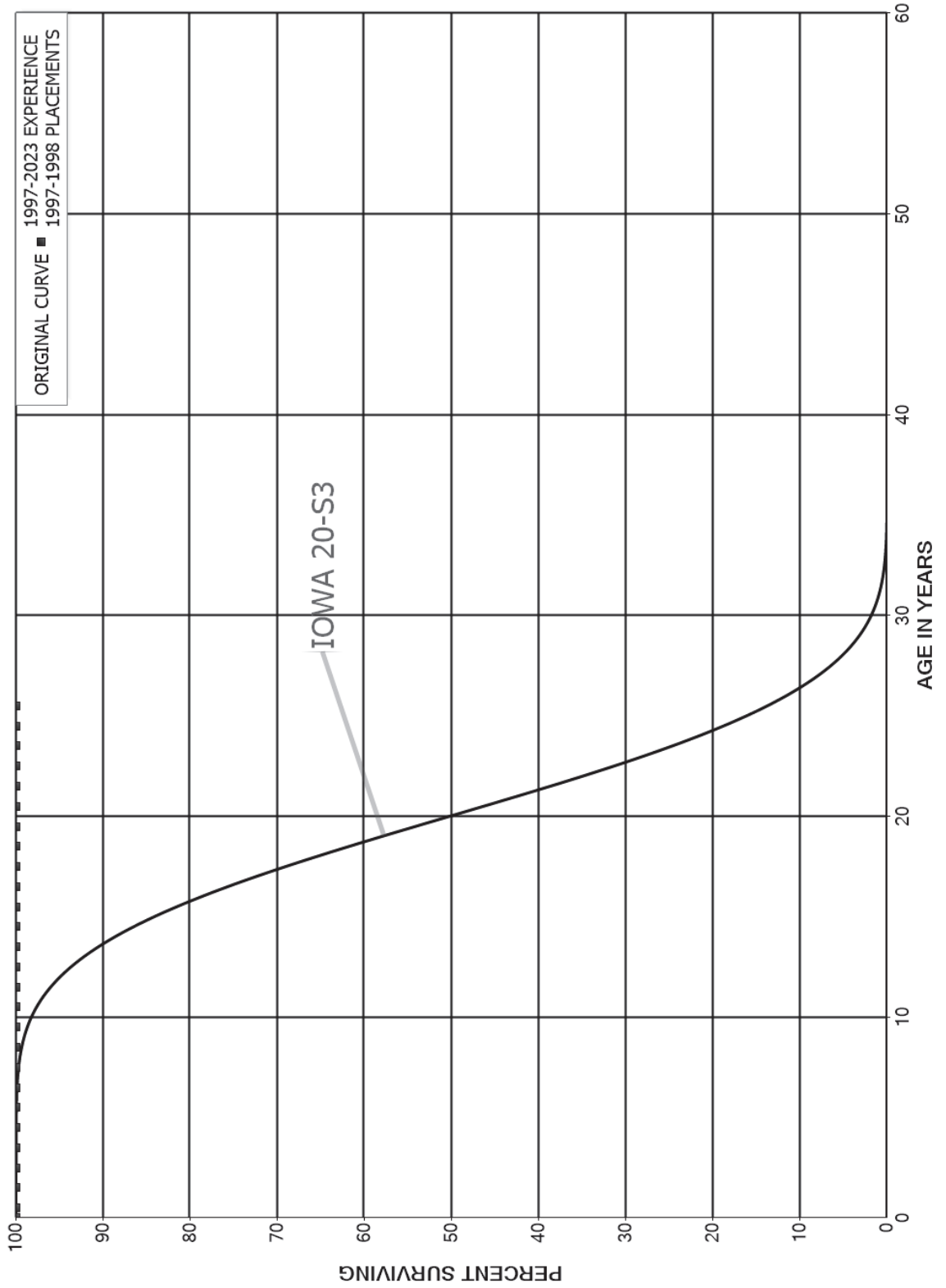
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-1998			EXPERIENCE BAND 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	236,420		0.0000	1.0000	100.00
0.5	236,420		0.0000	1.0000	100.00
1.5	236,420	12,682	0.0536	0.9464	100.00
2.5	223,738		0.0000	1.0000	94.64
3.5	223,738		0.0000	1.0000	94.64
4.5	223,738		0.0000	1.0000	94.64
5.5	223,738		0.0000	1.0000	94.64
6.5	223,738		0.0000	1.0000	94.64
7.5	223,738		0.0000	1.0000	94.64
8.5	223,738		0.0000	1.0000	94.64
9.5	223,738		0.0000	1.0000	94.64
10.5	223,738		0.0000	1.0000	94.64
11.5	223,738		0.0000	1.0000	94.64
12.5	223,738		0.0000	1.0000	94.64
13.5	223,738		0.0000	1.0000	94.64
14.5	223,738		0.0000	1.0000	94.64
15.5	223,738		0.0000	1.0000	94.64
16.5	223,738		0.0000	1.0000	94.64
17.5	223,738		0.0000	1.0000	94.64
18.5	223,738		0.0000	1.0000	94.64
19.5	223,738		0.0000	1.0000	94.64
20.5	223,738		0.0000	1.0000	94.64
21.5	223,738		0.0000	1.0000	94.64
22.5	223,738		0.0000	1.0000	94.64
23.5	223,738		0.0000	1.0000	94.64
24.5	223,738		0.0000	1.0000	94.64
25.5	213,010		0.0000	1.0000	94.64
26.5					94.64

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION
ORIGINAL AND SMOOTH SURVIVOR CURVES



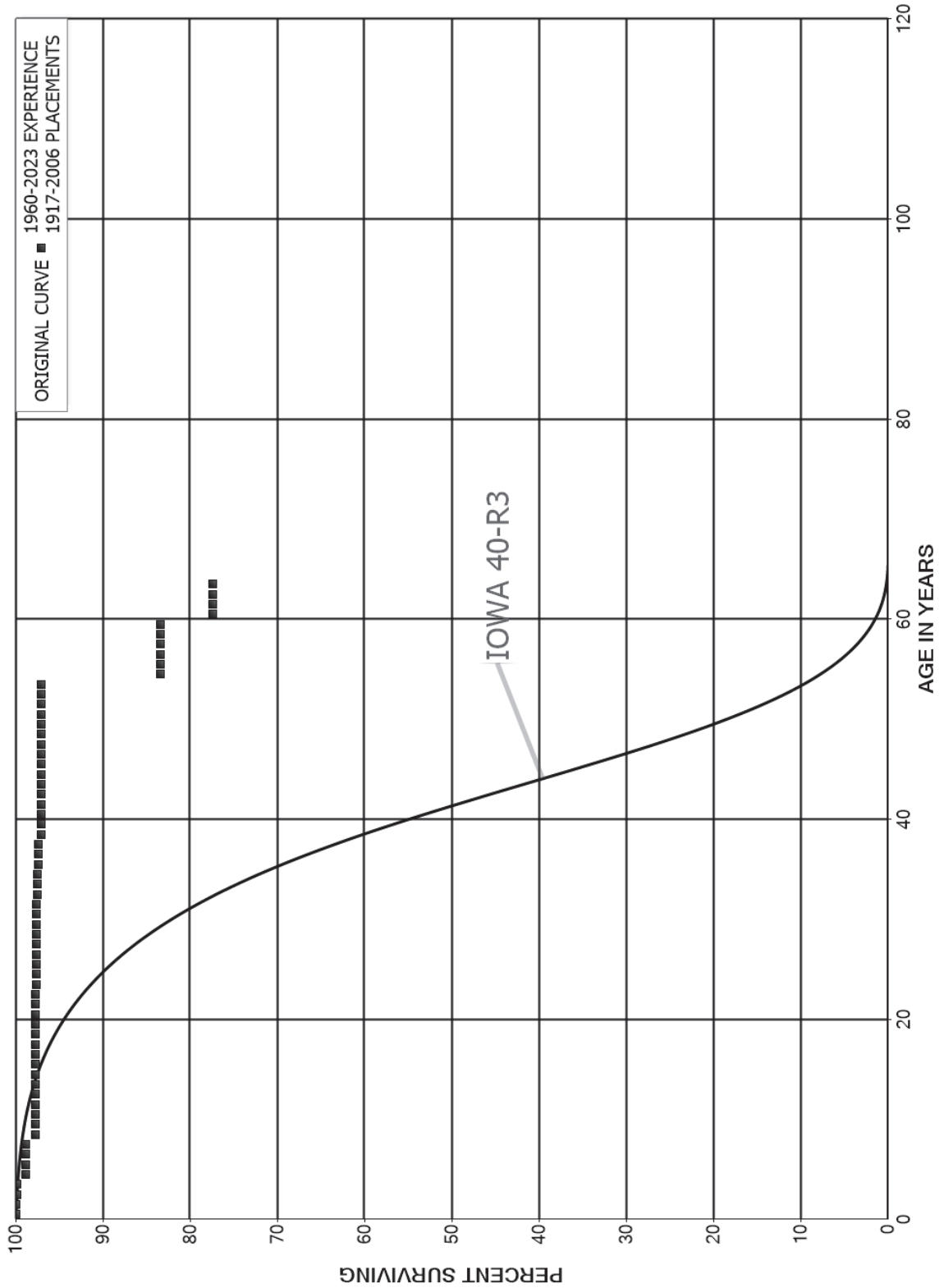
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-1998			EXPERIENCE BAND 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	147,697		0.0000	1.0000	100.00
0.5	147,697		0.0000	1.0000	100.00
1.5	147,697		0.0000	1.0000	100.00
2.5	147,697		0.0000	1.0000	100.00
3.5	147,697		0.0000	1.0000	100.00
4.5	147,697		0.0000	1.0000	100.00
5.5	147,697		0.0000	1.0000	100.00
6.5	147,697		0.0000	1.0000	100.00
7.5	147,697		0.0000	1.0000	100.00
8.5	147,697		0.0000	1.0000	100.00
9.5	147,697		0.0000	1.0000	100.00
10.5	147,697		0.0000	1.0000	100.00
11.5	147,697		0.0000	1.0000	100.00
12.5	147,697		0.0000	1.0000	100.00
13.5	147,697		0.0000	1.0000	100.00
14.5	147,697		0.0000	1.0000	100.00
15.5	147,697		0.0000	1.0000	100.00
16.5	147,697		0.0000	1.0000	100.00
17.5	147,697		0.0000	1.0000	100.00
18.5	147,697		0.0000	1.0000	100.00
19.5	147,697		0.0000	1.0000	100.00
20.5	147,697		0.0000	1.0000	100.00
21.5	147,697		0.0000	1.0000	100.00
22.5	147,697		0.0000	1.0000	100.00
23.5	147,697		0.0000	1.0000	100.00
24.5	147,697		0.0000	1.0000	100.00
25.5	141,662		0.0000	1.0000	100.00
26.5					100.00

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMER PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1960-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,896		0.0000	1.0000	100.00
0.5	122,215		0.0000	1.0000	100.00
1.5	108,294	180	0.0017	0.9983	100.00
2.5	118,036		0.0000	1.0000	99.83
3.5	205,973	1,978	0.0096	0.9904	99.83
4.5	242,195		0.0000	1.0000	98.88
5.5	248,675		0.0000	1.0000	98.88
6.5	232,037		0.0000	1.0000	98.88
7.5	227,565	2,713	0.0119	0.9881	98.88
8.5	222,796		0.0000	1.0000	97.70
9.5	214,271		0.0000	1.0000	97.70
10.5	210,961		0.0000	1.0000	97.70
11.5	221,095		0.0000	1.0000	97.70
12.5	218,668	46	0.0002	0.9998	97.70
13.5	219,693		0.0000	1.0000	97.68
14.5	230,149		0.0000	1.0000	97.68
15.5	239,728		0.0000	1.0000	97.68
16.5	240,413		0.0000	1.0000	97.68
17.5	202,413		0.0000	1.0000	97.68
18.5	254,747		0.0000	1.0000	97.68
19.5	322,002		0.0000	1.0000	97.68
20.5	258,213		0.0000	1.0000	97.68
21.5	239,984		0.0000	1.0000	97.68
22.5	227,920	19	0.0001	0.9999	97.68
23.5	234,473		0.0000	1.0000	97.67
24.5	224,652		0.0000	1.0000	97.67
25.5	192,972		0.0000	1.0000	97.67
26.5	181,677		0.0000	1.0000	97.67
27.5	173,325		0.0000	1.0000	97.67
28.5	171,703		0.0000	1.0000	97.67
29.5	175,870		0.0000	1.0000	97.67
30.5	178,396		0.0000	1.0000	97.67
31.5	166,793	317	0.0019	0.9981	97.67
32.5	158,612		0.0000	1.0000	97.48
33.5	160,780		0.0000	1.0000	97.48
34.5	158,915	122	0.0008	0.9992	97.48
35.5	155,261		0.0000	1.0000	97.41
36.5	155,261		0.0000	1.0000	97.41
37.5	155,261	574	0.0037	0.9963	97.41
38.5	142,140		0.0000	1.0000	97.05

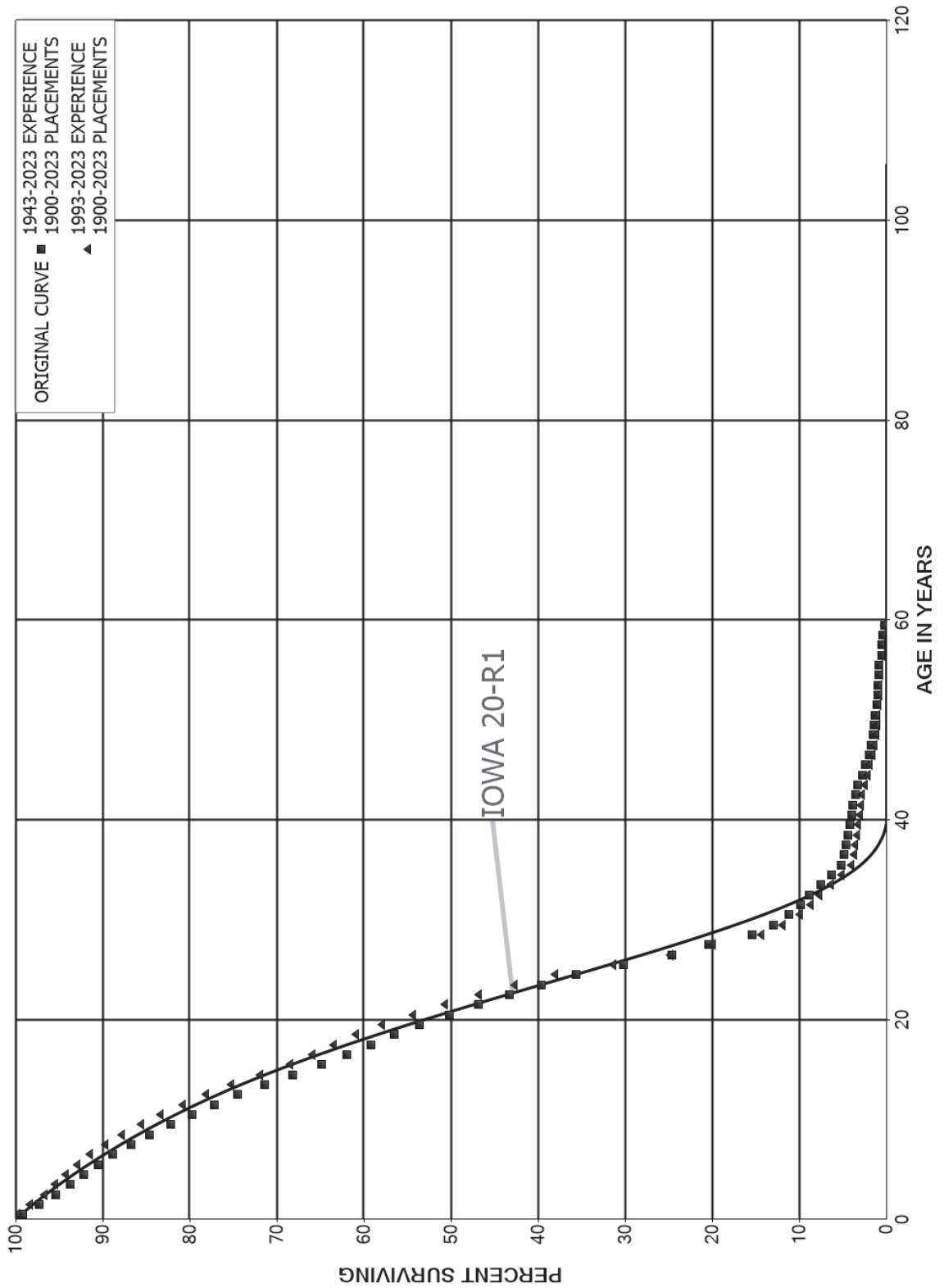
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1960-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	136,049		0.0000	1.0000	97.05
40.5	94,721		0.0000	1.0000	97.05
41.5	94,721		0.0000	1.0000	97.05
42.5	100,899		0.0000	1.0000	97.05
43.5	99,869		0.0000	1.0000	97.05
44.5	99,869		0.0000	1.0000	97.05
45.5	58,133		0.0000	1.0000	97.05
46.5	56,591		0.0000	1.0000	97.05
47.5	55,571		0.0000	1.0000	97.05
48.5	55,571		0.0000	1.0000	97.05
49.5	55,571		0.0000	1.0000	97.05
50.5	54,821		0.0000	1.0000	97.05
51.5	54,821		0.0000	1.0000	97.05
52.5	52,871		0.0000	1.0000	97.05
53.5	42,997	6,058	0.1409	0.8591	97.05
54.5	35,413		0.0000	1.0000	83.37
55.5	35,370		0.0000	1.0000	83.37
56.5	31,921		0.0000	1.0000	83.37
57.5	31,790		0.0000	1.0000	83.37
58.5	17,591		0.0000	1.0000	83.37
59.5	17,591	1,272	0.0723	0.9277	83.37
60.5	11,864		0.0000	1.0000	77.34
61.5	11,864		0.0000	1.0000	77.34
62.5	11,864		0.0000	1.0000	77.34
63.5	9,950		0.0000	1.0000	77.34
64.5	9,950		0.0000	1.0000	77.34
65.5	9,950		0.0000	1.0000	77.34
66.5	9,878		0.0000	1.0000	77.34
67.5	5,813		0.0000	1.0000	77.34
68.5	5,813		0.0000	1.0000	77.34
69.5	5,805		0.0000	1.0000	77.34
70.5	5,626		0.0000	1.0000	77.34
71.5	5,451	302	0.0555	0.9445	77.34
72.5	3,339		0.0000	1.0000	73.05
73.5	3,237	767	0.2369	0.7631	73.05
74.5	335		0.0000	1.0000	55.74
75.5					55.74

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023

EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	78,184,209	659,425	0.0084	0.9916	100.00
0.5	78,732,580	1,463,769	0.0186	0.9814	99.16
1.5	76,536,534	1,535,218	0.0201	0.9799	97.31
2.5	72,780,994	1,207,809	0.0166	0.9834	95.36
3.5	70,449,503	1,194,935	0.0170	0.9830	93.78
4.5	67,190,523	1,210,126	0.0180	0.9820	92.19
5.5	65,687,555	1,266,380	0.0193	0.9807	90.53
6.5	63,034,686	1,476,303	0.0234	0.9766	88.78
7.5	59,742,181	1,467,482	0.0246	0.9754	86.70
8.5	56,550,156	1,592,194	0.0282	0.9718	84.57
9.5	53,143,055	1,576,697	0.0297	0.9703	82.19
10.5	49,986,536	1,616,027	0.0323	0.9677	79.75
11.5	45,885,474	1,603,732	0.0350	0.9650	77.18
12.5	40,261,482	1,655,778	0.0411	0.9589	74.48
13.5	37,451,941	1,690,237	0.0451	0.9549	71.41
14.5	35,166,045	1,739,198	0.0495	0.9505	68.19
15.5	32,717,799	1,462,240	0.0447	0.9553	64.82
16.5	31,008,501	1,392,125	0.0449	0.9551	61.92
17.5	29,166,578	1,304,212	0.0447	0.9553	59.14
18.5	27,521,408	1,411,331	0.0513	0.9487	56.50
19.5	25,843,510	1,650,108	0.0638	0.9362	53.60
20.5	24,126,262	1,601,450	0.0664	0.9336	50.18
21.5	21,917,360	1,674,566	0.0764	0.9236	46.85
22.5	19,513,849	1,641,724	0.0841	0.9159	43.27
23.5	17,179,138	1,742,397	0.1014	0.8986	39.63
24.5	14,596,698	2,242,596	0.1536	0.8464	35.61
25.5	12,329,180	2,237,540	0.1815	0.8185	30.14
26.5	10,053,987	1,731,137	0.1722	0.8278	24.67
27.5	8,278,104	2,028,419	0.2450	0.7550	20.42
28.5	6,195,010	968,881	0.1564	0.8436	15.42
29.5	5,214,601	744,131	0.1427	0.8573	13.01
30.5	4,452,707	526,850	0.1183	0.8817	11.15
31.5	3,926,549	419,042	0.1067	0.8933	9.83
32.5	3,515,545	497,686	0.1416	0.8584	8.78
33.5	3,019,159	502,019	0.1663	0.8337	7.54
34.5	2,511,116	450,911	0.1796	0.8204	6.28
35.5	2,060,145	147,141	0.0714	0.9286	5.16
36.5	1,911,570	77,198	0.0404	0.9596	4.79
37.5	1,839,297	79,723	0.0433	0.9567	4.59
38.5	1,753,199	106,419	0.0607	0.9393	4.40

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,647,076	66,997	0.0407	0.9593	4.13
40.5	1,575,014	61,375	0.0390	0.9610	3.96
41.5	1,511,561	100,630	0.0666	0.9334	3.81
42.5	1,430,185	123,342	0.0862	0.9138	3.55
43.5	1,305,870	196,707	0.1506	0.8494	3.25
44.5	1,108,621	145,325	0.1311	0.8689	2.76
45.5	959,347	161,363	0.1682	0.8318	2.40
46.5	795,403	108,543	0.1365	0.8635	1.99
47.5	685,140	86,259	0.1259	0.8741	1.72
48.5	598,680	56,325	0.0941	0.9059	1.50
49.5	541,952	49,488	0.0913	0.9087	1.36
50.5	491,216	67,039	0.1365	0.8635	1.24
51.5	424,177	32,754	0.0772	0.9228	1.07
52.5	391,423	16,902	0.0432	0.9568	0.99
53.5	374,522	27,149	0.0725	0.9275	0.94
54.5	344,918	20,663	0.0599	0.9401	0.88
55.5	323,677	108,563	0.3354	0.6646	0.82
56.5	215,114	15,757	0.0732	0.9268	0.55
57.5	199,357	55,966	0.2807	0.7193	0.51
58.5	143,390	61,035	0.4257	0.5743	0.36
59.5	82,355	9,206	0.1118	0.8882	0.21
60.5	73,150	4,862	0.0665	0.9335	0.19
61.5	68,287	3,108	0.0455	0.9545	0.17
62.5	65,180	2,242	0.0344	0.9656	0.17
63.5	62,938	1,329	0.0211	0.9789	0.16
64.5	61,609	1,687	0.0274	0.9726	0.16
65.5	15,083	1,758	0.1166	0.8834	0.15
66.5	13,324	2,016	0.1513	0.8487	0.13
67.5	11,309	4,878	0.4313	0.5687	0.11
68.5	6,431	1,626	0.2528	0.7472	0.06
69.5	4,805	2,845	0.5921	0.4079	0.05
70.5	1,960	813	0.4148	0.5852	0.02
71.5	1,095	964	0.8798	0.1202	0.01
72.5	156	75	0.4842	0.5158	0.00
73.5	80		0.0000	1.0000	0.00
74.5	80		0.0000	1.0000	0.00
75.5	80		0.0000	1.0000	0.00
76.5	80		0.0000	1.0000	0.00
77.5	80		0.0000	1.0000	0.00
78.5	80		0.0000	1.0000	0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	80		0.0000	1.0000	0.00
80.5	80		0.0000	1.0000	0.00
81.5	80		0.0000	1.0000	0.00
82.5	80		0.0000	1.0000	0.00
83.5	80		0.0000	1.0000	0.00
84.5	80		0.0000	1.0000	0.00
85.5	80		0.0000	1.0000	0.00
86.5	80		0.0000	1.0000	0.00
87.5	80		0.0000	1.0000	0.00
88.5	80		0.0000	1.0000	0.00
89.5	80		0.0000	1.0000	0.00
90.5	80		0.0000	1.0000	0.00
91.5	80		0.0000	1.0000	0.00
92.5	80		0.0000	1.0000	0.00
93.5	80		0.0000	1.0000	0.00
94.5	80		0.0000	1.0000	0.00
95.5	80		0.0000	1.0000	0.00
96.5	80		0.0000	1.0000	0.00
97.5	80		0.0000	1.0000	0.00
98.5	80		0.0000	1.0000	0.00
99.5	80		0.0000	1.0000	0.00
100.5	80		0.0000	1.0000	0.00
101.5	80		0.0000	1.0000	0.00
102.5	80		0.0000	1.0000	0.00
103.5	80		0.0000	1.0000	0.00
104.5	80		0.0000	1.0000	0.00
105.5	80		0.0000	1.0000	0.00
106.5	80		0.0000	1.0000	0.00
107.5	80		0.0000	1.0000	0.00
108.5	80		0.0000	1.0000	0.00
109.5	80		0.0000	1.0000	0.00
110.5	546,356	169,906	0.3110	0.6890	0.00
111.5	406,914	135,829	0.3338	0.6662	0.00
112.5	271,086	137,204	0.5061	0.4939	0.00
113.5	133,880	46,735	0.3491	0.6509	0.00
114.5	87,145	53,985	0.6195	0.3805	0.00
115.5	33,160	28,366	0.8554	0.1446	0.00
116.5	4,794	4,408	0.9194	0.0806	0.00
117.5	386		0.0000	1.0000	0.00
118.5	386		0.0000	1.0000	0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	386		0.0000	1.0000	0.00
120.5	386		0.0000	1.0000	0.00
121.5	386		0.0000	1.0000	0.00
122.5	386		0.0000	1.0000	0.00
123.5					0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,204,722	127,968	0.0023	0.9977	100.00
0.5	52,745,052	784,897	0.0149	0.9851	99.77
1.5	51,412,072	865,404	0.0168	0.9832	98.28
2.5	48,942,619	634,000	0.0130	0.9870	96.63
3.5	47,458,241	602,078	0.0127	0.9873	95.38
4.5	45,771,603	634,336	0.0139	0.9861	94.17
5.5	46,634,385	719,523	0.0154	0.9846	92.86
6.5	45,221,074	909,940	0.0201	0.9799	91.43
7.5	43,189,114	924,217	0.0214	0.9786	89.59
8.5	41,336,773	1,040,655	0.0252	0.9748	87.67
9.5	39,504,081	1,012,121	0.0256	0.9744	85.47
10.5	37,697,315	1,154,044	0.0306	0.9694	83.28
11.5	34,647,361	1,133,614	0.0327	0.9673	80.73
12.5	29,811,079	1,107,281	0.0371	0.9629	78.09
13.5	27,821,204	1,232,877	0.0443	0.9557	75.18
14.5	26,126,267	1,238,880	0.0474	0.9526	71.85
15.5	24,296,753	917,726	0.0378	0.9622	68.45
16.5	23,244,645	874,675	0.0376	0.9624	65.86
17.5	22,069,731	884,586	0.0401	0.9599	63.38
18.5	21,134,089	1,031,541	0.0488	0.9512	60.84
19.5	20,122,064	1,261,418	0.0627	0.9373	57.87
20.5	19,021,270	1,255,661	0.0660	0.9340	54.24
21.5	17,445,729	1,355,505	0.0777	0.9223	50.66
22.5	15,615,964	1,371,294	0.0878	0.9122	46.73
23.5	13,926,955	1,520,697	0.1092	0.8908	42.62
24.5	11,947,027	2,108,755	0.1765	0.8235	37.97
25.5	10,233,179	2,130,543	0.2082	0.7918	31.27
26.5	8,401,535	1,656,763	0.1972	0.8028	24.76
27.5	7,004,963	1,951,014	0.2785	0.7215	19.88
28.5	5,137,830	907,008	0.1765	0.8235	14.34
29.5	4,293,317	699,646	0.1630	0.8370	11.81
30.5	3,656,318	466,915	0.1277	0.8723	9.88
31.5	3,232,885	393,245	0.1216	0.8784	8.62
32.5	2,909,763	484,269	0.1664	0.8336	7.57
33.5	2,477,537	485,710	0.1960	0.8040	6.31
34.5	2,032,275	430,602	0.2119	0.7881	5.08
35.5	1,649,417	139,449	0.0845	0.9155	4.00
36.5	1,562,292	72,078	0.0461	0.9539	3.66
37.5	1,547,852	69,620	0.0450	0.9550	3.49
38.5	1,517,726	97,317	0.0641	0.9359	3.34

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1993-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,494,212	59,411	0.0398	0.9602	3.12	
40.5	1,464,338	60,058	0.0410	0.9590	3.00	
41.5	1,427,049	100,320	0.0703	0.9297	2.87	
42.5	1,379,001	123,018	0.0892	0.9108	2.67	
43.5	1,270,223	196,655	0.1548	0.8452	2.43	
44.5	1,077,869	143,528	0.1332	0.8668	2.06	
45.5	934,827	161,363	0.1726	0.8274	1.78	
46.5	772,492	107,086	0.1386	0.8614	1.48	
47.5	664,555	84,897	0.1278	0.8722	1.27	
48.5	579,978	56,098	0.0967	0.9033	1.11	
49.5	541,164	49,488	0.0914	0.9086	1.00	
50.5	490,427	67,039	0.1367	0.8633	0.91	
51.5	423,389	32,754	0.0774	0.9226	0.79	
52.5	390,635	16,902	0.0433	0.9567	0.72	
53.5	373,733	27,149	0.0726	0.9274	0.69	
54.5	344,735	20,663	0.0599	0.9401	0.64	
55.5	323,494	108,563	0.3356	0.6644	0.60	
56.5	214,931	15,757	0.0733	0.9267	0.40	
57.5	199,174	55,966	0.2810	0.7190	0.37	
58.5	143,207	61,035	0.4262	0.5738	0.27	
59.5	82,172	9,206	0.1120	0.8880	0.15	
60.5	72,966	4,862	0.0666	0.9334	0.14	
61.5	68,104	3,108	0.0456	0.9544	0.13	
62.5	64,997	2,242	0.0345	0.9655	0.12	
63.5	62,754	1,329	0.0212	0.9788	0.12	
64.5	61,425	1,687	0.0275	0.9725	0.11	
65.5	14,951	1,758	0.1176	0.8824	0.11	
66.5	13,244	2,016	0.1522	0.8478	0.10	
67.5	11,228	4,878	0.4344	0.5656	0.08	
68.5	6,351	1,626	0.2560	0.7440	0.05	
69.5	4,725	2,845	0.6022	0.3978	0.04	
70.5	1,880	813	0.4325	0.5675	0.01	
71.5	1,015	964	0.9493	0.0507	0.01	
72.5	75	75	1.0000		0.00	
73.5						
74.5						
75.5						
76.5						
77.5						
78.5						

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5	80		0.0000		
93.5	80		0.0000		
94.5	80		0.0000		
95.5	80		0.0000		
96.5	80		0.0000		
97.5	80		0.0000		
98.5	80		0.0000		
99.5	80		0.0000		
100.5	80		0.0000		
101.5	80		0.0000		
102.5	80		0.0000		
103.5	80		0.0000		
104.5	80		0.0000		
105.5	80		0.0000		
106.5	80		0.0000		
107.5	80		0.0000		
108.5	80		0.0000		
109.5	80		0.0000		
110.5	546,356	169,906	0.3110		
111.5	406,914	135,829	0.3338		
112.5	271,086	137,204	0.5061		
113.5	133,880	46,735	0.3491		
114.5	87,145	53,985	0.6195		
115.5	33,160	28,366	0.8554		
116.5	4,794	4,408	0.9194		
117.5	386		0.0000		
118.5	386		0.0000		

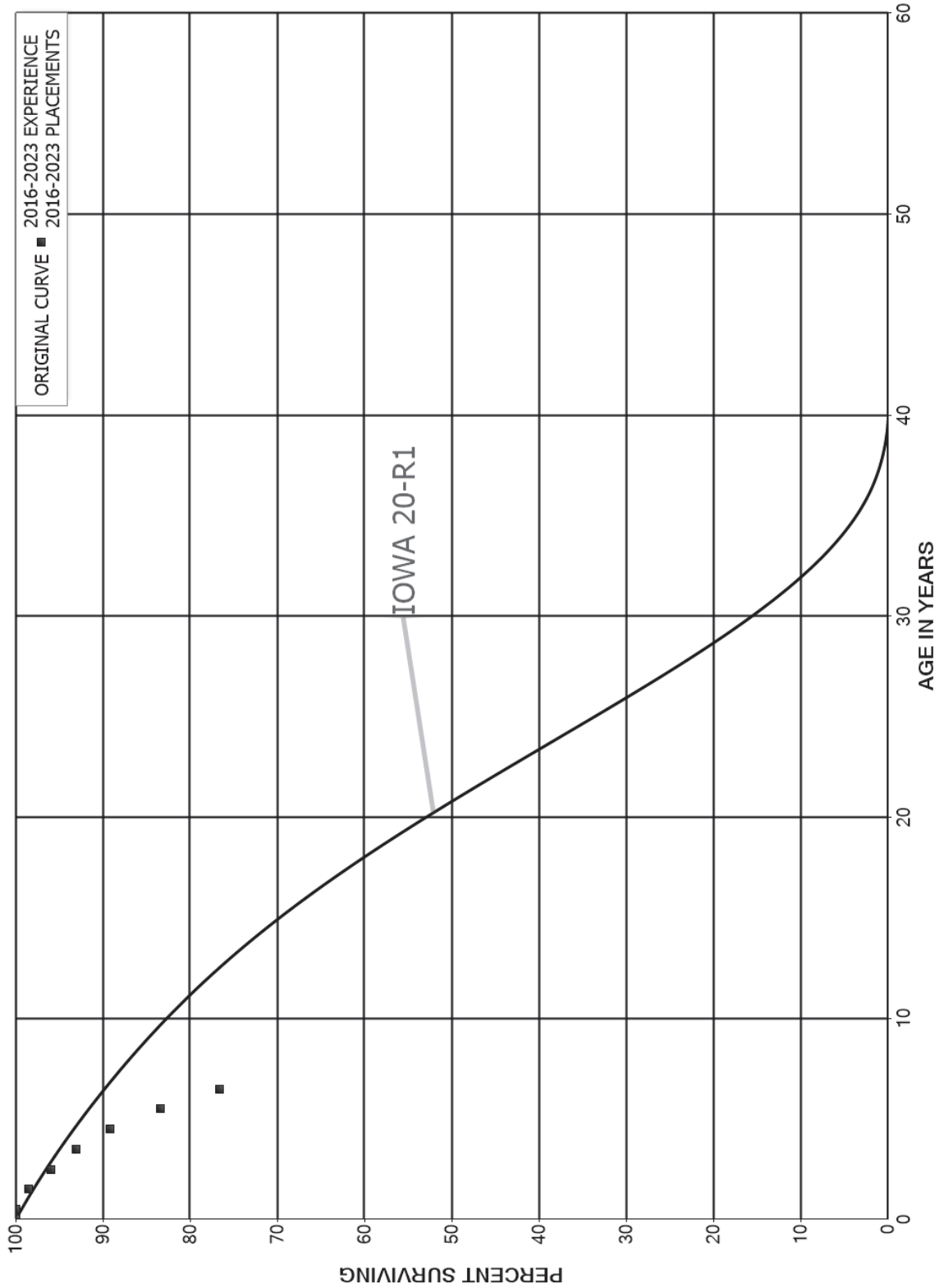
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	386		0.0000		
120.5	386		0.0000		
121.5	386		0.0000		
122.5	386		0.0000		
123.5					

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED
 ORIGINAL AND SMOOTH SURVIVOR CURVES



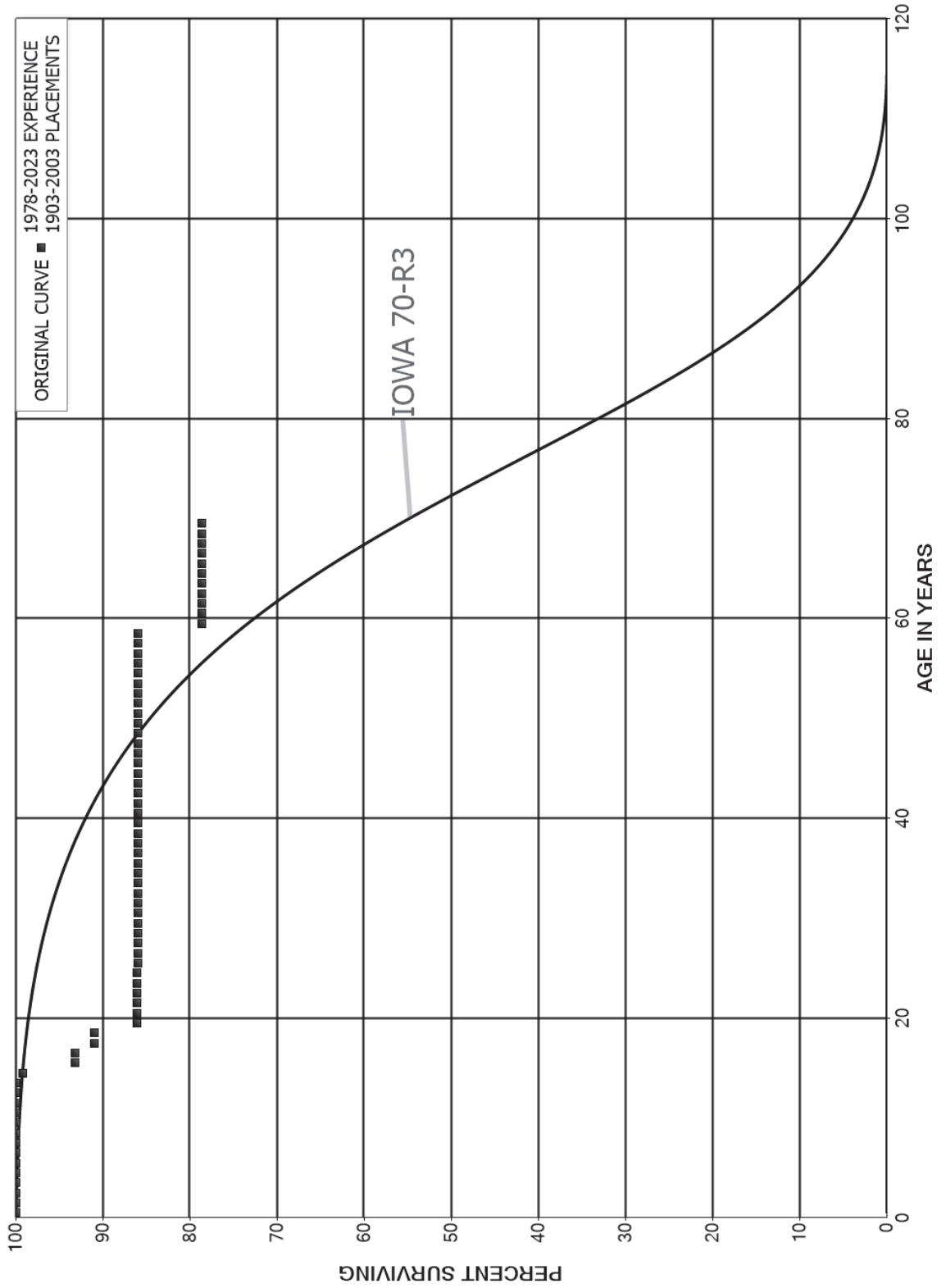
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2023			EXPERIENCE BAND 2016-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,811,298	6,546	0.0007	0.9993	100.00
0.5	8,588,604	124,148	0.0145	0.9855	99.93
1.5	7,614,397	192,780	0.0253	0.9747	98.49
2.5	5,965,475	181,489	0.0304	0.9696	96.00
3.5	5,008,642	210,822	0.0421	0.9579	93.07
4.5	3,992,026	256,429	0.0642	0.9358	89.16
5.5	2,522,912	205,310	0.0814	0.9186	83.43
6.5	724,546	66,906	0.0923	0.9077	76.64
7.5					69.56

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 389.20 LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2003			EXPERIENCE BAND 1978-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,069		0.0000	1.0000	100.00
0.5	10,091		0.0000	1.0000	100.00
1.5	10,591		0.0000	1.0000	100.00
2.5	11,691		0.0000	1.0000	100.00
3.5	13,409		0.0000	1.0000	100.00
4.5	13,539		0.0000	1.0000	100.00
5.5	13,539		0.0000	1.0000	100.00
6.5	13,619		0.0000	1.0000	100.00
7.5	13,743		0.0000	1.0000	100.00
8.5	13,743		0.0000	1.0000	100.00
9.5	16,203		0.0000	1.0000	100.00
10.5	6,605		0.0000	1.0000	100.00
11.5	7,135		0.0000	1.0000	100.00
12.5	7,174		0.0000	1.0000	100.00
13.5	6,682	56	0.0084	0.9916	100.00
14.5	7,917	474	0.0598	0.9402	99.16
15.5	7,443		0.0000	1.0000	93.22
16.5	8,352	200	0.0239	0.9761	93.22
17.5	9,523		0.0000	1.0000	90.99
18.5	9,639	528	0.0547	0.9453	90.99
19.5	9,021		0.0000	1.0000	86.01
20.5	9,021		0.0000	1.0000	86.01
21.5	9,021		0.0000	1.0000	86.01
22.5	19,233		0.0000	1.0000	86.01
23.5	19,253		0.0000	1.0000	86.01
24.5	19,253	17	0.0009	0.9991	86.01
25.5	19,235		0.0000	1.0000	85.93
26.5	19,896		0.0000	1.0000	85.93
27.5	19,896		0.0000	1.0000	85.93
28.5	19,896		0.0000	1.0000	85.93
29.5	19,896		0.0000	1.0000	85.93
30.5	19,896		0.0000	1.0000	85.93
31.5	19,896		0.0000	1.0000	85.93
32.5	19,896		0.0000	1.0000	85.93
33.5	18,525		0.0000	1.0000	85.93
34.5	18,525		0.0000	1.0000	85.93
35.5	18,525		0.0000	1.0000	85.93
36.5	18,524		0.0000	1.0000	85.93
37.5	18,523		0.0000	1.0000	85.93
38.5	8,484		0.0000	1.0000	85.93

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2003			EXPERIENCE BAND 1978-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,484		0.0000	1.0000	85.93
40.5	8,484		0.0000	1.0000	85.93
41.5	8,484		0.0000	1.0000	85.93
42.5	8,484		0.0000	1.0000	85.93
43.5	8,485		0.0000	1.0000	85.93
44.5	8,485		0.0000	1.0000	85.93
45.5	8,485		0.0000	1.0000	85.93
46.5	8,907		0.0000	1.0000	85.93
47.5	8,327		0.0000	1.0000	85.93
48.5	8,327		0.0000	1.0000	85.93
49.5	6,848		0.0000	1.0000	85.93
50.5	6,718		0.0000	1.0000	85.93
51.5	6,718		0.0000	1.0000	85.93
52.5	7,818		0.0000	1.0000	85.93
53.5	7,694		0.0000	1.0000	85.93
54.5	7,694		0.0000	1.0000	85.93
55.5	5,234		0.0000	1.0000	85.93
56.5	5,233		0.0000	1.0000	85.93
57.5	4,927		0.0000	1.0000	85.93
58.5	4,927	422	0.0856	0.9144	85.93
59.5	4,505		0.0000	1.0000	78.58
60.5	3,214		0.0000	1.0000	78.58
61.5	3,214		0.0000	1.0000	78.58
62.5	2,333		0.0000	1.0000	78.58
63.5	2,333		0.0000	1.0000	78.58
64.5	2,216		0.0000	1.0000	78.58
65.5	2,216		0.0000	1.0000	78.58
66.5	2,216		0.0000	1.0000	78.58
67.5	1,994		0.0000	1.0000	78.58
68.5	1,782		0.0000	1.0000	78.58
69.5	662		0.0000	1.0000	78.58
70.5	662		0.0000	1.0000	78.58
71.5	662		0.0000	1.0000	78.58
72.5	1		0.0000	1.0000	78.58
73.5	1		0.0000	1.0000	78.58
74.5	1		0.0000	1.0000	78.58
75.5	1		0.0000	1.0000	78.58
76.5	1		0.0000	1.0000	78.58
77.5					78.58
78.5					

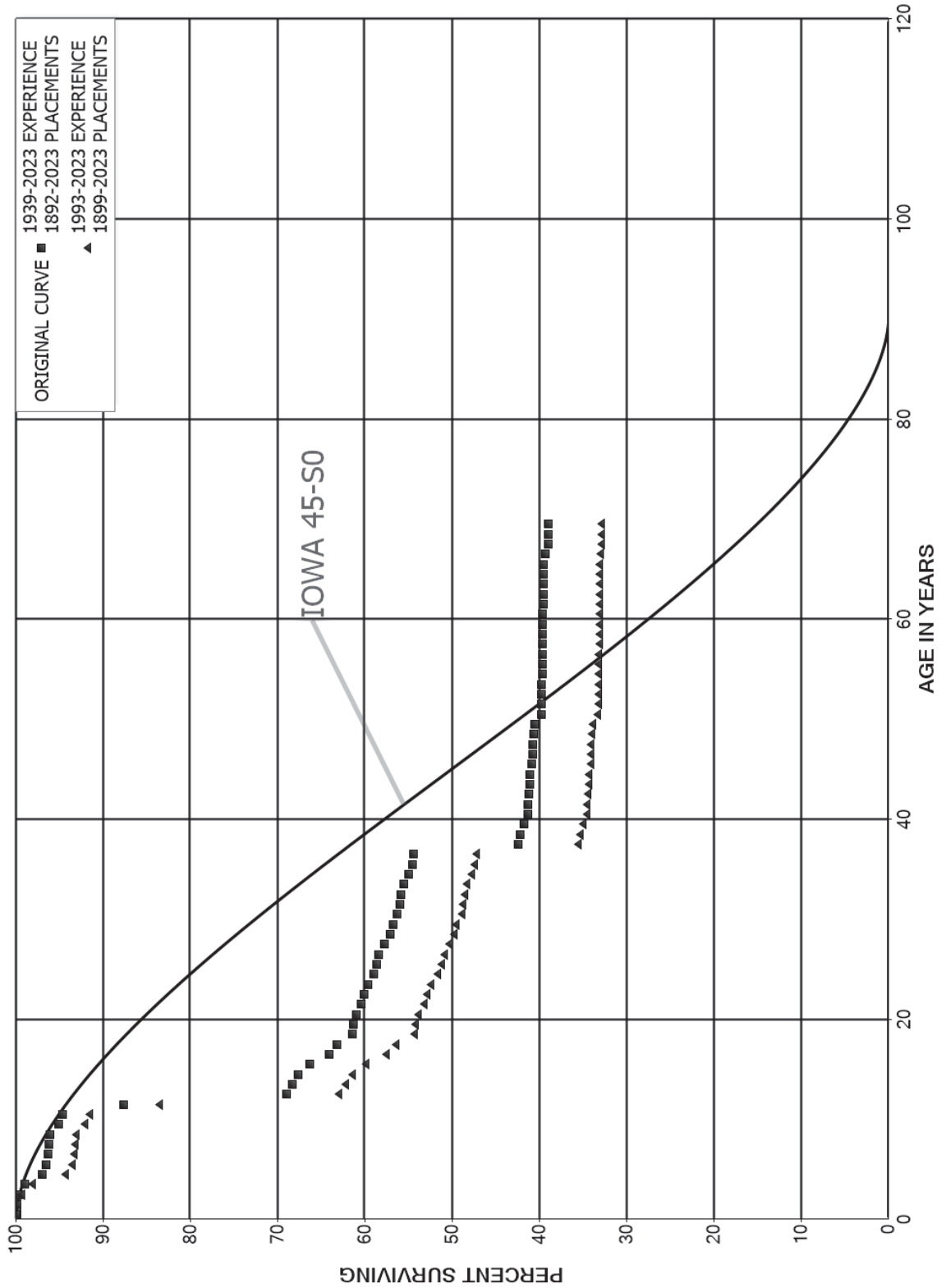
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2003			EXPERIENCE BAND 1978-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5		980		0.0000	
101.5		980		0.0000	
102.5		980		0.0000	
103.5		980		0.0000	
104.5		980		0.0000	
105.5		980		0.0000	
106.5		980		0.0000	
107.5		980		0.0000	
108.5		980		0.0000	
109.5		980		0.0000	
110.5					

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2023

EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	108,142,219	172,524	0.0016	0.9984	100.00
0.5	106,211,225	42,169	0.0004	0.9996	99.84
1.5	107,536,424	245,051	0.0023	0.9977	99.80
2.5	107,724,311	692,228	0.0064	0.9936	99.57
3.5	104,424,031	2,111,996	0.0202	0.9798	98.93
4.5	101,072,035	488,207	0.0048	0.9952	96.93
5.5	97,354,605	193,330	0.0020	0.9980	96.46
6.5	90,845,419	90,859	0.0010	0.9990	96.27
7.5	86,660,867	103,587	0.0012	0.9988	96.18
8.5	85,537,021	859,579	0.0100	0.9900	96.06
9.5	82,859,983	441,313	0.0053	0.9947	95.10
10.5	75,703,877	5,602,404	0.0740	0.9260	94.59
11.5	69,950,906	14,869,029	0.2126	0.7874	87.59
12.5	53,490,710	539,489	0.0101	0.9899	68.97
13.5	53,081,781	504,373	0.0095	0.9905	68.28
14.5	51,307,240	1,047,090	0.0204	0.9796	67.63
15.5	49,942,760	1,610,154	0.0322	0.9678	66.25
16.5	48,280,927	733,839	0.0152	0.9848	64.11
17.5	46,129,102	1,273,382	0.0276	0.9724	63.14
18.5	45,446,043	98,931	0.0022	0.9978	61.39
19.5	41,061,572	217,463	0.0053	0.9947	61.26
20.5	43,370,290	390,049	0.0090	0.9910	60.94
21.5	43,235,733	251,842	0.0058	0.9942	60.39
22.5	42,515,910	267,932	0.0063	0.9937	60.04
23.5	41,592,448	467,333	0.0112	0.9888	59.66
24.5	40,942,328	249,758	0.0061	0.9939	58.99
25.5	40,129,839	167,876	0.0042	0.9958	58.63
26.5	39,512,928	459,297	0.0116	0.9884	58.38
27.5	36,979,900	419,683	0.0113	0.9887	57.70
28.5	35,110,331	168,107	0.0048	0.9952	57.05
29.5	34,061,570	324,069	0.0095	0.9905	56.78
30.5	33,453,181	159,526	0.0048	0.9952	56.24
31.5	32,986,159	92,553	0.0028	0.9972	55.97
32.5	32,159,494	159,551	0.0050	0.9950	55.81
33.5	30,134,870	334,396	0.0111	0.9889	55.53
34.5	29,295,938	200,485	0.0068	0.9932	54.92
35.5	28,821,550	100,067	0.0035	0.9965	54.54
36.5	22,018,782	4,832,622	0.2195	0.7805	54.35
37.5	15,027,542	76,269	0.0051	0.9949	42.42
38.5	13,312,137	144,956	0.0109	0.9891	42.21

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,685,999	142,823	0.0113	0.9887	41.75
40.5	11,135,863	5,670	0.0005	0.9995	41.28
41.5	10,537,051	24,772	0.0024	0.9976	41.26
42.5	9,484,828	25,277	0.0027	0.9973	41.16
43.5	9,413,856	1,893	0.0002	0.9998	41.05
44.5	8,680,006	50,220	0.0058	0.9942	41.04
45.5	8,556,107	8,058	0.0009	0.9991	40.80
46.5	8,513,291	17,854	0.0021	0.9979	40.77
47.5	8,190,182	5,274	0.0006	0.9994	40.68
48.5	8,159,688	27,290	0.0033	0.9967	40.65
49.5	7,624,677	142,861	0.0187	0.9813	40.52
50.5	7,078,102	3,113	0.0004	0.9996	39.76
51.5	6,587,023	2,830	0.0004	0.9996	39.74
52.5	5,694,863	354	0.0001	0.9999	39.72
53.5	5,681,624	8,769	0.0015	0.9985	39.72
54.5	5,560,495	849	0.0002	0.9998	39.66
55.5	5,525,042	4,198	0.0008	0.9992	39.65
56.5	5,503,053	3,486	0.0006	0.9994	39.62
57.5	5,077,361	1,708	0.0003	0.9997	39.60
58.5	5,049,200	273	0.0001	0.9999	39.59
59.5	2,748,776	1,514	0.0006	0.9994	39.58
60.5	2,403,267	963	0.0004	0.9996	39.56
61.5	2,410,482	2,096	0.0009	0.9991	39.55
62.5	2,390,365		0.0000	1.0000	39.51
63.5	2,278,553	607	0.0003	0.9997	39.51
64.5	2,274,171	744	0.0003	0.9997	39.50
65.5	2,266,758	13,156	0.0058	0.9942	39.49
66.5	2,255,558	18,376	0.0081	0.9919	39.26
67.5	2,265,649	1,487	0.0007	0.9993	38.94
68.5	2,259,122		0.0000	1.0000	38.91
69.5	277,120		0.0000	1.0000	38.91
70.5	279,298	228	0.0008	0.9992	38.91
71.5	267,331		0.0000	1.0000	38.88
72.5	185,592		0.0000	1.0000	38.88
73.5	184,104		0.0000	1.0000	38.88
74.5	142,323	400	0.0028	0.9972	38.88
75.5	146,908	3,029	0.0206	0.9794	38.77
76.5	148,697	600	0.0040	0.9960	37.97
77.5	147,788		0.0000	1.0000	37.82
78.5	130,034	613	0.0047	0.9953	37.82

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	129,286		0.0000	1.0000	37.64
80.5	128,077		0.0000	1.0000	37.64
81.5	127,974		0.0000	1.0000	37.64
82.5	134,619		0.0000	1.0000	37.64
83.5	134,619		0.0000	1.0000	37.64
84.5	134,619	1,500	0.0111	0.9889	37.64
85.5	135,239	1,879	0.0139	0.9861	37.22
86.5	133,313		0.0000	1.0000	36.71
87.5	133,313	2,093	0.0157	0.9843	36.71
88.5	131,164	3,702	0.0282	0.9718	36.13
89.5	127,239		0.0000	1.0000	35.11
90.5	117,420		0.0000	1.0000	35.11
91.5	118,353	4,785	0.0404	0.9596	35.11
92.5	115,941		0.0000	1.0000	33.69
93.5	104,932	933	0.0089	0.9911	33.69
94.5	97,288	2,400	0.0247	0.9753	33.39
95.5	87,924		0.0000	1.0000	32.57
96.5	82,482		0.0000	1.0000	32.57
97.5	82,482		0.0000	1.0000	32.57
98.5	71,051		0.0000	1.0000	32.57
99.5	69,076		0.0000	1.0000	32.57
100.5	69,076		0.0000	1.0000	32.57
101.5	68,876		0.0000	1.0000	32.57
102.5	68,876		0.0000	1.0000	32.57
103.5	68,876		0.0000	1.0000	32.57
104.5	67,748		0.0000	1.0000	32.57
105.5	60,381		0.0000	1.0000	32.57
106.5	11,879		0.0000	1.0000	32.57
107.5	11,879		0.0000	1.0000	32.57
108.5	11,879		0.0000	1.0000	32.57
109.5	11,879		0.0000	1.0000	32.57
110.5	11,879		0.0000	1.0000	32.57
111.5	11,879		0.0000	1.0000	32.57
112.5	2,120		0.0000	1.0000	32.57
113.5	2,120		0.0000	1.0000	32.57
114.5	2,120		0.0000	1.0000	32.57
115.5	2,120		0.0000	1.0000	32.57
116.5	2,120		0.0000	1.0000	32.57
117.5	2,120		0.0000	1.0000	32.57
118.5	2,120		0.0000	1.0000	32.57

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2023			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,120		0.0000	1.0000	32.57
120.5	2,120		0.0000	1.0000	32.57
121.5	2,120		0.0000	1.0000	32.57
122.5	2,120		0.0000	1.0000	32.57
123.5	2,120		0.0000	1.0000	32.57
124.5					32.57

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,417,176	172,524	0.0030	0.9970	100.00
0.5	54,959,427	32,255	0.0006	0.9994	99.70
1.5	54,285,209	241,578	0.0045	0.9955	99.65
2.5	56,614,557	689,356	0.0122	0.9878	99.20
3.5	54,483,949	2,106,064	0.0387	0.9613	97.99
4.5	57,383,391	469,559	0.0082	0.9918	94.21
5.5	77,052,188	188,535	0.0024	0.9976	93.44
6.5	73,611,436	84,868	0.0012	0.9988	93.21
7.5	70,856,701	82,576	0.0012	0.9988	93.10
8.5	70,920,509	836,532	0.0118	0.9882	92.99
9.5	70,841,776	404,575	0.0057	0.9943	91.89
10.5	64,245,229	5,588,777	0.0870	0.9130	91.37
11.5	60,090,717	14,852,567	0.2472	0.7528	83.42
12.5	42,951,153	529,621	0.0123	0.9877	62.80
13.5	42,641,787	499,364	0.0117	0.9883	62.03
14.5	40,999,267	1,037,252	0.0253	0.9747	61.30
15.5	39,619,710	1,590,828	0.0402	0.9598	59.75
16.5	37,940,527	727,881	0.0192	0.9808	57.35
17.5	35,095,177	1,268,594	0.0361	0.9639	56.25
18.5	34,065,172	81,989	0.0024	0.9976	54.22
19.5	29,928,276	194,677	0.0065	0.9935	54.09
20.5	30,134,172	357,255	0.0119	0.9881	53.74
21.5	30,610,092	245,185	0.0080	0.9920	53.10
22.5	29,912,440	230,216	0.0077	0.9923	52.67
23.5	28,882,357	407,641	0.0141	0.9859	52.27
24.5	28,318,792	248,628	0.0088	0.9912	51.53
25.5	27,618,958	163,420	0.0059	0.9941	51.08
26.5	28,180,187	316,094	0.0112	0.9888	50.78
27.5	25,929,655	296,246	0.0114	0.9886	50.21
28.5	27,671,799	153,533	0.0055	0.9945	49.63
29.5	27,561,667	322,853	0.0117	0.9883	49.36
30.5	30,379,462	113,593	0.0037	0.9963	48.78
31.5	30,066,735	92,553	0.0031	0.9969	48.60
32.5	29,377,140	158,129	0.0054	0.9946	48.45
33.5	27,469,958	307,989	0.0112	0.9888	48.19
34.5	26,663,957	196,516	0.0074	0.9926	47.65
35.5	26,167,545	98,577	0.0038	0.9962	47.29
36.5	19,456,993	4,832,105	0.2483	0.7517	47.12
37.5	12,489,434	76,269	0.0061	0.9939	35.42
38.5	13,024,483	144,460	0.0111	0.9889	35.20

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,402,878	142,823	0.0115	0.9885	34.81
40.5	10,865,361	5,430	0.0005	0.9995	34.41
41.5	10,368,716	24,772	0.0024	0.9976	34.39
42.5	9,326,757	25,277	0.0027	0.9973	34.31
43.5	9,298,551	1,687	0.0002	0.9998	34.22
44.5	8,558,403	50,220	0.0059	0.9941	34.21
45.5	8,436,166	8,058	0.0010	0.9990	34.01
46.5	8,394,517	17,572	0.0021	0.9979	33.98
47.5	8,072,110	5,274	0.0007	0.9993	33.90
48.5	8,041,742	27,210	0.0034	0.9966	33.88
49.5	7,507,761	142,294	0.0190	0.9810	33.77
50.5	6,971,841	2,991	0.0004	0.9996	33.13
51.5	6,482,856	2,830	0.0004	0.9996	33.11
52.5	5,593,343	61	0.0000	1.0000	33.10
53.5	5,581,813	8,620	0.0015	0.9985	33.10
54.5	5,461,716	849	0.0002	0.9998	33.05
55.5	5,416,398	3,366	0.0006	0.9994	33.04
56.5	5,394,374	2,369	0.0004	0.9996	33.02
57.5	4,993,746	1,605	0.0003	0.9997	33.01
58.5	4,960,737	112	0.0000	1.0000	33.00
59.5	2,680,693	200	0.0001	0.9999	33.00
60.5	2,347,508	547	0.0002	0.9998	32.99
61.5	2,347,208	986	0.0004	0.9996	32.99
62.5	2,328,213		0.0000	1.0000	32.97
63.5	2,226,243	607	0.0003	0.9997	32.97
64.5	2,215,053	744	0.0003	0.9997	32.96
65.5	2,207,535	10,977	0.0050	0.9950	32.95
66.5	2,195,295	5,773	0.0026	0.9974	32.79
67.5	2,180,707	1,487	0.0007	0.9993	32.70
68.5	2,175,124		0.0000	1.0000	32.68
69.5	181,562		0.0000	1.0000	32.68
70.5	182,821	228	0.0012	0.9988	32.68
71.5	170,855		0.0000	1.0000	32.64
72.5	85,197		0.0000	1.0000	32.64
73.5	75,079		0.0000	1.0000	32.64
74.5	41,892	400	0.0095	0.9905	32.64
75.5	90,283	216	0.0024	0.9976	32.33
76.5	89,897	600	0.0067	0.9933	32.25
77.5	108,024		0.0000	1.0000	32.03
78.5	90,270		0.0000	1.0000	32.03

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	90,134		0.0000	1.0000	32.03
80.5	92,844		0.0000	1.0000	32.03
81.5	102,499		0.0000	1.0000	32.03
82.5	102,266		0.0000	1.0000	32.03
83.5	107,271		0.0000	1.0000	32.03
84.5	113,688		0.0000	1.0000	32.03
85.5	113,688		0.0000	1.0000	32.03
86.5	113,641		0.0000	1.0000	32.03
87.5	113,641		0.0000	1.0000	32.03
88.5	113,585	3,702	0.0326	0.9674	32.03
89.5	109,660		0.0000	1.0000	30.99
90.5	104,626		0.0000	1.0000	30.99
91.5	104,626	4,785	0.0457	0.9543	30.99
92.5	99,814		0.0000	1.0000	29.57
93.5	101,598		0.0000	1.0000	29.57
94.5	94,888		0.0000	1.0000	29.57
95.5	87,924		0.0000	1.0000	29.57
96.5	82,482		0.0000	1.0000	29.57
97.5	82,482		0.0000	1.0000	29.57
98.5	71,051		0.0000	1.0000	29.57
99.5	69,076		0.0000	1.0000	29.57
100.5	69,076		0.0000	1.0000	29.57
101.5	68,876		0.0000	1.0000	29.57
102.5	68,876		0.0000	1.0000	29.57
103.5	68,876		0.0000	1.0000	29.57
104.5	67,748		0.0000	1.0000	29.57
105.5	60,381		0.0000	1.0000	29.57
106.5	11,879		0.0000	1.0000	29.57
107.5	11,879		0.0000	1.0000	29.57
108.5	11,879		0.0000	1.0000	29.57
109.5	11,879		0.0000	1.0000	29.57
110.5	11,879		0.0000	1.0000	29.57
111.5	11,879		0.0000	1.0000	29.57
112.5	2,120		0.0000	1.0000	29.57
113.5	2,120		0.0000	1.0000	29.57
114.5	2,120		0.0000	1.0000	29.57
115.5	2,120		0.0000	1.0000	29.57
116.5	2,120		0.0000	1.0000	29.57
117.5	2,120		0.0000	1.0000	29.57
118.5	2,120		0.0000	1.0000	29.57

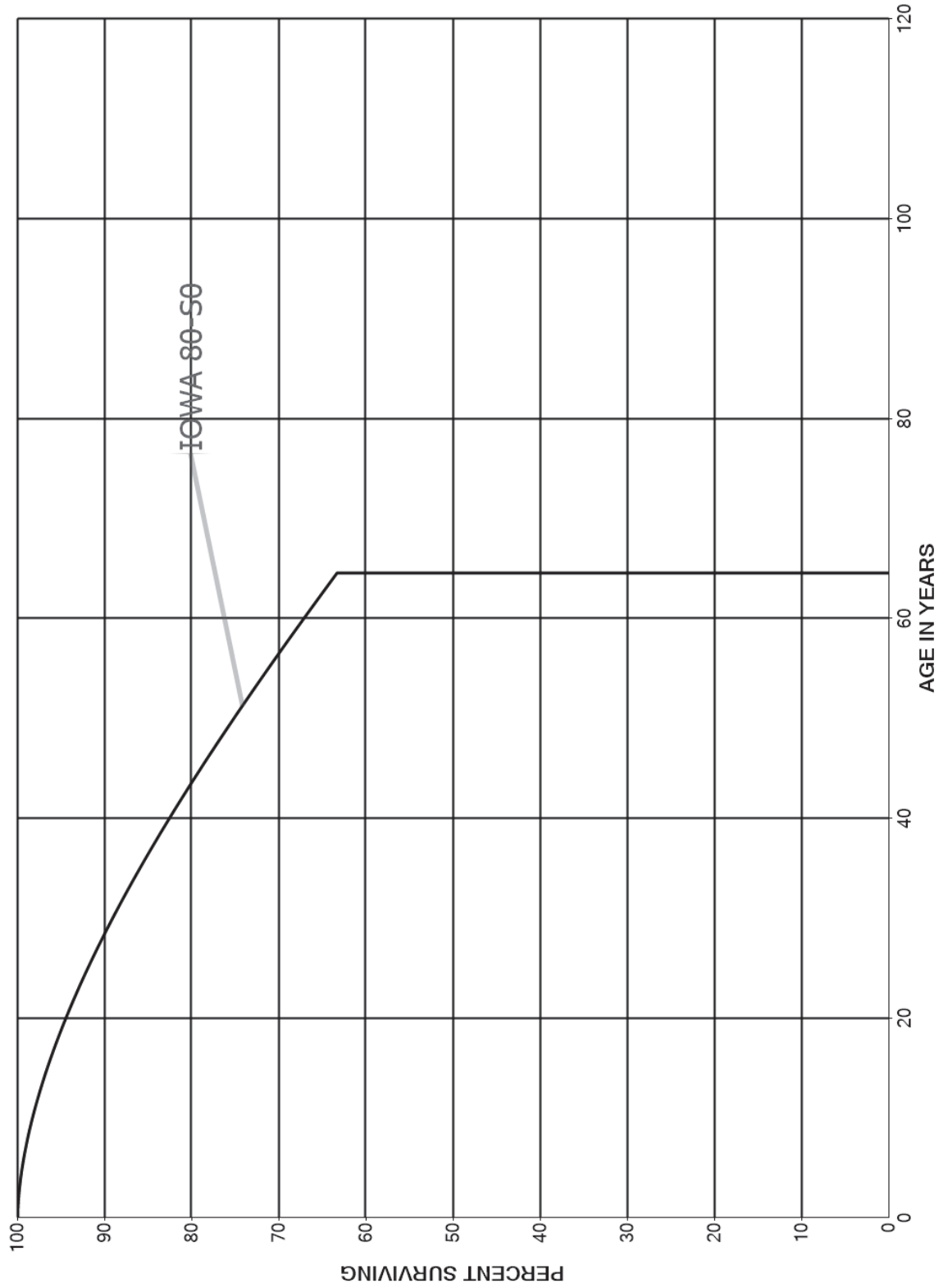
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

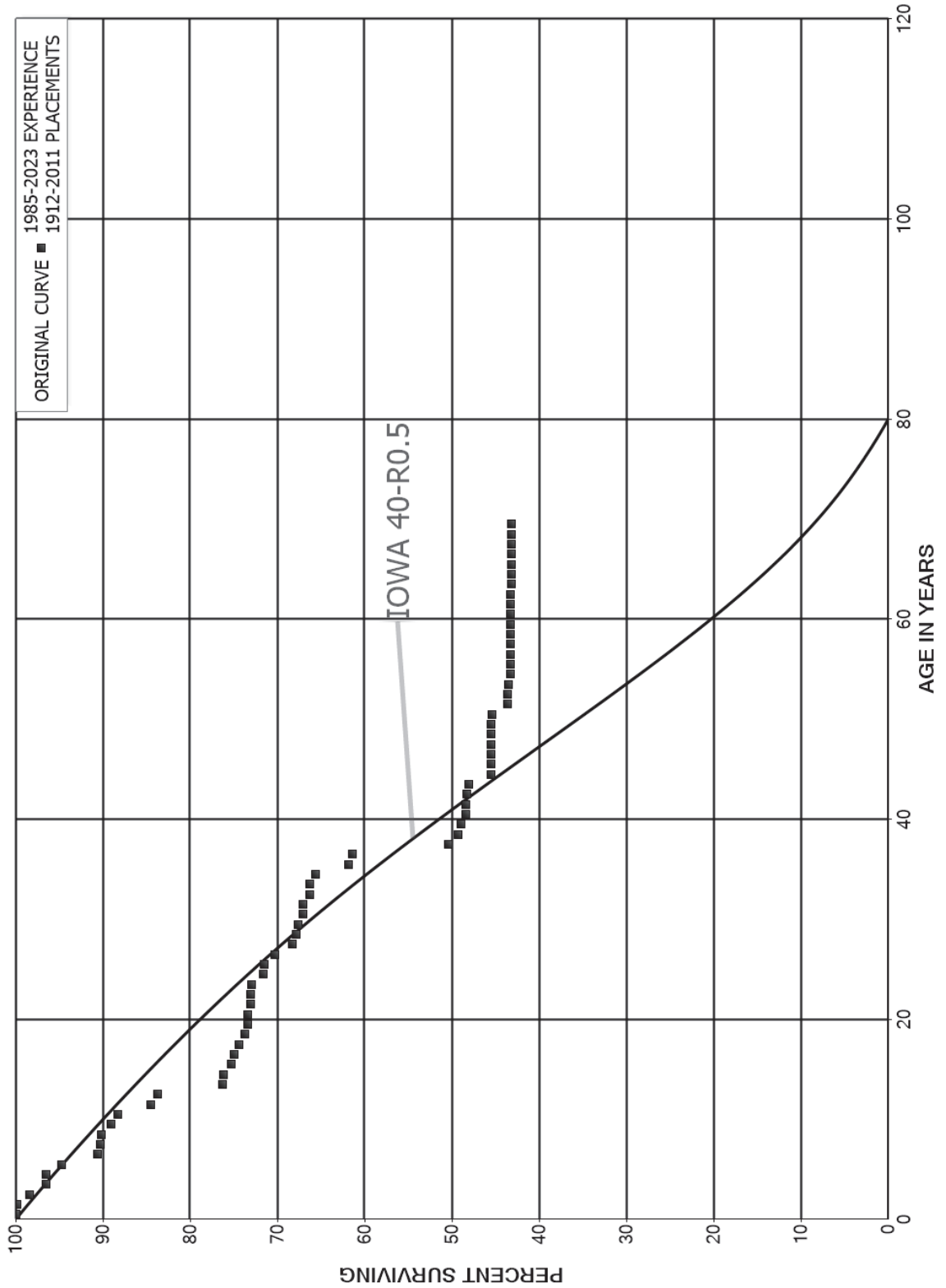
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,120		0.0000	1.0000	29.57
120.5	2,120		0.0000	1.0000	29.57
121.5	2,120		0.0000	1.0000	29.57
122.5	2,120		0.0000	1.0000	29.57
123.5	2,120		0.0000	1.0000	29.57
124.5					29.57

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - MAJOR
SMOOTH SURVIVOR CURVE



PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1985-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,476,155		0.0000	1.0000	100.00
0.5	4,375,546	8,084	0.0018	0.9982	100.00
1.5	4,787,270	67,984	0.0142	0.9858	99.82
2.5	4,843,350	93,238	0.0193	0.9807	98.40
3.5	4,842,778		0.0000	1.0000	96.50
4.5	4,881,403	87,688	0.0180	0.9820	96.50
5.5	4,504,222	198,253	0.0440	0.9560	94.77
6.5	5,093,766	18,544	0.0036	0.9964	90.60
7.5	6,041,611	4,811	0.0008	0.9992	90.27
8.5	6,813,149	84,817	0.0124	0.9876	90.20
9.5	6,864,424	63,808	0.0093	0.9907	89.07
10.5	6,988,306	298,480	0.0427	0.9573	88.25
11.5	6,855,012	59,140	0.0086	0.9914	84.48
12.5	6,872,685	609,406	0.0887	0.9113	83.75
13.5	6,509,587	10,539	0.0016	0.9984	76.32
14.5	6,508,607	73,901	0.0114	0.9886	76.20
15.5	6,509,224	31,529	0.0048	0.9952	75.33
16.5	6,266,027	50,530	0.0081	0.9919	74.97
17.5	6,221,291	49,537	0.0080	0.9920	74.36
18.5	6,087,385	29,019	0.0048	0.9952	73.77
19.5	5,841,600		0.0000	1.0000	73.42
20.5	5,770,982	26,056	0.0045	0.9955	73.42
21.5	5,754,706	1,130	0.0002	0.9998	73.09
22.5	5,269,137	7,599	0.0014	0.9986	73.07
23.5	4,994,340	89,541	0.0179	0.9821	72.97
24.5	4,797,849	7,307	0.0015	0.9985	71.66
25.5	4,845,404	86,477	0.0178	0.9822	71.55
26.5	4,096,527	114,232	0.0279	0.9721	70.27
27.5	3,973,378	27,172	0.0068	0.9932	68.31
28.5	4,077,316	16,556	0.0041	0.9959	67.85
29.5	3,830,228	27,979	0.0073	0.9927	67.57
30.5	4,420,590	1,368	0.0003	0.9997	67.08
31.5	4,515,462	48,381	0.0107	0.9893	67.06
32.5	5,060,717	2,848	0.0006	0.9994	66.34
33.5	5,026,656	52,330	0.0104	0.9896	66.30
34.5	4,900,744	279,930	0.0571	0.9429	65.61
35.5	4,530,047	32,882	0.0073	0.9927	61.86
36.5	3,267,125	587,648	0.1799	0.8201	61.42
37.5	2,403,473	52,797	0.0220	0.9780	50.37
38.5	2,224,267	14,157	0.0064	0.9936	49.26

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1985-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,927,831	22,830	0.0118	0.9882	48.95
40.5	2,002,559		0.0000	1.0000	48.37
41.5	1,913,795	1,222	0.0006	0.9994	48.37
42.5	1,654,976	9,776	0.0059	0.9941	48.34
43.5	1,648,415	88,727	0.0538	0.9462	48.05
44.5	1,506,026		0.0000	1.0000	45.47
45.5	1,449,143	432	0.0003	0.9997	45.47
46.5	1,421,817		0.0000	1.0000	45.45
47.5	1,384,564		0.0000	1.0000	45.45
48.5	1,366,250		0.0000	1.0000	45.45
49.5	1,197,307	465	0.0004	0.9996	45.45
50.5	1,116,570	45,625	0.0409	0.9591	45.43
51.5	998,565		0.0000	1.0000	43.58
52.5	911,731	544	0.0006	0.9994	43.58
53.5	888,850	4,341	0.0049	0.9951	43.55
54.5	788,408		0.0000	1.0000	43.34
55.5	775,239	498	0.0006	0.9994	43.34
56.5	773,724		0.0000	1.0000	43.31
57.5	710,376	945	0.0013	0.9987	43.31
58.5	700,884		0.0000	1.0000	43.25
59.5	252,688		0.0000	1.0000	43.25
60.5	186,140		0.0000	1.0000	43.25
61.5	185,709		0.0000	1.0000	43.25
62.5	165,061	219	0.0013	0.9987	43.25
63.5	159,907		0.0000	1.0000	43.20
64.5	160,034		0.0000	1.0000	43.20
65.5	159,378		0.0000	1.0000	43.20
66.5	151,850		0.0000	1.0000	43.20
67.5	148,911		0.0000	1.0000	43.20
68.5	137,886		0.0000	1.0000	43.20
69.5	31,453		0.0000	1.0000	43.20
70.5	27,448		0.0000	1.0000	43.20
71.5	27,182		0.0000	1.0000	43.20
72.5	19,048	302	0.0159	0.9841	43.20
73.5	18,467		0.0000	1.0000	42.51
74.5	16,574		0.0000	1.0000	42.51
75.5	10,209		0.0000	1.0000	42.51
76.5	12,421		0.0000	1.0000	42.51
77.5	12,126		0.0000	1.0000	42.51
78.5	14,168		0.0000	1.0000	42.51

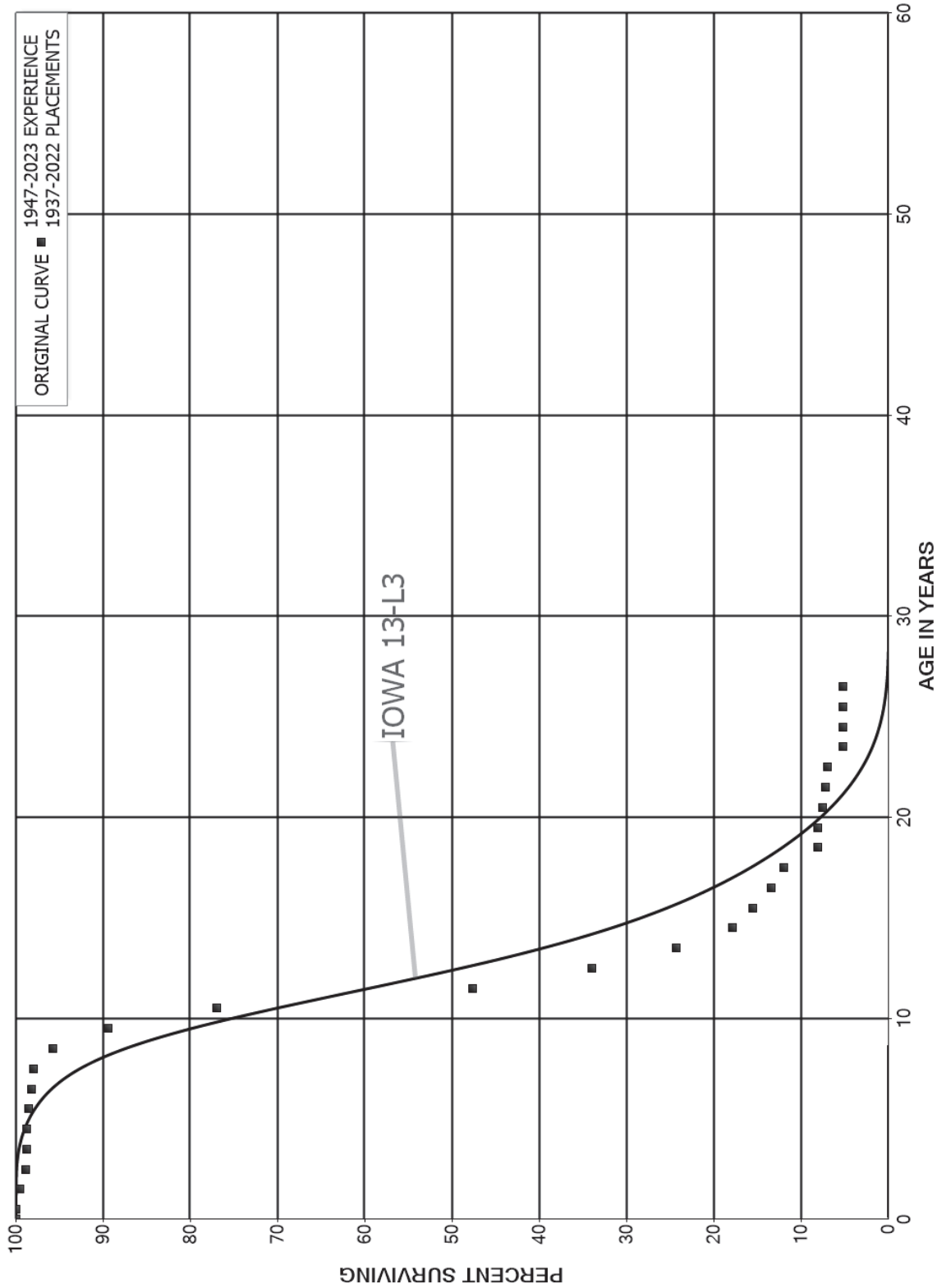
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1985-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,136		0.0000	1.0000	42.51
80.5	14,136		0.0000	1.0000	42.51
81.5	12,309		0.0000	1.0000	42.51
82.5	11,835		0.0000	1.0000	42.51
83.5	11,835		0.0000	1.0000	42.51
84.5	11,835		0.0000	1.0000	42.51
85.5	11,835		0.0000	1.0000	42.51
86.5	11,835		0.0000	1.0000	42.51
87.5	11,835		0.0000	1.0000	42.51
88.5	11,835	216	0.0183	0.9817	42.51
89.5	11,618		0.0000	1.0000	41.74
90.5	11,618		0.0000	1.0000	41.74
91.5	9,724		0.0000	1.0000	41.74
92.5	9,724		0.0000	1.0000	41.74
93.5	9,724		0.0000	1.0000	41.74
94.5	6,593		0.0000	1.0000	41.74
95.5	4,786		0.0000	1.0000	41.74
96.5	4,364		0.0000	1.0000	41.74
97.5					41.74

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



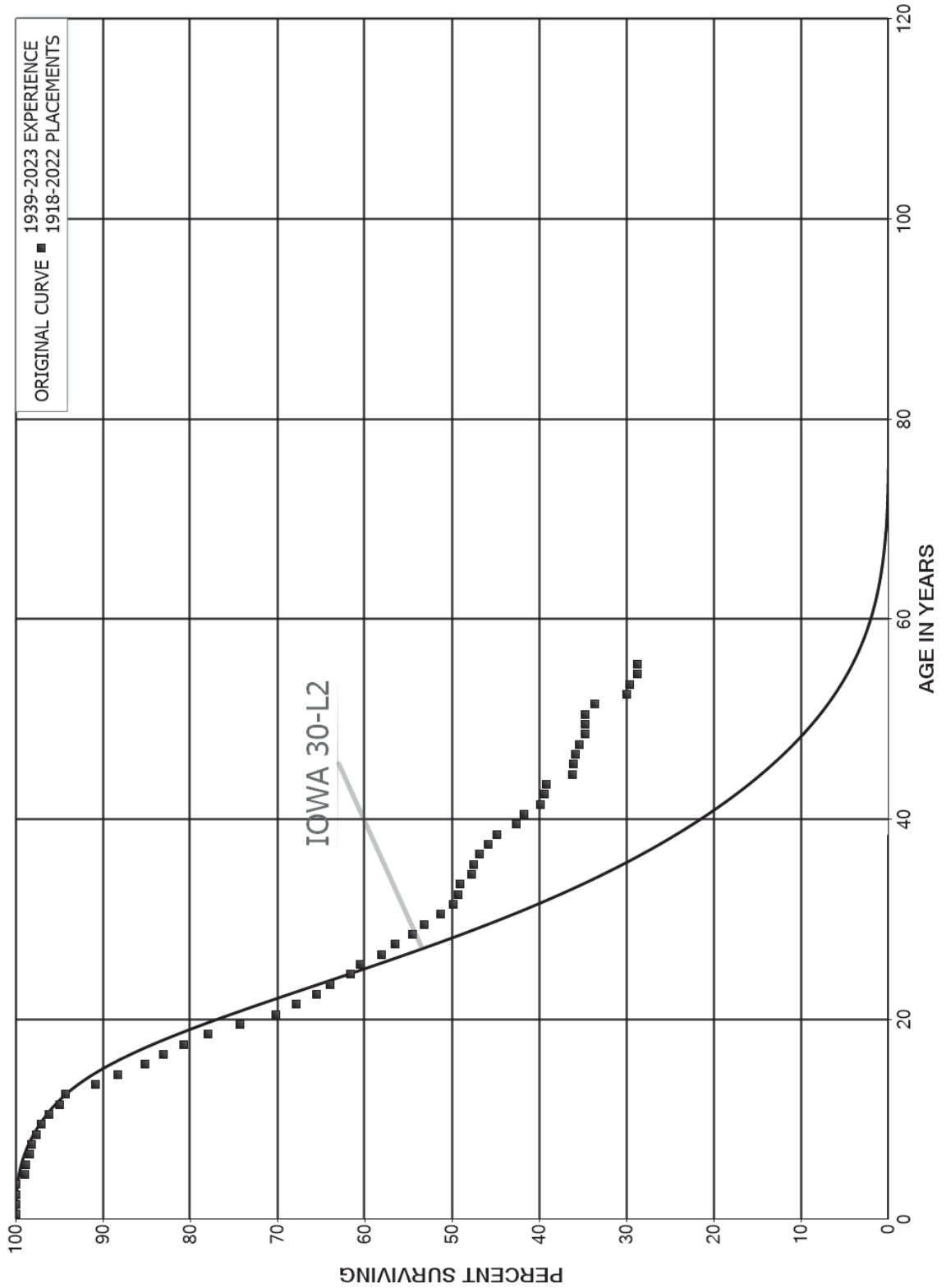
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022			EXPERIENCE BAND 1947-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,405,791		0.0000	1.0000	100.00
0.5	5,226,941	26,581	0.0051	0.9949	100.00
1.5	5,219,565	37,001	0.0071	0.9929	99.49
2.5	5,188,089	4,064	0.0008	0.9992	98.79
3.5	5,260,079	360	0.0001	0.9999	98.71
4.5	5,259,719	10,335	0.0020	0.9980	98.70
5.5	5,453,561	16,562	0.0030	0.9970	98.51
6.5	5,436,752	16,912	0.0031	0.9969	98.21
7.5	5,310,747	117,395	0.0221	0.9779	97.90
8.5	4,953,250	327,602	0.0661	0.9339	95.74
9.5	4,421,831	616,383	0.1394	0.8606	89.41
10.5	3,482,606	1,327,156	0.3811	0.6189	76.94
11.5	2,185,662	625,730	0.2863	0.7137	47.62
12.5	1,572,500	450,511	0.2865	0.7135	33.99
13.5	1,112,672	293,930	0.2642	0.7358	24.25
14.5	1,141,874	146,658	0.1284	0.8716	17.84
15.5	788,469	107,055	0.1358	0.8642	15.55
16.5	675,980	75,990	0.1124	0.8876	13.44
17.5	599,989	194,676	0.3245	0.6755	11.93
18.5	400,925	520	0.0013	0.9987	8.06
19.5	400,405	29,552	0.0738	0.9262	8.05
20.5	370,853	15,110	0.0407	0.9593	7.45
21.5	355,744	7,849	0.0221	0.9779	7.15
22.5	343,736	86,861	0.2527	0.7473	6.99
23.5	251,326		0.0000	1.0000	5.23
24.5	251,326		0.0000	1.0000	5.23
25.5	251,326		0.0000	1.0000	5.23
26.5	47,078		0.0000	1.0000	5.23
27.5	47,078		0.0000	1.0000	5.23
28.5	47,078		0.0000	1.0000	5.23
29.5	47,078		0.0000	1.0000	5.23
30.5	47,078		0.0000	1.0000	5.23
31.5	2,427	2,117	0.8723	0.1277	5.23
32.5	310	310	1.0000		0.67
33.5					

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2022			EXPERIENCE BAND 1939-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,258,841		0.0000	1.0000	100.00
0.5	6,098,188	100	0.0000	1.0000	100.00
1.5	6,224,180	111	0.0000	1.0000	100.00
2.5	6,248,634	125	0.0000	1.0000	100.00
3.5	6,251,248	67,557	0.0108	0.9892	99.99
4.5	5,758,893	6,611	0.0011	0.9989	98.91
5.5	5,323,678	24,171	0.0045	0.9955	98.80
6.5	5,296,727	8,342	0.0016	0.9984	98.35
7.5	5,264,585	33,928	0.0064	0.9936	98.20
8.5	5,052,801	25,326	0.0050	0.9950	97.56
9.5	5,073,917	47,349	0.0093	0.9907	97.08
10.5	5,020,831	66,352	0.0132	0.9868	96.17
11.5	4,939,197	32,144	0.0065	0.9935	94.90
12.5	4,865,783	179,681	0.0369	0.9631	94.28
13.5	4,622,724	127,112	0.0275	0.9725	90.80
14.5	4,113,933	145,540	0.0354	0.9646	88.30
15.5	3,943,186	95,881	0.0243	0.9757	85.18
16.5	3,812,601	107,841	0.0283	0.9717	83.11
17.5	3,685,459	130,761	0.0355	0.9645	80.76
18.5	3,529,042	165,389	0.0469	0.9531	77.89
19.5	3,361,727	183,984	0.0547	0.9453	74.24
20.5	3,207,177	105,037	0.0328	0.9672	70.18
21.5	3,072,030	109,290	0.0356	0.9644	67.88
22.5	2,922,782	69,858	0.0239	0.9761	65.46
23.5	2,888,267	103,895	0.0360	0.9640	63.90
24.5	2,769,992	49,812	0.0180	0.9820	61.60
25.5	2,739,981	110,271	0.0402	0.9598	60.49
26.5	2,557,738	68,786	0.0269	0.9731	58.06
27.5	2,382,304	83,364	0.0350	0.9650	56.50
28.5	2,300,438	57,710	0.0251	0.9749	54.52
29.5	1,435,675	50,630	0.0353	0.9647	53.15
30.5	1,264,561	35,164	0.0278	0.9722	51.28
31.5	1,230,533	14,698	0.0119	0.9881	49.85
32.5	1,067,229	3,485	0.0033	0.9967	49.26
33.5	905,319	26,137	0.0289	0.9711	49.10
34.5	734,649	2,039	0.0028	0.9972	47.68
35.5	674,304	9,740	0.0144	0.9856	47.55
36.5	584,186	13,063	0.0224	0.9776	46.86
37.5	408,726	8,795	0.0215	0.9785	45.81
38.5	371,913	18,438	0.0496	0.9504	44.83

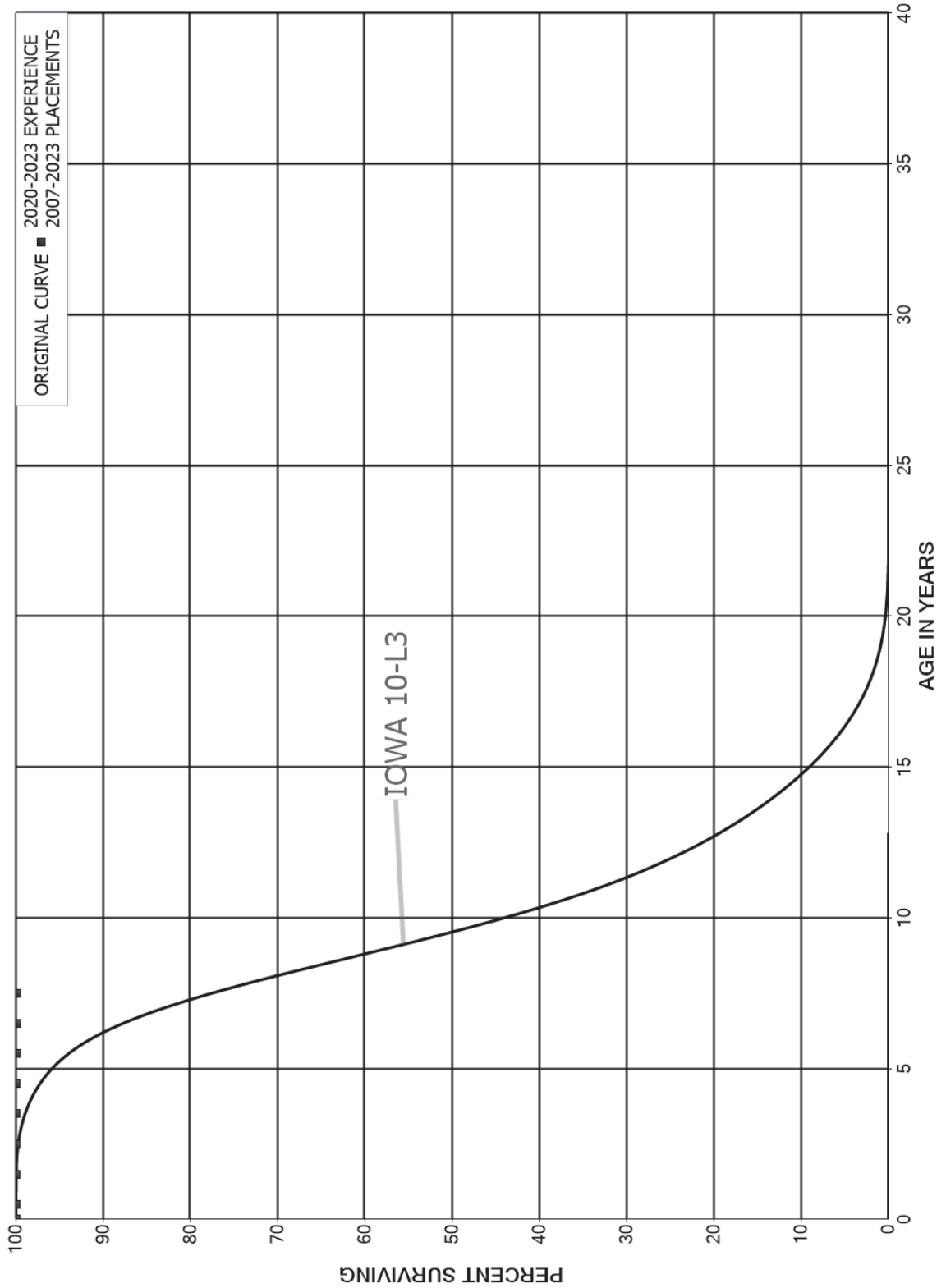
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2022			EXPERIENCE BAND 1939-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	322,796	6,652	0.0206	0.9794	42.60	
40.5	298,009	13,301	0.0446	0.9554	41.73	
41.5	284,708	3,542	0.0124	0.9876	39.86	
42.5	263,586	1,221	0.0046	0.9954	39.37	
43.5	235,895	18,384	0.0779	0.9221	39.19	
44.5	170,025	473	0.0028	0.9972	36.13	
45.5	130,899	813	0.0062	0.9938	36.03	
46.5	139,637	1,588	0.0114	0.9886	35.81	
47.5	137,120	2,680	0.0195	0.9805	35.40	
48.5	134,440		0.0000	1.0000	34.71	
49.5	133,825		0.0000	1.0000	34.71	
50.5	128,626	4,010	0.0312	0.9688	34.71	
51.5	93,017	10,050	0.1080	0.8920	33.63	
52.5	82,967	1,094	0.0132	0.9868	29.99	
53.5	81,872	2,516	0.0307	0.9693	29.60	
54.5	79,356		0.0000	1.0000	28.69	
55.5	60,160		0.0000	1.0000	28.69	
56.5	60,160		0.0000	1.0000	28.69	
57.5	56,636		0.0000	1.0000	28.69	
58.5	50,377		0.0000	1.0000	28.69	
59.5	26,742		0.0000	1.0000	28.69	
60.5	26,742	125	0.0047	0.9953	28.69	
61.5	22,344		0.0000	1.0000	28.55	
62.5	12,609		0.0000	1.0000	28.55	
63.5	511		0.0000	1.0000	28.55	
64.5	511		0.0000	1.0000	28.55	
65.5	511		0.0000	1.0000	28.55	
66.5	511	300	0.5869	0.4131	28.55	
67.5	211		0.0000	1.0000	11.80	
68.5	211		0.0000	1.0000	11.80	
69.5	211		0.0000	1.0000	11.80	
70.5	211		0.0000	1.0000	11.80	
71.5	211		0.0000	1.0000	11.80	
72.5	211		0.0000	1.0000	11.80	
73.5	211		0.0000	1.0000	11.80	
74.5	211		0.0000	1.0000	11.80	
75.5	211		0.0000	1.0000	11.80	
76.5	211		0.0000	1.0000	11.80	
77.5					11.80	

PENNSYLVANIA ELECTRIC COMPANY
 ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER
 ORIGINAL AND SMOOTH SURVIVOR CURVES



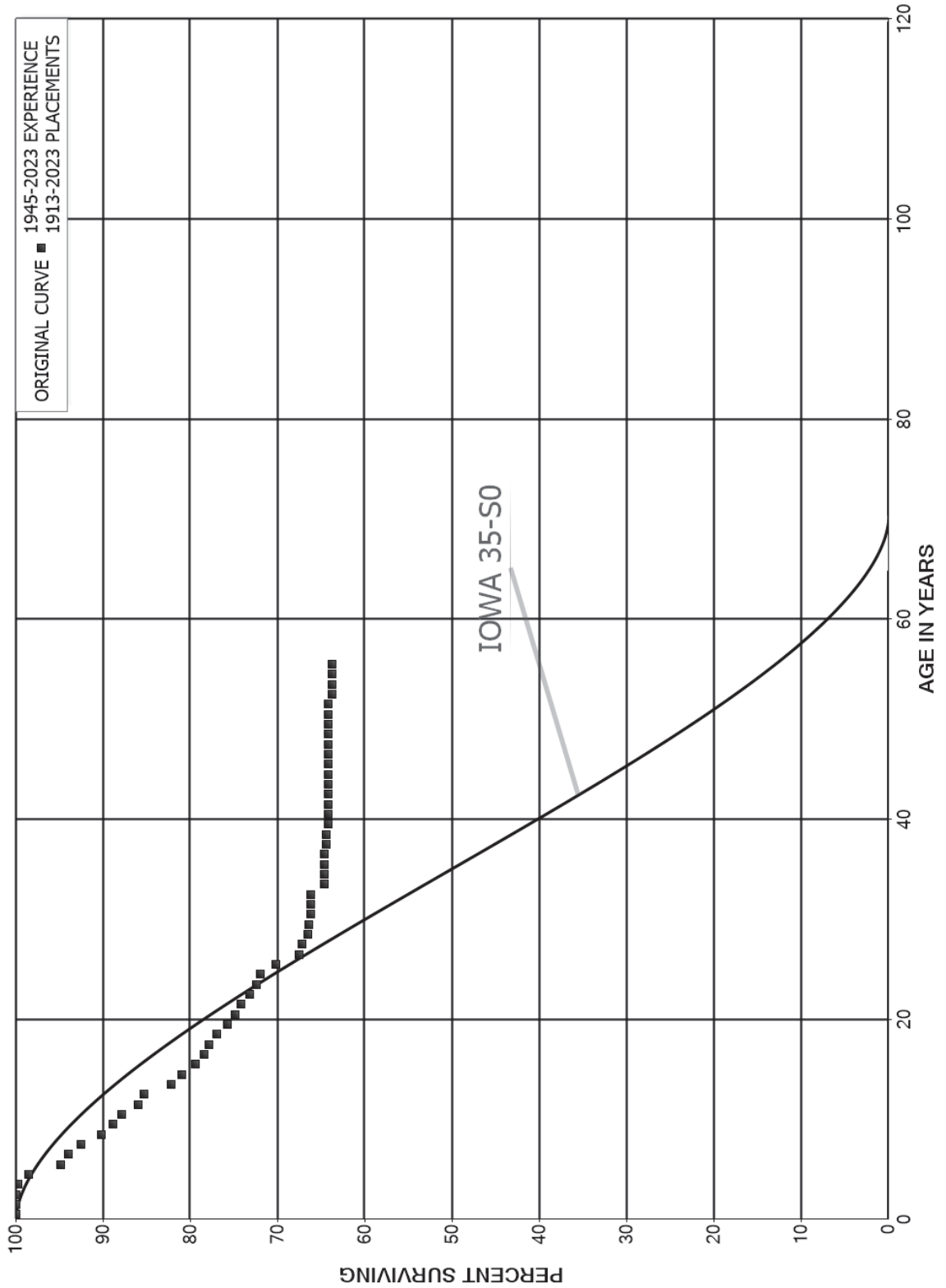
PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2023			EXPERIENCE BAND 2020-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,608,408		0.0000	1.0000	100.00
0.5	4,066,228		0.0000	1.0000	100.00
1.5	3,797,954		0.0000	1.0000	100.00
2.5	2,687,914		0.0000	1.0000	100.00
3.5	2,122,515	3	0.0000	1.0000	100.00
4.5	52,711	111	0.0021	0.9979	100.00
5.5	52,600		0.0000	1.0000	99.79
6.5	151		0.0000	1.0000	99.79
7.5					99.79
8.5					
9.5					
10.5					
11.5					
12.5	4,763		0.0000		
13.5	4,763		0.0000		
14.5	4,763	4,763	1.0000		
15.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2023			EXPERIENCE BAND 1945-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,093,852		0.0000	1.0000	100.00
0.5	7,148,152		0.0000	1.0000	100.00
1.5	7,224,397	3,986	0.0006	0.9994	100.00
2.5	7,282,974	12,047	0.0017	0.9983	99.94
3.5	7,281,324	89,952	0.0124	0.9876	99.78
4.5	7,545,541	285,864	0.0379	0.9621	98.55
5.5	7,500,678	70,280	0.0094	0.9906	94.81
6.5	7,785,182	115,762	0.0149	0.9851	93.93
7.5	7,352,957	188,838	0.0257	0.9743	92.53
8.5	6,982,825	100,674	0.0144	0.9856	90.15
9.5	6,876,309	78,168	0.0114	0.9886	88.85
10.5	6,791,407	143,866	0.0212	0.9788	87.84
11.5	6,667,465	51,557	0.0077	0.9923	85.98
12.5	6,601,037	243,791	0.0369	0.9631	85.32
13.5	6,354,952	95,111	0.0150	0.9850	82.17
14.5	6,261,694	120,923	0.0193	0.9807	80.94
15.5	6,144,855	78,157	0.0127	0.9873	79.37
16.5	6,071,739	39,265	0.0065	0.9935	78.36
17.5	6,054,517	72,499	0.0120	0.9880	77.86
18.5	5,981,257	90,239	0.0151	0.9849	76.92
19.5	5,677,563	69,168	0.0122	0.9878	75.76
20.5	5,611,312	52,663	0.0094	0.9906	74.84
21.5	5,528,141	68,663	0.0124	0.9876	74.14
22.5	5,449,007	58,205	0.0107	0.9893	73.22
23.5	5,070,651	37,235	0.0073	0.9927	72.44
24.5	5,033,156	119,440	0.0237	0.9763	71.90
25.5	4,220,482	162,839	0.0386	0.9614	70.20
26.5	3,846,335	14,881	0.0039	0.9961	67.49
27.5	3,798,668	41,435	0.0109	0.9891	67.23
28.5	3,732,675	6,772	0.0018	0.9982	66.49
29.5	3,038,197	7,103	0.0023	0.9977	66.37
30.5	2,897,077	288	0.0001	0.9999	66.22
31.5	2,733,722		0.0000	1.0000	66.21
32.5	2,578,515	62,266	0.0241	0.9759	66.21
33.5	2,457,984		0.0000	1.0000	64.61
34.5	2,372,955		0.0000	1.0000	64.61
35.5	2,372,955		0.0000	1.0000	64.61
36.5	1,956,381	7,735	0.0040	0.9960	64.61
37.5	1,697,633		0.0000	1.0000	64.36
38.5	1,427,006	4,327	0.0030	0.9970	64.36

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2023			EXPERIENCE BAND 1945-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,282,525		0.0000	1.0000	64.16
40.5	1,142,855		0.0000	1.0000	64.16
41.5	1,009,016		0.0000	1.0000	64.16
42.5	946,985		0.0000	1.0000	64.16
43.5	762,796		0.0000	1.0000	64.16
44.5	431,859		0.0000	1.0000	64.16
45.5	281,399		0.0000	1.0000	64.16
46.5	257,214		0.0000	1.0000	64.16
47.5	231,574		0.0000	1.0000	64.16
48.5	227,529		0.0000	1.0000	64.16
49.5	227,529		0.0000	1.0000	64.16
50.5	206,828		0.0000	1.0000	64.16
51.5	188,841	1,319	0.0070	0.9930	64.16
52.5	118,543		0.0000	1.0000	63.71
53.5	107,044		0.0000	1.0000	63.71
54.5	105,669		0.0000	1.0000	63.71
55.5	33,918		0.0000	1.0000	63.71
56.5	24,902		0.0000	1.0000	63.71
57.5	23,295		0.0000	1.0000	63.71
58.5	21,718		0.0000	1.0000	63.71
59.5	21,718		0.0000	1.0000	63.71
60.5	21,718		0.0000	1.0000	63.71
61.5	21,718		0.0000	1.0000	63.71
62.5	21,718		0.0000	1.0000	63.71
63.5	10,978		0.0000	1.0000	63.71
64.5	10,978		0.0000	1.0000	63.71
65.5	10,978		0.0000	1.0000	63.71
66.5	10,978		0.0000	1.0000	63.71
67.5	10,978		0.0000	1.0000	63.71
68.5	10,978		0.0000	1.0000	63.71
69.5	10,978		0.0000	1.0000	63.71
70.5	10,978		0.0000	1.0000	63.71
71.5	1,874		0.0000	1.0000	63.71
72.5	1,874		0.0000	1.0000	63.71
73.5	1,874		0.0000	1.0000	63.71
74.5	1,874		0.0000	1.0000	63.71
75.5	1,874		0.0000	1.0000	63.71
76.5	1,874		0.0000	1.0000	63.71
77.5	1,874		0.0000	1.0000	63.71
78.5	1,874		0.0000	1.0000	63.71

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2023			EXPERIENCE BAND 1945-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	984		0.0000	1.0000	63.71
80.5	984		0.0000	1.0000	63.71
81.5	984		0.0000	1.0000	63.71
82.5	984		0.0000	1.0000	63.71
83.5	984		0.0000	1.0000	63.71
84.5	984		0.0000	1.0000	63.71
85.5	984		0.0000	1.0000	63.71
86.5	984		0.0000	1.0000	63.71
87.5	984		0.0000	1.0000	63.71
88.5	984		0.0000	1.0000	63.71
89.5	984		0.0000	1.0000	63.71
90.5	984		0.0000	1.0000	63.71
91.5	984		0.0000	1.0000	63.71
92.5	984		0.0000	1.0000	63.71
93.5	984		0.0000	1.0000	63.71
94.5	984		0.0000	1.0000	63.71
95.5	984		0.0000	1.0000	63.71
96.5	984		0.0000	1.0000	63.71
97.5	984		0.0000	1.0000	63.71
98.5	384		0.0000	1.0000	63.71
99.5	384		0.0000	1.0000	63.71
100.5	384		0.0000	1.0000	63.71
101.5	384		0.0000	1.0000	63.71
102.5	384		0.0000	1.0000	63.71
103.5	384		0.0000	1.0000	63.71
104.5	384		0.0000	1.0000	63.71
105.5	384		0.0000	1.0000	63.71
106.5	384		0.0000	1.0000	63.71
107.5	384		0.0000	1.0000	63.71
108.5	384		0.0000	1.0000	63.71
109.5	384		0.0000	1.0000	63.71
110.5					63.71

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1892	7,180	7,180				0.0
1900	47,397	47,397				0.0
1902	2,367	2,367				0.0
1904	309	309				0.0
1908	11,462	11,462				0.0
1912	2,536	2,516		20	20	0.0
1913	3,352	3,323		29	49	0.0
1914	266	259		7	56	0.0
1915					56	0.0
1916	47	43		4	60	0.0
1917	8,927	8,879		48	108	0.0
1918	1,120	1,031		89	197	0.0
1919	256	233		23	220	0.0
1920	57,901	57,707		194	414	0.0
1921	2,921	2,733		188	602	0.0
1922	22,914	22,459		455	1,057	0.0
1923	48,848	47,492		1,356	2,413	0.0
1924	52,553	51,141		1,412	3,825	0.0
1925	122,188	118,605		3,583	7,408	0.0
1926	206,512	189,045		17,467	24,875	0.0
1927	119,637	107,238		12,399	37,274	0.0
1928	11,199	10,652		547	37,821	0.0
1929	104,599	94,758		9,841	47,662	0.0
1930	52,740	48,492		4,248	51,910	0.0
1931	70,788	63,698		7,090	59,000	0.0
1932	52,807	46,671		6,136	65,136	0.0
1933	4,090	3,594		496	65,632	0.0
1934	1,961	1,884		77	65,709	0.0
1935	11,134	9,882		1,252	66,961	0.0
1936	22,780	19,925		2,855	69,816	0.0
1937	36,917	32,598		4,319	74,135	0.0
1938	12,906	11,290		1,616	75,751	0.0
1939	7,779	6,667		1,112	76,863	0.0
1940	32,202	27,640		4,562	81,425	0.0
1941	95,976	83,053		12,923	94,348	0.0
1942	261,465	227,245		34,220	128,568	0.0
1943	6,163,087	4,752,748		1,410,339	1,538,907	0.1
1944	210,416	186,313		24,103	1,563,010	0.1
1945	608,212	506,783		101,429	1,664,439	0.1
1946	1,277,598	1,029,841		247,757	1,912,196	0.1
1947	1,266,775	982,347		284,428	2,196,624	0.1
1948	1,435,061	1,144,167		290,894	2,487,518	0.1
1949	2,040,222	1,638,955		401,267	2,888,785	0.1
1950	2,075,230	1,664,296		410,934	3,299,719	0.1
1951	3,066,664	2,451,207		615,457	3,915,176	0.2
1952	2,693,491	2,155,204		538,287	4,453,463	0.2

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1953	4,708,271	3,702,785	1,005,486		5,458,949	0.2
1954	7,446,144	5,700,484	1,745,660		7,204,609	0.3
1955	5,229,579	3,916,173	1,313,406		8,518,015	0.3
1956	3,428,467	2,556,155	872,312		9,390,327	0.4
1957	4,914,643	3,730,477	1,184,166		10,574,493	0.4
1958	5,279,074	4,023,628	1,255,446		11,829,939	0.5
1959	6,093,356	4,539,396	1,553,960		13,383,899	0.5
1960	7,328,469	5,407,988	1,920,481		15,304,380	0.6
1961	8,895,664	6,490,355	2,405,309		17,709,689	0.7
1962	9,066,572	6,419,728	2,646,844		20,356,533	0.8
1963	10,694,779	7,511,502	3,183,277		23,539,810	0.9
1964	13,320,390	9,515,800	3,804,590		27,344,400	1.1
1965	9,677,334	6,787,221	2,890,113		30,234,513	1.2
1966	11,177,255	7,808,492	3,368,763		33,603,276	1.3
1967	9,527,440	6,785,797	2,741,643		36,344,919	1.4
1968	8,424,926	6,056,144	2,368,782		38,713,701	1.5
1969	9,444,664	6,606,166	2,838,498		41,552,199	1.6
1970	12,202,499	8,464,868	3,737,631		45,289,830	1.7
1971	12,029,525	8,157,541	3,871,984		49,161,814	1.9
1972	14,012,704	9,401,116	4,611,588		53,773,402	2.1
1973	15,649,397	10,350,803	5,298,594		59,071,996	2.3
1974	13,336,874	8,881,312	4,455,562		63,527,558	2.4
1975	10,428,795	6,935,570	3,493,225		67,020,783	2.6
1976	10,671,294	6,962,010	3,709,284		70,730,067	2.7
1977	10,630,264	6,867,299	3,762,965		74,493,032	2.9
1978	15,662,679	10,083,207	5,579,472		80,072,504	3.1
1979	17,920,888	11,399,312	6,521,576		86,594,080	3.3
1980	14,019,224	8,570,703	5,448,521		92,042,601	3.5
1981	26,738,672	15,729,941	11,008,731		103,051,332	4.0
1982	23,808,710	13,976,642	9,832,068		112,883,400	4.3
1983	20,952,576	12,202,851	8,749,725		121,633,125	4.7
1984	25,087,982	14,409,578	10,678,404		132,311,529	5.1
1985	30,131,106	16,928,651	13,202,455		145,513,984	5.6
1986	35,232,662	19,990,422	15,242,240		160,756,224	6.2
1987	44,040,220	25,029,384	19,010,836		179,767,060	6.9
1988	34,095,920	18,700,750	15,395,170		195,162,230	7.5
1989	38,001,950	20,680,706	17,321,244		212,483,474	8.2
1990	39,084,294	21,463,682	17,620,612		230,104,086	8.8
1991	53,613,876	26,271,161	27,342,715		257,446,801	9.9
1992	33,597,034	17,934,231	15,662,803		273,109,604	10.5
1993	71,153,940	34,200,878	36,953,062		310,062,666	11.9
1994	48,664,419	23,320,033	25,344,386		335,407,052	12.9
1995	63,795,413	30,608,241	33,187,172		368,594,224	14.2
1996	47,291,449	21,889,816	25,401,633		393,995,857	15.1
1997	57,418,762	26,500,043	30,918,719		424,914,576	16.3
1998	59,944,246	26,517,513	33,426,733		458,341,309	17.6

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1999	41,669,412	17,336,437	24,332,975	482,674,284	18.5
2000	47,807,481	19,930,265	27,877,216	510,551,500	19.6
2001	41,557,614	16,995,135	24,562,479	535,113,979	20.6
2002	27,608,483	10,907,236	16,701,247	551,815,226	21.2
2003	36,915,781	19,914,102	17,001,679	568,816,905	21.9
2004	49,218,506	19,676,829	29,541,677	598,358,582	23.0
2005	73,394,046	24,156,062	49,237,984	647,596,566	24.9
2006	89,712,972	27,999,224	61,713,748	709,310,314	27.3
2007	57,568,899	21,583,627	35,985,272	745,295,586	28.6
2008	104,615,501	28,980,341	75,635,160	820,930,746	31.5
2009	92,004,903	24,800,339	67,204,564	888,135,310	34.1
2010	96,479,585	26,664,967	69,814,618	957,949,928	36.8
2011	167,179,690	45,142,137	122,037,553	1,079,987,481	41.5
2012	88,457,454	24,274,407	64,183,047	1,144,170,528	44.0
2013	125,867,901	28,797,849	97,070,052	1,241,240,580	47.7
2014	87,503,423	20,837,003	66,666,420	1,307,907,000	50.3
2015	94,919,789	28,434,048	66,485,741	1,374,392,741	52.8
2016	140,594,791	37,694,711	102,900,080	1,477,292,821	56.8
2017	138,850,662	37,976,044	100,874,618	1,578,167,439	60.6
2018	170,574,877	31,637,577	138,937,300	1,717,104,739	66.0
2019	145,715,130	24,255,430	121,459,700	1,838,564,439	70.7
2020	167,148,725	24,931,085	142,217,640	1,980,782,079	76.1
2021	147,263,172	15,286,107	131,977,065	2,112,759,144	81.2
2022	144,431,653	12,469,634	131,962,019	2,244,721,163	86.3
2023	180,398,916	9,370,356	171,028,560	2,415,749,723	92.8
2024	190,502,827	4,047,308	186,455,519	2,602,205,242	100.0
TOTAL	3,804,171,384	1,201,966,142	2,602,205,242		

UTILITY PLANT IN SERVICE

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
1994	253,440.08	253,440	253,440			
2003	285,080.03	285,080	285,080			
2004	2,302,982.87	2,302,983	2,302,983			
2005	770,838.54	770,839	770,839			
2006	639,417.54	639,418	639,418			
2007	6,109,440.70	6,109,441	6,109,441			
2008	338,271.01	338,271	338,271			
2009	1,479,230.48	1,479,230	1,479,230			
2010	426,251.56	426,252	426,252			
2011	3,683,901.00	3,683,901	3,683,901			
2012	5,075,067.10	5,075,067	5,075,067			
2013	635,056.13	635,056	635,056			
2014	2,623,822.97	2,623,823	2,623,823			
2015	2,903,153.30	2,903,153	2,903,153			
2016	3,553,726.32	3,553,726	3,553,726			
2017	3,472,126.90	3,472,127	3,472,127			
2018	3,864,028.85	3,588,021	3,007,866	856,163	0.50	856,163
2019	4,183,927.76	3,287,354	2,755,814	1,428,114	1.50	952,076
2020	2,933,352.48	1,885,735	1,580,826	1,352,526	2.50	541,010
2021	1,300,617.48	650,309	545,159	755,458	3.50	215,845
2022	11,556,753.99	4,127,379	3,460,014	8,096,740	4.50	1,799,276
2023	9,296,396.25	1,992,125	1,670,014	7,626,382	5.50	1,386,615
2024	3,291,236.39	235,093	197,080	3,094,156	6.50	476,024
	70,978,119.73	50,317,823	47,768,580	23,209,540		6,227,009

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7 8.77

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2003	9,079,603.90	9,079,604	9,079,604			
	9,079,603.90	9,079,604	9,079,604			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2014	1,938,186.63	1,938,187	1,938,187			
2015	8,291,760.03	8,291,760	8,291,760			
2016	1,573,043.97	1,573,044	1,573,044			
2017	5,714,374.40	5,714,374	5,714,374			
2018	433,422.24	402,463	433,422			
2019	2,342,473.47	1,840,505	2,342,473			
2020	2,965,557.10	1,906,438	2,965,557			
2021	1,093,214.51	546,607	1,093,215			
2022	78,749.00	28,124	78,749			
2023	6,479.56	1,389	6,480			
2024	820,548.57	58,612	726,160	94,389	6.50	14,521
	25,257,809.48	22,301,503	25,163,421	94,388		14,521
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.5	0.06

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2022	12,279.52	6,140	5,667	6,613	2.50	2,645
2024	416,957.09	41,696	38,485	378,472	4.50	84,105
	429,236.61	47,836	44,152	385,085		86,750
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.4 20.21

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
1904	69.28	68	69			
1908	904.08	885	904			
1921	26.62	25	27			
1930	98.98	92	99			
1931	608.47	563	608			
1932	325.59	298	326			
1940	105.63	94	106			
1942	28.24	25	28			
1943	1,423,322.28	1,241,137	1,423,322			
1944	28,517.33	24,793	28,453	64	12.09	5
1945	80,533.28	69,790	80,092	441	12.24	36
1946	124,850.81	107,809	123,723	1,128	12.41	91
1947	151,003.07	128,730	147,732	3,271	13.41	244
1948	129,668.51	110,114	126,368	3,301	13.59	243
1949	122,814.60	103,852	119,182	3,633	13.79	263
1950	88,644.99	74,621	85,636	3,009	14.00	215
1951	155,766.99	129,380	148,478	7,289	14.99	486
1952	154,106.35	127,369	146,170	7,936	15.22	521
1953	199,396.55	163,944	188,144	11,253	15.46	728
1954	295,163.96	241,385	277,016	18,148	15.71	1,155
1955	235,325.32	189,719	217,723	17,602	16.71	1,053
1956	172,589.35	138,313	158,729	13,860	16.97	817
1957	170,890.22	136,114	156,206	14,684	17.25	851
1958	191,989.29	150,654	172,892	19,097	18.25	1,046
1959	220,233.48	171,650	196,987	23,246	18.54	1,254
1960	270,234.57	209,162	240,036	30,199	18.83	1,604
1961	309,027.67	235,479	270,238	38,790	19.83	1,956
1962	206,758.28	156,351	179,430	27,328	20.15	1,356
1963	307,932.18	231,042	265,146	42,786	20.47	2,090
1964	223,083.10	164,658	188,963	34,120	21.47	1,589
1965	166,918.03	122,151	140,182	26,736	21.80	1,226
1966	173,075.94	125,549	144,081	28,995	22.15	1,309
1967	188,909.13	134,692	154,574	34,335	23.15	1,483
1968	168,064.11	118,687	136,206	31,858	23.50	1,356
1969	222,760.80	155,777	178,771	43,990	23.87	1,843
1970	188,958.54	129,758	148,912	40,047	24.87	1,610
1971	168,230.78	114,296	131,167	37,064	25.24	1,468
1972	290,535.79	195,240	224,059	66,477	25.62	2,595
1973	220,725.65	145,502	166,980	53,746	26.62	2,019
1974	244,817.66	159,474	183,014	61,804	27.02	2,287
1975	171,247.48	109,359	125,501	45,746	28.02	1,633
1976	188,859.28	119,076	136,653	52,206	28.42	1,837
1977	227,075.83	141,287	162,142	64,934	28.84	2,252
1978	364,445.89	222,020	254,792	109,654	29.83	3,676

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
1979	252,373.79	151,576	173,950	78,424	30.26	2,592
1980	202,123.51	118,727	136,252	65,872	31.26	2,107
1981	330,463.03	191,206	219,430	111,033	31.68	3,505
1982	233,683.70	133,083	152,727	80,957	32.13	2,520
1983	278,253.15	154,737	177,578	100,675	33.13	3,039
1984	354,912.95	194,066	222,712	132,201	33.57	3,938
1985	311,964.38	166,339	190,892	121,072	34.58	3,501
1986	348,843.52	182,654	209,616	139,228	35.03	3,975
1987	527,587.52	269,070	308,788	218,800	36.03	6,073
1988	405,974.09	202,987	232,950	173,024	36.50	4,740
1989	396,839.13	193,023	221,515	175,324	37.49	4,677
1990	172,340.89	82,051	94,163	78,178	37.96	2,059
1991	234,417.50	108,371	124,368	110,050	38.96	2,825
1992	1,216,023.06	549,399	630,496	585,527	39.44	14,846
1993	664,913.91	293,227	336,510	328,404	39.93	8,224
1994	369,871.97	157,935	181,248	188,624	40.93	4,608
1995	103,931.62	43,236	49,618	54,314	41.42	1,311
1996	555,624.27	223,250	256,204	299,420	42.43	7,057
1997	87,911.67	34,330	39,398	48,514	42.92	1,130
1998	3,733.80	1,405	1,612	2,122	43.92	48
2003	251,087.08	77,737	89,212	161,875	47.94	3,377
2009	896.66	204	234	663	52.53	13
2010	1,582.81	340	390	1,193	53.07	22
2019	48,751.39	4,076	4,678	44,073	60.29	731
	15,602,749.38	9,834,013	11,284,408	4,318,341		131,115

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.9 0.84

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
1892	7,180.16	7,180	7,180			
1902	2,367.44	2,367	2,367			
1904	239.50	240	240			
1908	10,557.66	10,454	10,558			
1912	2,250.85	2,203	2,251			
1913	2,599.70	2,551	2,600			
1914	173.66	169	174			
1917	8,336.26	8,065	8,336			
1920	55,666.75	53,518	55,667			
1921	924.41	890	924			
1922	18,095.13	17,248	18,095			
1923	34,333.30	32,757	34,333			
1924	38,762.11	37,010	38,762			
1925	86,363.93	82,495	86,364			
1926	31,678.79	29,955	31,679			
1927	6,984.14	6,606	6,984			
1928	6,238.75	5,900	6,239			
1929	11,003.20	10,402	11,003			
1930	14,229.40	13,313	14,229			
1931	11,091.60	10,371	11,092			
1932	1,534.84	1,434	1,535			
1934	1,366.02	1,273	1,366			
1935	1,637.71	1,510	1,638			
1936	1,319.85	1,215	1,320			
1937	4,805.31	4,415	4,805			
1938	1,029.30	944	1,029			
1939	156.70	143	157			
1940	1,252.77	1,143	1,253			
1941	9,791.30	8,912	9,791			
1942	34,707.58	31,497	34,708			
1943	13,819.66	12,389	13,820			
1944	6,565.37	5,867	6,565			
1945	17,743.42	15,799	17,743			
1946	27,986.13	24,824	27,986			
1947	19,514.97	17,241	19,515			
1948	52,355.53	46,062	52,356			
1949	46,529.84	40,751	46,530			
1950	31,548.51	27,498	31,549			
1951	70,070.78	60,772	69,769	302	11.25	27
1952	93,372.66	80,562	92,489	884	11.53	77
1953	188,336.80	161,593	185,516	2,821	11.83	238
1954	110,380.88	94,155	108,094	2,287	12.15	188
1955	119,778.10	101,560	116,595	3,183	12.47	255
1956	41,185.21	34,703	39,841	1,344	12.80	105

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
1957	87,031.91	72,846	83,630	3,402	13.15	259
1958	140,398.95	116,700	133,977	6,422	13.50	476
1959	83,362.20	68,799	78,984	4,378	13.87	316
1960	161,528.50	132,324	151,914	9,614	14.24	675
1961	256,233.35	208,266	239,099	17,134	14.62	1,172
1962	233,799.45	188,489	216,394	17,405	15.02	1,159
1963	225,110.98	179,976	206,620	18,491	15.42	1,199
1964	388,542.20	307,959	353,551	34,991	15.83	2,210
1965	286,627.91	223,398	256,471	30,157	16.84	1,791
1966	276,095.18	213,201	244,764	31,331	17.26	1,815
1967	256,024.06	195,807	224,795	31,229	17.68	1,766
1968	95,409.10	72,234	82,928	12,481	18.13	688
1969	47,221.05	35,378	40,616	6,605	18.58	355
1970	289,248.11	214,391	246,130	43,118	19.03	2,266
1971	30,536.95	22,384	25,698	4,839	19.49	248
1972	250,774.93	181,686	208,584	42,191	19.96	2,114
1973	398,464.88	285,221	327,446	71,019	20.45	3,473
1974	140,317.27	99,204	113,891	26,426	20.93	1,263
1975	297,054.27	207,344	238,040	59,014	21.42	2,755
1976	154,175.89	106,181	121,900	32,276	21.92	1,472
1977	100,706.48	67,927	77,983	22,723	22.92	991
1978	512,190.86	340,607	391,032	121,159	23.43	5,171
1979	404,931.06	265,311	304,589	100,342	23.94	4,191
1980	337,004.43	217,435	249,625	87,379	24.47	3,571
1981	1,115,153.29	708,234	813,084	302,069	24.99	12,088
1982	497,217.62	310,662	356,654	140,564	25.52	5,508
1983	74,662.10	45,857	52,646	22,016	26.07	844
1984	211,777.77	127,787	146,705	65,073	26.62	2,445
1985	138,800.95	82,240	94,415	44,386	27.17	1,634
1986	218,819.33	126,368	145,076	73,743	28.17	2,618
1987	119,520.44	67,672	77,690	41,830	28.73	1,456
1988	28,826.52	15,993	18,361	10,466	29.29	357
1989	112,864.96	61,308	70,384	42,481	29.86	1,423
1990	98,113.75	52,128	59,845	38,269	30.44	1,257
1991	73,202.55	38,007	43,634	29,569	31.02	953
1992	42,917.50	21,759	24,980	17,938	31.60	568
1993	232,597.35	115,043	132,074	100,523	32.19	3,123
1994	42,150.54	20,182	23,170	18,981	33.20	572
1995	49,577.47	23,108	26,529	23,048	33.79	682
1996	218,791.79	99,156	113,835	104,957	34.39	3,052
1997	154,682.72	68,060	78,136	76,547	35.00	2,187
1998	283,127.55	120,782	138,663	144,465	35.61	4,057
2000	43,963.91	17,559	20,159	23,805	36.85	646
2001	10,514.17	4,052	4,652	5,862	37.48	156

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
2002	19,039.08	7,067	8,113	10,926	38.11	287
2004	2,800.32	959	1,101	1,699	39.38	43
2005	7,628.32	2,499	2,869	4,759	40.02	119
2006	422,238.29	131,992	151,533	270,705	40.67	6,656
2008	61,594.18	17,382	19,955	41,639	41.98	992
2009	158,759.21	42,325	48,591	110,168	42.64	2,584
2010	631,833.66	158,464	181,924	449,910	43.31	10,388
2011	617,709.78	145,100	166,581	451,129	43.97	10,260
2012	481,636.78	105,382	120,983	360,654	44.64	8,079
2013	655,694.98	132,713	152,360	503,335	45.32	11,106
2014	822,584.39	152,836	175,462	647,122	46.00	14,068
2015	473,799.58	80,120	91,981	381,819	46.68	8,179
2016	328,199.40	50,215	57,649	270,550	47.06	5,749
2017	131,226.62	17,821	20,459	110,768	47.75	2,320
2018	917,252.87	109,153	125,313	791,940	48.14	16,451
2019	273,412.51	27,833	31,954	241,459	48.55	4,973
2020	368,678.07	31,043	35,639	333,039	48.97	6,801
2021	470,137.24	31,123	35,730	434,407	49.41	8,792
2022	74,409.84	3,587	4,118	70,292	49.32	1,425
2023	976,521.81	28,905	33,184	943,338	49.26	19,150
2024	73,946.52	769	883	73,063	47.35	1,543
	18,435,041.68	8,536,269	9,760,782	8,674,260		227,877
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.1 1.24

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
2005	24,461.40	8,014	17,606	6,855	40.02	171
2008	112,008.89	31,609	69,441	42,568	41.98	1,014
2009	0.53			1	42.64	
2010	83,034.47	20,825	45,750	37,284	43.31	861
2011	59,714.64	14,027	30,816	28,899	43.97	657
2013	108,511.05	21,963	48,250	60,261	45.32	1,330
2014	35,843.54	6,660	14,632	21,212	46.00	461
2016	1,536.11	235	516	1,020	47.06	22
2017	2,085.59	283	622	1,464	47.75	31
	427,196.22	103,616	227,633	199,563		4,547

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.9 1.06

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
1912	285.18	276	265	20	3.78	5
1913	368.33	353	339	29	4.78	6
1914	91.86	88	85	7	4.44	2
1915	0.01					
1916	47.16	45	43	4	5.14	1
1917	590.50	565	543	48	4.85	10
1918	1,120.22	1,074	1,031	89	4.61	19
1919	255.71	243	233	23	5.61	4
1920	2,233.89	2,124	2,040	194	5.38	36
1921	1,969.80	1,855	1,782	188	6.40	29
1922	4,819.05	4,544	4,364	455	6.20	73
1923	14,514.26	13,701	13,159	1,355	6.02	225
1924	13,790.45	12,889	12,379	1,411	7.03	201
1925	35,224.27	32,945	31,641	3,583	6.88	521
1926	172,510.17	161,435	155,043	17,467	6.76	2,584
1927	112,230.94	103,948	99,832	12,399	7.77	1,596
1928	4,960.24	4,595	4,413	547	7.67	71
1929	89,230.32	82,663	79,390	9,840	7.59	1,296
1930	38,411.80	35,573	34,164	4,248	7.54	563
1931	59,088.03	54,142	51,998	7,090	8.54	830
1932	50,946.82	46,657	44,810	6,137	8.51	721
1933	4,089.55	3,742	3,594	496	8.50	58
1934	595.43	539	518	77	9.50	8
1935	9,495.81	8,584	8,244	1,252	9.50	132
1936	21,459.96	19,372	18,605	2,855	9.54	299
1937	32,112.15	28,939	27,793	4,319	9.59	450
1938	11,876.59	10,684	10,261	1,616	9.65	167
1939	7,622.77	6,778	6,510	1,113	10.65	105
1940	30,844.09	27,365	26,281	4,563	10.74	425
1941	86,184.65	76,282	73,262	12,923	10.84	1,192
1942	224,901.57	198,543	190,682	34,220	10.95	3,125
1943	111,558.04	98,193	94,305	17,253	11.09	1,556
1944	42,815.00	37,223	35,749	7,066	12.09	584
1945	102,945.89	89,213	85,681	17,265	12.24	1,411
1946	279,924.64	241,715	232,144	47,781	12.41	3,850
1947	143,164.75	123,150	118,274	24,891	12.59	1,977
1948	252,470.89	216,317	207,752	44,719	12.79	3,496
1949	664,896.16	567,289	544,827	120,069	12.99	9,243
1950	677,988.32	575,815	553,015	124,973	13.22	9,453
1951	978,262.82	819,686	787,230	191,033	14.22	13,434
1952	626,922.16	522,728	502,030	124,892	14.45	8,643
1953	1,854,169.82	1,537,848	1,476,956	377,214	14.71	25,643
1954	1,576,665.71	1,300,434	1,248,943	327,723	14.97	21,892
1955	1,440,469.20	1,181,329	1,134,554	305,915	15.25	20,060

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
1956	322,060.42	262,544	252,148	69,912	15.53	4,502
1957	1,330,930.56	1,078,054	1,035,368	295,563	15.83	18,671
1958	1,513,612.19	1,217,852	1,169,631	343,981	16.15	21,299
1959	1,222,257.03	976,706	938,033	284,224	16.47	17,257
1960	1,500,993.09	1,190,888	1,143,734	357,259	16.80	21,265
1961	2,418,162.54	1,904,061	1,828,669	589,494	17.15	34,373
1962	2,790,461.62	2,179,909	2,093,595	696,867	17.50	39,821
1963	2,249,749.98	1,743,331	1,674,303	575,447	17.87	32,202
1964	3,207,728.08	2,464,818	2,367,223	840,505	18.24	46,080
1965	2,601,010.39	1,980,930	1,902,494	698,516	18.62	37,514
1966	2,234,951.05	1,686,494	1,619,717	615,234	19.02	32,347
1967	2,424,703.91	1,812,466	1,740,701	684,003	19.42	35,222
1968	1,332,333.61	986,193	947,144	385,190	19.83	19,425
1969	1,141,138.85	835,998	802,896	338,243	20.26	16,695
1970	3,333,409.10	2,416,055	2,320,390	1,013,019	20.69	48,962
1971	2,104,459.88	1,508,687	1,448,950	655,510	21.13	31,023
1972	2,530,199.25	1,793,405	1,722,394	807,805	21.57	37,450
1973	3,300,667.71	2,311,788	2,220,252	1,080,416	22.03	49,043
1974	2,440,087.94	1,688,053	1,621,214	818,874	22.50	36,394
1975	3,099,549.27	2,117,302	2,033,467	1,066,082	22.96	46,432
1976	2,129,187.56	1,435,498	1,378,659	750,529	23.44	32,019
1977	822,954.92	547,265	525,596	297,359	23.93	12,426
1978	3,893,380.29	2,552,500	2,451,433	1,441,947	24.43	59,024
1979	4,067,933.95	2,628,292	2,524,224	1,543,710	24.92	61,947
1980	1,976,149.68	1,257,622	1,207,826	768,324	25.43	30,213
1981	6,033,327.25	3,779,276	3,629,634	2,403,693	25.94	92,664
1982	4,572,997.50	2,817,881	2,706,306	1,866,692	26.47	70,521
1983	772,959.92	468,336	449,792	323,168	26.99	11,974
1984	2,303,822.35	1,371,696	1,317,383	986,439	27.52	35,844
1985	2,482,507.11	1,451,274	1,393,810	1,088,697	28.07	38,785
1986	4,135,040.67	2,387,986	2,293,433	1,841,608	28.17	65,375
1987	2,693,788.35	1,525,223	1,464,831	1,228,957	28.73	42,776
1988	1,724,251.85	956,615	918,737	805,515	29.29	27,501
1989	3,539,622.50	1,922,723	1,846,592	1,693,030	29.86	56,699
1990	2,246,168.34	1,193,389	1,146,136	1,100,032	30.44	36,138
1991	3,720,688.88	1,944,432	1,867,441	1,853,248	30.60	60,564
1992	3,119,367.52	1,591,501	1,528,485	1,590,883	31.20	50,990
1993	4,451,718.90	2,215,620	2,127,892	2,323,827	31.79	73,099
1994	2,368,690.99	1,148,815	1,103,327	1,265,364	32.39	39,067
1995	3,022,678.25	1,435,772	1,378,922	1,643,756	32.61	50,407
1996	4,642,277.20	2,143,339	2,058,473	2,583,804	33.23	77,755
1997	6,689,713.68	2,998,330	2,879,610	3,810,104	33.85	112,558
1998	6,975,884.17	3,049,857	2,929,097	4,046,787	34.11	118,639
1999	965,977.52	408,898	392,708	573,270	34.74	16,502

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
2000	2,198,151.91	904,759	868,935	1,329,217	35.02	37,956
2001	6,507,406.89	2,584,742	2,482,398	4,025,009	35.67	112,840
2002	1,434,399.10	551,957	530,102	904,297	35.98	25,133
2003	1,005,352.15	373,991	359,183	646,169	36.30	17,801
2004	4,282,504.47	1,527,569	1,467,084	2,815,420	36.97	76,154
2005	3,603,769.87	1,236,814	1,187,842	2,415,928	37.32	64,735
2006	10,710,990.86	3,527,129	3,387,471	7,323,520	37.68	194,361
2007	5,717,091.95	1,800,884	1,729,577	3,987,515	38.06	104,769
2008	4,634,070.35	1,391,611	1,336,510	3,297,560	38.45	85,762
2009	6,132,696.61	1,749,045	1,679,791	4,452,906	38.85	114,618
2010	8,450,918.56	2,279,213	2,188,966	6,261,953	39.26	159,500
2011	21,607,583.09	5,484,005	5,266,863	16,340,720	39.69	411,709
2012	9,983,927.03	2,384,162	2,289,760	7,694,167	39.85	193,078
2013	9,194,380.30	2,051,266	1,970,045	7,224,335	40.05	180,383
2014	9,769,687.14	2,020,371	1,940,374	7,829,313	40.26	194,469
2015	8,153,706.53	1,549,204	1,487,863	6,665,844	40.50	164,589
2016	11,414,946.38	1,970,220	1,892,208	9,522,738	40.76	233,629
2017	9,773,545.59	1,516,854	1,456,793	8,316,753	40.81	203,792
2018	17,205,946.14	2,360,656	2,267,185	14,938,761	40.89	365,340
2019	13,043,074.55	1,557,343	1,495,679	11,547,396	40.58	284,559
2020	13,483,938.04	1,353,787	1,300,183	12,183,755	40.34	302,027
2021	9,292,112.50	748,015	718,397	8,573,716	39.98	214,450
2022	13,120,028.38	787,202	756,032	12,363,996	39.17	315,650
2023	28,428,565.90	1,085,971	1,042,972	27,385,594	37.72	726,023
2024	39,860,379.63	581,962	558,919	39,301,460	33.63	1,168,643
	401,242,854.72	127,017,889	121,988,566	279,254,289		7,987,430

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.0 1.99

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
2007	5,567.09	1,754	126-	5,693	38.06	150
2008	3,999.55	1,201	86-	4,086	38.45	106
2009	21,815.20	6,222	447-	22,262	38.85	573
2010	875,111.94	236,018	16,945-	892,057	39.26	22,722
2011	735,721.12	186,726	13,406-	749,127	39.69	18,874
2012	333,588.49	79,661	5,719-	339,307	39.85	8,515
2013	14,698.94	3,279	235-	14,934	40.05	373
2014	293,116.37	60,616	4,352-	297,468	40.26	7,389
2015	766,697.55	145,673	10,459-	777,157	40.50	19,189
2016	563,892.27	97,328	6,988-	570,880	40.76	14,006
2017	1,697,037.29	263,380	18,910-	1,715,947	40.81	42,047
2018	3,058,803.21	419,668	30,130-	3,088,933	40.89	75,543
2019	677,036.50	80,838	5,804-	682,840	40.58	16,827
2020	1,061,153.73	106,540	7,649-	1,068,803	40.34	26,495
2021	622,935.34	50,146	3,601-	626,536	39.98	15,671
2022	605,741.20	36,344	2,609-	608,350	39.17	15,531
2023	223,477.85	8,537	613-	224,091	37.72	5,941
2024	26.33		0	26	33.63	1
	11,560,419.97	1,783,931	128,079-	11,688,499		289,953
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.3 2.51

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1943	649,132.69	597,851	585,571	63,562	6.99	9,093
1944	93,705.76	85,994	84,228	9,478	7.22	1,313
1945	151,541.70	138,539	135,693	15,849	7.46	2,125
1946	271,807.93	247,508	242,424	29,384	7.71	3,811
1947	224,170.28	203,278	199,102	25,068	7.97	3,145
1948	390,161.37	352,199	344,965	45,196	8.25	5,478
1949	253,854.18	228,063	223,378	30,476	8.54	3,569
1950	570,377.59	509,918	499,444	70,934	8.83	8,033
1951	684,614.79	608,896	596,389	88,226	9.14	9,653
1952	837,454.51	740,729	725,514	111,941	9.47	11,821
1953	1,011,439.25	889,460	871,190	140,249	9.80	14,311
1954	1,234,943.71	1,079,588	1,057,412	177,532	10.15	17,491
1955	1,230,055.57	1,068,672	1,046,720	183,336	10.50	17,461
1956	1,040,436.16	898,000	879,554	160,882	10.87	14,801
1957	1,209,201.25	1,036,527	1,015,236	193,965	11.24	17,257
1958	1,231,866.97	1,048,565	1,027,027	204,840	11.62	17,628
1959	1,677,273.43	1,417,296	1,388,183	289,090	12.02	24,051
1960	1,956,819.86	1,640,793	1,607,090	349,730	12.42	28,159
1961	2,261,942.11	1,881,483	1,842,836	419,106	12.84	32,641
1962	1,973,199.89	1,627,890	1,594,452	378,748	13.26	28,563
1963	2,513,339.86	2,055,912	2,013,682	499,658	13.68	36,525
1964	2,134,709.08	1,730,609	1,695,061	439,648	14.13	31,115
1965	2,160,326.20	1,735,174	1,699,532	460,794	14.58	31,605
1966	2,224,189.06	1,769,565	1,733,216	490,973	15.03	32,666
1967	1,645,208.38	1,296,095	1,269,472	375,736	15.49	24,257
1968	1,598,705.12	1,246,510	1,220,906	377,799	15.96	23,672
1969	1,991,955.07	1,536,594	1,505,031	486,924	16.45	29,600
1970	2,208,573.85	1,673,216	1,638,847	569,727	17.44	32,668
1971	2,230,992.75	1,671,014	1,636,690	594,303	17.93	33,146
1972	2,699,569.05	1,998,221	1,957,176	742,393	18.43	40,282
1973	2,969,942.05	2,171,919	2,127,306	842,636	18.92	44,537
1974	2,554,899.15	1,845,148	1,807,247	747,652	19.43	38,479
1975	1,610,236.26	1,147,776	1,124,200	486,036	19.94	24,375
1976	2,097,280.72	1,474,808	1,444,514	652,767	20.47	31,889
1977	2,354,276.43	1,632,691	1,599,154	755,122	20.99	35,975
1978	2,719,160.69	1,846,038	1,808,119	911,042	21.99	41,430
1979	3,127,709.41	2,091,812	2,048,844	1,078,865	22.53	47,886
1980	2,638,553.93	1,737,752	1,702,057	936,497	23.07	40,594
1981	5,053,756.04	3,275,845	3,208,556	1,845,200	23.61	78,153
1982	4,599,169.63	2,931,971	2,871,746	1,727,424	24.17	71,470
1983	5,192,721.59	3,232,469	3,166,071	2,026,651	25.17	80,519
1984	5,868,858.37	3,589,394	3,515,664	2,353,194	25.72	91,493
1985	6,643,818.15	3,988,948	3,907,011	2,736,807	26.29	104,101
1986	7,773,712.31	4,578,717	4,484,666	3,289,046	26.86	122,451

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-R3						
1987	10,000,008.40	5,775,005	5,656,381	4,343,627	27.44	158,295
1988	9,210,567.11	5,177,260	5,070,914	4,139,653	28.44	145,557
1989	9,249,192.92	5,088,906	4,984,375	4,264,818	29.02	146,961
1990	7,841,690.65	4,220,398	4,133,707	3,707,984	29.60	125,270
1991	14,931,715.29	7,854,082	7,692,752	7,238,963	30.19	239,780
1992	8,816,973.38	4,498,420	4,406,018	4,410,955	31.20	141,377
1993	23,479,984.41	11,685,988	11,445,947	12,034,037	31.79	378,548
1994	16,813,770.33	8,154,679	7,987,174	8,826,596	32.39	272,510
1995	20,949,375.93	9,825,257	9,623,437	11,325,939	33.40	339,100
1996	11,877,923.70	5,416,333	5,305,077	6,572,847	34.00	193,319
1997	13,426,463.65	5,945,238	5,823,117	7,603,347	34.61	219,686
1998	20,902,075.47	8,973,261	8,788,942	12,113,133	35.23	343,830
1999	14,336,338.31	5,922,341	5,800,691	8,535,647	36.23	235,596
2000	12,553,826.12	5,013,998	4,911,006	7,642,820	36.85	207,404
2001	9,290,516.18	3,580,565	3,507,017	5,783,499	37.48	154,309
2002	3,978,697.77	1,468,139	1,437,982	2,540,716	38.48	66,027
2003	5,102,889.87	1,810,505	1,773,316	3,329,574	39.10	85,155
2004	7,909,890.33	2,675,125	2,620,175	5,289,715	40.11	131,880
2005	13,557,083.51	4,388,428	4,298,286	9,258,798	40.74	227,266
2006	12,692,784.83	3,922,071	3,841,508	8,851,277	41.38	213,902
2007	6,353,242.36	1,856,417	1,818,284	4,534,958	42.38	107,007
2008	16,161,579.34	4,479,990	4,387,967	11,773,612	43.02	273,678
2009	12,866,428.01	3,371,004	3,301,760	9,564,668	43.67	219,021
2010	14,840,384.05	3,635,894	3,561,209	11,279,175	44.67	252,500
2011	43,640,722.72	10,015,546	9,809,818	33,830,905	45.32	746,490
2012	17,551,357.79	3,729,664	3,653,053	13,898,305	46.32	300,050
2013	14,330,819.58	2,817,439	2,759,566	11,571,254	46.98	246,302
2014	14,343,327.56	2,590,405	2,537,196	11,806,132	47.64	247,820
2015	10,008,579.57	1,635,402	1,601,809	8,406,771	48.64	172,837
2016	14,927,904.51	2,194,402	2,149,327	12,778,578	49.31	259,148
2017	14,058,629.19	1,824,810	1,787,327	12,271,302	50.30	243,962
2018	17,013,622.81	1,924,241	1,884,715	15,128,908	50.97	296,820
2019	20,189,399.89	1,942,220	1,902,325	18,287,075	51.65	354,058
2020	30,888,166.63	2,446,343	2,396,093	28,492,074	52.32	544,573
2021	26,486,769.20	1,642,180	1,608,448	24,878,321	52.99	469,491
2022	29,367,771.99	1,306,866	1,280,022	28,087,750	53.68	523,244
2023	37,192,687.33	996,764	976,290	36,216,397	54.37	666,110
2024	27,910,858.18	253,989	248,771	27,662,087	54.45	508,027
	710,619,681.02	228,619,022	223,922,978	486,696,703		11,896,202

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 1.67

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.20 POLES AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
2006	68,211.88	21,077	30,398-	98,610	41.38	2,383
2008	0.07					
2010	74,507.26	18,254	26,326-	100,833	44.67	2,257
2012	3,663.40	778	1,122-	4,785	46.32	103
2014	4,504.10	813	1,173-	5,677	47.64	119
2016	28,691.93	4,218	6,083-	34,775	49.31	705
2017	20,670.33	2,683	3,869-	24,539	50.30	488
2018	37,268.45	4,215	6,079-	43,347	50.97	850
2019	23,813.55	2,291	3,304-	27,118	51.65	525
2020	74,381.46	5,891	8,496-	82,877	52.32	1,584
2021	56,283.61	3,490	5,033-	61,317	52.99	1,157
2022	12,527.61	557	803-	13,331	53.68	248
2023	131,372.43	3,521	5,079-	136,451	54.37	2,510
	535,896.08	67,788	97,765-	633,661		12,929
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.0 2.41

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
1943	2,822,108.53	2,368,878	1,592,082	1,230,027	15.59	78,898
1944	14,169.82	11,863	7,973	6,197	15.65	396
1945	139,794.80	116,701	78,433	61,362	15.73	3,901
1946	350,297.23	288,715	194,040	156,257	16.74	9,334
1947	461,482.65	379,108	254,792	206,691	16.84	12,274
1948	399,911.70	327,368	220,018	179,894	16.95	10,613
1949	423,962.86	345,699	232,338	191,625	17.09	11,213
1950	386,302.96	310,819	208,896	177,407	18.09	9,807
1951	549,377.15	440,161	295,825	253,552	18.24	13,901
1952	514,658.15	410,440	275,850	238,808	18.41	12,972
1953	862,805.48	684,722	460,190	402,615	18.59	21,658
1954	1,422,913.28	1,123,532	755,106	667,807	18.79	35,541
1955	1,485,830.61	1,156,571	777,311	708,520	19.79	35,802
1956	1,023,335.84	792,062	532,331	491,005	20.00	24,550
1957	999,790.64	769,339	517,059	482,732	20.22	23,874
1958	980,906.20	750,197	504,194	476,712	20.45	23,311
1959	1,399,257.24	1,063,156	714,529	684,728	20.71	33,063
1960	1,706,863.25	1,287,999	865,642	841,221	20.97	40,115
1961	2,054,386.22	1,526,409	1,025,873	1,028,513	21.97	46,814
1962	2,407,210.74	1,775,318	1,193,161	1,214,050	22.25	54,564
1963	3,086,405.74	2,258,632	1,517,988	1,568,418	22.54	69,584
1964	2,950,166.06	2,141,821	1,439,481	1,510,685	22.83	66,171
1965	2,278,092.20	1,640,226	1,102,368	1,175,724	23.14	50,809
1966	2,903,021.96	2,071,887	1,392,480	1,510,542	23.47	64,361
1967	1,850,447.99	1,308,637	879,512	970,936	23.80	40,796
1968	1,696,159.91	1,188,330	798,656	897,504	24.15	37,164
1969	2,202,778.38	1,528,288	1,027,136	1,175,642	24.50	47,985
1970	2,368,040.07	1,626,133	1,092,896	1,275,144	24.87	51,272
1971	2,680,073.33	1,820,842	1,223,757	1,456,316	25.24	57,699
1972	3,237,197.71	2,175,397	1,462,047	1,775,151	25.62	69,288
1973	3,563,927.57	2,367,873	1,591,407	1,972,521	26.02	75,808
1974	2,663,948.86	1,748,882	1,175,393	1,488,556	26.42	56,342
1975	1,697,403.83	1,100,597	739,692	957,712	26.84	35,682
1976	2,017,774.00	1,291,779	868,182	1,149,592	27.26	42,171
1977	2,336,530.90	1,476,220	992,142	1,344,389	27.68	48,569
1978	2,722,909.83	1,709,443	1,148,887	1,574,023	27.57	57,092
1979	3,361,693.58	2,080,216	1,398,077	1,963,617	28.03	70,054
1980	3,713,372.24	2,263,672	1,521,375	2,191,997	28.50	76,912
1981	7,161,794.63	4,299,225	2,889,435	4,272,360	28.96	147,526
1982	6,299,501.04	3,721,745	2,501,321	3,798,180	29.44	129,014
1983	6,124,000.74	3,583,765	2,408,587	3,715,414	29.42	126,289
1984	6,983,118.50	4,015,991	2,699,078	4,284,040	29.92	143,183
1985	8,546,412.46	4,827,014	3,244,153	5,302,259	30.43	174,244
1986	8,067,145.65	4,503,081	3,026,443	5,040,703	30.47	165,432

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
1987	11,364,357.85	6,221,986	4,181,690	7,182,668	30.99	231,774
1988	8,600,086.54	4,614,806	3,101,532	5,498,555	31.52	174,447
1989	8,971,811.54	4,746,088	3,189,764	5,782,048	31.61	182,918
1990	10,421,700.77	5,393,230	3,624,697	6,797,004	32.17	211,284
1991	18,313,556.39	9,325,263	6,267,348	12,046,208	32.29	373,063
1992	4,366,196.46	2,170,873	1,459,006	2,907,190	32.86	88,472
1993	19,183,533.31	9,365,401	6,294,325	12,889,208	33.02	390,345
1994	13,436,239.58	6,433,272	4,323,691	9,112,549	33.20	274,474
1995	15,298,808.39	7,175,141	4,822,289	10,476,519	33.40	313,668
1996	13,046,855.07	5,949,366	3,998,466	9,048,389	34.00	266,129
1997	15,215,680.51	6,778,586	4,555,771	10,659,910	34.23	311,420
1998	12,208,253.30	5,305,707	3,565,874	8,642,379	34.48	250,649
1999	9,528,354.54	4,033,352	2,710,746	6,817,609	34.74	196,247
2000	10,746,262.44	4,423,162	2,972,731	7,773,531	35.02	221,974
2001	7,017,956.42	2,819,815	1,895,149	5,122,807	34.98	146,450
2002	6,489,880.20	2,525,861	1,697,588	4,792,292	35.31	135,721
2003	7,161,093.99	2,694,004	1,810,594	5,350,500	35.65	150,084
2004	12,547,803.36	4,578,693	3,077,261	9,470,542	35.68	265,430
2005	30,332,514.84	10,707,378	7,196,244	23,136,271	35.75	647,168
2006	32,460,365.35	11,049,508	7,426,184	25,034,181	35.85	698,304
2007	20,443,668.37	6,689,168	4,495,674	15,947,994	35.98	443,246
2008	35,781,291.98	11,217,435	7,539,045	28,242,247	36.13	781,684
2009	31,307,026.81	9,367,062	6,295,441	25,011,586	36.31	688,835
2010	30,884,875.93	8,820,721	5,928,254	24,956,622	36.26	688,269
2011	23,439,538.58	6,361,491	4,275,448	19,164,091	36.25	528,665
2012	24,865,153.10	6,370,452	4,281,471	20,583,682	36.28	567,356
2013	24,497,139.73	5,916,059	3,976,081	20,521,059	36.12	568,136
2014	24,315,465.72	5,490,432	3,690,025	20,625,441	36.01	572,770
2015	24,218,769.86	5,085,942	3,418,174	20,800,596	35.75	581,835
2016	25,107,320.88	4,845,713	3,256,720	21,850,601	35.55	614,644
2017	29,114,973.23	5,109,678	3,434,127	25,680,846	35.24	728,741
2018	30,961,529.18	4,891,922	3,287,776	27,673,753	34.65	798,665
2019	32,519,665.33	4,526,737	3,042,342	29,477,323	34.02	866,470
2020	40,128,681.70	4,783,339	3,214,800	36,913,882	33.24	1,110,526
2021	39,907,391.50	3,910,924	2,628,465	37,278,926	32.21	1,157,371
2022	41,761,346.15	3,132,101	2,105,031	39,656,315	30.83	1,286,290
2023	41,952,553.25	2,097,628	1,409,779	40,542,774	28.53	1,421,058
2024	53,208,731.12	1,106,742	743,823	52,464,909	23.54	2,228,756
	952,043,715.80	288,713,791	194,039,562	758,004,154		23,569,386
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.2 2.48

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1943	276,300.72	252,207	267,421	8,880	7.79	1,140
1944	20,486.86	18,635	19,759	728	8.00	91
1945	107,339.22	96,434	102,251	5,088	8.99	566
1946	210,713.68	188,568	199,943	10,771	9.22	1,168
1947	144,126.33	128,445	136,193	7,933	9.46	839
1948	166,991.30	148,188	157,127	9,864	9.71	1,016
1949	200,632.29	177,239	187,931	12,701	9.97	1,274
1950	135,824.68	119,403	126,606	9,219	10.25	899
1951	162,822.30	141,216	149,735	13,087	11.25	1,163
1952	195,558.90	168,728	178,906	16,653	11.53	1,444
1953	243,367.43	208,809	221,405	21,962	11.83	1,856
1954	377,075.82	321,646	341,049	36,027	12.15	2,965
1955	270,316.47	227,336	241,050	29,266	13.14	2,227
1956	233,666.88	195,275	207,055	26,612	13.47	1,976
1957	192,556.75	159,861	169,504	23,053	13.80	1,671
1958	227,254.01	185,894	197,108	30,146	14.80	2,037
1959	326,489.25	265,175	281,171	45,318	15.15	2,991
1960	336,506.34	269,138	285,373	51,133	16.15	3,166
1961	321,699.24	255,365	270,769	50,930	16.50	3,087
1962	163,406.12	128,682	136,445	26,961	16.87	1,598
1963	330,161.45	255,842	271,275	58,886	17.87	3,295
1964	196,609.42	151,075	160,188	36,421	18.24	1,997
1965	156,894.18	118,549	125,700	31,194	19.24	1,621
1966	137,118.43	102,674	108,868	28,250	19.62	1,440
1967	70,774.57	52,090	55,232	15,543	20.62	754
1968	102,298.42	74,555	79,052	23,246	21.02	1,106
1969	165,061.79	119,092	126,276	38,786	21.42	1,811
1970	141,862.30	100,509	106,572	35,290	22.42	1,574
1971	156,090.82	109,388	115,987	40,104	22.84	1,756
1972	202,431.27	139,232	147,631	54,800	23.83	2,300
1973	262,565.44	178,492	189,259	73,306	24.26	3,022
1974	202,768.03	135,165	143,319	59,449	25.26	2,353
1975	121,236.63	79,822	84,637	36,600	25.68	1,425
1976	147,459.20	95,111	100,848	46,611	26.69	1,746
1977	153,514.20	97,712	103,606	49,908	27.13	1,840
1978	152,886.75	95,264	101,011	51,876	28.13	1,844
1979	138,237.00	84,283	89,367	48,870	29.13	1,678
1980	112,340.58	67,494	71,565	40,776	29.57	1,379
1981	167,148.56	98,150	104,071	63,078	30.58	2,063
1982	230,983.79	133,509	141,563	89,421	31.03	2,882
1983	300,892.83	169,824	180,068	120,825	32.03	3,772
1984	237,671.89	130,910	138,807	98,865	33.03	2,993

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1985	383,851.81	207,741	220,273	163,579	33.49	4,884
1986	631,805.32	333,214	353,315	278,490	34.50	8,072
1987	587,781.72	302,002	320,220	267,562	35.49	7,539
1988	517,842.93	260,837	276,572	241,271	35.96	6,709
1989	370,484.02	181,500	192,449	178,035	36.96	4,817
1990	361,599.66	172,158	182,543	179,057	37.96	4,717
1991	798,090.31	368,957	391,214	406,876	38.96	10,443
1992	397,909.84	179,776	190,621	207,289	39.44	5,256
1993	618,050.92	270,583	286,905	331,146	40.45	8,187
1994	201,812.65	85,569	90,731	111,082	41.44	2,681
1995	683,550.18	280,256	297,162	386,388	42.45	9,102
1996	466,314.77	184,754	195,899	270,416	43.44	6,225
1997	254,639.18	98,036	103,950	150,689	43.93	3,430
1998	140,621.23	52,170	55,317	85,304	44.93	1,899
1999	518,033.29	184,938	196,094	321,939	45.93	7,009
2000	675,798.13	231,799	245,782	430,016	46.93	9,163
2001	848,566.30	279,178	296,019	552,547	47.93	11,528
2002	618,166.45	194,722	206,468	411,698	48.93	8,414
2003	688.60	207	219	470	49.93	9
2005	67,151.14	18,467	19,581	47,570	51.42	925
2006	7,380,103.20	1,924,731	2,040,837	5,339,266	52.43	101,836
2007	1,244,906.81	307,243	325,777	919,130	53.42	17,206
2008	21,747,370.73	5,058,438	5,363,579	16,383,792	54.43	301,007
2009	19,774,272.02	4,322,656	4,583,412	15,190,860	55.42	274,104
2010	15,854,093.88	3,240,577	3,436,059	12,418,035	56.43	220,061
2011	9,051,231.56	1,723,354	1,827,312	7,223,920	57.42	125,808
2012	101,420.92	17,870	18,948	82,473	58.43	1,411
2013	40,775,500.03	6,613,786	7,012,751	33,762,749	59.42	568,205
2014	9,832,998.60	1,455,284	1,543,071	8,289,928	60.43	137,182
2015	9,532,521.12	1,277,358	1,354,412	8,178,109	61.42	133,151
2016	19,331,812.84	2,315,951	2,455,657	16,876,156	62.43	270,321
2017	9,147,203.86	974,177	1,032,942	8,114,262	62.92	128,962
2018	34,031,266.10	3,141,086	3,330,566	30,700,700	63.92	480,299
2019	27,868,237.24	2,176,509	2,307,803	25,560,434	64.92	393,722
2020	23,751,932.01	1,517,748	1,609,304	22,142,628	65.92	335,902
2021	15,810,753.30	785,794	833,195	14,977,558	66.92	223,813
2023	599,335.09	12,766	13,536	585,799	68.92	8,500
	283,177,859.90	46,997,178	49,832,198	233,345,662		3,920,324
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						59.5 1.38

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
1998	301.81	131	78	224	34.48	6
2004	21,790.27	7,951	4,759	17,031	35.68	477
2005	63,298.87	22,345	13,375	49,924	35.75	1,396
2006	49,203.23	16,749	10,025	39,178	35.85	1,093
2010	50,378.45	14,388	8,612	41,766	36.26	1,152
2013	20,577.69	4,970	2,975	17,603	36.12	487
2014	128,028.85	28,909	17,304	110,725	36.01	3,075
2015	42,608.75	8,948	5,356	37,253	35.75	1,042
2016	180,319.47	34,802	20,832	159,487	35.55	4,486
2017	55,068.99	9,665	5,785	49,284	35.24	1,399
2018	20,127.97	3,180	1,904	18,224	34.65	526
2019	2,841.43	396	237	2,604	34.02	77
2020	19,796.23	2,360	1,413	18,383	33.24	553
2022	5,802.18	435	260	5,542	30.83	180
2023	90,049.61	4,502	2,695	87,355	28.53	3,062
2024	0.23		0			
	750,194.03	159,731	95,610	654,584		19,011

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.4 2.53

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF
 WAY - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
2007	88.32	22	56	32	53.42	1
2013	28,148.97	4,566	11,612	16,537	59.42	278
2016	8,920.01	1,069	2,719	6,201	62.43	99
	37,157.30	5,657	14,387	22,770		378

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.2 1.02

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1943	802,873.80	713,273	724,801	78,073	10.24	7,624
1945	3,522.02	3,080	3,130	392	11.41	34
1947	100,829.38	87,520	88,935	11,894	11.79	1,009
1948	2,523.62	2,181	2,216	308	12.00	26
1949	192,569.28	165,744	168,423	24,146	12.22	1,976
1950	52,656.41	44,721	45,444	7,212	13.22	546
1951	109,852.21	92,847	94,348	15,504	13.46	1,152
1952	72,035.51	60,582	61,561	10,475	13.71	764
1953	79,512.72	66,520	67,595	11,918	13.97	853
1954	54,805.93	45,593	46,330	8,476	14.25	595
1955	92,219.77	76,266	77,499	14,721	14.54	1,012
1956	62,133.65	51,074	51,899	10,235	14.83	690
1957	81,571.60	66,628	67,705	13,867	15.14	916
1959	113,270.63	90,515	91,978	21,293	16.47	1,293
1960	233,285.05	185,088	188,079	45,206	16.80	2,691
1961	114,524.03	90,176	91,633	22,891	17.15	1,335
1962	106,837.69	83,462	84,811	22,027	17.50	1,259
1963	102,093.50	79,112	80,391	21,702	17.87	1,214
1964	135,791.82	104,342	106,028	29,764	18.24	1,632
1965	274,628.27	209,157	212,537	62,091	18.62	3,335
1966	585,232.04	441,616	448,754	136,478	19.02	7,175
1967	711,086.77	531,537	540,128	170,959	19.42	8,803
1968	535,271.58	396,208	402,612	132,660	19.83	6,690
1969	698,359.69	511,618	519,887	178,473	20.26	8,809
1970	624,824.25	452,873	460,193	164,631	20.69	7,957
1971	788,864.50	561,356	570,429	218,436	21.68	10,075
1972	899,676.53	632,922	643,152	256,525	22.13	11,592
1973	1,030,438.87	716,361	727,939	302,500	22.58	13,397
1974	871,232.22	598,362	608,033	263,199	23.03	11,429
1975	512,583.75	347,634	353,253	159,331	23.49	6,783
1976	523,378.09	350,297	355,959	167,419	23.96	6,987
1977	502,230.86	331,573	336,932	165,299	24.45	6,761
1978	511,232.41	332,812	338,191	173,041	24.93	6,941
1979	526,749.03	337,962	343,424	183,325	25.42	7,212
1980	339,906.69	214,787	218,258	121,649	25.92	4,693
1981	449,556.60	279,624	284,143	165,414	26.43	6,259
1982	416,885.36	255,134	259,258	157,627	26.94	5,851
1983	322,982.72	194,371	197,513	125,470	27.46	4,569
1984	381,871.40	225,801	229,450	152,421	27.99	5,446
1985	401,639.68	233,192	236,961	164,679	28.53	5,772
1986	670,272.33	381,921	388,094	282,178	29.07	9,707
1987	688,578.53	384,778	390,997	297,582	29.61	10,050
1988	770,871.32	422,052	428,873	341,998	30.17	11,336
1989	587,031.30	314,649	319,734	267,297	30.73	8,698

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1990	800,426.55	419,744	426,528	373,899	31.29	11,949
1991	1,350,850.35	692,446	703,638	647,212	31.86	20,314
1992	1,203,640.13	602,422	612,159	591,481	32.44	18,233
1993	1,698,005.69	828,966	842,364	855,642	33.02	25,913
1994	836,682.32	398,093	404,527	432,155	33.60	12,862
1995	1,510,512.80	699,670	710,978	799,535	34.19	23,385
1996	607,131.29	273,391	277,810	329,321	34.79	9,466
1997	1,164,655.86	509,188	517,418	647,238	35.40	18,284
1998	1,358,061.66	579,349	588,713	769,349	35.61	21,605
1999	599,781.74	247,770	251,775	348,007	36.23	9,605
2000	1,828,776.22	730,413	742,218	1,086,558	36.85	29,486
2001	1,401,283.60	540,055	548,783	852,501	37.48	22,745
2002	934,855.95	347,019	352,628	582,228	38.11	15,278
2003	8,912.82	3,181	3,232	5,681	38.74	147
2004	10,420.85	3,589	3,647	6,774	39.02	174
2005	27,995.59	9,227	9,376	18,620	39.67	469
2006	28,131.10	8,847	8,990	19,141	40.32	475
2007	5,113.80	1,539	1,564	3,550	40.64	87
2008	9,968.11	2,845	2,891	7,077	41.31	171
2009	3,201.20	868	882	2,319	41.65	56
2011	1,928,505.26	463,420	470,910	1,457,595	42.68	34,152
2012	442,837.69	99,107	100,709	342,129	43.36	7,890
2013	297,781.65	61,998	63,000	234,782	43.75	5,366
2014	203,073.95	39,031	39,662	163,412	44.14	3,702
2015	325,234.94	57,176	58,100	267,135	44.55	5,996
2016	89,462.69	14,225	14,455	75,008	44.97	1,668
2017	275,497.10	39,065	39,696	235,801	45.41	5,193
2018	1,756,488.67	219,210	222,753	1,533,736	45.58	33,649
2019	919,591.70	98,580	100,173	819,419	45.78	17,899
2020	777,144.57	69,244	70,363	706,782	46.01	15,361
2021	1,179,358.09	83,381	84,729	1,094,629	46.00	23,796
2022	1,091,319.70	56,749	57,666	1,033,654	45.58	22,678
2023	4,012,944.97	130,019	132,121	3,880,824	44.80	86,626
2024	949,825.23	11,208	11,389	938,436	42.05	22,317
	46,775,767.25	20,108,356	20,433,357	26,342,410		749,945

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.1 1.60

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2.5						
1962	10.27	10	10			
1963	108.43	101	98	10	4.73	2
1964	168.82	156	152	17	4.86	3
1965	11,497.23	10,603	10,305	1,192	5.02	237
1966	58,190.59	53,442	51,940	6,251	5.20	1,202
1967	118,720.25	108,534	105,484	13,236	5.40	2,451
1968	503,467.35	455,134	442,345	61,122	6.00	10,187
1969	436,991.50	392,899	381,859	55,132	6.23	8,849
1970	576,830.80	518,686	504,112	72,719	6.11	11,902
1971	521,460.44	465,873	452,783	68,677	6.38	10,764
1972	730,831.08	648,393	630,174	100,657	6.67	15,091
1973	619,049.48	545,135	529,817	89,232	6.98	12,784
1974	678,232.97	592,504	575,855	102,378	7.31	14,005
1975	827,010.56	716,357	696,228	130,783	7.65	17,096
1976	651,849.51	559,548	543,825	108,025	8.00	13,503
1977	643,242.95	546,885	531,518	111,725	8.37	13,348
1978	761,226.21	640,648	622,647	138,579	8.75	15,838
1979	864,458.69	719,748	699,524	164,935	9.15	18,026
1980	1,057,189.61	870,278	845,824	211,366	9.56	22,109
1981	691,733.81	565,700	549,805	141,929	9.69	14,647
1982	1,107,426.37	894,247	869,120	238,306	10.13	23,525
1983	1,060,473.20	844,985	821,242	239,231	10.58	22,612
1984	944,231.48	741,883	721,037	223,194	11.05	20,199
1985	829,501.60	642,200	624,155	205,347	11.52	17,825
1986	1,270,535.45	968,529	941,315	329,220	12.01	27,412
1987	1,932,621.32	1,449,466	1,408,738	523,883	12.50	41,911
1988	2,927,682.97	2,158,581	2,097,928	829,755	13.00	63,827
1989	3,275,800.44	2,372,335	2,305,675	970,125	13.52	71,755
1990	3,281,298.76	2,332,019	2,266,492	1,014,807	14.04	72,280
1991	4,348,019.36	3,029,700	2,944,569	1,403,450	14.58	96,259
1992	5,630,537.76	3,842,842	3,734,863	1,895,675	15.12	125,375
1993	5,586,690.11	3,730,792	3,625,962	1,960,728	15.67	125,126
1994	3,691,233.86	2,409,268	2,341,571	1,349,663	16.23	83,159
1995	6,730,736.25	4,288,825	4,168,315	2,562,421	16.80	152,525
1996	5,240,092.22	3,255,669	3,164,189	2,075,903	17.37	119,511
1997	6,157,114.85	3,707,815	3,603,630	2,553,485	18.16	140,610
1998	4,951,581.19	2,899,646	2,818,170	2,133,411	18.75	113,782
1999	3,229,672.85	1,836,392	1,784,792	1,444,881	19.35	74,671
2000	3,056,528.57	1,684,759	1,637,419	1,419,110	19.95	71,133
2001	2,773,575.89	1,479,425	1,437,855	1,335,721	20.56	64,967
2002	1,877,592.43	967,336	940,155	937,437	21.17	44,281
2003	3,697,839.57	1,836,347	1,784,748	1,913,092	21.79	87,797
2004	3,208,454.37	1,532,358	1,489,301	1,719,153	22.42	76,679
2005	4,036,161.08	1,849,369	1,797,404	2,238,757	23.06	97,084

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2.5						
2006	4,255,856.79	1,865,768	1,813,342	2,442,515	23.70	103,060
2007	2,360,808.55	987,290	959,548	1,401,261	24.34	57,570
2008	3,898,614.92	1,550,089	1,506,534	2,392,081	25.00	95,683
2009	3,131,308.88	1,179,251	1,146,116	1,985,193	25.65	77,395
2010	4,145,571.35	1,472,507	1,431,132	2,714,439	26.32	103,132
2011	13,990,751.22	4,664,516	4,533,449	9,457,302	26.99	350,400
2012	8,297,847.33	2,582,290	2,509,731	5,788,116	27.66	209,259
2013	6,276,623.39	1,811,434	1,760,535	4,516,088	28.34	159,354
2014	7,233,318.83	1,921,169	1,867,187	5,366,132	29.03	184,848
2015	9,107,352.15	2,214,908	2,152,672	6,954,680	29.56	235,273
2016	7,194,145.92	1,577,676	1,533,345	5,660,801	30.26	187,072
2017	7,427,941.03	1,454,391	1,413,525	6,014,416	30.81	195,210
2018	9,301,720.11	1,590,594	1,545,900	7,755,820	31.52	246,060
2019	7,915,526.66	1,161,999	1,129,348	6,786,179	31.96	212,334
2020	8,448,952.15	1,026,548	997,704	7,451,248	32.54	228,987
2021	12,083,726.44	1,158,829	1,126,267	10,957,459	33.00	332,044
2022	11,011,227.83	768,584	746,988	10,264,240	33.34	307,866
2023	11,056,836.23	474,338	461,010	10,595,826	33.47	316,577
2024	15,664,246.26	238,097	231,407	15,432,839	32.39	476,469
	243,400,048.54	88,865,700	86,368,690	157,031,359		6,114,942
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.7 2.51

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2.5						
2006	3,221.73	1,412	1,267	1,955	23.70	82
2007	855.78	358	321	535	24.34	22
2008	989.89	394	354	636	25.00	25
2009	7.03	3	3	4	25.65	
2012	19,278.06	5,999	5,384	13,894	27.66	502
2013	65,089.93	18,785	16,859	48,231	28.34	1,702
2014	86,367.01	22,939	20,587	65,780	29.03	2,266
2015	871.02	212	190	681	29.56	23
2016	1,503.27	330	296	1,207	30.26	40
2017	48,576.37	9,511	8,536	40,040	30.81	1,300
2018	79.43	14	13	66	31.52	2
2019	0.18					
2020	371,258.94	45,108	40,483	330,776	32.54	10,165
2021	385,924.43	37,010	33,216	352,708	33.00	10,688
2022	8,142.49	568	510	7,632	33.34	229
2023	294,018.51	12,613	11,320	282,699	33.47	8,446
	1,286,184.07	155,256	139,339	1,146,845		35,492

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 2.76

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1929	1,235.38	1,235	1,235			
1943	15,246.62	14,786	13,956	1,291	2.54	508
1944	1,312.05	1,267	1,196	116	2.83	41
1945	806.68	776	732	75	3.14	24
1946	3,495.73	3,348	3,160	336	3.47	97
1947	6,240.97	5,998	5,661	580	3.15	184
1948	4,300.93	4,113	3,882	419	3.50	120
1949	69,198.73	65,829	62,134	7,065	3.87	1,826
1950	90,570.46	85,698	80,888	9,682	4.24	2,283
1951	240,456.80	226,222	213,524	26,933	4.62	5,830
1952	139,069.21	130,058	122,758	16,311	5.02	3,249
1953	220,931.94	205,356	193,829	27,103	5.42	5,001
1954	239,054.27	222,464	209,977	29,077	5.26	5,528
1955	282,798.07	261,419	246,745	36,053	5.68	6,347
1956	315,794.67	289,868	273,597	42,198	6.13	6,884
1957	555,505.39	506,177	477,764	77,741	6.58	11,815
1958	700,581.50	638,230	602,405	98,176	6.50	15,104
1959	737,249.36	666,400	628,994	108,255	6.96	15,554
1960	663,919.81	595,271	561,857	102,063	7.44	13,718
1961	697,083.59	624,169	589,133	107,951	7.42	14,549
1962	668,325.35	593,139	559,845	108,480	7.92	13,697
1963	819,524.76	720,690	680,236	139,289	8.43	16,523
1964	718,872.45	630,595	595,199	123,673	8.47	14,601
1965	925,175.64	803,700	758,587	166,589	8.99	18,530
1966	1,177,746.86	1,019,693	962,456	215,291	9.07	23,737
1967	1,157,492.88	991,740	936,072	221,421	9.61	23,041
1968	1,110,766.56	947,706	894,510	216,257	9.72	22,249
1969	1,206,423.38	1,017,739	960,611	245,812	10.29	23,888
1970	1,334,632.40	1,120,157	1,057,281	277,351	10.44	26,566
1971	1,302,142.74	1,079,737	1,019,129	283,014	11.02	25,682
1972	1,460,202.39	1,203,499	1,135,944	324,258	11.20	28,952
1973	1,822,474.30	1,482,947	1,399,707	422,767	11.79	35,858
1974	1,750,006.35	1,414,005	1,334,634	415,372	12.00	34,614
1975	1,005,724.41	806,490	761,220	244,504	12.23	19,992
1976	1,400,058.90	1,106,887	1,044,755	355,304	12.85	27,650
1977	2,111,802.37	1,655,231	1,562,320	549,482	13.10	41,945
1978	2,372,951.40	1,842,834	1,739,392	633,559	13.38	47,351
1979	2,453,882.21	1,875,748	1,770,459	683,423	14.02	48,746
1980	2,029,796.76	1,535,541	1,449,348	580,449	14.32	40,534
1981	2,714,237.29	2,030,792	1,916,800	797,437	14.64	54,470
1982	3,127,895.47	2,313,079	2,183,242	944,653	14.97	63,103
1983	3,406,628.23	2,488,201	2,348,534	1,058,094	15.32	69,066
1984	4,468,117.08	3,202,746	3,022,970	1,445,147	16.00	90,322
1985	6,406,039.44	4,529,070	4,274,845	2,131,194	16.37	130,189

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1986	7,409,203.53	5,162,733	4,872,940	2,536,264	16.75	151,419
1987	5,013,189.41	3,440,051	3,246,955	1,766,234	17.15	102,987
1988	6,698,229.31	4,522,644	4,268,780	2,429,449	17.56	138,351
1989	7,753,712.75	5,146,915	4,858,009	2,895,704	17.98	161,051
1990	6,420,177.78	4,185,956	3,950,991	2,469,187	18.41	134,122
1991	4,919,791.70	3,147,683	2,970,998	1,948,794	18.86	103,329
1992	6,663,397.80	4,201,272	3,965,447	2,697,951	19.05	141,625
1993	6,465,762.63	3,991,962	3,767,886	2,697,877	19.52	138,211
1994	5,562,154.21	3,358,985	3,170,439	2,391,715	20.01	119,526
1995	7,136,258.45	4,210,392	3,974,055	3,162,203	20.50	154,254
1996	2,859,535.25	1,654,527	1,561,655	1,297,880	20.76	62,518
1997	5,454,369.01	3,075,173	2,902,558	2,551,811	21.28	119,916
1998	4,562,625.42	2,514,919	2,373,752	2,188,873	21.58	101,431
1999	5,275,566.07	2,825,066	2,666,490	2,609,076	22.12	117,951
2000	9,715,293.85	5,069,440	4,784,883	4,930,411	22.45	219,617
2001	7,110,055.86	3,592,000	3,390,375	3,719,681	23.01	161,655
2002	6,881,482.29	3,375,367	3,185,902	3,695,580	23.37	158,134
2003	7,601,525.07	3,612,245	3,409,483	4,192,042	23.75	176,507
2004	14,013,753.72	6,435,116	6,073,902	7,939,852	24.14	328,909
2005	19,361,796.46	8,569,531	8,088,508	11,273,288	24.56	459,010
2006	16,433,049.54	6,992,263	6,599,775	9,833,275	24.98	393,646
2007	10,844,751.68	4,440,926	4,191,649	6,653,103	25.24	263,594
2008	16,642,633.24	6,507,270	6,142,005	10,500,628	25.70	408,585
2009	13,660,943.71	5,103,729	4,817,248	8,843,696	25.99	340,273
2010	12,204,575.92	4,335,065	4,091,730	8,112,846	26.32	308,239
2011	33,000,470.36	11,137,659	10,512,482	22,487,988	26.50	848,603
2012	15,534,191.71	4,932,106	4,655,258	10,878,934	26.87	404,873
2013	10,570,757.70	3,147,972	2,971,271	7,599,487	27.11	280,320
2014	9,773,408.52	2,718,962	2,566,342	7,207,067	27.24	264,577
2015	7,786,516.72	2,004,249	1,891,747	5,894,770	27.40	215,138
2016	9,326,741.36	2,203,909	2,080,200	7,246,541	27.47	263,798
2017	9,209,992.33	1,969,096	1,858,567	7,351,425	27.59	266,453
2018	9,827,282.73	1,877,994	1,772,579	8,054,704	27.51	292,792
2019	13,279,920.23	2,220,403	2,095,768	11,184,152	27.39	408,330
2020	13,218,530.30	1,879,675	1,774,165	11,444,365	27.15	421,524
2021	14,434,310.61	1,671,493	1,577,669	12,856,642	26.71	481,342
2022	16,596,992.08	1,457,216	1,375,420	15,221,572	25.99	585,670
2023	14,991,827.60	859,032	810,813	14,181,015	24.68	574,595
2024	18,930,371.33	435,399	410,959	18,519,412	21.29	869,864
	465,080,920.02	188,947,045	178,341,178	286,739,742		12,192,707

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.5 2.62

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1943	47,833.17	41,711	36,579	11,254	11.96	941
1944	1,791.46	1,557	1,365	426	12.09	35
1945	3,984.90	3,453	3,028	957	12.24	78
1946	8,317.88	7,117	6,241	2,077	13.25	157
1947	16,242.27	13,847	12,143	4,099	13.41	306
1948	28,178.68	23,929	20,985	7,194	13.59	529
1949	25,075.27	21,204	18,595	6,480	13.79	470
1950	26,957.21	22,693	19,901	7,056	14.00	504
1951	29,891.63	24,828	21,774	8,118	14.99	542
1952	31,363.51	25,922	22,733	8,631	15.22	567
1953	36,765.18	30,228	26,509	10,256	15.46	663
1954	35,613.24	29,125	25,542	10,071	15.71	641
1955	49,503.99	40,257	35,304	14,200	15.97	889
1956	180,541.14	145,931	127,978	52,563	16.25	3,235
1957	263,424.36	211,582	185,552	77,872	16.54	4,708
1958	247,515.03	195,883	171,784	75,731	17.53	4,320
1959	293,905.77	231,010	202,590	91,316	17.83	5,121
1960	351,812.26	274,554	240,777	111,035	18.15	6,118
1961	389,714.81	301,912	264,769	124,946	18.47	6,765
1962	473,269.35	363,849	319,086	154,183	18.80	8,201
1963	558,108.53	425,614	373,253	184,856	19.15	9,653
1964	555,242.09	419,874	368,219	187,023	19.50	9,591
1965	667,815.07	500,661	439,067	228,748	19.87	11,512
1966	635,444.34	472,135	414,050	221,394	20.24	10,938
1967	600,356.45	441,862	387,502	212,854	20.62	10,323
1968	562,319.91	409,819	359,401	202,919	21.02	9,654
1969	610,006.93	440,120	385,974	224,033	21.42	10,459
1970	590,861.42	421,875	369,974	220,887	21.83	10,119
1971	676,329.65	477,624	418,864	257,466	22.26	11,566
1972	725,255.86	506,374	444,077	281,179	22.69	12,392
1973	783,415.29	540,635	474,123	309,292	23.13	13,372
1974	693,111.16	472,563	414,426	278,685	23.57	11,824
1975	641,655.69	431,963	378,821	262,835	24.03	10,938
1976	737,432.76	489,950	429,674	307,759	24.50	12,562
1977	769,734.23	504,561	442,487	327,247	24.96	13,111
1978	724,212.00	468,131	410,539	313,673	25.44	12,330
1979	722,849.34	463,780	406,723	316,126	25.42	12,436
1980	752,897.42	475,756	417,226	335,671	25.92	12,950
1981	1,158,713.42	720,720	632,053	526,660	26.43	19,927
1982	1,128,129.66	690,415	605,476	522,654	26.94	19,401
1983	989,588.09	595,534	522,268	467,320	27.46	17,018
1984	1,137,175.03	677,074	593,777	543,398	27.52	19,746
1985	1,102,013.22	644,237	564,979	537,034	28.07	19,132
1986	1,020,501.00	585,359	513,345	507,156	28.62	17,720

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1987	961,540.42	540,866	474,326	487,214	29.17	16,703
1988	983,550.13	545,674	478,542	505,008	29.29	17,242
1989	875,420.31	475,528	417,026	458,394	29.86	15,351
1990	1,169,629.24	621,424	544,973	624,656	30.44	20,521
1991	1,563,603.92	817,139	716,610	846,994	30.60	27,680
1992	959,602.61	489,589	429,357	530,246	31.20	16,995
1993	2,733,766.85	1,369,070	1,200,640	1,533,127	31.40	48,826
1994	785,547.44	383,347	336,186	449,361	32.00	14,043
1995	1,211,369.50	578,913	507,692	703,678	32.23	21,833
1996	1,373,083.92	637,935	559,453	813,631	32.85	24,768
1997	1,295,328.67	587,820	515,503	779,826	33.10	23,560
1998	2,385,791.30	1,055,951	926,042	1,459,749	33.38	43,731
1999	2,317,239.48	992,705	870,577	1,446,662	34.02	42,524
2000	1,607,070.10	669,345	586,999	1,020,071	34.32	29,722
2001	1,409,017.24	569,525	499,459	909,558	34.64	26,257
2002	1,388,394.07	543,556	476,685	911,709	34.97	26,071
2003	612,445.58	231,749	203,238	409,208	35.32	11,586
2004	22,050.47	8,046	7,056	14,994	35.68	420
2005	55,426.74	19,566	17,159	38,268	35.75	1,070
2006	840,337.95	284,538	249,533	590,805	36.14	16,348
2007	1,778,790.37	575,972	505,113	1,273,677	36.55	34,848
2008	1,384,772.86	429,557	376,711	1,008,062	36.69	27,475
2009	567,904.58	168,100	147,419	420,486	36.86	11,408
2010	711,899.31	200,257	175,620	536,279	37.05	14,474
2011	7,636,253.68	2,031,243	1,781,348	5,854,906	37.26	157,137
2012	2,079,251.87	519,813	455,863	1,623,389	37.50	43,290
2013	1,890,230.90	443,448	388,893	1,501,338	37.52	40,014
2014	1,465,054.07	319,968	280,604	1,184,450	37.58	31,518
2015	1,761,425.59	354,751	311,108	1,450,318	37.67	38,501
2016	2,442,193.58	450,340	394,937	2,047,257	37.59	54,463
2017	1,917,140.24	320,546	281,110	1,636,030	37.35	43,803
2018	2,307,728.11	343,390	301,144	2,006,584	37.17	53,984
2019	3,178,701.76	412,595	361,835	2,816,867	36.87	76,400
2020	2,912,605.35	320,969	281,482	2,631,123	36.32	72,443
2021	4,175,853.19	374,156	328,125	3,847,728	35.56	108,204
2022	3,963,345.99	267,526	234,613	3,728,733	34.54	107,954
2023	3,649,886.97	160,595	140,838	3,509,049	32.63	107,541
2024	2,021,454.11	35,375	31,023	1,990,431	28.07	70,910
	91,479,578.14	33,438,115	29,324,375	62,155,203		1,903,082

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.7 2.08

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1943	891.26	777	891			
1948	3,348.74	2,844	3,349			
1949	5,928.62	5,013	5,929			
1950	5,392.25	4,539	5,392			
1951	3,703.76	3,076	3,704			
1952	5,066.27	4,187	5,066			
1953	6,753.36	5,553	6,753			
1954	12,214.06	9,989	12,214			
1955	6,746.94	5,487	6,747			
1956	11,257.69	9,100	11,258			
1957	10,034.85	8,060	10,035			
1958	8,932.09	7,069	8,932			
1959	8,741.35	6,871	8,741			
1960	9,747.87	7,607	9,748			
1961	5,427.59	4,205	5,428			
1962	8,999.08	6,918	8,999			
1963	9,267.84	7,068	9,268			
1964	9,749.13	7,372	9,749			
1965	20,813.67	15,604	20,814			
1966	298,444.80	221,744	296,985	1,460	20.24	72
1967	471,783.79	347,233	465,055	6,729	20.62	326
1968	571,150.16	416,254	557,496	13,654	21.02	650
1969	529,450.14	381,998	511,616	17,834	21.42	833
1970	506,950.52	361,963	484,783	22,168	21.83	1,015
1971	372,809.26	263,278	352,612	20,197	22.26	907
1972	425,360.27	296,987	397,759	27,601	22.69	1,216
1973	470,428.86	324,643	434,800	35,629	23.13	1,540
1974	454,234.84	309,697	414,782	39,453	23.57	1,674
1975	413,872.64	278,619	373,159	40,714	24.03	1,694
1976	465,240.01	309,105	413,989	51,251	24.50	2,092
1977	523,047.30	342,858	459,195	63,852	24.96	2,558
1978	578,773.96	374,119	501,064	77,710	25.44	3,055
1979	830,455.36	532,820	713,614	116,841	25.42	4,596
1980	603,843.81	381,569	511,042	92,802	25.92	3,580
1981	565,656.83	351,839	471,224	94,433	26.43	3,573
1982	539,935.31	330,440	442,564	97,371	26.94	3,614
1983	633,071.79	380,983	510,257	122,815	27.46	4,473
1984	862,892.34	513,766	688,095	174,797	27.52	6,352
1985	380,899.85	222,674	298,231	82,669	28.07	2,945
1986	764,161.98	438,323	587,053	177,109	28.62	6,188
1987	948,008.94	533,255	714,197	233,812	29.17	8,015
1988	1,039,519.96	576,726	772,418	267,102	29.29	9,119
1989	1,027,579.99	558,181	747,581	279,999	29.86	9,377
1990	1,531,054.55	813,449	1,089,465	441,590	30.44	14,507

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1991	2,084,144.74	1,089,174	1,458,748	625,397	30.60	20,438
1992	342,511.74	174,749	234,044	108,468	31.20	3,477
1993	3,473,725.04	1,739,642	2,329,930	1,143,795	31.40	36,427
1994	1,053,335.11	514,028	688,446	364,889	32.00	11,403
1995	3,082,176.49	1,472,972	1,972,775	1,109,401	32.23	34,421
1996	2,171,600.44	1,008,926	1,351,271	820,329	32.85	24,972
1997	2,653,231.48	1,204,036	1,612,585	1,040,646	33.10	31,439
1998	2,419,053.64	1,070,673	1,433,970	985,084	33.38	29,511
1999	3,713,599.73	1,590,906	2,130,726	1,582,874	34.02	46,528
2000	2,415,235.44	1,005,946	1,347,279	1,067,956	34.32	31,118
2001	2,700,963.35	1,091,729	1,462,170	1,238,793	34.64	35,762
2002	2,833,463.20	1,109,301	1,485,705	1,347,758	34.97	38,540
2003	1,217,630.34	460,751	617,091	600,539	35.32	17,003
2006	463,815.83	157,048	210,337	253,479	36.14	7,014
2007	812,200.53	262,991	352,228	459,973	36.55	12,585
2008	677,871.11	210,276	281,626	396,245	36.69	10,800
2013	1,119.85	263	352	768	37.52	20
	48,077,321.74	24,147,273	32,331,336	15,745,986		485,429
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.4 1.01

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
2012	19,170.54	14,234	11,093	8,078	4.34	1,861
2013	14,118.46	9,985	7,782	6,336	4.76	1,331
2014	111,418.85	74,517	58,074	53,345	5.20	10,259
2015	6,926,803.31	4,329,945	3,374,500	3,552,303	5.70	623,211
2016	35,501,831.46	20,491,657	15,969,972	19,531,859	6.23	3,135,130
2017	34,492,861.47	18,057,013	14,072,556	20,420,305	6.83	2,989,796
2018	29,708,505.70	13,808,513	10,761,530	18,946,976	7.49	2,529,636
2019	9,899,423.28	3,974,618	3,097,580	6,801,843	8.20	829,493
2020	6,897,225.24	2,299,535	1,792,120	5,105,105	9.00	567,234
2021	6,020,896.85	1,580,485	1,231,735	4,789,162	9.83	487,199
2022	5,454,427.35	1,028,160	801,287	4,653,140	10.76	432,448
2023	5,516,058.64	626,624	488,353	5,027,706	11.71	429,351
2024	5,473,046.87	206,881	161,231	5,311,816	12.71	417,924
	146,035,788.02	66,502,167	51,827,813	94,207,975		12,454,873
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 8.53

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
1900	47,396.58	47,397	47,397			
1952	4,304.37	4,304	4,304			
1953	63.56	64	64			
1954	248.41	248	248			
1957	42.14	42	42			
1958	738.28	738	738			
1959	40.52	41	41			
1960	5,137.23	5,137	5,137			
1961	17,922.85	17,923	17,923			
1962	29,660.21	29,660	29,660			
1963	107,519.55	107,520	107,520			
1964	49,611.29	49,611	49,611			
1965	67,486.47	67,459	67,486			
1966	78,196.20	77,305	78,196			
1967	235.42	230	235			
1968	915.25	889	915			
1971	234.47	222	234			
1973	260.58	243	261			
1974	12,740.78	11,775	12,741			
1976	653.83	593	654			
1977	687.79	621	688			
1978	1,454.90	1,299	1,455			
1979	26,027.43	22,974	26,027			
1980	14,891.30	13,054	14,891			
1981	269,915.25	233,639	269,915			
1982	381,260.61	327,312	381,261			
1983	352,765.47	300,133	352,765			
1984	427,655.31	358,546	425,063	2,592	7.81	332
1985	472,578.37	392,004	464,728	7,850	8.12	967
1986	629,108.77	515,869	611,572	17,537	8.45	2,075
1987	765,747.70	620,256	735,325	30,423	8.80	3,457
1988	847,460.16	677,460	803,141	44,319	9.16	4,838
1989	1,045,982.40	824,339	977,269	68,713	9.55	7,195
1990	2,620,165.53	2,042,943	2,421,945	198,221	9.75	20,330
1991	842,694.02	646,515	766,455	76,239	10.17	7,496
1992	431,092.72	325,044	385,345	45,748	10.60	4,316
1993	695,648.54	517,145	613,085	82,564	10.87	7,596
1994	682,917.80	497,847	590,207	92,711	11.34	8,176
1995	2,590,636.03	1,856,968	2,201,469	389,167	11.65	33,405
1996	2,128,263.50	1,498,298	1,776,259	352,004	11.98	29,383
1997	2,964,720.78	2,046,250	2,425,866	538,855	12.34	43,667
1998	2,460,947.78	1,663,109	1,971,646	489,302	12.71	38,497
1999	68,845.05	45,465	53,900	14,945	13.11	1,140
2000	215,303.80	138,742	164,481	50,823	13.52	3,759

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
2001	112,406.44	70,794	83,928	28,478	13.81	2,062
2003	155,316.20	92,506	109,667	45,649	14.60	3,127
2004	358,178.91	207,063	245,477	112,702	14.96	7,534
2005	414,539.51	232,805	275,994	138,546	15.22	9,103
2006	504,394.83	273,382	324,099	180,296	15.63	11,535
2007	145,512.25	76,132	90,256	55,256	15.95	3,464
2008	160,500.52	80,764	95,747	64,754	16.29	3,975
2009	165,452.85	80,013	94,857	70,596	16.55	4,266
2010	425,047.88	196,627	233,105	191,943	16.85	11,391
2011	1,449,816.84	639,949	758,671	691,146	17.08	40,465
2012	628,669.11	263,287	312,131	316,538	17.35	18,244
2013	442,064.45	174,881	207,325	234,739	17.57	13,360
2014	601,699.27	222,990	264,359	337,340	17.83	18,920
2015	263,409.33	91,087	107,985	155,424	17.97	8,649
2016	131,325.43	41,972	49,758	81,567	18.10	4,506
2017	139,676.01	40,855	48,434	91,242	18.14	5,030
2018	124,208.42	32,779	38,860	85,348	18.13	4,708
2019	181,440.86	42,421	50,291	131,150	18.03	7,274
2020	145,360.20	29,305	34,742	110,618	17.82	6,208
2021	120,301.13	20,126	23,860	96,441	17.42	5,536
2022	131,897.39	17,081	20,250	111,647	16.81	6,642
2023	145,588.34	12,710	15,068	130,521	15.68	8,324
	28,306,985.17	18,926,762	22,343,029	5,963,957		420,952

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 1.49

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
1997	213,010.45	182,763	200,297	12,713	4.55	2,794
1998	10,728.04	9,069	9,939	789	4.85	163
	223,738.49	191,832	210,236	13,503		2,957
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.6 1.32

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
1997	141,661.98	133,233	141,662			
1998	6,034.52	5,629	6,035			
	147,696.50	138,862	147,697			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
1948	335.18	335	335			
1949	2,134.65	2,135	2,135			
1950	102.34	102	102			
1951	1,809.13	1,809	1,809			
1952	175.35	175	175			
1953	178.68	179	179			
1954	8.19	8	8			
1956	4,065.11	4,065	4,065			
1957	71.78	72	72			
1960	1,914.20	1,901	1,914			
1963	4,455.30	4,356	4,455			
1965	14,198.77	13,770	14,199			
1966	87.97	85	88			
1967	3,448.43	3,311	3,448			
1969	1,525.04	1,447	1,525			
1971	1,949.76	1,836	1,950			
1973	749.44	699	749			
1976	819.15	747	819			
1977	1,624.26	1,474	1,624			
1978	51,610.51	46,315	51,611			
1980	993.51	880	994			
1983	5,270.38	4,527	5,270			
1984	6,090.82	5,155	6,091			
1985	12,547.43	10,507	12,547			
1988	3,275.76	2,619	3,276			
1991	6,061.78	4,609	6,062			
1992	17,393.03	12,944	17,393			
2003	35,509.93	19,317	35,137	373	18.02	21
2006	17,907.26	8,547	15,547	2,360	20.26	116
	196,313.14	153,926	193,579	2,734		137

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0 0.07

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R1						
1958	29,815.11	29,815	29,815			
1985	124.86	125	125			
1990	937.72	893	388	550	1.73	318
1991	1,650.44	1,559	677	973	1.96	496
1992	915.68	854	371	545	2.34	233
1993	142.12	131	57	85	2.63	32
1994	12,187.35	11,115	4,823	7,364	2.94	2,505
1995	50,746.36	45,809	19,878	30,868	3.18	9,707
1996	44,908.06	39,932	17,328	27,580	3.55	7,769
1997	33,042.65	28,985	12,578	20,465	3.85	5,316
1998	20,989.31	18,133	7,869	13,120	4.17	3,146
1999	819,256.66	695,713	301,900	517,357	4.53	114,207
2000	691,160.52	575,737	249,837	441,324	4.91	89,883
2001	703,361.24	575,209	249,608	453,753	5.24	86,594
2002	614,265.26	492,026	213,511	400,754	5.59	71,691
2003	64,683.82	50,622	21,967	42,717	5.97	7,155
2004	259,837.61	198,152	85,987	173,851	6.38	27,249
2005	337,244.48	250,573	108,734	228,510	6.75	33,853
2006	469,428.75	338,693	146,973	322,456	7.14	45,162
2007	241,229.20	168,426	73,087	168,142	7.56	22,241
2008	673,985.29	454,805	197,359	476,626	7.95	59,953
2009	594,754.42	386,234	167,604	427,150	8.37	51,033
2010	1,143,230.12	711,089	308,572	834,658	8.81	94,740
2011	4,037,178.26	2,398,084	1,040,632	2,996,546	9.23	324,653
2012	2,475,374.43	1,395,616	605,618	1,869,756	9.67	193,356
2013	1,582,101.00	842,311	365,515	1,216,586	10.10	120,454
2014	1,811,741.86	905,509	392,939	1,418,803	10.51	134,996
2015	1,729,508.90	805,086	349,362	1,380,147	10.91	126,503
2016	1,853,083.12	797,011	345,857	1,507,226	11.26	133,857
2017	1,459,028.03	572,231	248,316	1,210,712	11.62	104,192
2018	1,878,323.58	661,733	287,154	1,591,170	11.95	133,152
2019	1,958,001.05	607,372	263,565	1,694,436	12.23	138,548
2020	1,936,922.44	515,221	223,577	1,713,345	12.42	137,950
2021	1,978,524.45	432,901	187,854	1,790,670	12.50	143,254
2022	1,920,250.60	321,642	139,574	1,780,677	12.43	143,256
2023	2,479,979.40	274,782	119,240	2,360,739	12.03	196,238
2024	3,133,446.94	142,572	61,868	3,071,579	10.49	292,810
	37,041,361.09	15,746,701	6,850,119	30,191,242		3,056,502

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 8.25

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R1						
2016	654,014.59	281,292	284,005	370,010	11.26	32,861
2017	1,584,525.09	621,451	627,444	957,081	11.62	82,365
2018	1,206,357.43	425,000	429,098	777,259	11.95	65,043
2019	801,697.99	248,687	251,085	550,613	12.23	45,022
2020	771,506.53	205,221	207,200	564,307	12.42	45,435
2021	1,449,138.45	317,071	320,129	1,129,009	12.50	90,321
2022	846,079.67	141,718	143,084	702,996	12.43	56,556
2023	1,210,612.02	134,136	135,430	1,075,182	12.03	89,375
2024	1,511,828.60	68,788	69,451	1,442,378	10.49	137,500
	10,035,760.37	2,443,364	2,466,926	7,568,834		644,478
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 6.42

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1946	1.00	1	1			
1951	661.00	568	661			
1954	1,120.07	948	1,120			
1955	211.78	178	212			
1959	116.55	95	117			
1961	881.41	705	881			
1963	1,290.70	1,008	1,291			
1966	528.49	402	528			
1967	1.00	1	1			
1968	2,459.91	1,821	2,460			
1970	124.55	90	125			
1973	129.76	90	130			
1974	1,479.37	1,016	1,479			
1976	579.85	385	580			
1985	10,000.00	5,648	10,000			
1990	1,371.15	691	192,653	191,282-		
	20,956.59	13,647	212,239	191,283-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
1949	32,625.03	30,544	27,553	5,072	5.15	985
1950	8,518.17	7,932	7,155	1,363	5.50	248
1951	69,345.90	64,221	57,932	11,414	5.87	1,944
1952	9,175.68	8,449	7,622	1,554	6.24	249
1953	544.81	499	450	95	6.62	14
1954	5,860.44	5,329	4,807	1,053	7.02	150
1955	3,296.48	2,978	2,686	610	7.42	82
1956	14,648.11	13,145	11,858	2,790	7.83	356
1957	4,064.64	3,622	3,267	797	8.26	96
1958	1,649.25	1,459	1,316	333	8.69	38
1959	6,186.26	5,470	4,934	1,252	8.58	146
1960	101,501.81	89,037	80,317	21,184	9.03	2,346
1961	15,945.80	13,873	12,514	3,431	9.49	362
1962	213.94	185	167	47	9.96	5
1963	239,018.64	204,313	184,304	54,714	10.45	5,236
1964	1,706.65	1,456	1,313	393	10.43	38
1965	13,599.43	11,490	10,365	3,235	10.92	296
1966	310,763.95	259,985	234,524	76,240	11.43	6,670
1967	4,854.01	4,047	3,651	1,203	11.46	105
1968	26,844.73	22,144	19,975	6,869	11.99	573
1969	92,683.63	76,130	68,674	24,009	12.07	1,989
1970	1,080.12	877	791	289	12.62	23
1971	838,856.16	673,182	607,256	231,600	13.17	17,585
1972	426,143.22	340,062	306,759	119,384	13.29	8,983
1973	118,717.84	93,550	84,388	34,329	13.86	2,477
1974	471,019.90	368,714	332,605	138,415	14.01	9,880
1975	887.42	690	622	265	14.19	19
1976	73,196.60	56,091	50,598	22,599	14.79	1,528
1977	20,222.34	15,369	13,864	6,358	15.00	424
1978	58,578.04	44,127	39,806	18,772	15.23	1,233
1979	413,103.75	306,358	276,356	136,748	15.85	8,628
1980	21,349.94	15,675	14,140	7,210	16.11	448
1981	697,467.26	506,640	457,024	240,443	16.38	14,679
1982	326,432.60	234,444	211,484	114,948	16.67	6,896
1983	797,928.96	566,210	510,760	287,169	16.98	16,912
1984	356,633.55	249,857	225,388	131,245	17.31	7,582
1985	1,420,854.11	982,094	885,916	534,938	17.65	30,308
1986	1,669,905.98	1,137,874	1,026,440	643,466	18.00	35,748
1987	173,894.51	116,718	105,288	68,607	18.37	3,735
1988	65,253.78	43,107	38,885	26,368	18.75	1,406
1989	310,837.31	201,920	182,146	128,692	19.15	6,720
1990	1,130,751.63	725,603	654,543	476,208	19.26	24,725
1991	77,881.98	49,050	44,246	33,636	19.69	1,708

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
1992	11,363.18	7,054	6,363	5,000	19.85	252
1993	700,717.67	426,036	384,314	316,404	20.31	15,579
1994	411,163.50	245,794	221,723	189,441	20.52	9,232
1995	122,938.70	71,808	64,776	58,163	21.01	2,768
1996	368,600.95	211,135	190,458	178,143	21.25	8,383
1997	88,065.35	49,405	44,567	43,499	21.52	2,021
1998	264,949.54	145,351	131,117	133,833	21.81	6,136
1999	63,732.06	34,129	30,787	32,945	22.12	1,489
2000	508,304.70	265,233	239,258	269,046	22.45	11,984
2001	259,256.58	131,599	118,711	140,545	22.80	6,164
2002	4,266.76	2,103	1,897	2,370	23.16	102
2003	287,191.52	137,680	124,197	162,995	23.35	6,981
2004	369,724.69	172,070	155,219	214,506	23.55	9,109
2005	412,505.62	185,009	166,891	245,615	23.98	10,242
2006	108,981.81	47,178	42,558	66,424	24.24	2,740
2007	57,698.22	24,031	21,678	36,021	24.52	1,469
2008	418,177.34	166,978	150,626	267,552	24.82	10,780
2009	573,724.07	219,622	198,114	375,610	24.99	15,030
2011	949,436.06	328,125	295,991	653,445	25.56	25,565
2012	508,480.28	165,866	149,622	358,858	25.82	13,898
2013	3,839,391.40	1,174,470	1,059,452	2,779,939	26.09	106,552
2014	1,000,490.33	285,740	257,757	742,733	26.26	28,284
2015	777,508.77	205,340	185,231	592,278	26.47	22,375
2016	1,630,084.01	393,502	354,966	1,275,118	26.71	47,739
2017	5,614,317.66	1,225,044	1,105,073	4,509,244	26.87	167,817
2018	1,673,107.46	324,081	292,343	1,380,764	27.06	51,026
2019	349,919.58	58,717	52,967	296,953	27.29	10,881
2020	1,551,227.80	218,413	197,023	1,354,204	27.45	49,333
2021	361,740.39	40,877	36,874	324,867	27.46	11,831
2022	658,994.07	54,828	49,459	609,535	27.53	22,141
2023	3,979,461.76	205,340	185,231	3,794,231	27.57	137,622
2024	7,760,917.95	139,697	126,016	7,634,902	27.35	279,155
	46,120,484.14	14,916,775	13,455,948	32,664,536		1,318,255

RICHLAND OPERATING CENTER
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2037

1983	2,957.30	2,307	2,081	876	11.69	75
1984	15,145.59	11,777	10,624	4,522	11.58	391
1985	1,662.41	1,280	1,155	508	11.78	43

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RICHLAND OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2037						
1987	6,489,445.04	4,939,766	4,456,006	2,033,439	11.76	172,911
1992	4,592.85	3,373	3,043	1,550	11.75	132
1993	34,806.99	25,326	22,846	11,961	11.79	1,015
1996	26,277.06	18,573	16,754	9,523	11.82	806
1997	184,829.73	129,104	116,461	68,369	11.87	5,760
1998	23,022.87	15,923	14,364	8,659	11.82	733
2000	267,126.97	179,990	162,363	104,764	11.86	8,833
2001	60,587.86	40,291	36,345	24,243	11.84	2,048
2002	276,178.10	180,841	163,131	113,047	11.86	9,532
2003	9,320.28	5,991	5,404	3,916	11.95	328
2005	4,109.63	2,548	2,298	1,811	11.95	152
2007	13,651.13	8,122	7,327	6,325	11.91	531
2009	648,765.33	366,033	330,187	318,579	11.97	26,615
2011	290,278.19	153,615	138,571	151,707	12.01	12,632
2013	19,206.10	9,388	8,469	10,737	12.03	893
2014	6,532.44	3,045	2,747	3,786	12.02	315
2015	122,349.86	53,932	48,650	73,700	12.05	6,116
2016	421,847.45	174,645	157,542	264,306	12.03	21,971
2018	522,511.17	182,722	164,828	357,683	12.09	29,585
2019	109,234.61	34,190	30,842	78,393	12.07	6,495
2023	226.89	25	23	204	12.11	17
2024	415,641.23	16,459	14,847	400,794	12.11	33,096
	9,970,307.08	6,559,266	5,916,905	4,053,402		341,025

ERIE OPERATING CENTER
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2039

1944	131.02	114	103	28	12.09	2
1950	346.22	297	268	78	12.45	6
1952	858.66	728	657	202	12.97	16
1954	1,973,616.55	1,669,680	1,506,165	467,451	12.83	36,434
1956	3,794.77	3,197	2,884	911	12.80	71
1957	1,998.58	1,673	1,509	489	13.15	37
1958	29.32	25	23	7	12.87	1
1959	3,527.84	2,958	2,668	860	12.62	68
1961	1,603.90	1,334	1,203	401	12.84	31
1962	236.06	196	177	59	12.69	5
1963	73,053.85	60,204	54,308	18,746	13.13	1,428
1964	118,741.91	97,701	88,133	30,609	13.03	2,349

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2039						
1965	15,715.17	12,904	11,640	4,075	12.96	314
1966	13,480.78	11,041	9,960	3,521	12.93	272
1968	5,280.66	4,296	3,875	1,405	12.94	109
1969	1,943.50	1,575	1,421	523	12.99	40
1970	8,417.93	6,790	6,125	2,293	13.07	175
1971	3,694.79	2,965	2,675	1,020	13.17	77
1972	13,514.26	10,784	9,728	3,786	13.29	285
1973	28,373.05	22,647	20,429	7,944	13.02	610
1974	19,734.69	15,646	14,114	5,621	13.20	426
1975	7,974.07	6,276	5,661	2,313	13.40	173
1976	10,412.67	8,181	7,380	3,033	13.23	229
1977	1,760.18	1,380	1,245	515	13.10	39
1978	9,526.44	7,398	6,674	2,853	13.38	213
1979	28,225.58	21,832	19,694	8,532	13.32	641
1980	1,609.32	1,239	1,118	492	13.31	37
1981	44,521.63	34,086	30,748	13,774	13.32	1,034
1982	95,450.75	72,619	65,507	29,943	13.36	2,241
1983	255,365.98	192,878	173,989	81,377	13.45	6,050
1984	44,922.63	33,840	30,526	14,397	13.26	1,086
1985	5,647.37	4,216	3,803	1,844	13.41	138
1986	19,978.66	14,844	13,390	6,588	13.32	495
1987	35,598.25	26,165	23,603	11,996	13.52	887
1988	162,027.56	118,280	106,697	55,331	13.50	4,099
1989	28,059.20	20,320	18,330	9,729	13.52	720
1990	651,929.84	467,825	422,010	229,920	13.58	16,931
1991	23,585.79	16,831	15,183	8,403	13.45	625
1992	78,881.44	55,627	50,179	28,702	13.59	2,112
1993	316,979.94	221,664	199,956	117,024	13.55	8,636
1994	373,996.14	258,955	233,595	140,401	13.55	10,362
1995	16,789.89	11,491	10,366	6,424	13.60	472
1997	14,333.29	9,578	8,640	5,693	13.65	417
1998	190,304.41	125,563	113,266	77,038	13.66	5,640
2001	13,689.97	8,655	7,807	5,883	13.67	430
2003	50,280.29	30,701	27,694	22,586	13.71	1,647
2004	3,605,440.88	2,165,428	1,953,364	1,652,077	13.63	121,209
2005	28,015.72	16,445	14,835	13,181	13.72	961
2006	2,127,335.84	1,220,027	1,100,548	1,026,788	13.76	74,621
2007	43,906.43	24,588	22,180	21,726	13.75	1,580
2008	112,899.37	61,666	55,627	57,272	13.71	4,177
2009	87,158.65	46,203	41,678	45,480	13.74	3,310
2010	47,942.24	24,609	22,199	25,743	13.75	1,872
2011	89,027.10	44,104	39,785	49,242	13.75	3,581

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2039						
2013	85,927.00	39,028	35,206	50,721	13.82	3,670
2015	161,534.19	65,680	59,248	102,286	13.86	7,380
2016	186,937.53	71,036	64,079	122,858	13.87	8,858
2017	745,923.27	261,819	236,179	509,745	13.87	36,752
2018	1,786,935.47	570,390	514,531	1,272,405	13.87	91,738
2019	104,534.08	29,667	26,762	77,772	13.88	5,603
2020	1,070,162.66	261,548	235,934	834,229	13.92	59,930
2021	60,274.00	12,109	10,923	49,351	13.92	3,545
2022	346,807.01	52,784	47,615	299,192	13.92	21,494
2023	1,970,457.51	191,528	172,771	1,797,686	13.93	129,051
2024	657,586.77	22,818	20,583	637,003	13.91	45,795
	18,088,750.52	8,878,676	8,009,171	10,079,580		733,237

ALTOONA OPERATING CENTER
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2038

1954	26.33	22	20	6	12.15	
1961	929.69	779	703	227	12.26	19
1963	1,116.58	934	843	274	12.03	23
1964	2,158,305.58	1,801,969	1,625,499	532,807	11.96	44,549
1966	8,697.28	7,174	6,471	2,226	12.43	179
1967	13,360.38	10,985	9,909	3,451	12.43	278
1968	8,386.07	6,870	6,197	2,189	12.47	176
1969	1,843.46	1,514	1,366	478	12.07	40
1970	2,072.25	1,694	1,528	544	12.17	45
1971	948.88	772	696	252	12.29	21
1972	530.00	429	387	143	12.44	11
1973	2,374.77	1,920	1,732	643	12.19	53
1974	3,933.36	3,158	2,849	1,085	12.39	88
1976	30,098.29	23,940	21,596	8,503	12.48	681
1977	2,648.86	2,101	1,895	754	12.38	61
1978	1,494.70	1,182	1,066	428	12.32	35
1979	285,659.06	224,871	202,849	82,810	12.30	6,733
1980	6,162.51	4,826	4,353	1,809	12.32	147
1981	576.22	449	405	171	12.37	14
1982	39,822.95	30,803	27,786	12,037	12.45	967
1983	109,779.49	84,289	76,034	33,745	12.55	2,689
1984	65,023.77	49,769	44,895	20,129	12.41	1,622
1985	160,554.88	121,765	109,840	50,715	12.58	4,031

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2038						
1986	14,325.75	10,810	9,751	4,574	12.52	365
1987	35,847.87	26,886	24,253	11,595	12.50	928
1989	128,233.34	94,687	85,414	42,819	12.58	3,404
1990	64,430.82	47,125	42,510	21,921	12.67	1,730
1991	38,562.93	28,035	25,289	13,273	12.58	1,055
1992	631.96	456	411	221	12.55	18
1993	343,514.50	244,548	220,599	122,916	12.75	9,640
1995	1,223,410.78	855,409	771,637	451,774	12.69	35,601
1996	1,503,593.65	1,041,389	939,404	564,190	12.65	44,600
1997	31,021.96	21,244	19,164	11,858	12.66	937
1998	8,936.35	6,039	5,448	3,489	12.71	275
1999	94,948.09	63,435	57,223	37,725	12.67	2,978
2000	38,383.99	25,203	22,735	15,649	12.81	1,222
2001	78,151.83	50,689	45,725	32,427	12.73	2,547
2003	108,212.28	67,936	61,283	46,929	12.75	3,681
2005	98,613.13	59,424	53,604	45,009	12.86	3,500
2009	12,202.62	6,677	6,023	6,180	12.83	482
2010	1,376.00	728	657	719	12.90	56
2011	437,267.57	223,706	201,798	235,470	12.89	18,268
2012	28,763.49	14,166	12,779	15,985	12.88	1,241
2013	3,209,775.42	1,509,878	1,362,013	1,847,763	12.95	142,684
2014	171,450.37	76,878	69,349	102,101	12.92	7,903
2015	375,907.74	159,272	143,674	232,234	12.92	17,975
2016	438,615.82	173,736	156,722	281,894	12.96	21,751
2018	278,265.66	92,774	83,688	194,577	12.99	14,979
2020	24,432.04	6,279	5,664	18,768	13.01	1,443
2023	1,061,796.78	109,577	98,846	962,951	13.03	73,903
	12,755,018.10	7,399,201	6,674,583	6,080,435		475,628
	86,934,559.84	37,753,918	34,056,607	52,877,953		2,868,145
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.4 3.30

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 MISCELLANEOUS IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1926	2,322.69	2,323	2,323			
1927	421.59	422	422			
1929	3,130.45	3,130	3,130			
1942	1,827.22	1,827	1,827			
1944	31.50	32	32			
1948	4,814.50	4,714	4,814			
1951	10,028.58	9,656	10,029			
1952	265.63	254	266			
1953	4,004.94	3,809	4,005			
1954	106,433.15	100,547	106,433			
1955	13,026.84	12,222	13,027			
1956	2,957.61	2,755	2,958			
1957	7,527.99	6,962	7,528			
1958	3,786.06	3,474	3,786			
1959	1,444.61	1,315	1,445			
1960	5,625.66	5,116	5,626			
1961	20,648.41	18,619	20,648			
1963	66,520.85	59,323	66,521			
1964	448,196.65	395,892	448,197			
1965	8,435.73	7,378	8,436			
1966	57,116.56	49,783	57,117			
1967	1,016.52	877	1,010	7	9.17	1
1968	14,493.64	12,447	14,340	154	9.29	17
1969	93,146.03	79,100	91,133	2,013	9.86	204
1970	15,114.06	12,768	14,710	404	10.01	40
1971	82,870.92	69,164	79,685	3,186	10.60	301
1972	71,406.55	59,232	68,242	3,165	10.79	293
1973	30,739.45	25,329	29,182	1,557	11.00	142
1974	133,703.29	108,701	125,237	8,466	11.61	729
1975	18,313.95	14,776	17,024	1,290	11.85	109
1976	16,685.50	13,352	15,383	1,302	12.11	108
1977	32,610.67	25,714	29,626	2,985	12.74	234
1978	47,900.03	37,420	43,112	4,788	13.02	368
1979	38,935.94	30,117	34,698	4,238	13.32	318
1980	765.53	586	675	91	13.64	7
1981	199,989.81	151,372	174,399	25,591	13.97	1,832
1982	81,692.46	61,106	70,401	11,291	14.32	788
1983	112,738.31	83,280	95,949	16,789	14.68	1,144
1984	254,534.38	185,556	213,783	40,751	15.06	2,706
1985	101,321.86	72,840	83,920	17,402	15.45	1,126
1986	198,651.51	140,725	162,132	36,520	15.85	2,304
1987	1,224,154.59	853,848	983,735	240,420	16.26	14,786
1988	51,462.03	35,499	40,899	10,563	16.41	644
1989	101,116.17	68,557	78,986	22,130	16.86	1,313

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 MISCELLANEOUS IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1990	54,545.30	36,316	41,840	12,705	17.32	734
1991	15,312.50	10,054	11,583	3,730	17.52	213
1992	72,705.81	46,786	53,903	18,803	18.01	1,044
1993	226,282.35	143,282	165,078	61,204	18.25	3,354
1994	311,337.66	192,780	222,106	89,232	18.76	4,757
1995	11,916.00	7,241	8,343	3,573	19.04	188
1996	58,179.50	34,652	39,923	18,256	19.35	943
1997	727,827.20	422,285	486,523	241,304	19.90	12,126
1998	69,601.29	39,471	45,475	24,126	20.23	1,193
1999	138,066.84	76,406	88,029	50,038	20.58	2,431
2000	407,528.87	220,636	254,199	153,330	20.75	7,389
2001	592,374.11	311,826	359,261	233,113	21.14	11,027
2003	131,277.91	65,193	75,110	56,168	21.79	2,578
2004	178,973.72	86,230	99,348	79,626	22.05	3,611
2005	100,540.11	46,852	53,979	46,561	22.34	2,084
2006	19,095.10	8,585	9,891	9,204	22.65	406
2007	164,854.25	71,250	82,089	82,765	22.99	3,600
2010	63,970.65	24,302	27,999	35,972	23.67	1,520
2011	62,524.46	22,621	26,062	36,463	23.81	1,531
	7,098,844.05	4,698,687	5,387,572	1,711,272		90,243

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 1.27

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2007	76,204.56	66,679	76,205			
2008	12,761.85	10,529	12,762			
2009	7,596.13	5,887	7,596			
2012	14,088.64	8,805	13,911	178	7.50	24
2013	58,549.45	33,666	53,190	5,359	8.50	630
2014	109.23	57	90	19	9.50	2
2015	33,507.17	15,916	25,146	8,361	10.50	796
2018	47,022.63	15,282	24,145	22,878	13.50	1,695
2020	91,743.90	20,642	32,613	59,131	15.50	3,815
2022	2,464.23	308	487	1,977	17.50	113
2023	13.51	1	2	12	18.50	1
	344,061.30	177,772	246,147	97,915		7,076

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8 2.06

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2020	3,564,616.72	3,208,155	2,951,259	613,358	0.50	613,358
2021	861,729.13	603,210	554,908	306,821	1.50	204,547
2022	392,663.51	196,332	180,610	212,054	2.50	84,822
2023	95,463.62	28,639	26,346	69,118	3.50	19,748
2024	1,865,609.49	186,561	171,622	1,693,987	4.50	376,442
	6,780,082.47	4,222,897	3,884,745	2,895,337		1,298,917
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						19.16

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2020	850,368.90	765,332	614,298	236,071	0.50	236,071
2021	175,680.97	122,977	98,708	76,973	1.50	51,315
2022	503,568.86	251,784	202,096	301,473	2.50	120,589
2023	1,198,818.14	359,645	288,672	910,146	3.50	260,042
	2,728,436.87	1,499,738	1,203,774	1,524,663		668,017
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.3 24.48

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
1992	44,650.08	44,650	44,650			
1997	204,248.90	199,960	196,384	7,865	0.59	7,865
2009	77,275.47	64,556	63,402	13,873	3.05	4,549
2013	190,865.32	145,974	143,363	47,502	3.54	13,419
2014	13,409.21	9,884	9,707	3,702	3.75	987
2015	81,527.66	57,159	56,137	25,391	4.05	6,269
2019	11,471.64	5,275	5,181	6,291	6.46	974
2020	4.52	2	2	3	7.26	
2021	23.71	7	7	17	8.11	2
2022	63.17	14	14	49	9.02	5
2023	37.87	5	4	34	9.98	3
	623,577.55	527,486	518,851	104,726		34,073

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1 5.46

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2						
1946	203.37	201	179	24	0.87	24
1960	11,839.65	11,226	10,004	1,836	3.52	522
1961	9,530.85	9,018	8,036	1,495	3.61	414
1962	4,184.28	3,923	3,496	688	4.17	165
1964	23,165.50	21,583	19,233	3,932	4.44	886
1965	6,137.99	5,697	5,077	1,061	4.60	231
1966	3,266.74	3,019	2,690	577	4.79	120
1968	18,848.52	17,252	15,373	3,476	5.23	665
1972	31,088.74	28,073	25,016	6,073	5.64	1,077
1973	5,250.52	4,705	4,193	1,058	5.97	177
1974	605.71	538	479	127	6.32	20
1976	512.36	452	403	109	6.45	17
1977	1,408.66	1,231	1,097	312	6.85	46
1978	28,283.69	24,595	21,917	6,367	6.97	913
1979	46,902.10	40,547	36,132	10,770	7.13	1,511
1980	26,159.32	22,466	20,020	6,139	7.32	839
1981	22,670.30	19,329	17,224	5,446	7.52	724
1983	31,977.66	26,807	23,888	8,090	8.00	1,011
1984	23,373.43	19,500	17,377	5,996	8.04	746
1985	43,411.99	35,841	31,938	11,474	8.34	1,376
1986	144,122.25	118,180	105,312	38,810	8.45	4,593
1987	79,753.50	64,600	57,566	22,188	8.80	2,521
1988	59,037.86	47,407	42,245	16,793	8.95	1,876
1989	142,332.36	113,183	100,859	41,473	9.14	4,538
1990	157,332.82	124,293	110,759	46,574	9.17	5,079
1991	149,706.51	116,861	104,136	45,571	9.42	4,838
1992	37,728.98	29,183	26,005	11,724	9.52	1,232
1993	103,891.66	79,519	70,860	33,032	9.65	3,423
1994	803,246.08	607,575	541,417	261,829	9.82	26,663
1996	102,396.18	75,589	67,358	35,038	10.11	3,466
1997	50,213.69	36,596	32,611	17,603	10.23	1,721
2005	22,953.24	14,323	12,763	10,190	11.75	867
2006	18,100.49	10,983	9,787	8,313	11.99	693
2007	33,905.33	19,936	17,765	16,140	12.26	1,316
2008	25,380.34	14,365	12,801	12,579	12.65	994
2009	365,022.45	198,025	176,463	188,559	13.07	14,427
2010	56,775.67	29,387	26,187	30,589	13.51	2,264
2013	3,586.57	1,551	1,382	2,205	15.10	146
2014	130,061.53	52,168	46,488	83,574	15.68	5,330
2017	7,091.17	2,112	1,882	5,209	17.69	294
2019	58.17	13	12	46	19.07	2
2020	28.13	5	4	24	19.83	1

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2						
2021	62.08	9	8	54	20.60	3
2022	165.26	17	15	150	21.42	7
2023	2,119.69	134	119	2,000	22.31	90
	2,833,893.39	2,052,017	1,828,576	1,005,317		97,868
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.3 3.45

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
2017	47,043.99	33,448	47,044			
2019	2,009,328.25	1,156,971	1,711,108	298,220	4.05	73,635
2020	536,618.03	260,796	385,705	150,913	4.76	31,704
2021	1,155,153.46	446,351	660,133	495,020	5.56	89,032
2022	267,747.19	75,103	111,074	156,673	6.41	24,442
2023	1,833,559.98	310,972	459,913	1,373,647	7.34	187,145
2024	995,054.00	56,320	83,295	911,759	8.33	109,455
	6,844,504.90	2,339,961	3,458,272	3,386,233		515,413

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 7.53

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
2000	15,170.77	14,867	15,171			
2001	25,024.99	23,523	25,025			
	40,195.76	38,390	40,196			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
2000	508,885.65	498,708	449,620	59,266	0.50	59,266
2001	642,905.18	604,331	544,847	98,058	1.50	65,372
2002	212,182.48	190,964	172,167	40,015	2.50	16,006
2003	49,839.67	42,862	38,643	11,197	3.50	3,199
2005	65,784.83	51,312	46,261	19,524	5.50	3,550
2007	1,115,411.59	780,788	703,935	411,477	7.50	54,864
2008	1,644,945.64	1,085,664	978,802	666,144	8.50	78,370
2009	348,287.42	215,938	194,683	153,604	9.50	16,169
2010	275,178.50	159,604	143,894	131,284	10.50	12,503
2011	267,242.18	144,311	130,106	137,136	11.50	11,925
2012	753.02	377	340	413	12.50	33
2013	3,778,737.38	1,738,219	1,567,126	2,211,611	13.50	163,823
2015	272,133.18	103,411	93,232	178,901	15.50	11,542
2016	2,651,791.79	901,609	812,864	1,838,928	16.50	111,450
2017	611,033.57	183,310	165,267	445,767	17.50	25,472
2018	702,534.32	182,659	164,680	537,854	18.50	29,073
2019	274,779.28	60,451	54,501	220,278	19.50	11,296
2020	1,973,405.41	355,213	320,249	1,653,156	20.50	80,642
2021	595,830.73	83,416	75,205	520,626	21.50	24,215
2022	187,927.13	18,793	16,943	170,984	22.50	7,599
2023	942,977.79	56,579	51,010	891,968	23.50	37,956
2024	2,078,098.00	41,562	37,472	2,040,626	24.50	83,291
	19,200,664.74	7,500,081	6,761,847	12,438,818		907,616

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 4.73

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2008	111,814.57	92,247	111,815			
2009	0.02		0			
	111,814.59	92,247	111,815			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0						
1913	384.16	384	384			
1925	600.00	600	600			
1944	890.02	890	890			
1952	9,103.74	9,104	9,104			
1960	10,739.73	10,391	10,740			
1965	1,961.33	1,844	1,961			
1966	1,607.08	1,504	1,607			
1967	9,015.69	8,347	9,016			
1968	71,751.59	66,083	71,752			
1969	1,374.39	1,259	1,374			
1970	11,499.00	10,403	11,499			
1971	68,978.92	61,998	68,979			
1972	17,986.85	16,053	17,987			
1973	20,701.70	18,338	20,702			
1975	4,044.33	3,523	4,044			
1976	25,640.19	22,135	25,640			
1977	24,184.67	20,678	24,185			
1978	150,460.48	127,335	150,460			
1979	330,760.98	276,913	330,761			
1980	184,113.67	153,219	184,114			
1981	61,990.86	50,969	61,991			
1982	130,224.94	105,717	130,225			
1983	127,558.11	102,697	127,558			
1984	140,153.48	111,254	140,153			
1985	274,953.97	216,114	274,954			
1986	246,527.82	190,763	246,528			
1987	398,796.04	305,079	398,796			
1989	85,029.78	63,390	84,598	432	12.12	36
1990	58,627.79	43,080	57,493	1,135	12.45	91
1991	120,338.88	87,077	116,209	4,130	12.80	323
1992	138,000.14	98,228	131,091	6,909	13.16	525
1993	143,207.33	100,145	133,649	9,558	13.55	705
1994	654,641.74	451,245	602,212	52,430	13.75	3,813
1997	211,995.16	137,585	183,615	28,380	14.87	1,909
1998	697,621.34	443,687	592,126	105,495	15.17	6,954
2000	314,709.51	191,217	255,190	59,520	15.82	3,762
2002	45,619.87	26,377	35,202	10,418	16.41	635
2004	123,898.97	67,562	90,165	33,734	17.09	1,974
2013	33,016.40	12,190	16,268	16,748	19.65	852
2014	5,307.79	1,833	2,446	2,862	19.90	144

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0						
2015	127,086.25	40,807	54,459	72,627	20.09	3,615
2022	73,120.29	7,641	10,198	62,922	21.42	2,938
2023	555.46	36	48	508	21.44	24
	5,158,780.44	3,665,694	4,690,973	467,808		28,300
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.5 0.55

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2010	5,231,045.12	5,056,694	4,469,727	761,318	0.50	761,318
2011	175,469.81	157,923	139,592	35,878	1.50	23,919
2012	12,933.22	10,778	9,527	3,406	2.50	1,362
2013	3,248,431.06	2,490,475	2,201,387	1,047,044	3.50	299,155
2014	782,414.17	547,690	484,116	298,298	4.50	66,288
2015	667,553.52	422,782	373,707	293,847	5.50	53,427
2016	1,050,899.12	595,513	526,387	524,512	6.50	80,694
2017	2,083,073.11	1,041,537	920,638	1,162,435	7.50	154,991
2018	1,910,538.15	827,893	731,793	1,178,745	8.50	138,676
2019	3,548,866.62	1,301,263	1,150,216	2,398,651	9.50	252,490
2020	6,330,973.90	1,899,292	1,678,827	4,652,147	10.50	443,062
2021	7,183,086.62	1,676,030	1,481,481	5,701,606	11.50	495,792
2022	4,370,087.20	728,362	643,816	3,726,271	12.50	298,102
2023	7,054,783.69	705,478	623,588	6,431,196	13.50	476,385
2024	3,463,016.28	115,422	102,024	3,360,992	14.50	231,793
	47,113,171.59	17,577,132	15,536,826	31,576,345		3,777,454

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 8.02

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2005	1,613.56	1,573	1,614			
2009	20,172.99	15,634	20,052	121	4.50	27
2011	29,346.58	19,809	25,407	3,940	6.50	606
2015	7,962.45	3,782	4,851	3,111	10.50	296
2021	1,342.09	235	301	1,041	16.50	63
2022	8,952.02	1,119	1,435	7,517	17.50	430
2023	3,451.50	259	332	3,119	18.50	169
	72,841.19	42,411	53,992	18,849		1,591

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 2.18

**PART VIII. EXPERIENCED AND ESTIMATED
NET SALVAGE**

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
361.00	165.48	11,289.00		11,289.00-
362.00	1,527,199.31	2,101,521.00		2,101,521.00-
362.10	205,182.58	69,852.99		69,852.99-
364.00	589,119.66	3,214,614.00		3,214,614.00-
364.20	336.51	2,722.00		2,722.00-
365.00	8,383,728.14	4,608,930.00		4,608,930.00-
365.20	433.28	38.00		38.00-
366.00	3,394.36	10,675.00		10,675.00-
367.00	1,445,589.76	674,194.00		674,194.00-
367.10		370.00		370.00-
368.00	3,152,509.94	984,643.00		984,643.00-
369.00	1,663,987.39	561,048.00		561,048.00-
370.10	1,605,751.13	52,285.00		52,285.00-
371.00	153,532.68	63,502.00		63,502.00-
373.00	1,844,509.66	563,620.00		563,620.00-
373.30	116,386.10	20,608.00		20,608.00-
389.10	18,773.39	1,587.11	19,613.26-	21,200.37-
390.10	278,205.98	179,858.00		179,858.00-
397.00	15,063.48	11,208.00		11,208.00-
	21,003,868.83	13,132,565.10	19,613.26-	13,152,178.36-
2021 TRANSACTION YEAR				
361.00	1,886.33	1,256.00		1,256.00-
362.00	719,460.53	928,011.00		928,011.00-
362.10	32,511.13	8,091.00		8,091.00-
364.00	482,374.74	3,901,543.00		3,901,543.00-
364.20	6,131.83	14,458.00		14,458.00-
365.00	9,218,355.48	5,405,903.00		5,405,903.00-
365.20	8,952.04	7,305.00		7,305.00-
366.00	4,665.32	24,572.00		24,572.00-
367.00	856,989.68	728,266.00		728,266.00-
367.10	566.21	67.00		67.00-
368.00	3,173,740.54	994,657.00		994,657.00-
369.00	1,283,575.99	675,617.00		675,617.00-
370.10	3,247,276.31	178,265.00		178,265.00-
371.00	108,063.72	39,227.00		39,227.00-
373.00	2,831,181.77	425,058.00		425,058.00-
373.30	154,715.98	38,493.00		38,493.00-
390.10	32,613.05	204,250.00		204,250.00-
397.00	2,264,292.56	3,927,262.00		3,927,262.00-
	24,427,353.21	17,502,301.00		17,502,301.00-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
361.00	55,505.92	123,256.87		123,256.87-
362.00	1,616,045.29	1,462,632.04		1,462,632.04-
362.10	7,860.21	100,232.42		100,232.42-
364.00	1,021,012.58	3,106,837.31		3,106,837.31-
364.20	40,539.05	6,357.38		6,357.38-
365.00	8,871,455.97	4,262,809.31		4,262,809.31-
365.20	19,034.20	59.04-		59.04
366.00	3,292.28	30,818.15		30,818.15-
367.00	2,254,645.12	766,889.36		766,889.36-
367.10	36,400.58	431.48		431.48-
368.00	4,175,293.43	1,034,455.42		1,034,455.42-
369.00	909,330.68	473,319.82		473,319.82-
370.10	3,508,195.81	858,542.68		858,542.68-
371.00	192,371.41	66,249.79		66,249.79-
373.00	1,641,086.73	496,583.43		496,583.43-
373.30	435,604.22	66,594.35		66,594.35-
390.10	1,940,523.56	46,276.20		46,276.20-
397.00	473,876.81	12,918.41		12,918.41-
	27,202,073.85	12,915,145.38		12,915,145.38-
2023 TRANSACTION YEAR				
361.00	822.33	1,944.39		1,944.39-
362.00	342,492.37	678,090.21	1,918.25	676,171.96-
362.10		9,336.40		9,336.40-
364.00	355,239.16	6,183,204.00		6,183,204.00-
364.20		9,430.16		9,430.16-
365.00	4,781,066.89	5,209,886.40		5,209,886.40-
365.20	636.73	1,428.84		1,428.84-
366.00	7,906.09	17,070.27		17,070.27-
367.00	526,826.66	891,096.36		891,096.36-
367.10		5,160.63		5,160.63-
368.00	2,071,133.83	1,609,764.47		1,609,764.47-
369.00	650,242.71	424,114.28		424,114.28-
370.10	318,464.69	893,663.46		893,663.46-
371.00	94,750.36	48,633.53		48,633.53-
373.00	1,230,589.42	502,954.39		502,954.39-
373.30	296,653.29	76,820.37		76,820.37-
390.10	1,541.32	12,938.56		12,938.56-
397.00		5,536.30		5,536.30-
	10,678,365.85	16,581,073.02	1,918.25	16,579,154.77-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
361.00	7,395.47-	9,244.34		9,244.34-
362.00	3,992,236.75-	3,992,236.75	1,482.66	3,990,754.09-
364.00	2,791,406.72-	4,187,110.09		4,187,110.09-
365.00	5,333,137.87-	3,335,991.76		3,335,991.76-
366.00	95,020.78-	15,924.36		15,924.36-
367.00	1,567,279.39-	882,844.10		882,844.10-
368.00	1,895,781.53-	669,167.81		669,167.81-
369.00	202,320.36-	91,812.75		91,812.75-
370.10	68,716.79-	11,854.68		11,854.68-
373.00	419,703.17-	111,126.44		111,126.44-
373.30	46,316.25-	9,337.38		9,337.38-
390.10	883,673.62-	193,814.35		193,814.35-
397.00	980,882.23-	1,226,102.79		1,226,102.79-
	18,283,870.93-	14,736,567.60	1,482.66	14,735,084.94-
TOTAL	65,027,790.81	74,867,652.10	16,212.35-	74,883,864.45-



PENNSYLVANIA ELECTRIC COMPANY

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

PENNSYLVANIA ELECTRIC COMPANY
Reading, Pennsylvania

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
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gannettfleming.com

March 21, 2024

Pennsylvania Electric Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of Pennsylvania Electric Company ("Penelec"). The results of our study as of December 31, 2025, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2025, are summarized on pages I-3 through I-7 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink that reads "Jason A. Power".

JASON A. POWERY
Assistant Project Manager

JJS:mle

075752.400

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PART I. RESULTS OF STUDY

**PENNSYLVANIA ELECTRIC COMPANY
DEPRECIATION STUDY**

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-7 summarize the results of the depreciation study as of December 31, 2025. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2025. Table 3 sets forth the calculations of the depreciation accruals for the twelve months ended December 31, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2021 through 2025, beginning on pages III-2 through III-6.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ELECTRIC PLANT								
	INTANGIBLE PLANT								
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER		7-SQ	77,582,653.96	51,284,487	26,298,167	6,808,908	*	*
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION		7-SQ	9,079,603.90	9,079,604	0	0	*	*
303.60	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		7-SQ	27,390,874.30	26,372,715	1,018,160	156,640	*	*
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		5-SQ	442,650.35	131,340	311,310	89,670	*	*
	TOTAL INTANGIBLE PLANT			114,495,782.52	86,868,146	27,627,637	7,055,218		
	DISTRIBUTION PLANT								
360.20	LAND RIGHTS		75-R3	15,602,748.38	11,415,523	4,187,226	129,438	0.83	32.3
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION		65-R2.5	18,498,132.47	10,002,671	8,495,462	225,132	1.22	37.7
362.00	STATION EQUIPMENT		62-R1.5	427,196.22	232,180	195,016	4,512	1.06	43.2
362.10	STATION EQUIPMENT - SUBTRANSMISSION		62-R1.5	415,468,813.53	128,774,726	286,714,087	8,094,977	1.95	35.4
364.00	POLES, TOWERS AND FIXTURES		65-R3	11,560,419.97	199,377	11,361,043	281,777	2.44	40.3
364.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY		65-R3	744,328,688.00	230,836,459	513,492,349	12,514,942	1.68	41.0
364.30	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R5	1,000,036,986.00	214,178,246	614,158	12,685	2.37	49.4
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY		75-R4	293,177,893.90	53,752,922	786,025,338	24,469,080	1.98	58.5
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		60-R5	750,192.81	116,964	633,830	3,919,193	2.41	35.0
365.30	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		75-R4	37,157.30	14,765	22,392	18,111	1.02	59.1
366.00	UNDERGROUND CONDUCTORS AND DEVICES		65-R2	48,814,590.53	21,198,300	25,616,201	732,710	1.57	35.0
367.00	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		44-R2.5	259,422,027.45	90,678,917	168,743,110	6,521,669	2.51	25.9
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		44-R2.5	1,286,184.07	176,037	1,110,147	34,940	2.71	31.9
368.00	LINE TRANSFORMERS		44-R1	499,072,594.36	186,993,312	312,179,273	13,372,805	2.68	23.3
369.00	UNDERGROUND SERVICES		60-R1	96,010,506.14	30,984,293	65,026,213	2,002,132	2.09	32.5
369.10	METERS - SMART GRID		60-R1	48,077,318.11	32,816,762	15,260,557	475,654	0.99	32.1
370.10	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS		15-S2	151,072,816.93	64,783,292	86,289,565	12,078,126	7.99	7.1
371.00	METERS - SMART GRID		30-R5	28,306,985.17	22,807,503	5,499,483	392,047	1.38	14.0
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES		25-R2.5	223,738.49	213,193	10,546	2,449	1.09	4.3
371.23	LEASED PROPERTY ON CUSTOMER PREMISES		20-S3	147,696.50	0	0	0	-	-
372.00	INSTANTANEOUS ON CUSTOMER PREMISES - SURGE SUPPRESSION		40-R3	196,313.14	193,716	2,597	136	0.07	19.1
372.01	LEASED PROPERTY ON CUSTOMER PREMISES		20-R1	40,123,985.77	9,847,921	30,276,065	3,057,242	7.62	9.9
373.00	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-R1	11,697,257.35	3,141,942	8,555,315	733,022	6.27	11.7
	TOTAL DISTRIBUTION PLANT			3,672,954,383.27	1,113,207,698	2,559,746,725	89,063,914	2.42	28.7
	GENERAL PLANT								
389.20	LAND RIGHTS		70-R3	20,956.59	212,239	(191,283)	0	-	-
390.10	STRUCTURES AND IMPROVEMENTS		46-S0	50,750,355.99	14,342,265	36,408,091	1,454,414	2.87	25.0
	MISCELLANEOUS IMPROVEMENTS - MINOR		80-S0	9,970,307.06	6,252,286	3,716,021	340,258	3.41	10.9
	RICHLAND OPERATING CENTER	06-2037		16,791,499.21	9,662,456	10,029,043	786,636	4.19	12.8
	ERIE OPERATING CENTER	06-2038		12,155,016.10	7,113,728	5,041,229	473,029	3.71	11.9
	ALTOONA OPERATING CENTER	06-2036							
	TOTAL ACCOUNT 390.1			92,267,180.38	36,390,796	55,876,384	3,054,537	3.31	18.3
390.20	MISCELLANEOUS IMPROVEMENTS		40-R0.5	7,088,844.05	5,477,815	1,621,029	86,964	1.23	18.6
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-S0	344,061.30	253,223	90,839	7,103	2.06	12.8
391.20	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES		10-S0	1,944,805.73	0	1,944,806	204,716	10.53	9.5
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS		5-SQ	4,129,309.14	1,720,044	2,409,265	759,005	18.38	3.2
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-SQ	1,878,067.97	1,012,747	865,321	413,505	22.02	2.1
392.00	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS		13-L3	623,577.55	552,924	70,653	20,070	3.22	3.5
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS		30-L3	2,817,620.78	1,909,925	907,696	83,751	3.19	10.1
392.50	TRANSPORTATION EQUIPMENT - OTHER		10-L3	7,799,346.59	3,917,267	3,882,078	632,387	8.11	6.1
393.00	STORES EQUIPMENT		25-SQ	25,024.99	25,025	0	0	***	***
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	19,302,472.98	7,172,260	12,130,213	867,345	4.49	14.0
395.00	LABORATORY EQUIPMENT		20-SQ	111,814.59	111,815	0	0	***	***
396.00	POWER OPERATED EQUIPMENT		35-S0	5,158,780.44	4,719,273	439,508	27,026	0.52	16.3
397.00	COMMUNICATION EQUIPMENT		15-SQ	44,874,261.16	8,668,976	36,205,285	4,215,742	9.39	8.6
398.00	MISCELLANEOUS EQUIPMENT		20-SQ	71,227.63	53,869	17,259	1,585	2.23	10.9
	TOTAL GENERAL PLANT			188,467,359.87	72,198,298	116,269,053	10,379,736	5.51	11.2
	TOTAL DEPRECIABLE PLANT			3,975,917,516.66	1,272,274,102	2,703,643,415	106,498,866	2.68	25.4

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1: SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2025 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCUMULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
NONDEPRECIABLE PLANT								
301.00 ORGANIZATION			34,665.54					
302.00 FRANCHISES AND CONSENTS			306,716.73	(31,564)				
350.10 LAND			2,127,870.62					
350.20 LAND RIGHTS			13,499,322.87	7,645,214				
360.10 LAND			1,697,578.36					
374.00 ASSET RETIREMENT COSTS DISTRIBUTION			80,653.00	(235,746)				
389.10 BUILDING LEASEHOLDS			1,092,749.14					
390.30 ASSET RETIREMENT COSTS GENERAL PLANT			560,865.26					
399.10			321,652.44	361,478				
TOTAL NONDEPRECIABLE PLANT			19,722,273.96	7,739,381				
TOTAL ELECTRIC PLANT			3,995,639,790.62	1,280,013,483				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.

** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

*** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 1.00 DIVIDED BY THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.

NOTE: ASSETS ADDED IN ACCOUNT 393.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

PENNSYLVANIA ELECTRIC COMPANY
 TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
	ELECTRIC PLANT				
	INTANGIBLE PLANT				
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	70,978,119.73	77,582,853.96	*	5,544,402
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,603.90	9,079,603.90	*	0
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	25,257,809.48	27,390,874.30	*	1,228,557
303.7	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	429,236.61	442,650.36	*	87,189
	TOTAL INTANGIBLE PLANT	105,744,769.72	114,495,782.52	5.99	6,860,147
	DISTRIBUTION PLANT				
360.2	LAND RIGHTS	15,602,749.38	15,602,749.38	0.84	131,115
361	STRUCTURES AND IMPROVEMENTS	18,435,041.68	18,498,132.47	1.24	228,263
361.1	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	427,196.22	427,196.22	1.06	4,547
362	STATION EQUIPMENT	401,242,854.72	415,488,813.53	1.99	8,120,111
362.1	STATION EQUIPMENT - SUBTRANSMISSION	11,560,419.97	11,560,419.97	2.51	289,953
364	POLES, TOWERS AND FIXTURES	710,819,681.02	744,328,807.99	1.67	12,158,464
364.2	POLES AND FIXTURES - SUBTRANSMISSION	535,896.08	535,896.08	2.41	12,929
365	OVERHEAD CONDUCTORS AND DEVICES	952,043,715.80	1,000,095,152.58	2.48	24,132,852
365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	283,177,859.90	283,177,859.90	1.38	3,920,324
365.2	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	750,194.03	750,193.81	2.53	19,011
365.3	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	37,157.30	37,157.30	1.02	378
366	UNDERGROUND CONDUIT	46,775,767.25	46,814,590.53	1.60	750,257
367	UNDERGROUND CONDUCTORS AND DEVICES	243,400,048.54	259,422,027.44	2.51	6,304,582
367.1	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,286,184.07	1,286,184.07	2.76	35,492
368	LINE TRANSFORMERS	465,080,920.02	499,072,584.36	2.62	12,603,590
369	OVERHEAD SERVICES	91,479,578.14	96,010,508.14	2.08	1,948,625
369.1	UNDERGROUND SERVICES	48,077,321.74	48,077,318.11	1.01	485,429
370	METERS - SMART GRID	146,035,788.02	151,072,816.93	8.53	12,670,023
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	28,306,985.17	28,306,985.17	1.49	420,952
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	223,738.49	223,738.49	1.32	2,957
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,696.50	147,696.50	-	0
372	LEASED PROPERTY ON CUSTOMER PREMISES	196,313.14	196,313.14	0.07	137
373	STREET LIGHTING AND SIGNAL SYSTEMS	37,041,361.09	40,123,965.77	8.25	3,178,367
373.3	STREET LIGHTING AND SIGNAL SYSTEMS - LED	10,035,760.37	11,697,257.37	6.42	695,596
	TOTAL DISTRIBUTION PLANT	3,512,520,228.64	3,672,954,383.25	2.40	88,111,956
	GENERAL PLANT				
389.2	LAND RIGHTS	20,956.59	20,956.59	-	0
390.1	STRUCTURES AND IMPROVEMENTS	86,934,559.84	92,267,180.38	3.30	2,925,230
390.2	MISCELLANEOUS IMPROVEMENTS	7,098,844.05	7,098,844.05	1.27	90,243
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	344,061.30	344,061.30	2.06	7,076
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	0.00	1,944,805.73	10.00	0
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	6,780,082.47	4,129,309.14	19.16	1,399,916
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,728,436.87	1,878,067.97	24.48	659,342
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	623,577.55	623,577.55	5.46	34,073
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,833,893.39	2,817,620.78	3.46	97,621
392.5	TRANSPORTATION EQUIPMENT - OTHER	6,844,504.90	7,799,345.59	7.53	547,008
393	STORES EQUIPMENT	40,195.76	25,024.99	-	0
394	TOOLS, SHOP AND GARAGE EQUIPMENT	19,200,664.74	19,302,472.98	4.73	919,299
395	LABORATORY EQUIPMENT	111,914.59	111,914.59	-	0
396	POWER OPERATED EQUIPMENT	5,158,780.44	5,158,780.44	0.55	28,300
397	COMMUNICATION EQUIPMENT	47,113,171.59	44,874,261.16	8.02	3,865,396
398	MISCELLANEOUS EQUIPMENT	72,841.19	71,227.63	2.18	1,590
	TOTAL GENERAL PLANT	185,906,385.27	188,467,350.87	5.61	10,579,092
	TOTAL DEPRECIABLE PLANT	3,804,171,383.63	3,975,917,516.64	2.65	105,551,195

PENNSYLVANIA ELECTRIC COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2021		2022		2023		2024		2025		NET SALVAGE (12)	SALVAGE ACCRUAL (13)-(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
361	1,256		123,257		1,944	9,244	9,244		8,763		(144,464)	(28,893)
362	928,011		1,462,632		676,090	3,992,237	3,992,237	1,483	1,582,884		(8,640,453)	(1,728,091)
362.1	8,091		100,232		9,336						(117,660)	(23,532)
364	3,901,543		3,106,837		6,183,204	4,187,110	4,187,110		5,618,188		(22,996,882)	(4,599,376)
364.2	14,458		6,357		9,430						(30,246)	(6,049)
365	5,405,903		4,262,809		5,209,896	3,335,992	3,335,992		3,339,689		(21,554,279)	(4,310,856)
365.2	7,305		(69)		1,429						(8,575)	(1,725)
366	24,572		30,818		17,070	15,924	15,924		723		(89,108)	(17,822)
367	728,266		766,889		891,096	882,844	882,844		1,002,793		(4,271,889)	(854,378)
367.1	67		431		5,161						(5,659)	(1,132)
368	894,657		1,034,455		1,609,764	669,168	669,168		1,333,143		(5,641,888)	(1,128,238)
369	675,617		473,320		424,114	91,913	91,913		228,457		(1,893,321)	(378,664)
370.1	178,265		856,943		833,663	11,855	11,855		16,700		(1,959,026)	(391,805)
371	39,227		66,250		46,694	111,126	111,126		125,688		(154,110)	(30,822)
373	425,068		486,593		502,954	9,337	9,337		10,562		(1,661,420)	(332,284)
373.3	38,493		66,594		76,820	193,814	193,814		129,955		(201,807)	(40,361)
380.1	204,250		46,276		12,939						(687,234)	(117,447)
397	3,927,262		12,918		5,536	1,226,103	1,226,103		6,538,806		(11,710,626)	(2,342,125)
TOTAL	17,592,301		12,915,145		16,561,073	1,918	1,918	1,483	19,936,360		(61,688,046)	(16,333,610)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1892	7,169	7,169				0.0
1900	47,397	47,397				0.0
1902	2,364	2,364				0.0
1904	308	308				0.0
1908	11,449	11,449				0.0
1912	2,256	2,255		1	1	0.0
1913	3,336	3,314		22	23	0.0
1914	262	256		6	29	0.0
1915					29	0.0
1916	46	43		3	32	0.0
1917	8,898	8,856		42	74	0.0
1918	1,084	1,007		77	151	0.0
1919	248	230		18	169	0.0
1920	57,774	57,604		170	339	0.0
1921	2,860	2,714		146	485	0.0
1922	22,755	22,354		401	886	0.0
1923	48,398	47,209		1,189	2,075	0.0
1924	52,131	51,013		1,118	3,193	0.0
1925	121,148	117,979		3,169	6,362	0.0
1926	201,915	186,497		15,418	21,780	0.0
1927	116,737	106,753		9,984	31,764	0.0
1928	11,069	10,582		487	32,251	0.0
1929	101,473	92,727		8,746	40,997	0.0
1930	51,814	48,047		3,767	44,764	0.0
1931	69,411	63,595		5,816	50,580	0.0
1932	51,659	46,169		5,490	56,070	0.0
1933	4,000	3,557		443	56,513	0.0
1934	1,948	1,883		65	56,578	0.0
1935	10,935	9,808		1,127	57,705	0.0
1936	22,346	19,777		2,569	60,274	0.0
1937	36,284	32,396		3,888	64,162	0.0
1938	12,679	11,223		1,456	65,618	0.0
1939	7,638	6,692		946	66,564	0.0
1940	31,646	27,509		4,137	70,701	0.0
1941	94,458	82,729		11,729	82,430	0.0
1942	257,606	226,533		31,073	113,503	0.0
1943	6,042,594	4,769,068		1,273,526	1,387,029	0.1
1944	199,336	177,618		21,718	1,408,747	0.1
1945	589,162	496,683		92,479	1,501,226	0.1
1946	1,241,880	1,015,653		226,227	1,727,453	0.1
1947	1,237,467	976,806		260,661	1,988,114	0.1
1948	1,391,053	1,122,887		268,166	2,256,280	0.1
1949	1,998,243	1,629,416		368,827	2,625,107	0.1
1950	2,010,717	1,634,906		375,811	3,000,918	0.1
1951	2,979,922	2,423,669		556,253	3,557,171	0.1
1952	2,612,291	2,115,070		497,221	4,054,392	0.1

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1953	4,597,179	3,668,095		929,084	4,983,476	0.2
1954	7,298,097	5,692,107		1,605,990	6,589,466	0.2
1955	5,110,378	3,903,975		1,206,403	7,795,869	0.3
1956	3,339,854	2,531,126		808,728	8,604,597	0.3
1957	4,802,117	3,704,909		1,097,208	9,701,805	0.4
1958	5,147,572	3,983,442		1,164,130	10,865,935	0.4
1959	5,959,417	4,515,347		1,444,070	12,310,005	0.5
1960	7,178,274	5,392,793		1,785,481	14,095,486	0.5
1961	8,729,857	6,493,173		2,236,684	16,332,170	0.6
1962	8,913,875	6,444,074		2,469,801	18,801,971	0.7
1963	10,510,754	7,540,326		2,970,428	21,772,399	0.8
1964	13,162,527	9,604,803		3,557,724	25,330,123	0.9
1965	9,530,563	6,828,646		2,701,917	28,032,040	1.0
1966	11,011,553	7,855,133		3,156,420	31,188,460	1.2
1967	9,402,051	6,835,787		2,566,264	33,754,724	1.2
1968	8,289,014	6,069,194		2,219,820	35,974,544	1.3
1969	9,302,157	6,640,146		2,662,011	38,636,555	1.4
1970	12,035,233	8,526,512		3,508,721	42,145,276	1.6
1971	11,849,502	8,220,672		3,628,830	45,774,106	1.7
1972	13,821,477	9,473,621		4,347,856	50,121,962	1.9
1973	15,462,885	10,466,482		4,996,403	55,118,365	2.0
1974	13,166,994	8,958,163		4,208,831	59,327,196	2.2
1975	10,306,754	7,002,649		3,304,105	62,631,301	2.3
1976	10,549,198	7,042,408		3,506,790	66,138,091	2.4
1977	10,506,412	6,939,775		3,566,637	69,704,728	2.6
1978	15,507,641	10,217,162		5,290,479	74,995,207	2.8
1979	17,746,406	11,561,324		6,185,082	81,180,289	3.0
1980	13,878,758	8,705,371		5,173,387	86,353,676	3.2
1981	26,508,691	16,030,311		10,478,380	96,832,056	3.6
1982	23,599,424	14,239,587		9,359,837	106,191,893	3.9
1983	20,752,846	12,429,513		8,323,333	114,515,226	4.2
1984	24,876,558	14,704,765		10,171,793	124,687,019	4.6
1985	29,863,770	17,282,894		12,580,876	137,267,895	5.1
1986	34,932,961	20,355,049		14,577,912	151,845,807	5.6
1987	43,769,147	25,685,134		18,084,013	169,929,820	6.3
1988	33,828,580	19,128,329		14,700,251	184,630,071	6.8
1989	37,713,367	21,128,703		16,584,664	201,214,735	7.4
1990	38,804,322	21,979,567		16,824,755	218,039,490	8.1
1991	53,268,732	26,971,715		26,297,017	244,336,507	9.0
1992	33,359,075	18,335,860		15,023,215	259,359,722	9.6
1993	70,732,251	35,124,263		35,607,988	294,967,710	10.9
1994	48,125,422	23,726,375		24,399,047	319,366,757	11.8
1995	63,448,565	31,529,586		31,918,979	351,285,736	13.0
1996	47,051,800	22,626,450		24,425,350	375,711,086	13.9
1997	57,136,621	27,380,155		29,756,466	405,467,552	15.0
1998	59,671,139	27,338,041		32,333,098	437,800,650	16.2

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1999	41,460,838	18,074,607	23,386,231		461,186,881	17.1
2000	47,043,291	20,231,254	26,812,037		487,998,918	18.0
2001	41,367,536	17,729,388	23,638,148		511,637,066	18.9
2002	27,472,890	11,426,272	16,046,618		527,683,684	19.5
2003	36,488,233	20,084,221	16,404,012		544,087,696	20.1
2004	47,484,006	19,046,413	28,437,593		572,525,289	21.2
2005	73,020,309	25,422,275	47,598,034		620,123,323	22.9
2006	89,326,379	29,592,934	59,733,445		679,856,768	25.1
2007	57,335,935	22,546,721	34,789,214		714,645,982	26.4
2008	104,241,591	30,853,551	73,388,040		788,034,022	29.1
2009	91,688,199	26,407,685	65,280,514		853,314,536	31.6
2010	90,935,449	23,886,884	67,048,565		920,363,101	34.0
2011	166,603,607	48,210,594	118,393,013		1,038,756,114	38.4
2012	88,122,175	25,991,657	62,130,518		1,100,886,632	40.7
2013	125,567,498	30,454,396	95,113,102		1,195,999,734	44.2
2014	87,215,417	22,268,094	64,947,323		1,260,947,057	46.6
2015	94,663,355	30,468,262	64,195,093		1,325,142,150	49.0
2016	140,282,827	42,714,345	97,568,482		1,422,710,632	52.6
2017	138,516,008	42,730,051	95,785,957		1,518,496,589	56.2
2018	170,247,497	37,599,812	132,647,685		1,651,144,274	61.1
2019	145,341,223	27,704,158	117,637,065		1,768,781,339	65.4
2020	162,373,564	24,804,850	137,568,714		1,906,350,053	70.5
2021	146,909,828	18,625,760	128,284,068		2,034,634,121	75.3
2022	144,073,287	17,129,992	126,943,295		2,161,577,416	80.0
2023	180,006,320	14,992,119	165,014,201		2,326,591,617	86.1
2024	190,025,744	9,883,106	180,142,638		2,506,734,255	92.7
2025	201,768,579	4,859,415	196,909,164		2,703,643,419	100.0
TOTAL	3,975,917,517	1,272,274,102	2,703,643,415			

UTILITY PLANT IN SERVICE

SURVIVOR CURVE.. 7-SQUARE

2004	813,008.36	813,008	813,008			
2005	770,838.54	770,839	770,839			
2006	639,417.54	639,418	639,418			
2007	6,109,440.70	6,109,441	6,109,441			
2008	338,271.01	338,271	338,271			
2009	1,479,230.48	1,479,230	1,479,230			
2010	426,251.56	426,252	426,252			
2011	3,683,901.00	3,683,901	3,683,901			
2012	5,075,067.10	5,075,067	5,075,067			
2013	635,056.13	635,056	635,056			
2014	2,623,822.97	2,623,823	2,623,823			
2015	2,903,153.30	2,903,153	2,903,153			
2016	3,553,726.32	3,553,726	3,553,726			
2017	3,472,126.90	3,472,127	3,472,127			
2018	3,864,028.85	3,864,029	3,864,029			
2019	4,183,927.76	3,885,070	3,317,391	866,537	0.50	866,537
2020	2,933,352.48	2,304,764	1,967,996	965,356	1.50	643,571
2021	1,300,617.48	836,115	713,944	586,673	2.50	234,669
2022	11,556,753.99	5,778,377	4,934,052	6,622,702	3.50	1,892,201
2023	9,296,396.25	3,320,115	2,834,986	6,461,410	4.50	1,435,869
2024	3,291,236.39	705,279	602,225	2,689,011	5.50	488,911
2025	8,633,028.85	616,657	526,552	8,106,477	6.50	1,247,150
	77,582,653.96	53,833,718	51,284,487	26,298,167		6,808,908

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 8.78

SURVIVOR CURVE.. 7-SQUARE

2003	9,079,603.90	9,079,604	9,079,604
	9,079,603.90	9,079,604	9,079,604

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

SURVIVOR CURVE.. 7-SQUARE

2014	1,918,923.67	1,918,924	1,918,924			
2015	8,291,760.03	8,291,760	8,291,760			
2016	1,573,043.97	1,573,044	1,573,044			
2017	5,714,374.40	5,714,374	5,714,374			
2018	433,422.24	433,422	433,422			
2019	2,342,473.47	2,175,151	2,342,473			
2020	2,965,557.10	2,330,068	2,965,557			
2021	1,093,214.51	702,784	1,093,215			
2022	78,749.00	39,374	78,749			
2023	6,479.56	2,314	6,480			
2024	820,548.57	175,835	820,549			
2025	2,152,327.78	153,741	1,134,168	1,018,160	6.50	156,640
	27,390,874.30	23,510,791	26,372,715	1,018,160		156,640

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 0.57

SURVIVOR CURVE.. 5-SQUARE

2022	12,279.52	8,596	8,361	3,919	1.50	2,613
2024	416,957.09	125,087	121,675	295,282	3.50	84,366
2025	13,413.75	1,341	1,304	12,109	4.50	2,691
	442,650.36	135,024	131,340	311,310		89,670

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 20.26

SURVIVOR CURVE.. IOWA 75-R3

1904	69.28	69	69			
1908	904.08	892	904			
1921	26.62	25	27			
1930	98.98	92	99			
1931	608.47	564	608			
1932	325.59	301	326			
1940	105.63	94	106			
1942	28.24	25	28			
1943	1,423,322.28	1,256,509	1,423,322			
1944	28,517.33	24,867	28,452	65	11.96	5
1945	80,533.28	70,016	80,109	424	12.09	35
1946	124,850.81	108,196	123,793	1,058	12.24	86
1947	151,003.07	130,391	149,187	1,816	12.41	146
1948	129,668.51	110,542	126,477	3,192	13.41	238
1949	122,814.60	104,294	119,328	3,487	13.59	257
1950	88,644.99	74,958	85,764	2,881	13.79	209
1951	155,766.99	131,125	150,027	5,740	14.00	410
1952	154,106.35	128,001	146,453	7,653	14.99	511
1953	199,396.55	164,801	188,558	10,839	15.22	712
1954	295,163.96	242,684	277,668	17,496	15.46	1,132
1955	235,325.32	192,449	220,191	15,134	15.71	963
1956	172,589.35	139,142	159,200	13,389	16.71	801
1957	170,890.22	136,951	156,693	14,197	16.97	837
1958	191,989.29	152,919	174,963	17,026	17.25	987
1959	220,233.48	172,817	197,729	22,504	18.25	1,233
1960	270,234.57	210,621	240,983	29,252	18.54	1,578
1961	309,027.67	239,187	273,667	35,361	18.83	1,878
1962	206,758.28	157,550	180,262	26,496	19.83	1,336
1963	307,932.18	232,858	266,425	41,507	20.15	2,060
1964	223,083.10	167,379	191,507	31,576	20.47	1,543
1965	166,918.03	123,202	140,962	25,956	21.47	1,209
1966	173,075.94	126,657	144,915	28,161	21.80	1,292
1967	188,909.13	137,035	156,789	32,120	22.15	1,450
1968	168,064.11	119,830	137,104	30,960	23.15	1,337
1969	222,760.80	157,314	179,992	42,769	23.50	1,820
1970	188,958.54	132,139	151,187	37,772	23.87	1,582
1971	168,230.78	115,524	132,177	36,054	24.87	1,450
1972	290,535.79	197,390	225,845	64,691	25.24	2,563
1973	220,725.65	148,328	169,710	51,016	25.62	1,991
1974	244,817.66	161,384	184,648	60,170	26.62	2,260
1975	171,247.48	111,551	127,632	43,615	27.02	1,614
1976	188,859.28	120,606	137,992	50,867	28.02	1,815
1977	227,075.83	143,171	163,810	63,266	28.42	2,226
1978	364,445.89	226,758	259,446	105,000	28.84	3,641

SURVIVOR CURVE.. IOWA 75-R3

1979	252,373.79	153,746	175,909	76,465	29.83	2,563
1980	202,123.51	121,395	138,895	63,229	30.26	2,090
1981	330,463.03	194,114	222,096	108,367	31.26	3,467
1982	233,683.70	135,209	154,700	78,984	31.68	2,493
1983	278,253.15	158,465	181,308	96,945	32.13	3,017
1984	354,912.95	197,367	225,818	129,095	33.13	3,897
1985	311,964.38	170,582	195,172	116,792	33.57	3,479
1986	348,843.52	186,003	212,816	136,028	34.58	3,934
1987	527,587.52	276,245	316,067	211,521	35.03	6,038
1988	405,974.09	207,047	236,894	169,080	36.03	4,693
1989	396,839.13	198,420	227,023	169,816	36.50	4,652
1990	172,340.89	83,827	95,911	76,430	37.49	2,039
1991	234,417.50	111,606	127,695	106,722	37.96	2,811
1992	1,216,023.06	562,167	643,206	572,817	38.96	14,703
1993	664,913.91	300,408	343,713	321,201	39.44	8,144
1994	369,871.97	163,114	186,628	183,244	39.93	4,589
1995	103,931.62	44,379	50,776	53,156	40.93	1,299
1996	555,624.27	231,140	264,460	291,164	41.42	7,030
1997	87,911.67	35,323	40,415	47,497	42.43	1,119
1998	3,733.80	1,458	1,668	2,066	42.92	48
2003	251,087.08	81,352	93,079	158,008	46.94	3,366
2009	896.66	218	249	648	51.52	13
2010	1,582.81	361	413	1,170	52.53	22
2019	48,751.39	4,787	5,478	43,273	59.72	725
	15,602,749.38	9,989,941	11,415,523	4,187,226		129,438

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 0.83

SURVIVOR CURVE.. IOWA 65-R2.5

1892	7,169.17	7,169	7,169			
1902	2,364.29	2,364	2,364			
1904	239.19	239	239			
1908	10,544.85	10,532	10,545			
1912	2,248.26	2,220	2,248			
1913	2,596.75	2,542	2,597			
1914	173.47	170	173			
1917	8,327.33	8,132	8,327			
1920	55,609.31	53,385	55,609			
1921	923.48	888	923			
1922	18,077.12	17,401	18,077			
1923	34,299.17	32,694	34,299			
1924	38,724.87	36,947	38,725			
1925	86,281.14	82,381	86,281			
1926	31,648.83	30,231	31,649			
1927	6,977.69	6,598	6,978			
1928	6,232.99	5,895	6,233			
1929	10,993.32	10,396	10,993			
1930	14,216.74	13,441	14,217			
1931	11,081.79	10,368	11,082			
1932	1,533.52	1,434	1,534			
1934	1,364.87	1,274	1,365			
1935	1,636.36	1,525	1,636			
1936	1,318.76	1,216	1,319			
1937	4,801.48	4,419	4,801			
1938	1,028.48	945	1,028			
1939	156.58	144	157			
1940	1,251.81	1,145	1,252			
1941	9,783.81	8,929	9,784			
1942	34,681.75	31,567	34,682			
1943	13,809.48	12,532	13,809			
1944	6,560.56	5,882	6,561			
1945	17,730.83	15,844	17,731			
1946	27,966.29	24,901	27,966			
1947	19,501.42	17,298	19,501			
1948	52,319.79	46,225	52,320			
1949	46,498.10	40,909	46,498			
1950	31,527.74	27,612	31,528			
1951	70,024.77	61,034	69,966	59	10.97	5
1952	93,312.16	80,930	92,774	538	11.25	48
1953	188,217.77	162,394	186,161	2,057	11.53	178
1954	110,311.16	94,647	108,499	1,812	11.83	153
1955	119,704.55	102,108	117,052	2,653	12.15	218
1956	41,160.18	34,900	40,008	1,152	12.47	92

SURVIVOR CURVE.. IOWA 65-R2.5

1957	86,979.33	73,289	84,015	2,964	12.80	232
1958	140,316.85	117,445	134,633	5,684	13.15	432
1959	83,313.48	69,250	79,385	3,928	13.50	291
1960	161,436.04	133,233	152,732	8,704	13.87	628
1961	256,089.30	209,788	240,491	15,598	14.24	1,095
1962	233,668.08	189,925	217,721	15,947	14.62	1,091
1963	224,988.99	181,386	207,932	17,057	15.02	1,136
1964	388,332.24	310,472	355,910	32,422	15.42	2,103
1965	286,475.06	227,060	260,291	26,184	15.83	1,654
1966	275,951.71	215,077	246,554	29,398	16.84	1,746
1967	255,891.09	197,599	226,518	29,373	17.26	1,702
1968	95,360.94	72,932	83,606	11,755	17.68	665
1969	47,197.47	35,733	40,963	6,234	18.13	344
1970	289,104.47	216,597	248,296	40,808	18.58	2,196
1971	30,522.29	22,623	25,934	4,588	19.03	241
1972	250,654.59	183,730	210,619	40,036	19.49	2,054
1973	398,277.61	288,552	330,782	67,496	19.96	3,382
1974	140,252.54	100,393	115,086	25,167	20.45	1,231
1975	296,917.30	209,921	240,643	56,274	20.93	2,689
1976	154,107.36	107,567	123,310	30,797	21.42	1,438
1977	100,661.85	69,326	79,472	21,190	21.92	967
1978	511,966.85	345,322	395,861	116,106	22.92	5,066
1979	404,758.61	269,164	308,557	96,202	23.43	4,106
1980	336,860.97	220,711	253,013	83,848	23.94	3,502
1981	1,114,692.06	719,199	824,455	290,237	24.47	11,861
1982	497,014.27	315,654	361,851	135,163	24.99	5,409
1983	74,631.73	46,630	53,454	21,178	25.52	830
1984	211,694.56	130,023	149,052	62,643	26.07	2,403
1985	138,746.44	83,720	95,973	42,773	26.62	1,607
1986	218,735.16	129,601	148,568	70,167	27.17	2,583
1987	119,475.35	68,997	79,095	40,380	28.17	1,433
1988	28,815.65	16,315	18,703	10,113	28.73	352
1989	112,823.93	62,595	71,756	41,068	29.29	1,402
1990	98,078.21	53,276	61,073	37,005	29.86	1,239
1991	73,176.37	38,879	44,569	28,607	30.44	940
1992	42,902.57	22,275	25,535	17,368	31.02	560
1993	232,516.46	117,886	135,139	97,377	31.60	3,082
1994	42,136.30	20,841	23,891	18,245	32.19	567
1995	49,560.91	23,730	27,203	22,358	33.20	673
1996	218,719.08	101,945	116,865	101,854	33.79	3,014
1997	154,633.12	70,080	80,336	74,297	34.39	2,160
1998	283,036.80	124,536	142,762	140,275	35.00	4,008
2000	43,950.38	18,156	20,813	23,137	36.23	639
2001	10,510.94	4,198	4,812	5,699	36.85	155

SURVIVOR CURVE.. IOWA 65-R2.5

2002	19,033.44	7,335	8,408	10,625	37.48	283
2004	2,799.50	999	1,145	1,654	38.74	43
2005	7,626.16	2,611	2,993	4,633	39.38	118
2006	422,118.63	138,286	158,525	263,594	40.02	6,587
2008	61,577.43	18,319	21,000	40,577	41.32	982
2009	158,716.23	44,790	51,345	107,371	41.98	2,558
2010	631,668.74	168,403	193,049	438,620	42.64	10,287
2011	617,548.58	154,881	177,548	440,001	43.31	10,159
2012	481,513.66	113,108	129,662	351,852	43.97	8,002
2013	655,530.75	143,430	164,421	491,110	44.64	11,002
2014	822,378.42	166,449	190,809	631,569	45.32	13,936
2015	473,685.29	88,011	100,892	372,793	46.00	8,104
2016	328,120.56	55,485	63,605	264,516	46.68	5,667
2017	131,195.49	20,073	23,011	108,184	47.06	2,299
2018	917,041.45	124,534	142,760	774,281	47.75	16,215
2019	273,349.51	32,529	37,290	236,060	48.14	4,904
2020	368,595.54	37,523	43,015	325,581	48.55	6,706
2021	470,033.31	39,577	45,369	424,664	48.97	8,672
2022	74,393.46	4,925	5,646	68,747	49.41	1,391
2023	976,314.74	47,058	53,945	922,370	49.32	18,702
2024	73,930.84	2,188	2,508	71,423	49.26	1,450
2025	70,093.45	729	836	69,258	47.35	1,463
	18,498,132.47	8,760,681	10,002,671	8,495,462		225,132

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.7 1.22

SURVIVOR CURVE.. IOWA 65-R2.5

2005	24,461.40	8,376	17,617	6,844	39.38	174
2008	112,008.89	33,323	70,089	41,920	41.32	1,015
2009	0.53			1	41.98	
2010	83,034.47	22,137	46,561	36,473	42.64	855
2011	59,714.64	14,976	31,499	28,216	43.31	651
2013	108,511.05	23,742	49,937	58,574	44.64	1,312
2014	35,843.54	7,255	15,259	20,585	45.32	454
2016	1,536.11	260	547	989	46.68	21
2017	2,085.59	319	671	1,415	47.06	30
	427,196.22	110,388	232,180	195,016		4,512

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.2 1.06

SURVIVOR CURVE.. IOWA 62-R1.5

1912	7.76	7	7	1	4.14	
1913	354.76	343	333	22	3.78	6
1914	88.56	85	83	6	4.78	1
1915	0.01					
1916	45.55	44	43	3	4.14	1
1917	570.81	545	529	42	5.14	8
1918	1,083.77	1,037	1,007	77	4.85	16
1919	247.59	237	230	18	4.61	4
1920	2,164.78	2,055	1,995	170	5.61	30
1921	1,910.40	1,817	1,764	146	5.38	27
1922	4,677.43	4,405	4,277	400	6.40	62
1923	14,098.64	13,295	12,910	1,189	6.20	192
1924	13,405.71	12,655	12,288	1,118	6.02	186
1925	34,266.89	32,026	31,098	3,169	7.03	451
1926	167,943.77	157,078	152,525	15,419	6.88	2,241
1927	109,338.14	102,319	99,353	9,985	6.76	1,477
1928	4,835.76	4,479	4,349	487	7.77	63
1929	87,050.24	80,643	78,305	8,745	7.67	1,140
1930	37,498.26	34,738	33,731	3,767	7.59	496
1931	57,720.48	53,455	51,905	5,815	7.54	771
1932	49,799.76	45,632	44,309	5,491	8.54	643
1933	3,999.96	3,663	3,557	443	8.51	52
1934	582.74	533	518	65	8.50	8
1935	9,298.92	8,416	8,172	1,127	9.50	119
1936	21,027.11	19,009	18,458	2,569	9.50	270
1937	31,482.13	28,419	27,595	3,887	9.54	407
1938	11,650.17	10,499	10,195	1,455	9.59	152
1939	7,481.46	6,730	6,535	946	9.65	98
1940	30,288.08	26,932	26,151	4,137	10.65	388
1941	84,673.97	75,123	72,945	11,729	10.74	1,092
1942	221,068.45	195,668	189,996	31,072	10.84	2,866
1943	109,709.35	96,851	94,044	15,665	10.95	1,431
1944	42,125.59	37,079	36,004	6,122	11.09	552
1945	101,335.68	88,101	85,547	15,789	12.09	1,306
1946	275,668.08	238,894	231,969	43,699	12.24	3,570
1947	141,048.39	121,795	118,264	22,784	12.41	1,836
1948	248,842.67	214,054	207,849	40,994	12.59	3,256
1949	655,607.28	561,724	545,441	110,166	12.79	8,613
1950	668,780.31	570,603	554,062	114,718	12.99	8,831
1951	965,368.58	819,888	796,121	169,248	13.22	12,802
1952	618,889.87	518,568	503,536	115,354	14.22	8,112
1953	1,831,075.42	1,526,751	1,482,494	348,581	14.45	24,123
1954	1,557,574.28	1,291,852	1,254,404	303,170	14.71	20,610
1955	1,423,511.95	1,174,113	1,140,078	283,434	14.97	18,933

SURVIVOR CURVE.. IOWA 62-R1.5

1956	318,374.42	261,099	253,530	64,844	15.25	4,252
1957	1,316,134.72	1,072,913	1,041,812	274,323	15.53	17,664
1958	1,497,268.95	1,212,788	1,177,632	319,637	15.83	20,192
1959	1,209,424.91	973,103	944,895	264,530	16.15	16,380
1960	1,485,669.74	1,187,199	1,152,785	332,885	16.47	20,212
1961	2,394,156.41	1,899,524	1,844,461	549,695	16.80	32,720
1962	2,763,521.78	2,175,997	2,112,920	650,602	17.15	37,936
1963	2,228,626.27	1,741,003	1,690,535	538,091	17.50	30,748
1964	3,178,498.35	2,463,018	2,391,620	786,878	17.87	44,033
1965	2,577,956.01	1,980,901	1,923,479	654,477	18.24	35,881
1966	2,215,680.59	1,687,462	1,638,546	577,135	18.62	30,995
1967	2,404,364.73	1,814,334	1,761,740	642,625	19.02	33,787
1968	1,321,460.18	987,791	959,157	362,303	19.42	18,656
1969	1,132,077.00	837,963	813,672	318,405	19.83	16,057
1970	3,307,680.19	2,423,207	2,352,964	954,716	20.26	47,123
1971	2,088,668.65	1,513,867	1,469,983	618,686	20.69	29,903
1972	2,511,719.48	1,800,652	1,748,455	763,264	21.13	36,122
1973	3,277,200.30	2,322,880	2,255,545	1,021,655	21.57	47,365
1974	2,423,197.76	1,697,208	1,648,010	775,188	22.03	35,188
1975	3,078,658.68	2,129,816	2,068,077	1,010,582	22.50	44,915
1976	2,115,214.62	1,444,903	1,403,018	712,197	22.96	31,019
1977	817,706.56	551,298	535,317	282,390	23.44	12,047
1978	3,869,192.90	2,573,013	2,498,427	1,370,766	23.93	57,282
1979	4,043,312.63	2,650,796	2,573,955	1,469,358	24.43	60,146
1980	1,964,495.15	1,269,260	1,232,467	732,028	24.92	29,375
1981	5,998,650.77	3,817,541	3,706,879	2,291,772	25.43	90,121
1982	4,547,378.96	2,848,478	2,765,907	1,781,472	25.94	68,677
1983	768,744.18	473,700	459,968	308,776	26.47	11,665
1984	2,291,582.51	1,388,470	1,348,221	943,362	26.99	34,952
1985	2,469,644.40	1,470,426	1,427,802	1,041,842	27.52	37,858
1986	4,114,141.85	2,405,127	2,335,408	1,778,734	28.07	63,368
1987	2,680,506.02	1,547,992	1,503,119	1,177,387	28.17	41,796
1988	1,715,955.83	971,574	943,410	772,546	28.73	26,890
1989	3,523,005.83	1,954,564	1,897,905	1,625,101	29.29	55,483
1990	2,235,895.76	1,214,539	1,179,332	1,056,564	29.86	35,384
1991	3,704,074.90	1,967,975	1,910,928	1,793,147	30.44	58,908
1992	3,105,764.74	1,623,073	1,576,024	1,529,741	30.60	49,992
1993	4,432,757.40	2,261,593	2,196,034	2,236,723	31.20	71,690
1994	2,358,834.85	1,173,992	1,139,961	1,218,874	31.79	38,341
1995	3,010,388.99	1,460,039	1,417,716	1,592,673	32.39	49,172
1996	4,623,858.01	2,196,333	2,132,666	2,491,192	32.61	76,393
1997	6,663,791.07	3,076,672	2,987,486	3,676,305	33.23	110,632
1998	6,949,459.49	3,114,748	3,024,458	3,925,001	33.85	115,953
1999	962,400.04	420,761	408,564	553,836	34.11	16,237

SURVIVOR CURVE.. IOWA 62-R1.5

2000	2,190,192.15	927,108	900,233	1,289,959	34.74	37,132
2001	6,484,366.15	2,668,965	2,591,598	3,892,768	35.02	111,158
2002	1,429,434.98	567,772	551,314	878,121	35.67	24,618
2003	1,001,956.58	385,553	374,377	627,580	35.98	17,442
2004	4,268,362.05	1,587,831	1,541,803	2,726,559	36.30	75,112
2005	3,592,134.27	1,281,314	1,244,172	2,347,962	36.97	63,510
2006	10,677,179.77	3,664,408	3,558,185	7,118,995	37.32	190,755
2007	5,699,448.31	1,876,828	1,822,423	3,877,025	37.68	102,893
2008	4,620,089.32	1,455,328	1,413,141	3,206,948	38.06	84,260
2009	6,114,639.52	1,836,226	1,782,998	4,331,642	38.45	112,656
2010	8,426,612.25	2,403,270	2,333,604	6,093,008	38.85	156,834
2011	21,546,838.60	5,811,182	5,642,728	15,904,111	39.26	405,097
2012	9,956,494.15	2,526,958	2,453,707	7,502,787	39.69	189,035
2013	9,169,690.50	2,189,722	2,126,247	7,043,444	39.85	176,749
2014	9,744,048.63	2,173,897	2,110,880	7,633,169	40.05	190,591
2015	8,132,808.23	1,681,865	1,633,111	6,499,697	40.26	161,443
2016	11,386,414.38	2,163,419	2,100,706	9,285,708	40.50	229,277
2017	9,749,677.11	1,682,794	1,634,014	8,115,663	40.76	199,109
2018	17,164,896.68	2,663,992	2,586,769	14,578,128	40.81	357,220
2019	13,012,676.95	1,785,339	1,733,586	11,279,091	40.89	275,840
2020	13,453,243.84	1,606,317	1,559,753	11,893,491	40.58	293,088
2021	9,271,453.82	930,854	903,871	8,367,583	40.34	207,426
2022	13,091,596.56	1,053,874	1,023,324	12,068,273	39.98	301,858
2023	28,368,452.71	1,702,107	1,652,767	26,715,686	39.17	682,045
2024	39,778,088.96	1,519,523	1,475,475	38,302,614	37.72	1,015,446
2025	15,812,720.97	230,866	224,174	15,588,547	33.63	463,531

415,488,813.53 132,619,064 128,774,726 286,714,087 8,094,877

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.4 1.95

SURVIVOR CURVE.. IOWA 62-R1.5

2007	5,567.09	1,833	184	5,383	37.68	143
2008	3,999.55	1,260	126	3,874	38.06	102
2009	21,815.20	6,551	657	21,158	38.45	550
2010	875,111.94	249,582	25,020	850,092	38.85	21,881
2011	735,721.12	198,424	19,891	715,830	39.26	18,233
2012	333,588.49	84,665	8,487	325,101	39.69	8,191
2013	14,698.94	3,510	352	14,347	39.85	360
2014	293,116.37	65,394	6,556	286,560	40.05	7,155
2015	766,697.55	158,553	15,894	750,804	40.26	18,649
2016	563,892.27	107,140	10,741	553,151	40.50	13,658
2017	1,697,037.29	292,909	29,363	1,667,674	40.76	40,914
2018	3,058,803.21	474,726	47,590	3,011,213	40.81	73,786
2019	677,036.50	92,889	9,312	667,724	40.89	16,330
2020	1,061,153.73	126,702	12,702	1,048,452	40.58	25,837
2021	622,935.34	62,543	6,270	616,665	40.34	15,287
2022	605,741.20	48,762	4,888	600,853	39.98	15,029
2023	223,477.85	13,409	1,344	222,134	39.17	5,671
2024	26.33	1	0	26	37.72	1
	11,560,419.97	1,988,853	199,377	11,361,043		281,777

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.3 2.44

SURVIVOR CURVE.. IOWA 65-R3

1943	574,068.56	530,439	516,743	57,326	6.79	8,443
1944	83,602.23	76,998	75,010	8,592	6.99	1,229
1945	135,985.86	124,794	121,572	14,414	7.22	1,996
1946	245,019.82	223,997	218,213	26,807	7.46	3,593
1947	203,155.04	184,993	180,217	22,938	7.71	2,975
1948	355,240.85	322,132	313,815	41,426	7.97	5,198
1949	232,213.87	209,619	204,207	28,007	8.25	3,395
1950	524,174.04	470,918	458,759	65,415	8.54	7,660
1951	631,817.40	564,845	550,261	81,556	8.83	9,236
1952	776,261.75	690,407	672,581	103,681	9.14	11,344
1953	941,317.15	832,595	811,098	130,219	9.47	13,751
1954	1,153,942.76	1,014,777	988,576	165,367	9.80	16,874
1955	1,153,776.70	1,008,632	982,590	171,187	10.15	16,866
1956	979,515.43	851,003	829,030	150,485	10.50	14,332
1957	1,142,414.89	986,018	960,559	181,856	10.87	16,730
1958	1,167,808.97	1,001,046	975,199	192,610	11.24	17,136
1959	1,595,166.44	1,357,806	1,322,748	272,418	11.62	23,444
1960	1,866,791.80	1,577,439	1,536,710	330,082	12.02	27,461
1961	2,164,241.63	1,814,717	1,767,862	396,380	12.42	31,915
1962	1,893,138.99	1,574,713	1,534,055	359,084	12.84	27,966
1963	2,417,921.56	1,994,785	1,943,281	474,641	13.26	35,795
1964	2,058,635.91	1,683,964	1,640,485	418,151	13.68	30,567
1965	2,088,350.86	1,693,026	1,649,313	439,038	14.13	31,071
1966	2,154,795.69	1,730,732	1,686,045	468,751	14.58	32,150
1967	1,597,157.49	1,270,698	1,237,889	359,268	15.03	23,903
1968	1,555,120.02	1,225,124	1,193,492	361,628	15.49	23,346
1969	1,941,038.49	1,513,428	1,474,352	466,686	15.96	29,241
1970	2,155,976.94	1,663,121	1,620,180	535,797	16.45	32,571
1971	2,181,213.86	1,652,488	1,609,822	571,392	17.44	32,763
1972	2,643,290.91	1,979,825	1,928,707	714,584	17.93	39,854
1973	2,912,100.81	2,155,537	2,099,882	812,219	18.43	44,070
1974	2,508,246.92	1,834,281	1,786,921	721,326	18.92	38,125
1975	1,582,850.39	1,143,135	1,113,620	469,230	19.43	24,150
1976	2,063,796.64	1,471,074	1,433,092	630,705	19.94	31,630
1977	2,319,181.14	1,630,848	1,588,740	730,441	20.47	35,683
1978	2,681,192.50	1,859,407	1,811,398	869,794	20.99	41,438
1979	3,086,770.06	2,095,608	2,041,500	1,045,270	21.99	47,534
1980	2,606,304.22	1,743,096	1,698,090	908,214	22.53	40,311
1981	4,995,690.90	3,290,162	3,205,211	1,790,480	23.07	77,611
1982	4,549,866.07	2,949,223	2,873,075	1,676,791	23.61	71,020
1983	5,140,445.35	3,277,034	3,192,422	1,948,023	24.17	80,597
1984	5,813,527.22	3,618,921	3,525,482	2,288,045	25.17	90,904
1985	6,585,219.48	4,027,520	3,923,531	2,661,688	25.72	103,487
1986	7,709,270.03	4,628,646	4,509,136	3,200,134	26.29	121,724

SURVIVOR CURVE.. IOWA 65-R3

1987	9,922,796.27	5,844,527	5,693,624	4,229,172	26.86	157,452
1988	9,143,729.27	5,280,504	5,144,164	3,999,565	27.44	145,757
1989	9,186,531.37	5,163,749	5,030,423	4,156,108	28.44	146,136
1990	7,791,989.32	4,287,153	4,176,461	3,615,528	29.02	124,587
1991	14,843,101.14	7,988,557	7,782,296	7,060,805	29.60	238,541
1992	8,768,293.55	4,612,122	4,493,039	4,275,255	30.19	141,612
1993	23,358,493.37	11,917,503	11,609,799	11,748,694	31.20	376,561
1994	16,733,012.95	8,328,021	8,112,995	8,620,018	31.79	271,155
1995	20,855,429.37	10,114,883	9,853,721	11,001,708	32.39	339,664
1996	11,828,363.95	5,547,503	5,404,269	6,424,095	33.40	192,338
1997	13,374,512.82	6,098,778	5,941,310	7,433,203	34.00	218,624
1998	20,826,651.68	9,222,041	8,983,932	11,842,720	34.61	342,176
1999	14,288,719.26	6,134,147	5,975,766	8,312,953	35.23	235,962
2000	12,515,033.21	5,169,960	5,036,474	7,478,559	36.23	206,419
2001	9,264,037.95	3,700,057	3,604,523	5,659,515	36.85	153,582
2002	3,968,232.15	1,529,357	1,489,870	2,478,362	37.48	66,125
2003	5,090,483.29	1,878,388	1,829,889	3,260,594	38.48	84,735
2004	7,892,295.33	2,800,186	2,727,886	5,164,409	39.10	132,082
2005	13,529,229.37	4,575,585	4,457,446	9,071,783	40.11	226,173
2006	12,668,997.44	4,100,954	3,995,069	8,673,928	40.74	212,909
2007	6,342,316.68	1,959,776	1,909,176	4,433,141	41.38	107,132
2008	16,136,176.08	4,714,991	4,593,252	11,542,924	42.38	272,367
2009	12,848,053.32	3,561,480	3,469,524	9,378,529	43.02	218,004
2010	14,820,981.89	3,883,097	3,782,837	11,038,145	43.67	252,763
2011	43,589,361.31	10,679,394	10,403,657	33,185,704	44.67	742,908
2012	17,532,531.81	4,023,716	3,919,826	13,612,706	45.32	300,369
2013	14,316,955.56	3,042,353	2,963,801	11,353,155	46.32	245,103
2014	14,330,821.26	2,817,439	2,744,694	11,586,127	46.98	246,618
2015	10,000,691.39	1,806,125	1,759,492	8,241,199	47.64	172,989
2016	14,917,428.08	2,437,508	2,374,573	12,542,855	48.64	257,871
2017	14,049,729.43	2,065,310	2,011,985	12,037,744	49.31	244,124
2018	17,004,060.62	2,207,127	2,150,140	14,853,921	50.30	295,307
2019	20,179,266.29	2,282,275	2,223,347	17,955,919	50.97	352,284
2020	30,874,375.59	2,970,115	2,893,428	27,980,948	51.65	541,741
2021	26,476,352.70	2,096,927	2,042,785	24,433,568	52.32	467,002
2022	29,357,485.22	1,820,164	1,773,168	27,584,317	52.99	520,557
2023	37,181,344.32	1,654,570	1,611,850	35,569,494	53.68	662,621
2024	27,903,334.44	747,809	728,501	27,174,833	54.37	499,813
2025	37,449,991.31	340,795	331,996	37,117,996	54.45	681,690
	744,328,808.00	236,954,517	230,836,459	513,492,349		12,514,942

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.0 1.68

SURVIVOR CURVE.. IOWA 65-R3

2006	68,211.88	22,080	22,488-	90,700	40.74	2,226
2008	0.07					
2010	74,507.26	19,521	19,882-	94,389	43.67	2,161
2012	3,663.40	841	857-	4,520	45.32	100
2014	4,504.10	886	902-	5,406	46.98	115
2016	28,691.93	4,688	4,775-	33,467	48.64	688
2017	20,670.33	3,039	3,095-	23,765	49.31	482
2018	37,268.45	4,837	4,927-	42,195	50.30	839
2019	23,813.55	2,693	2,743-	26,557	50.97	521
2020	74,381.46	7,155	7,287-	81,668	51.65	1,581
2021	56,283.61	4,458	4,540-	60,824	52.32	1,163
2022	12,527.61	777	791-	13,319	52.99	251
2023	131,372.43	5,846	5,955-	137,327	53.68	2,558
	535,896.08	76,821	78,242-	614,138		12,685

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.4 2.37

SURVIVOR CURVE.. IOWA 60-R0.5

1943	2,784,529.36	2,366,293	1,674,554	1,109,975	14.58	76,130
1944	13,987.58	11,741	8,309	5,679	15.59	364
1945	138,029.29	115,558	81,777	56,252	15.65	3,594
1946	345,950.43	288,799	204,374	141,576	15.73	9,000
1947	455,855.61	375,716	265,883	189,973	16.74	11,348
1948	395,119.83	324,591	229,703	165,417	16.84	9,823
1949	418,970.43	342,969	242,709	176,261	16.95	10,399
1950	381,832.53	311,346	220,330	161,503	17.09	9,450
1951	543,132.40	437,004	309,254	233,878	18.09	12,929
1952	508,907.82	407,737	288,543	220,365	18.24	12,081
1953	853,328.88	680,530	481,590	371,739	18.41	20,192
1954	1,407,548.83	1,117,031	790,489	617,060	18.59	33,193
1955	1,470,056.63	1,160,757	821,433	648,624	18.79	34,520
1956	1,012,654.93	788,251	557,821	454,834	19.79	22,983
1957	989,536.30	765,901	542,005	447,531	20.00	22,377
1958	971,012.31	747,194	528,767	442,245	20.22	21,872
1959	1,385,376.19	1,059,536	749,801	635,575	20.45	31,079
1960	1,690,207.83	1,284,220	908,804	781,404	20.71	37,731
1961	2,034,666.17	1,535,359	1,086,527	948,139	20.97	45,214
1962	2,384,480.95	1,771,669	1,253,756	1,130,725	21.97	51,467
1963	3,057,751.13	2,255,091	1,595,859	1,461,892	22.25	65,703
1964	2,923,212.95	2,139,207	1,513,852	1,409,361	22.54	62,527
1965	2,257,608.83	1,639,024	1,159,888	1,097,721	22.83	48,082
1966	2,877,329.90	2,071,678	1,466,064	1,411,266	23.14	60,988
1967	1,834,326.45	1,309,159	926,452	907,874	23.47	38,682
1968	1,681,613.68	1,189,237	841,587	840,027	23.80	35,295
1969	2,184,189.46	1,530,243	1,082,907	1,101,282	24.15	45,602
1970	2,348,360.09	1,629,292	1,153,000	1,195,360	24.50	48,790
1971	2,658,134.57	1,825,341	1,291,738	1,366,397	24.87	54,942
1972	3,211,092.72	2,181,616	1,543,863	1,667,230	25.24	66,055
1973	3,535,611.26	2,375,931	1,681,374	1,854,237	25.62	72,375
1974	2,643,095.99	1,756,073	1,242,720	1,400,376	26.02	53,819
1975	1,684,316.63	1,105,754	782,509	901,808	26.42	34,134
1976	2,002,438.18	1,298,381	918,825	1,083,613	26.84	40,373
1977	2,319,022.30	1,484,638	1,050,633	1,268,389	27.26	46,529
1978	2,702,789.44	1,707,622	1,208,432	1,494,357	27.68	53,987
1979	3,337,193.84	2,095,090	1,482,632	1,854,562	27.57	67,267
1980	3,686,681.05	2,281,318	1,614,420	2,072,261	28.03	73,930
1981	7,111,034.42	4,334,887	3,067,668	4,043,366	28.50	141,872
1982	6,255,438.94	3,755,140	2,657,399	3,598,040	28.96	124,242
1983	6,081,721.69	3,593,081	2,542,714	3,539,008	29.44	120,211
1984	6,935,524.58	4,058,669	2,872,197	4,063,328	29.42	138,114
1985	8,488,897.35	4,881,965	3,454,818	5,034,079	29.92	168,251
1986	8,013,540.94	4,526,048	3,202,947	4,810,594	30.43	158,087

SURVIVOR CURVE.. IOWA 60-R0.5

1987	11,289,801.54	6,301,967	4,459,711	6,830,091	30.47	224,158
1988	8,544,341.98	4,678,027	3,310,498	5,233,844	30.99	168,888
1989	8,914,345.36	4,783,438	3,385,094	5,529,251	31.52	175,420
1990	10,355,724.11	5,478,178	3,876,740	6,478,984	31.61	204,966
1991	18,198,945.88	9,417,954	6,664,800	11,534,146	32.17	358,537
1992	4,339,185.84	2,209,513	1,563,605	2,775,581	32.29	85,958
1993	19,066,221.19	9,479,725	6,708,514	12,357,707	32.86	376,071
1994	13,354,970.84	6,519,897	4,613,933	8,741,038	33.02	264,720
1995	15,207,270.67	7,281,241	5,152,713	10,054,558	33.20	302,848
1996	12,969,619.42	6,082,752	4,304,579	8,665,040	33.40	259,432
1997	15,126,550.78	6,897,707	4,881,298	10,245,253	34.00	301,331
1998	12,137,495.08	5,407,254	3,826,550	8,310,945	34.23	242,797
1999	9,473,715.62	4,117,277	2,913,672	6,560,044	34.48	190,256
2000	10,685,265.32	4,523,073	3,200,841	7,484,424	34.74	215,441
2001	6,978,523.77	2,872,360	2,032,682	4,945,842	35.02	141,229
2002	6,453,783.19	2,593,130	1,835,079	4,618,704	34.98	132,038
2003	7,121,664.66	2,771,752	1,961,485	5,160,180	35.31	146,139
2004	12,479,425.16	4,694,760	3,322,339	9,157,086	35.65	256,861
2005	30,168,944.74	11,008,648	7,790,486	22,378,459	35.68	627,199
2006	32,287,077.92	11,397,339	8,065,551	24,221,527	35.75	677,525
2007	20,335,629.25	6,922,248	4,898,665	15,436,964	35.85	430,599
2008	35,594,093.80	11,646,387	8,241,795	27,352,299	35.98	760,208
2009	31,144,879.41	9,763,920	6,909,630	24,235,249	36.13	670,779
2010	30,726,558.52	9,193,386	6,505,880	24,220,679	36.31	667,053
2011	23,320,634.47	6,660,373	4,713,344	18,607,290	36.26	513,163
2012	24,740,276.93	6,714,511	4,751,656	19,988,621	36.25	551,410
2013	24,375,343.38	6,244,963	4,419,371	19,955,972	36.28	550,054
2014	24,195,777.96	5,843,280	4,135,112	20,060,666	36.12	555,389
2015	24,100,748.43	5,441,949	3,851,102	20,249,646	36.01	562,334
2016	24,986,226.13	5,247,107	3,713,218	21,273,008	35.75	595,049
2017	28,975,994.28	5,592,367	3,957,548	25,018,446	35.55	703,754
2018	30,815,206.39	5,408,069	3,827,126	26,988,080	35.24	765,837
2019	32,367,508.16	5,114,066	3,619,069	28,748,439	34.65	829,681
2020	39,942,781.31	5,560,035	3,934,668	36,008,113	34.02	1,058,440
2021	39,724,349.34	4,735,142	3,350,916	36,373,433	33.24	1,094,267
2022	41,571,760.05	4,074,032	2,883,069	38,688,691	32.21	1,201,139
2023	41,764,047.05	3,132,304	2,216,636	39,547,411	30.83	1,282,757
2024	52,972,007.37	2,648,600	1,874,334	51,097,673	28.53	1,791,016
2025	53,272,346.60	1,108,065	784,144	52,488,202	23.54	2,229,745

1,000,095,152.59 302,483,483 214,058,380 786,036,772 24,460,091

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 2.45

SURVIVOR CURVE.. IOWA 75-R4

1943	276,300.72	253,036	267,005	9,296	7.59	1,225
1944	20,486.86	18,700	19,732	755	7.79	97
1945	107,339.22	97,636	103,026	4,313	8.00	539
1946	210,713.68	189,305	199,756	10,958	8.99	1,219
1947	144,126.33	128,979	136,100	8,026	9.22	870
1948	166,991.30	148,823	157,039	9,952	9.46	1,052
1949	200,632.29	178,041	187,870	12,762	9.71	1,314
1950	135,824.68	119,988	126,612	9,213	9.97	924
1951	162,822.30	143,137	151,039	11,783	10.25	1,150
1952	195,558.90	169,608	178,972	16,587	11.25	1,474
1953	243,367.43	209,977	221,569	21,798	11.53	1,891
1954	377,075.82	323,531	341,392	35,684	11.83	3,016
1955	270,316.47	230,580	243,310	27,006	12.15	2,223
1956	233,666.88	196,514	207,363	26,304	13.14	2,002
1957	192,556.75	160,920	169,804	22,753	13.47	1,689
1958	227,254.01	188,666	199,082	28,172	13.80	2,041
1959	326,489.25	267,068	281,812	44,677	14.80	3,019
1960	336,506.34	273,310	288,399	48,107	15.15	3,175
1961	321,699.24	257,295	271,499	50,200	16.15	3,108
1962	163,406.12	129,712	136,873	26,533	16.50	1,608
1963	330,161.45	260,002	274,356	55,805	16.87	3,308
1964	196,609.42	152,353	160,764	35,845	17.87	2,006
1965	156,894.18	120,557	127,213	29,681	18.24	1,627
1966	137,118.43	103,607	109,327	27,791	19.24	1,444
1967	70,774.57	52,996	55,922	14,853	19.62	757
1968	102,298.42	75,292	79,449	22,849	20.62	1,108
1969	165,061.79	120,297	126,938	38,124	21.02	1,814
1970	141,862.30	102,354	108,005	33,857	21.42	1,581
1971	156,090.82	110,590	116,695	39,396	22.42	1,757
1972	202,431.27	141,864	149,696	52,735	22.84	2,309
1973	262,565.44	180,593	190,563	72,002	23.83	3,021
1974	202,768.03	137,842	145,452	57,316	24.26	2,363
1975	121,236.63	80,816	85,278	35,959	25.26	1,424
1976	147,459.20	97,087	102,447	45,012	25.68	1,753
1977	153,514.20	99,017	104,483	49,031	26.69	1,837
1978	152,886.75	97,312	102,684	50,203	27.13	1,850
1979	138,237.00	86,135	90,890	47,347	28.13	1,683
1980	112,340.58	68,494	72,275	40,066	29.13	1,375
1981	167,148.56	100,423	105,967	61,182	29.57	2,069
1982	230,983.79	135,634	143,122	87,862	30.58	2,873
1983	300,892.83	173,916	183,517	117,376	31.03	3,783
1984	237,671.89	134,142	141,548	96,124	32.03	3,001

SURVIVOR CURVE.. IOWA 75-R4

1985	383,851.81	211,426	223,098	160,754	33.03	4,867
1986	631,805.32	341,933	360,810	270,995	33.49	8,092
1987	587,781.72	309,996	327,110	260,672	34.50	7,556
1988	517,842.93	266,068	280,757	237,086	35.49	6,680
1989	370,484.02	186,613	196,915	173,569	35.96	4,827
1990	361,599.66	177,148	186,928	174,672	36.96	4,726
1991	798,090.31	379,971	400,948	397,142	37.96	10,462
1992	397,909.84	183,954	194,109	203,801	38.96	5,231
1993	618,050.92	279,235	294,651	323,400	39.44	8,200
1994	201,812.65	88,354	93,232	108,581	40.45	2,684
1995	683,550.18	289,825	305,825	377,725	41.44	9,115
1996	466,314.77	191,189	201,744	264,571	42.45	6,233
1997	254,639.18	100,888	106,458	148,181	43.44	3,411
1998	140,621.23	54,139	57,128	83,493	43.93	1,901
1999	518,033.29	192,190	202,800	315,233	44.93	7,016
2000	675,798.13	241,260	254,579	421,219	45.93	9,171
2001	848,566.30	291,058	307,126	541,440	46.93	11,537
2002	618,166.45	203,377	214,605	403,561	47.93	8,420
2003	688.60	217	229	460	48.93	9
2005	67,151.14	19,407	20,478	46,673	50.43	926
2006	7,380,103.20	2,029,528	2,141,572	5,238,531	51.42	101,877
2007	1,244,906.81	324,672	342,596	902,311	52.43	17,210
2008	21,747,370.73	5,367,251	5,663,559	16,083,812	53.42	301,082
2009	19,774,272.02	4,599,496	4,853,419	14,920,853	54.43	274,129
2010	15,854,093.88	3,465,705	3,657,035	12,197,059	55.42	220,084
2011	9,051,231.56	1,850,072	1,952,208	7,099,024	56.43	125,802
2012	101,420.92	19,311	20,377	81,044	57.42	1,411
2013	40,775,500.03	7,184,643	7,581,284	33,194,216	58.43	568,102
2014	9,832,998.60	1,594,912	1,682,962	8,150,037	59.42	137,160
2015	9,532,521.12	1,410,813	1,488,699	8,043,822	60.43	133,110
2016	19,331,812.84	2,590,463	2,733,474	16,598,339	61.42	270,243
2017	9,147,203.86	1,095,835	1,156,332	7,990,872	62.43	127,997
2018	34,031,266.10	3,624,330	3,824,418	30,206,848	62.92	480,083
2019	27,868,237.24	2,572,238	2,714,243	25,153,994	63.92	393,523
2020	23,751,932.01	1,855,026	1,957,436	21,794,496	64.92	335,713
2021	15,810,753.30	1,010,307	1,066,083	14,744,670	65.92	223,675
2023	599,335.09	21,276	22,450	576,885	67.92	8,494

283,177,859.90 50,940,275 53,752,522 229,425,338 3,919,138

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.5 1.38

SURVIVOR CURVE.. IOWA 60-R0.5

1998	301.81	134	91	211	34.23	6
2004	21,790.27	8,197	5,538	16,252	35.65	456
2005	63,298.87	23,098	15,605	47,694	35.68	1,337
2006	49,203.23	17,369	11,734	37,469	35.75	1,048
2010	50,378.45	15,073	10,183	40,195	36.31	1,107
2013	20,577.69	5,272	3,562	17,016	36.28	469
2014	128,028.85	30,919	20,889	107,140	36.12	2,966
2015	42,608.75	9,621	6,500	36,109	36.01	1,003
2016	180,319.47	37,867	25,583	154,736	35.75	4,328
2017	55,068.99	10,628	7,180	47,889	35.55	1,347
2018	20,127.97	3,532	2,386	17,742	35.24	503
2019	2,841.43	449	303	2,538	34.65	73
2020	19,796.23	2,756	1,862	17,934	34.02	527
2022	5,802.18	569	384	5,418	32.21	168
2023	90,049.61	6,754	4,564	85,486	30.83	2,773
2024	0.01		0			
	750,193.81	172,238	116,364	633,830		18,111

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.0 2.41

SURVIVOR CURVE.. IOWA 75-R4

2007	88.32	23	55	33	52.43	1
2013	28,148.97	4,960	11,854	16,295	58.43	279
2016	8,920.01	1,195	2,856	6,064	61.42	99
	37,157.30	6,178	14,765	22,392		379

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.1 1.02

SURVIVOR CURVE.. IOWA 65-R2

1943	798,560.10	711,517	728,521	70,039	10.09	6,941
1945	3,522.02	3,090	3,164	358	11.25	32
1947	100,829.38	87,863	89,963	10,866	11.59	938
1948	2,523.62	2,191	2,243	281	11.79	24
1949	192,569.28	166,457	170,435	22,134	12.00	1,844
1950	52,656.41	45,321	46,404	6,252	12.22	512
1951	109,852.21	93,297	95,527	14,325	13.22	1,084
1952	72,035.51	60,884	62,339	9,697	13.46	720
1953	79,512.72	66,870	68,468	11,045	13.71	806
1954	54,805.93	45,851	46,947	7,859	13.97	563
1955	92,219.77	76,718	78,551	13,669	14.25	959
1956	62,133.65	51,385	52,613	9,521	14.54	655
1957	81,571.60	67,052	68,654	12,918	14.83	871
1959	113,270.63	91,896	94,092	19,179	15.47	1,240
1960	233,285.05	186,418	190,873	42,412	16.47	2,575
1961	114,524.03	90,863	93,034	21,490	16.80	1,279
1962	106,837.69	84,124	86,134	20,704	17.15	1,207
1963	102,093.50	79,755	81,661	20,432	17.50	1,168
1964	135,791.82	105,225	107,740	28,052	17.87	1,570
1965	274,628.27	211,024	216,067	58,561	18.24	3,211
1966	585,232.04	445,713	456,365	128,867	18.62	6,921
1967	711,086.77	536,586	549,410	161,677	19.02	8,500
1968	535,271.58	400,116	409,678	125,594	19.42	6,467
1969	698,359.69	516,926	529,280	169,080	19.83	8,526
1970	624,824.25	457,746	468,685	156,139	20.26	7,707
1971	788,864.50	571,769	585,433	203,432	20.69	9,832
1972	899,676.53	640,210	655,510	244,167	21.68	11,262
1973	1,030,438.87	724,914	742,238	288,201	22.13	13,023
1974	871,232.22	605,681	620,156	251,076	22.58	11,119
1975	512,583.75	352,043	360,456	152,128	23.03	6,606
1976	523,378.09	354,955	363,438	159,940	23.49	6,809
1977	502,230.86	336,143	344,176	158,055	23.96	6,597
1978	511,232.41	337,516	345,582	165,650	24.45	6,775
1979	526,749.03	342,914	351,109	175,640	24.93	7,045
1980	339,906.69	218,084	223,296	116,611	25.42	4,587
1981	449,556.60	284,075	290,864	158,693	25.92	6,122
1982	416,885.36	259,303	265,500	151,385	26.43	5,728
1983	322,982.72	197,665	202,389	120,594	26.94	4,476
1984	381,871.40	229,810	235,302	146,569	27.46	5,338
1985	401,639.68	237,490	243,166	158,474	27.99	5,662
1986	670,272.33	389,160	398,460	271,812	28.53	9,527
1987	688,578.53	392,352	401,729	286,850	29.07	9,868
1988	770,871.32	430,763	441,058	329,813	29.61	11,139
1989	587,031.30	321,400	329,081	257,950	30.17	8,550

SURVIVOR CURVE.. IOWA 65-R2

1990	800,426.55	429,029	439,282	361,145	30.73	11,752
1991	1,350,850.35	708,386	725,315	625,535	31.29	19,992
1992	1,203,640.13	616,986	631,731	571,909	31.86	17,951
1993	1,698,005.69	849,852	870,162	827,844	32.44	25,519
1994	836,682.32	408,468	418,230	418,452	33.02	12,673
1995	1,510,512.80	718,702	735,878	774,635	33.60	23,055
1996	607,131.29	281,223	287,944	319,187	34.19	9,336
1997	1,164,655.86	524,445	536,978	627,678	34.79	18,042
1998	1,358,061.66	593,745	607,935	750,127	35.40	21,190
1999	599,781.74	255,867	261,982	337,800	35.61	9,486
2000	1,828,776.22	755,467	773,522	1,055,254	36.23	29,127
2001	1,401,283.60	559,673	573,048	828,236	36.85	22,476
2002	934,855.95	360,293	368,903	565,953	37.48	15,100
2003	8,912.82	3,308	3,387	5,526	38.11	145
2004	10,420.85	3,719	3,808	6,613	38.74	171
2005	27,995.59	9,642	9,872	18,124	39.02	464
2006	28,131.10	9,272	9,494	18,637	39.67	470
2007	5,113.80	1,608	1,646	3,468	40.32	86
2008	9,968.11	3,000	3,072	6,896	40.64	170
2009	3,201.20	914	936	2,265	41.31	55
2011	1,928,505.26	492,155	503,917	1,424,588	42.32	33,662
2012	442,837.69	106,414	108,957	333,881	42.68	7,823
2013	297,781.65	66,644	68,237	229,545	43.36	5,294
2014	203,073.95	42,280	43,290	159,784	43.75	3,652
2015	325,234.94	62,510	64,004	261,231	44.14	5,918
2016	89,462.69	15,728	16,104	73,359	44.55	1,647
2017	275,497.10	43,804	44,851	230,646	44.97	5,129
2018	1,756,488.67	249,070	255,022	1,501,467	45.41	33,065
2019	919,591.70	114,765	117,508	802,084	45.58	17,597
2020	777,144.57	83,310	85,301	691,844	45.78	15,112
2021	1,179,358.09	105,081	107,592	1,071,766	46.01	23,294
2022	1,091,319.70	77,156	79,000	1,012,320	46.00	22,007
2023	4,012,944.97	208,673	213,660	3,799,285	45.58	83,354
2024	949,825.23	30,774	31,510	918,315	44.80	20,498
2025	43,136.98	509	521	42,616	42.05	1,013
	46,814,590.53	20,703,607	21,198,390	25,616,201		732,710

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.0 1.57

SURVIVOR CURVE.. IOWA 44-R2.5

1965	10,072.51	9,323	9,089	984	4.86	202
1966	53,513.87	49,350	48,114	5,400	5.02	1,076
1967	109,682.59	100,732	98,208	11,475	5.20	2,207
1968	467,238.88	427,150	416,448	50,791	5.40	9,406
1969	407,331.72	368,228	359,002	48,330	6.00	8,055
1970	539,976.03	485,492	473,328	66,648	6.23	10,698
1971	490,157.39	440,750	429,707	60,450	6.11	9,894
1972	689,685.99	616,165	600,727	88,959	6.38	13,943
1973	586,417.60	520,270	507,234	79,184	6.67	11,872
1974	644,809.30	567,819	553,592	91,217	6.98	13,068
1975	788,960.13	689,236	671,967	116,993	7.31	16,005
1976	623,881.64	540,406	526,866	97,016	7.65	12,682
1977	617,531.66	530,089	516,807	100,725	8.00	12,591
1978	732,902.73	623,114	607,502	125,401	8.37	14,982
1979	834,536.61	702,346	684,749	149,788	8.75	17,119
1980	1,023,162.39	851,885	830,541	192,621	9.15	21,051
1981	671,036.25	552,397	538,557	132,479	9.56	13,858
1982	1,076,626.46	880,465	858,405	218,221	9.69	22,520
1983	1,033,057.62	834,194	813,293	219,765	10.13	21,694
1984	921,537.87	734,281	715,883	205,655	10.58	19,438
1985	810,963.35	637,174	621,209	189,754	11.05	17,172
1986	1,244,123.45	963,200	939,067	305,056	11.52	26,481
1987	1,895,238.05	1,444,740	1,408,542	486,696	12.01	40,524
1988	2,874,967.78	2,156,226	2,102,201	772,767	12.50	61,821
1989	3,220,874.70	2,374,751	2,315,251	905,624	13.00	69,663
1990	3,230,047.29	2,339,200	2,280,591	949,456	13.52	70,226
1991	4,284,735.74	3,045,162	2,968,865	1,315,871	14.04	93,723
1992	5,554,154.71	3,870,135	3,773,168	1,780,987	14.58	122,153
1993	5,516,035.88	3,764,694	3,670,368	1,845,668	15.12	122,068
1994	3,647,708.73	2,435,940	2,374,907	1,272,802	15.67	81,225
1995	6,656,737.12	4,344,852	4,235,990	2,420,747	16.23	149,153
1996	5,186,379.73	3,304,761	3,221,959	1,964,421	16.80	116,930
1997	6,098,280.72	3,788,862	3,693,931	2,404,350	17.37	138,420
1998	4,907,483.58	2,955,287	2,881,241	2,026,243	18.16	111,577
1999	3,202,873.90	1,875,603	1,828,609	1,374,265	18.75	73,294
2000	3,032,906.36	1,724,511	1,681,303	1,351,603	19.35	69,850
2001	2,753,619.85	1,517,795	1,479,766	1,273,854	19.95	63,852
2002	1,865,021.39	994,802	969,877	895,144	20.56	43,538
2003	3,674,813.28	1,893,264	1,845,828	1,828,985	21.17	86,395
2004	3,189,883.93	1,584,096	1,544,406	1,645,478	21.79	75,515
2005	4,014,459.76	1,917,306	1,869,267	2,145,193	22.42	95,682
2006	4,234,612.86	1,940,300	1,891,685	2,342,928	23.06	101,601
2007	2,349,875.37	1,030,185	1,004,373	1,345,502	23.70	56,772
2008	3,881,874.61	1,623,400	1,582,725	2,299,150	24.34	94,460

SURVIVOR CURVE.. IOWA 44-R2.5

2009	3,118,850.34	1,240,055	1,208,985	1,909,865	25.00	76,395
2010	4,130,298.62	1,555,470	1,516,497	2,613,802	25.65	101,903
2011	13,943,053.52	4,952,573	4,828,485	9,114,569	26.32	346,298
2012	8,271,685.07	2,757,780	2,688,683	5,583,002	26.99	206,854
2013	6,258,332.38	1,947,593	1,898,796	4,359,536	27.66	157,612
2014	7,213,848.82	2,081,917	2,029,754	5,184,095	28.34	182,925
2015	9,084,720.46	2,412,902	2,352,446	6,732,274	29.03	231,907
2016	7,177,650.40	1,745,605	1,701,869	5,475,781	29.56	185,243
2017	7,412,234.80	1,625,503	1,584,776	5,827,459	30.26	192,580
2018	9,283,589.78	1,817,727	1,772,183	7,511,407	30.81	243,798
2019	7,901,311.71	1,351,124	1,317,271	6,584,041	31.52	208,885
2020	8,434,978.72	1,238,255	1,207,230	7,227,749	31.96	226,150
2021	12,065,327.91	1,465,937	1,429,208	10,636,120	32.54	326,863
2022	10,995,800.41	1,054,497	1,028,076	9,967,724	33.00	302,052
2023	11,042,583.25	770,772	751,460	10,291,123	33.34	308,672
2024	15,645,677.87	671,200	654,383	14,991,295	33.47	447,902
2025	17,792,292.01	270,443	263,667	17,528,625	32.39	541,174
	259,422,027.45	93,009,291	90,678,917	168,743,110		6,521,669
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.9 2.51

SURVIVOR CURVE.. IOWA 44-R2.5

2006	3,221.73	1,476	1,383	1,839	23.06	80
2007	855.78	375	351	505	23.70	21
2008	989.89	414	388	602	24.34	25
2009	7.03	3	3	4	25.00	
2012	19,278.06	6,427	6,023	13,255	26.99	491
2013	65,089.93	20,256	18,984	46,106	27.66	1,667
2014	86,367.01	24,926	23,360	63,007	28.34	2,223
2015	871.02	231	216	655	29.03	23
2016	1,503.27	366	343	1,160	29.56	39
2017	48,576.37	10,653	9,984	38,592	30.26	1,275
2018	79.43	16	15	64	30.81	2
2019	0.18					
2020	371,258.94	54,501	51,077	320,182	31.96	10,018
2021	385,924.43	46,890	43,945	341,979	32.54	10,509
2022	8,142.49	781	732	7,410	33.00	225
2023	294,018.51	20,522	19,233	274,786	33.34	8,242
	1,286,184.07	187,837	176,037	1,110,147		34,840

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.9 2.71

SURVIVOR CURVE.. IOWA 44-R1

1929	298.75	299	299			
1943	14,492.08	14,108	13,436	1,056	2.25	469
1944	1,249.45	1,212	1,154	95	2.54	37
1945	769.51	743	708	62	2.83	22
1946	3,340.33	3,213	3,060	280	3.14	89
1947	5,973.18	5,721	5,449	524	3.47	151
1948	4,122.63	3,962	3,773	350	3.15	111
1949	66,428.03	63,518	60,493	5,935	3.50	1,696
1950	87,067.16	82,827	78,882	8,185	3.87	2,115
1951	231,466.58	219,014	208,582	22,885	4.24	5,397
1952	134,043.75	126,108	120,101	13,943	4.62	3,018
1953	213,214.13	199,398	189,901	23,313	5.02	4,644
1954	230,979.51	214,695	204,469	26,511	5.42	4,891
1955	273,561.01	254,576	242,450	31,111	5.26	5,915
1956	305,818.24	282,698	269,233	36,585	5.68	6,441
1957	538,531.48	494,318	470,773	67,758	6.13	11,054
1958	679,875.32	619,502	589,995	89,880	6.58	13,660
1959	716,166.32	652,428	621,353	94,813	6.50	14,587
1960	645,552.03	583,514	555,721	89,831	6.96	12,907
1961	678,427.48	608,278	579,305	99,122	7.44	13,323
1962	651,014.44	582,918	555,153	95,861	7.42	12,919
1963	798,984.96	709,099	675,324	123,661	7.92	15,614
1964	701,443.45	616,849	587,468	113,975	8.43	13,520
1965	903,462.67	792,517	754,769	148,694	8.47	17,555
1966	1,150,996.81	999,871	952,247	198,750	8.99	22,108
1967	1,132,064.44	980,141	933,457	198,607	9.07	21,897
1968	1,087,142.53	931,464	887,098	200,045	9.61	20,816
1969	1,181,587.35	1,008,130	960,112	221,475	9.72	22,785
1970	1,308,062.62	1,103,482	1,050,923	257,140	10.29	24,989
1971	1,277,043.73	1,071,823	1,020,772	256,272	10.44	24,547
1972	1,432,953.38	1,188,205	1,131,610	301,343	11.02	27,345
1973	1,789,593.47	1,474,983	1,404,729	384,864	11.20	34,363
1974	1,719,433.47	1,399,103	1,332,463	386,970	11.79	32,822
1975	988,709.77	798,877	760,826	227,884	12.00	18,990
1976	1,377,163.11	1,104,347	1,051,747	325,416	12.23	26,608
1977	2,078,356.55	1,643,149	1,564,885	513,472	12.85	39,959
1978	2,336,551.97	1,831,389	1,744,159	592,393	13.10	45,221
1979	2,417,488.80	1,877,422	1,788,000	629,489	13.38	47,047
1980	2,000,640.89	1,529,290	1,456,449	544,192	14.02	38,815
1981	2,676,466.34	2,024,747	1,928,308	748,158	14.32	52,246
1982	3,085,793.36	2,308,791	2,198,822	886,971	14.64	60,585
1983	3,362,210.75	2,486,355	2,367,929	994,282	14.97	66,418
1984	4,411,652.36	3,222,271	3,068,793	1,342,859	15.32	87,654
1985	6,327,686.12	4,535,685	4,319,649	2,008,037	16.00	125,502

SURVIVOR CURVE.. IOWA 44-R1

1986	7,321,390.49	5,176,223	4,929,678	2,391,712	16.37	146,103
1987	4,955,565.52	3,453,038	3,288,568	1,666,998	16.75	99,522
1988	6,623,644.32	4,545,145	4,328,658	2,294,986	17.15	133,818
1989	7,670,003.48	5,178,786	4,932,118	2,737,885	17.56	155,916
1990	6,352,897.52	4,217,053	4,016,193	2,336,705	17.98	129,961
1991	4,869,788.52	3,175,102	3,023,871	1,845,918	18.41	100,267
1992	6,597,679.68	4,221,195	4,020,138	2,577,542	18.86	136,667
1993	6,403,792.47	4,037,591	3,845,279	2,558,513	19.05	134,305
1994	5,510,375.48	3,402,106	3,240,062	2,270,313	19.52	116,307
1995	7,071,721.28	4,270,612	4,067,201	3,004,520	20.01	150,151
1996	2,834,368.87	1,672,278	1,592,627	1,241,742	20.50	60,573
1997	5,407,666.02	3,128,876	2,979,846	2,427,820	20.76	116,947
1998	4,524,619.10	2,550,980	2,429,476	2,095,143	21.28	98,456
1999	5,232,732.11	2,884,282	2,746,903	2,485,829	21.58	115,191
2000	9,638,405.99	5,161,366	4,915,528	4,722,878	22.12	213,512
2001	7,055,231.40	3,681,420	3,506,073	3,549,158	22.45	158,092
2002	6,829,676.61	3,450,353	3,286,011	3,543,666	23.01	154,005
2003	7,545,642.76	3,701,138	3,524,851	4,020,792	23.37	172,049
2004	13,913,233.39	6,611,569	6,296,657	7,616,576	23.75	320,698
2005	19,226,008.79	8,828,583	8,408,074	10,817,935	24.14	448,133
2006	16,320,345.46	7,223,385	6,879,333	9,441,012	24.56	384,406
2007	10,772,111.26	4,583,533	4,365,218	6,406,893	24.98	256,481
2008	16,533,562.60	6,770,494	6,448,013	10,085,550	25.24	399,586
2009	13,573,355.58	5,307,182	5,054,399	8,518,957	25.70	331,477
2010	12,128,176.56	4,531,087	4,315,270	7,812,907	25.99	300,612
2011	32,798,482.88	11,650,021	11,095,126	21,703,357	26.32	824,596
2012	15,441,240.46	5,211,419	4,963,197	10,478,043	26.50	395,398
2013	10,509,049.01	3,336,623	3,177,698	7,331,351	26.87	272,845
2014	9,717,679.35	2,893,925	2,756,086	6,961,593	27.11	256,791
2015	7,743,147.91	2,154,144	2,051,541	5,691,607	27.24	208,943
2016	9,276,101.75	2,387,669	2,273,943	7,002,159	27.40	255,553
2017	9,161,202.49	2,164,792	2,061,682	7,099,520	27.47	258,446
2018	9,776,479.01	2,090,211	1,990,654	7,785,825	27.59	282,197
2019	13,213,053.58	2,525,015	2,404,748	10,808,306	27.51	392,886
2020	13,153,671.89	2,199,294	2,094,541	11,059,131	27.39	403,765
2021	14,365,266.34	2,042,741	1,945,444	12,419,822	27.15	457,452
2022	16,519,739.20	1,912,986	1,821,870	14,697,869	26.71	550,276
2023	14,923,922.34	1,310,320	1,247,909	13,676,013	25.99	526,203
2024	18,846,874.51	1,079,926	1,028,489	17,818,386	24.68	721,977
2025	37,686,798.07	866,796	825,510	36,861,288	21.29	1,731,390
	499,072,584.36	196,240,299	186,893,312	312,179,273		13,372,805

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.3 2.68

SURVIVOR CURVE.. IOWA 60-R1

1943	46,914.48	41,027	36,746	10,168	11.84	859
1944	1,759.64	1,534	1,374	386	11.96	32
1945	3,915.83	3,404	3,049	867	12.09	72
1946	8,177.15	7,086	6,347	1,830	12.24	150
1947	15,974.23	13,668	12,242	3,732	13.25	282
1948	27,725.05	23,636	21,170	6,555	13.41	489
1949	24,681.24	20,959	18,772	5,909	13.59	435
1950	26,543.71	22,445	20,103	6,441	13.79	467
1951	29,444.42	24,786	22,200	7,244	14.00	517
1952	30,905.78	25,670	22,991	7,915	14.99	528
1953	36,241.39	29,954	26,828	9,413	15.22	618
1954	35,117.93	28,874	25,861	9,257	15.46	599
1955	48,832.47	39,935	35,768	13,064	15.71	832
1956	178,152.20	144,873	129,756	48,396	15.97	3,030
1957	260,021.38	210,175	188,244	71,777	16.25	4,417
1958	244,393.30	196,297	175,814	68,579	16.54	4,146
1959	290,290.37	229,736	205,763	84,527	17.53	4,822
1960	347,590.59	273,206	244,697	102,894	17.83	5,771
1961	385,148.65	300,570	269,206	115,943	18.15	6,388
1962	467,854.81	362,447	324,626	143,229	18.47	7,755
1963	551,880.45	424,286	380,012	171,868	18.80	9,142
1964	549,197.23	418,818	375,115	174,082	19.15	9,090
1965	660,714.77	499,633	447,497	213,218	19.50	10,934
1966	628,845.86	471,446	422,251	206,595	19.87	10,397
1967	594,274.63	441,546	395,471	198,804	20.24	9,822
1968	556,761.26	409,776	367,017	189,744	20.62	9,202
1969	604,116.18	440,280	394,338	209,778	21.02	9,980
1970	585,286.89	422,284	378,219	207,068	21.42	9,667
1971	670,102.63	478,453	428,527	241,576	21.83	11,066
1972	718,737.65	507,573	454,609	264,129	22.26	11,866
1973	776,534.05	542,176	485,601	290,933	22.69	12,822
1974	687,160.34	474,209	424,726	262,434	23.13	11,346
1975	636,276.74	433,813	388,545	247,732	23.57	10,510
1976	731,395.13	492,375	440,997	290,398	24.03	12,085
1977	763,571.17	507,317	454,379	309,192	24.50	12,620
1978	718,540.49	471,003	421,855	296,685	24.96	11,886
1979	717,318.25	463,675	415,291	302,027	25.44	11,872
1980	747,266.54	479,446	429,417	317,850	25.42	12,504
1981	1,150,231.89	726,832	650,988	499,244	25.92	19,261
1982	1,120,046.05	696,669	623,973	496,073	26.43	18,769
1983	982,653.20	601,384	538,631	444,022	26.94	16,482
1984	1,129,378.42	679,660	608,739	520,639	27.46	18,960
1985	1,094,610.99	651,731	583,724	510,887	27.52	18,564
1986	1,013,783.75	592,658	530,815	482,969	28.07	17,206

SURVIVOR CURVE.. IOWA 60-R1

1987	955,343.73	547,985	490,804	464,540	28.62	16,231
1988	977,341.49	549,755	492,389	484,952	29.17	16,625
1989	870,000.16	482,676	432,310	437,690	29.29	14,943
1990	1,162,524.32	631,483	565,589	596,935	29.86	19,991
1991	1,554,292.70	825,796	739,626	814,667	30.44	26,763
1992	953,998.27	498,559	446,535	507,463	30.60	16,584
1993	2,718,087.93	1,386,768	1,242,061	1,476,027	31.20	47,309
1994	781,121.84	391,186	350,366	430,756	31.40	13,718
1995	1,204,670.59	587,879	526,535	678,136	32.00	21,192
1996	1,365,627.84	652,634	584,533	781,095	32.23	24,235
1997	1,288,413.56	598,597	536,134	752,280	32.85	22,900
1998	2,373,266.85	1,076,988	964,606	1,408,661	33.10	42,558
1999	2,305,286.61	1,020,320	913,851	1,391,436	33.38	41,685
2000	1,598,922.92	684,979	613,503	985,420	34.02	28,966
2001	1,401,989.49	583,929	522,997	878,992	34.32	25,612
2002	1,381,580.70	558,435	500,163	881,418	34.64	25,445
2003	609,491.49	238,616	213,717	395,774	34.97	11,318
2004	21,945.94	8,304	7,437	14,509	35.32	411
2005	55,168.29	20,131	18,030	37,138	35.68	1,041
2006	836,484.30	295,279	264,467	572,017	35.75	16,000
2007	1,770,777.55	599,585	537,019	1,233,759	36.14	34,138
2008	1,378,646.08	446,406	399,824	978,822	36.55	26,780
2009	565,434.55	175,398	157,096	408,339	36.69	11,129
2010	708,856.04	209,821	187,927	520,929	36.86	14,133
2011	7,604,208.67	2,139,064	1,915,856	5,688,353	37.05	153,532
2012	2,070,688.21	550,803	493,328	1,577,360	37.26	42,334
2013	1,882,582.67	470,646	421,535	1,461,048	37.50	38,961
2014	1,459,231.54	342,336	306,614	1,152,618	37.52	30,720
2015	1,754,558.87	383,196	343,210	1,411,349	37.58	37,556
2016	2,432,856.72	489,977	438,849	1,994,008	37.67	52,934
2017	1,909,944.76	352,194	315,443	1,594,502	37.59	42,418
2018	2,299,226.75	384,431	344,316	1,954,911	37.35	52,340
2019	3,167,224.88	471,283	422,105	2,745,120	37.17	73,853
2020	2,902,301.01	376,719	337,409	2,564,892	36.87	69,566
2021	4,161,360.94	458,582	410,730	3,750,631	36.32	103,266
2022	3,949,856.29	353,907	316,977	3,632,879	35.56	102,162
2023	3,637,722.66	245,546	219,924	3,417,799	34.54	98,952
2024	2,014,858.71	88,654	79,403	1,935,456	32.63	59,315
2025	5,026,241.04	87,959	78,781	4,947,460	28.07	176,254
	96,010,506.14	34,594,131	30,984,293	65,026,213		2,002,132

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.5 2.09

SURVIVOR CURVE.. IOWA 60-R1

1943	887.63	776	888			
1948	3,348.74	2,855	3,349			
1949	5,928.62	5,035	5,929			
1950	5,392.25	4,560	5,392			
1951	3,703.76	3,118	3,704			
1952	5,066.27	4,208	5,066			
1953	6,753.36	5,582	6,753			
1954	12,214.06	10,042	12,214			
1955	6,746.94	5,518	6,747			
1956	11,257.69	9,155	11,258			
1957	10,034.85	8,111	10,035			
1958	8,932.09	7,174	8,932			
1959	8,741.35	6,918	8,741			
1960	9,747.87	7,662	9,748			
1961	5,427.59	4,236	5,428			
1962	8,999.08	6,972	8,999			
1963	9,267.84	7,125	9,268			
1964	9,749.13	7,435	9,749			
1965	20,813.67	15,739	20,814			
1966	298,444.80	223,744	297,723	722	19.87	36
1967	471,783.79	350,535	466,437	5,347	20.24	264
1968	571,150.16	420,367	559,359	11,791	20.62	572
1969	529,450.14	385,863	513,446	16,004	21.02	761
1970	506,950.52	365,765	486,703	20,248	21.42	945
1971	372,809.26	266,186	354,199	18,610	21.83	852
1972	425,360.27	300,389	399,711	25,649	22.26	1,152
1973	470,428.86	328,453	437,054	33,375	22.69	1,471
1974	454,234.84	313,467	417,113	37,122	23.13	1,605
1975	413,872.64	282,178	375,478	38,395	23.57	1,629
1976	465,240.01	313,200	416,757	48,483	24.03	2,018
1977	523,047.30	347,513	462,416	60,631	24.50	2,475
1978	578,773.96	379,386	504,827	73,947	24.96	2,963
1979	830,455.36	536,806	714,297	116,158	25.44	4,566
1980	603,843.81	387,426	515,526	88,318	25.42	3,474
1981	565,656.83	357,439	475,624	90,033	25.92	3,473
1982	539,935.31	335,840	446,883	93,052	26.43	3,521
1983	633,071.79	387,440	515,544	117,528	26.94	4,363
1984	862,892.34	519,289	690,988	171,904	27.46	6,260
1985	380,899.85	226,788	301,774	79,126	27.52	2,875
1986	764,161.98	446,729	594,437	169,725	28.07	6,046
1987	948,008.94	543,778	723,575	224,434	28.62	7,842
1988	1,039,519.96	584,730	778,067	261,453	29.17	8,963
1989	1,027,579.99	570,101	758,601	268,979	29.29	9,183
1990	1,531,054.55	831,669	1,106,655	424,400	29.86	14,213

SURVIVOR CURVE.. IOWA 60-R1

1991	2,084,144.74	1,107,306	1,473,429	610,716	30.44	20,063
1992	342,511.74	178,997	238,181	104,331	30.60	3,410
1993	3,473,725.04	1,772,295	2,358,293	1,115,432	31.20	35,751
1994	1,053,335.11	527,510	701,928	351,407	31.40	11,191
1995	3,082,176.49	1,504,102	2,001,423	1,080,753	32.00	33,774
1996	2,171,600.44	1,037,808	1,380,952	790,648	32.23	24,531
1997	2,653,231.48	1,232,691	1,640,272	1,012,959	32.85	30,836
1998	2,419,053.64	1,097,767	1,460,736	958,318	33.10	28,952
1999	3,713,599.73	1,643,639	2,187,098	1,526,502	33.38	45,731
2000	2,415,235.44	1,034,687	1,376,799	1,038,436	34.02	30,524
2001	2,700,963.35	1,124,951	1,496,909	1,204,054	34.32	35,083
2002	2,833,463.20	1,145,286	1,523,967	1,309,496	34.64	37,803
2003	1,217,630.34	476,702	634,320	583,310	34.97	16,680
2006	463,815.83	163,727	217,862	245,954	35.75	6,880
2007	812,200.53	275,011	365,942	446,259	36.14	12,348
2008	677,871.11	219,495	292,070	385,801	36.55	10,555
2013	1,119.85	280	373	747	37.50	20
	48,077,318.11	24,669,556	32,816,762	15,260,557		475,654
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.1 0.99

SURVIVOR CURVE.. IOWA 15-S2

2012	19,067.74	14,751	12,742	6,326	3.95	1,602
2013	14,079.54	10,454	9,030	5,050	4.34	1,164
2014	111,182.08	78,628	67,918	43,264	4.76	9,089
2015	6,915,974.02	4,625,403	3,995,396	2,920,578	5.20	561,650
2016	35,461,930.74	22,167,253	19,147,942	16,313,989	5.70	2,862,103
2017	34,466,476.23	19,894,050	17,184,362	17,282,114	6.23	2,774,015
2018	29,693,853.23	15,544,732	13,427,447	16,266,406	6.83	2,381,611
2019	9,896,493.16	4,599,890	3,973,358	5,923,135	7.49	790,806
2020	6,896,136.81	2,768,799	2,391,672	4,504,465	8.20	549,325
2021	6,020,445.33	2,007,216	1,733,821	4,286,624	9.00	476,292
2022	5,454,281.01	1,431,749	1,236,736	4,217,545	9.83	429,048
2023	5,516,019.92	1,039,770	898,147	4,617,873	10.76	429,170
2024	5,473,042.98	621,738	537,054	4,935,989	11.71	421,519
2025	5,133,834.14	194,059	167,627	4,966,207	12.71	390,732
	151,072,816.93	74,998,492	64,783,252	86,289,565		12,078,126

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 7.99

SURVIVOR CURVE.. IOWA 30-R0.5

1900	47,396.58	47,397	47,397			
1952	4,304.37	4,304	4,304			
1953	63.56	64	64			
1954	248.41	248	248			
1957	42.14	42	42			
1958	738.28	738	738			
1959	40.52	41	41			
1960	5,137.23	5,137	5,137			
1961	17,922.85	17,923	17,923			
1962	29,660.21	29,660	29,660			
1963	107,519.55	107,520	107,520			
1964	49,611.29	49,611	49,611			
1965	67,486.47	67,486	67,486			
1966	78,196.20	78,165	78,196			
1967	235.42	233	235			
1968	915.25	895	915			
1971	234.47	224	234			
1973	260.58	245	261			
1974	12,740.78	11,877	12,741			
1976	653.83	599	654			
1977	687.79	624	688			
1978	1,454.90	1,313	1,455			
1979	26,027.43	23,237	26,027			
1980	14,891.30	13,145	14,891			
1981	269,915.25	236,608	269,915			
1982	381,260.61	330,019	381,261			
1983	352,765.47	302,849	352,765			
1984	427,655.31	363,849	427,655			
1985	472,578.37	396,210	469,640	2,938	7.81	376
1986	629,108.77	521,846	618,561	10,548	8.12	1,299
1987	765,747.70	627,913	744,285	21,463	8.45	2,540
1988	847,460.16	686,443	813,663	33,797	8.80	3,841
1989	1,045,982.40	836,158	991,125	54,857	9.16	5,989
1990	2,620,165.53	2,064,952	2,447,653	172,513	9.55	18,064
1991	842,694.02	657,049	778,821	63,873	9.75	6,551
1992	431,092.72	330,734	392,030	39,063	10.17	3,841
1993	695,648.54	524,519	621,729	73,920	10.60	6,974
1994	682,917.80	507,681	601,770	81,148	10.87	7,465
1995	2,590,636.03	1,888,574	2,238,587	352,049	11.34	31,045
1996	2,128,263.50	1,525,539	1,808,270	319,994	11.65	27,467
1997	2,964,720.78	2,087,163	2,473,981	490,740	11.98	40,963
1998	2,460,947.78	1,698,546	2,013,341	447,607	12.34	36,273
1999	68,845.05	46,525	55,148	13,697	12.71	1,078
2000	215,303.80	142,187	168,539	46,765	13.11	3,567

SURVIVOR CURVE.. IOWA 30-R0.5

2001	112,406.44	72,435	85,860	26,546	13.52	1,963
2003	155,316.20	95,395	113,075	42,241	14.13	2,989
2004	358,178.91	213,331	252,868	105,311	14.60	7,213
2005	414,539.51	239,645	284,059	130,481	14.96	8,722
2006	504,394.83	283,268	335,766	168,629	15.22	11,079
2007	145,512.25	78,868	93,485	52,027	15.63	3,329
2008	160,500.52	83,974	99,537	60,964	15.95	3,822
2009	165,452.85	83,256	98,686	66,767	16.29	4,099
2010	425,047.88	205,553	243,648	181,400	16.55	10,961
2011	1,449,816.84	670,685	794,984	654,833	16.85	38,862
2012	628,669.11	277,495	328,924	299,745	17.08	17,549
2013	442,064.45	185,137	219,449	222,615	17.35	12,831
2014	601,699.27	238,032	282,147	319,552	17.57	18,187
2015	263,409.33	97,619	115,711	147,698	17.83	8,284
2016	131,325.43	45,412	53,828	77,497	17.97	4,313
2017	139,676.01	44,640	52,913	86,763	18.10	4,794
2018	124,208.42	36,331	43,064	81,144	18.14	4,473
2019	181,440.86	47,882	56,756	124,685	18.13	6,877
2020	145,360.20	33,985	40,284	105,076	18.03	5,828
2021	120,301.13	24,253	28,748	91,553	17.82	5,138
2022	131,897.39	22,066	26,155	105,742	17.42	6,070
2023	145,588.34	18,854	22,349	123,240	16.81	7,331
	28,306,985.17	19,334,208	22,807,503	5,499,483		392,047

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 1.38

SURVIVOR CURVE.. IOWA 25-R2.5

1997	213,010.45	185,149	203,095	9,915	4.29	2,311
1998	10,728.04	9,205	10,098	630	4.55	138
	223,738.49	194,354	213,193	10,546		2,449

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 1.09

SURVIVOR CURVE.. IOWA 20-S3

1997	141,661.98	134,437	141,662
1998	6,034.52	5,675	6,035
	147,696.50	140,112	147,697

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

SURVIVOR CURVE.. IOWA 40-R3

1948	335.18	335	335			
1949	2,134.65	2,135	2,135			
1950	102.34	102	102			
1951	1,809.13	1,809	1,809			
1952	175.35	175	175			
1953	178.68	179	179			
1954	8.19	8	8			
1956	4,065.11	4,065	4,065			
1957	71.78	72	72			
1960	1,914.20	1,906	1,914			
1963	4,455.30	4,372	4,455			
1965	14,198.77	13,830	14,199			
1966	87.97	85	88			
1967	3,448.43	3,328	3,448			
1969	1,525.04	1,456	1,525			
1971	1,949.76	1,849	1,950			
1973	749.44	700	749			
1976	819.15	754	819			
1977	1,624.26	1,481	1,624			
1978	51,610.51	46,821	51,611			
1980	993.51	886	994			
1983	5,270.38	4,569	5,270			
1984	6,090.82	5,232	6,091			
1985	12,547.43	10,620	12,547			
1988	3,275.76	2,666	3,276			
1991	6,061.78	4,685	6,062			
1992	17,393.03	13,226	17,393			
2003	35,509.93	20,056	35,110	400	17.34	23
2006	17,907.26	8,975	15,711	2,196	19.41	113
	196,313.14	156,377	193,716	2,597		136

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 0.07

SURVIVOR CURVE.. IOWA 20-R1

1958	12,610.38	12,610	12,610			
1985	118.11	118	118			
1990	899.47	865	499	400	1.40	286
1991	1,586.80	1,511	872	715	1.73	413
1992	882.31	834	481	401	1.96	205
1993	137.22	128	74	63	2.34	27
1994	11,790.42	10,883	6,283	5,507	2.63	2,094
1995	49,183.90	44,856	25,895	23,289	2.94	7,921
1996	43,600.84	39,358	22,721	20,880	3.18	6,566
1997	32,133.25	28,573	16,495	15,638	3.55	4,405
1998	20,443.08	17,933	10,352	10,091	3.85	2,621
1999	799,092.24	690,336	398,518	400,574	4.17	96,061
2000	675,067.15	573,267	330,937	344,130	4.53	75,967
2001	687,865.44	572,992	330,778	357,087	4.91	72,726
2002	601,454.33	491,869	283,947	317,507	5.24	60,593
2003	63,405.73	50,788	29,319	34,087	5.59	6,098
2004	254,969.71	199,539	115,190	139,780	5.97	23,414
2005	331,248.60	252,610	145,827	185,422	6.38	29,063
2006	461,499.83	342,894	197,947	263,553	6.75	39,045
2007	237,353.52	171,251	98,860	138,494	7.14	19,397
2008	663,670.88	463,375	267,498	396,173	7.56	52,404
2009	586,071.58	395,481	228,304	357,768	7.95	45,002
2010	1,127,282.59	732,057	422,603	704,680	8.37	84,191
2011	3,983,295.74	2,477,610	1,430,280	2,553,016	8.81	289,786
2012	2,443,701.71	1,451,559	837,959	1,605,743	9.23	173,970
2013	1,562,664.77	881,030	508,603	1,054,062	9.67	109,003
2014	1,790,345.30	953,180	550,253	1,240,092	10.10	122,781
2015	1,709,859.02	854,588	493,338	1,216,521	10.51	115,749
2016	1,832,831.00	853,183	492,527	1,340,304	10.91	122,851
2017	1,443,700.70	620,936	358,455	1,085,246	11.26	96,381
2018	1,859,372.36	729,246	420,981	1,438,391	11.62	123,786
2019	1,939,044.75	683,125	394,356	1,544,689	11.95	129,263
2020	1,918,947.22	595,257	343,631	1,575,316	12.23	128,808
2021	1,960,944.44	521,611	301,117	1,659,827	12.42	133,641
2022	1,903,926.47	416,579	240,483	1,663,443	12.50	133,075
2023	2,459,831.14	412,022	237,853	2,221,978	12.43	178,759
2024	3,109,145.78	344,493	198,869	2,910,277	12.03	241,918
2025	3,544,007.99	161,252	93,088	3,450,920	10.49	328,972
	40,123,985.77	17,049,799	9,847,921	30,276,065		3,057,242

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 7.62

SURVIVOR CURVE.. IOWA 20-R1

2016	650,478.70	302,798	318,722	331,757	10.91	30,409
2017	1,576,192.97	677,921	713,573	862,620	11.26	76,609
2018	1,200,165.82	470,705	495,459	704,707	11.62	60,646
2019	797,687.97	281,025	295,804	501,884	11.95	41,999
2020	767,747.15	238,155	250,679	517,068	12.23	42,279
2021	1,442,253.16	383,639	403,815	1,038,438	12.42	83,610
2022	842,166.32	184,266	193,956	648,210	12.50	51,857
2023	1,205,163.56	201,865	212,481	992,683	12.43	79,862
2024	1,505,201.41	166,776	175,547	1,329,654	12.03	110,528
2025	1,710,200.30	77,814	81,906	1,628,294	10.49	155,223
	11,697,257.36	2,984,964	3,141,942	8,555,315		733,022

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 6.27

SURVIVOR CURVE.. IOWA 70-R3

1946	1.00	1	1	
1951	661.00	571	661	
1954	1,120.07	953	1,120	
1955	211.78	179	212	
1959	116.55	95	117	
1961	881.41	711	881	
1963	1,290.70	1,025	1,291	
1966	528.49	406	528	
1967	1.00	1	1	
1968	2,459.91	1,839	2,460	
1970	124.55	91	125	
1973	129.76	91	130	
1974	1,479.37	1,028	1,479	
1976	579.85	390	580	
1985	10,000.00	5,751	10,000	
1990	1,371.15	711	192,653	191,282-
	20,956.59	13,843	212,239	191,283-

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS
 SURVIVOR CURVE.. IOWA 45-S0

1949	29,765.10	28,009	25,599	4,166	4.80	868
1950	7,829.25	7,330	6,699	1,130	5.15	219
1951	64,023.65	59,619	54,489	9,535	5.50	1,734
1952	8,505.96	7,877	7,199	1,307	5.87	223
1953	506.92	467	427	80	6.24	13
1954	5,471.40	5,007	4,576	895	6.62	135
1955	3,087.26	2,808	2,566	521	7.02	74
1956	13,757.94	12,430	11,360	2,397	7.42	323
1957	3,827.81	3,435	3,139	688	7.83	88
1958	1,556.97	1,387	1,268	289	8.26	35
1959	5,853.60	5,177	4,732	1,122	8.69	129
1960	96,250.77	85,105	77,782	18,469	8.58	2,153
1961	15,151.40	13,291	12,147	3,004	9.03	333
1962	203.67	177	162	42	9.49	4
1963	227,946.88	196,604	179,687	48,260	9.96	4,845
1964	1,630.33	1,394	1,274	356	10.45	34
1965	13,011.87	11,099	10,144	2,868	10.43	275
1966	297,782.49	251,596	229,947	67,835	10.92	6,212
1967	4,657.85	3,897	3,562	1,096	11.43	96
1968	25,794.74	21,508	19,657	6,137	11.46	536
1969	89,173.14	73,559	67,230	21,944	11.99	1,830
1970	1,040.48	855	781	259	12.07	21
1971	809,019.13	656,924	600,399	208,620	12.62	16,531
1972	411,445.53	330,185	301,774	109,671	13.17	8,327
1973	114,745.95	91,567	83,688	31,058	13.29	2,337
1974	455,728.14	359,114	328,214	127,514	13.86	9,200
1975	859.45	673	615	244	14.01	17
1976	70,957.05	55,148	50,403	20,554	14.19	1,448
1977	19,621.48	15,036	13,742	5,879	14.79	397
1978	56,887.42	43,234	39,514	17,373	15.00	1,158
1979	401,520.92	302,466	276,440	125,081	15.23	8,213
1980	20,768.29	15,402	14,077	6,692	15.85	422
1981	679,002.15	498,523	455,628	223,374	16.11	13,866
1982	318,033.65	231,020	211,142	106,892	16.38	6,526
1983	777,976.65	558,743	510,666	267,311	16.67	16,035
1984	347,966.67	246,917	225,671	122,296	16.98	7,202
1985	1,387,294.52	971,939	888,309	498,986	17.31	28,826
1986	1,631,573.42	1,127,744	1,030,707	600,866	17.65	34,043
1987	170,015.31	115,848	105,880	64,135	18.00	3,563
1988	63,839.29	42,849	39,162	24,677	18.37	1,343
1989	304,290.95	201,015	183,719	120,572	18.75	6,431
1990	1,107,618.33	719,509	657,599	450,019	19.15	23,500
1991	76,334.63	48,984	44,769	31,565	19.26	1,639

MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS
 SURVIVOR CURVE.. IOWA 45-S0

1992	11,144.03	7,019	6,415	4,729	19.69	240
1993	687,600.44	426,862	390,133	297,468	19.85	14,986
1994	403,695.40	245,447	224,328	179,368	20.31	8,832
1995	120,772.96	72,198	65,986	54,787	20.52	2,670
1996	362,305.85	211,623	193,414	168,892	21.01	8,039
1997	86,608.05	49,609	45,340	41,268	21.25	1,942
1998	260,703.79	146,255	133,671	127,033	21.52	5,903
1999	62,743.71	34,421	31,459	31,284	21.81	1,434
2000	500,684.88	268,117	245,047	255,638	22.12	11,557
2001	255,501.98	133,321	121,849	133,653	22.45	5,953
2002	4,207.11	2,136	1,952	2,255	22.80	99
2003	283,320.19	139,620	127,606	155,714	23.16	6,723
2004	364,924.49	174,945	159,892	205,033	23.35	8,781
2005	407,354.18	189,583	173,270	234,084	23.55	9,940
2006	107,674.68	48,292	44,137	63,538	23.98	2,650
2007	57,034.69	24,690	22,566	34,469	24.24	1,422
2008	413,576.74	172,255	157,433	256,143	24.52	10,446
2009	567,700.98	226,683	207,178	360,523	24.82	14,526
2011	940,421.97	342,314	312,860	627,562	25.34	24,766
2012	503,911.67	174,152	159,167	344,745	25.56	13,488
2013	3,806,875.84	1,241,803	1,134,952	2,671,924	25.82	103,483
2014	992,541.65	303,618	277,493	715,048	26.09	27,407
2015	771,747.18	220,411	201,446	570,301	26.26	21,717
2016	1,618,895.64	427,550	390,762	1,228,134	26.47	46,397
2017	5,579,011.47	1,346,773	1,230,890	4,348,121	26.71	162,790
2018	1,663,560.29	362,989	331,756	1,331,805	26.87	49,565
2019	348,134.29	67,434	61,632	286,503	27.06	10,588
2020	1,544,295.18	259,133	236,836	1,307,459	27.29	47,910
2021	360,366.04	50,740	46,374	313,992	27.45	11,439
2022	656,964.68	74,237	67,849	589,115	27.46	21,454
2023	3,970,361.77	330,334	301,910	3,668,451	27.53	133,253
2024	7,750,311.13	399,916	365,505	7,384,806	27.57	267,857
2025	5,143,074.63	92,575	84,609	5,058,465	27.35	184,953
	50,750,355.99	15,692,526	14,342,265	36,408,091		1,454,414

RICHLAND OPERATING CENTER
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2037

1983	2,957.30	2,363	2,160	798	10.69	75
1984	15,145.59	12,004	10,971	4,174	10.86	384

RICHLAND OPERATING CENTER
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2037

1985	1,662.41	1,313	1,200	462	10.78	43
1987	6,489,445.04	5,072,150	4,635,718	1,853,727	10.76	172,279
1992	4,592.85	3,462	3,164	1,429	10.94	131
1993	34,806.99	26,018	23,779	11,028	10.98	1,004
1996	26,277.06	19,145	17,498	8,779	10.99	799
1997	184,829.73	133,798	122,285	62,544	10.87	5,754
1998	23,022.87	16,461	15,045	7,978	10.96	728
2000	267,126.97	186,642	170,582	96,545	11.00	8,777
2001	60,587.86	41,860	38,258	22,330	10.96	2,037
2002	276,178.10	188,215	172,020	104,158	10.98	9,486
2003	9,320.28	6,271	5,731	3,589	10.94	328
2005	4,109.63	2,670	2,440	1,669	11.05	151
2007	13,651.13	8,562	7,825	5,826	11.00	530
2009	648,765.33	388,610	355,172	293,593	11.05	26,570
2011	290,278.19	164,588	150,426	139,852	11.07	12,633
2013	19,206.10	10,179	9,303	9,903	11.08	894
2014	6,532.44	3,320	3,034	3,498	11.12	315
2015	122,349.86	59,487	54,368	67,981	11.10	6,124
2016	421,847.45	194,387	177,661	244,186	11.12	21,959
2018	522,511.17	210,049	191,975	330,536	11.16	29,618
2019	109,234.61	40,187	36,729	72,505	11.17	6,491
2023	226.89	41	37	189	11.18	17
2024	415,641.23	49,129	44,902	370,740	11.19	33,131
	9,970,307.08	6,840,911	6,252,286	3,718,021		340,258

ERIE OPERATING CENTER
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2039

1944	125.18	109	100	26	11.96	2
1950	341.82	294	269	73	12.22	6
1952	848.09	729	666	182	11.97	15
1954	1,950,055.44	1,673,148	1,529,182	420,873	11.83	35,577
1956	3,750.84	3,206	2,930	821	11.80	70
1957	1,975.80	1,678	1,534	442	12.15	36
1958	28.99	25	23	6	11.87	1
1959	3,488.85	2,947	2,693	795	12.24	65
1961	1,586.73	1,330	1,216	371	12.42	30
1962	233.57	196	179	54	12.26	4
1963	72,295.97	60,548	55,338	16,958	12.13	1,398

ERIE OPERATING CENTER
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2039

1964	117,529.43	98,302	89,844	27,686	12.03	2,301
1965	15,557.24	12,989	11,871	3,686	11.96	308
1966	13,347.46	11,038	10,088	3,259	12.45	262
1968	5,230.13	4,300	3,930	1,300	12.43	105
1969	1,925.21	1,577	1,441	484	12.47	39
1970	8,340.00	6,850	6,261	2,079	12.07	172
1971	3,661.15	2,993	2,735	926	12.17	76
1972	13,393.27	10,891	9,954	3,439	12.29	280
1973	28,123.31	22,738	20,782	7,342	12.44	590
1974	19,563.94	15,819	14,458	5,106	12.19	419
1975	7,906.26	6,349	5,803	2,104	12.39	170
1976	10,325.74	8,280	7,568	2,758	12.23	226
1977	1,745.74	1,389	1,269	476	12.48	38
1978	9,449.69	7,495	6,850	2,600	12.38	210
1979	28,002.29	22,136	20,231	7,771	12.32	631
1980	1,596.82	1,257	1,149	448	12.30	36
1981	44,182.23	34,604	31,627	12,556	12.32	1,019
1982	94,736.74	73,762	67,415	27,322	12.37	2,209
1983	253,493.19	196,077	179,206	74,288	12.45	5,967
1984	44,599.79	34,244	31,297	13,302	12.55	1,060
1985	5,607.58	4,292	3,923	1,685	12.41	136
1986	19,840.73	15,047	13,752	6,088	12.58	484
1987	35,357.51	26,681	24,385	10,972	12.52	876
1988	160,954.62	120,716	110,329	50,626	12.50	4,050
1989	27,877.34	20,757	18,971	8,906	12.52	711
1990	647,795.99	478,333	437,175	210,621	12.58	16,743
1991	23,439.75	17,144	15,669	7,771	12.67	613
1992	78,404.28	57,000	52,095	26,309	12.58	2,091
1993	315,107.17	227,350	207,788	107,319	12.55	8,551
1994	371,839.27	264,712	241,935	129,904	12.75	10,189
1995	16,695.43	11,814	10,797	5,898	12.60	468
1997	14,256.72	9,874	9,024	5,232	12.65	414
1998	189,315.41	129,643	118,488	70,828	12.66	5,595
2001	13,624.89	8,946	8,176	5,449	12.81	425
2003	50,056.03	31,876	29,133	20,923	12.83	1,631
2004	3,589,895.46	2,253,736	2,059,814	1,530,082	12.75	120,006
2005	27,899.13	17,158	15,682	12,217	12.83	952
2006	2,118,822.40	1,276,802	1,166,940	951,883	12.86	74,019
2007	43,737.74	25,814	23,593	20,145	12.85	1,568
2008	112,483.18	64,959	59,370	53,114	12.80	4,150
2009	86,851.11	48,862	44,658	42,193	12.83	3,289
2010	47,780.76	26,146	23,896	23,884	12.83	1,862

ERIE OPERATING CENTER
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2039

2011	88,741.75	46,962	42,921	45,821	12.90	3,552
2013	85,680.38	42,198	38,567	47,113	12.88	3,658
2015	161,130.14	72,251	66,034	95,096	12.92	7,360
2016	186,504.17	79,022	72,223	114,282	12.92	8,845
2017	744,334.93	294,831	269,462	474,873	12.96	36,641
2018	1,783,479.66	654,180	597,891	1,185,588	12.95	91,551
2019	104,353.17	34,791	31,797	72,556	12.99	5,586
2020	1,068,538.35	317,997	290,635	777,903	12.98	59,931
2021	60,196.53	15,471	14,140	46,057	13.01	3,540
2022	346,451.50	73,482	67,159	279,292	13.00	21,484
2023	1,968,967.15	317,004	289,727	1,679,240	13.03	128,875
2024	657,298.48	67,833	61,996	595,302	13.03	45,687
2025	780,739.59	28,887	26,401	754,338	13.01	57,981
	18,791,499.21	9,499,871	8,682,456	10,109,043		786,836

ALTOONA OPERATING CENTER
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2038

1954	26.33	23	21	5	11.14	
1961	929.69	792	724	206	11.26	18
1963	1,116.58	942	861	256	11.57	22
1964	2,158,305.58	1,818,588	1,662,108	496,198	11.49	43,185
1966	8,697.28	7,297	6,669	2,028	11.42	178
1967	13,360.38	11,177	10,215	3,145	11.43	275
1968	8,386.07	6,992	6,390	1,996	11.46	174
1969	1,843.46	1,531	1,399	444	11.52	39
1970	2,072.25	1,714	1,567	506	11.61	44
1971	948.88	786	718	231	11.29	20
1972	530.00	437	399	131	11.44	11
1973	2,374.77	1,945	1,778	597	11.60	51
1974	3,933.36	3,221	2,944	990	11.40	87
1976	30,098.29	24,434	22,332	7,767	11.48	677
1977	2,648.86	2,133	1,949	699	11.74	60
1978	1,494.70	1,200	1,097	398	11.67	34
1979	285,659.06	228,470	208,811	76,848	11.64	6,602
1980	6,162.51	4,907	4,485	1,678	11.65	144
1981	576.22	456	417	159	11.68	14
1982	39,822.95	31,357	28,659	11,164	11.75	950
1983	109,779.49	86,309	78,883	30,897	11.56	2,673

ALTOONA OPERATING CENTER
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2038

1984	65,023.77	50,732	46,367	18,657	11.69	1,596
1985	160,554.88	124,847	114,105	46,450	11.58	4,011
1986	14,325.75	11,034	10,085	4,241	11.78	360
1987	35,847.87	27,467	25,104	10,744	11.75	914
1989	128,233.34	96,893	88,556	39,677	11.81	3,360
1990	64,430.82	48,491	44,319	20,112	11.67	1,723
1991	38,562.93	28,737	26,264	12,299	11.80	1,042
1992	631.96	468	428	204	11.75	17
1993	343,514.50	252,311	230,601	112,914	11.75	9,610
1995	1,223,410.78	880,611	804,839	418,572	11.87	35,263
1996	1,503,593.65	1,073,416	981,054	522,540	11.82	44,208
1997	31,021.96	21,926	20,039	10,983	11.82	929
1998	8,936.35	6,242	5,705	3,231	11.87	272
1999	94,948.09	65,666	60,016	34,932	11.82	2,955
2000	38,383.99	26,232	23,975	14,409	11.81	1,220
2001	78,151.83	52,659	48,128	30,024	11.86	2,532
2003	108,212.28	70,857	64,760	43,452	11.86	3,664
2005	98,613.13	62,264	56,907	41,707	11.97	3,484
2009	12,202.62	7,068	6,460	5,743	11.99	479
2010	1,376.00	776	709	667	11.97	56
2011	437,267.57	239,666	219,044	218,224	11.96	18,246
2012	28,763.49	15,222	13,912	14,851	12.01	1,237
2013	3,209,775.42	1,636,985	1,496,131	1,713,645	12.01	142,685
2014	171,450.37	83,805	76,594	94,856	12.03	7,885
2015	375,907.74	175,248	160,169	215,739	12.02	17,948
2016	438,615.82	193,342	176,706	261,910	12.05	21,735
2018	278,265.66	106,631	97,456	180,810	12.07	14,980
2020	24,432.04	7,647	6,989	17,443	12.07	1,445
2023	1,061,796.78	181,567	165,944	895,853	12.12	73,915
	12,755,018.10	7,783,521	7,113,789	5,641,229		473,029
	92,267,180.38	39,816,829	36,390,796	55,876,384		3,054,537

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 3.31

SURVIVOR CURVE.. IOWA 40-R0.5

1926	2,322.69	2,323	2,323			
1927	421.59	422	422			
1929	3,130.45	3,130	3,130			
1942	1,827.22	1,827	1,827			
1944	31.50	32	32			
1948	4,814.50	4,738	4,814			
1951	10,028.58	9,713	10,029			
1952	265.63	256	266			
1953	4,004.94	3,833	4,005			
1954	106,433.15	101,218	106,433			
1955	13,026.84	12,306	13,027			
1956	2,957.61	2,775	2,958			
1957	7,527.99	7,013	7,528			
1958	3,786.06	3,501	3,786			
1959	1,444.61	1,326	1,445			
1960	5,625.66	5,122	5,626			
1961	20,648.41	18,778	20,648			
1963	66,520.85	59,456	66,521			
1964	448,196.65	399,702	448,197			
1965	8,435.73	7,451	8,436			
1966	57,116.56	49,954	57,117			
1967	1,016.52	886	1,017			
1968	14,493.64	12,501	14,405	89	9.17	10
1969	93,146.03	79,994	92,175	971	9.29	105
1970	15,114.06	12,835	14,789	325	9.86	33
1971	82,870.92	70,009	80,669	2,202	10.01	220
1972	71,406.55	59,596	68,671	2,736	10.60	258
1973	30,739.45	25,498	29,381	1,358	10.79	126
1974	133,703.29	110,172	126,948	6,755	11.00	614
1975	18,313.95	14,889	17,156	1,158	11.61	100
1976	16,685.50	13,462	15,512	1,174	11.85	99
1977	32,610.67	26,095	30,069	2,542	12.11	210
1978	47,900.03	37,769	43,520	4,380	12.74	344
1979	38,935.94	30,417	35,049	3,887	13.02	299
1980	765.53	592	682	84	13.32	6
1981	199,989.81	153,072	176,380	23,610	13.64	1,731
1982	81,692.46	61,833	71,248	10,444	13.97	748
1983	112,738.31	84,328	97,169	15,569	14.32	1,087
1984	254,534.38	188,025	216,656	37,878	14.68	2,580
1985	101,321.86	73,864	85,111	16,211	15.06	1,076
1986	198,651.51	142,811	164,557	34,095	15.45	2,207
1987	1,224,154.59	867,191	999,239	224,916	15.85	14,190
1988	51,462.03	35,895	41,361	10,101	16.26	621
1989	101,116.17	69,750	80,371	20,745	16.41	1,264

SURVIVOR CURVE.. IOWA 40-R0.5

1990	54,545.30	36,982	42,613	11,932	16.86	708
1991	15,312.50	10,195	11,747	3,566	17.32	206
1992	72,705.81	47,739	55,008	17,698	17.52	1,010
1993	226,282.35	145,613	167,786	58,496	18.01	3,248
1994	311,337.66	197,139	227,158	84,180	18.25	4,613
1995	11,916.00	7,378	8,501	3,415	18.76	182
1996	58,179.50	35,356	40,740	17,440	19.04	916
1997	727,827.20	433,494	499,502	228,325	19.35	11,800
1998	69,601.29	40,383	46,532	23,069	19.90	1,159
1999	138,066.84	78,298	90,221	47,846	20.23	2,365
2000	407,528.87	225,526	259,867	147,662	20.58	7,175
2001	592,374.11	320,711	369,546	222,828	20.75	10,739
2003	131,277.91	67,057	77,268	54,010	21.55	2,506
2004	178,973.72	88,878	102,411	76,563	21.79	3,514
2005	100,540.11	48,440	55,816	44,724	22.05	2,028
2006	19,095.10	8,898	10,253	8,842	22.34	396
2007	164,854.25	74,118	85,404	79,450	22.65	3,508
2010	63,970.65	25,486	29,367	34,604	23.41	1,478
2011	62,524.46	23,753	27,370	35,155	23.67	1,485
	7,098,844.05	4,781,804	5,477,815	1,621,029		86,964

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 1.23

SURVIVOR CURVE.. 20-SQUARE

2007	76,204.56	70,489	76,205			
2008	12,761.85	11,167	12,762			
2009	7,596.13	6,267	7,596			
2012	14,088.64	9,510	13,917	172	6.50	26
2013	58,549.45	36,593	53,550	4,999	7.50	667
2014	109.23	63	92	17	8.50	2
2015	33,507.17	17,591	25,742	7,765	9.50	817
2018	47,022.63	17,633	25,804	21,219	12.50	1,698
2020	91,743.90	25,230	36,921	54,823	14.50	3,781
2022	2,464.23	431	631	1,833	16.50	111
2023	13.51	2	3	11	17.50	1
	344,061.30	194,976	253,223	90,839		7,103

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 2.06

SURVIVOR CURVE.. 10-SQUARE

2025	1,944,805.73	97,240	1,944,806	9.50	204,716
	1,944,805.73	97,240	1,944,806		204,716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..				9.5	10.53

SURVIVOR CURVE.. 5-SQUARE

2021	861,729.13	775,556	762,621	99,108	0.50	99,108
2022	392,663.51	274,864	270,279	122,385	1.50	81,590
2023	95,463.62	47,732	46,936	48,528	2.50	19,411
2024	1,865,609.49	559,683	550,348	1,315,261	3.50	375,789
2025	913,843.39	91,384	89,860	823,983	4.50	183,107
	4,129,309.14	1,749,219	1,720,044	2,409,265		759,005

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 18.38

SURVIVOR CURVE.. 5-SQUARE

2021	175,680.97	158,113	144,257	31,424	0.50	31,424
2022	503,568.86	352,498	321,608	181,961	1.50	121,307
2023	1,198,818.14	599,409	546,882	651,936	2.50	260,774
	1,878,067.97	1,110,020	1,012,747	865,321		413,505

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1 22.02

SURVIVOR CURVE.. IOWA 13-L3

1992	44,650.08	44,650	44,650			
1997	204,248.90	202,002	204,249			
2009	77,275.47	65,792	68,421	8,854	2.88	3,074
2013	190,865.32	150,058	156,053	34,812	3.40	10,239
2014	13,409.21	10,255	10,665	2,744	3.54	775
2015	81,527.66	60,094	62,495	19,033	3.75	5,075
2019	11,471.64	6,108	6,352	5,120	5.71	897
2020	4.52	2	2	3	6.46	
2021	23.71	9	9	15	7.26	2
2022	63.17	19	20	43	8.11	5
2023	37.87	8	8	30	9.02	3
	623,577.55	538,997	552,924	70,653		20,070

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 3.22

SURVIVOR CURVE.. IOWA 30-L2

1946	192.07	189	174	18	1.15	16
1960	11,584.63	11,003	10,142	1,443	3.46	417
1961	9,328.78	8,846	8,154	1,175	3.52	334
1962	4,097.04	3,877	3,574	523	3.61	145
1964	22,700.01	21,220	19,559	3,141	4.29	732
1965	6,017.10	5,606	5,167	850	4.44	191
1966	3,203.75	2,974	2,741	463	4.60	101
1968	18,501.40	17,021	15,689	2,812	5.00	562
1972	30,575.75	27,647	25,483	5,093	5.67	898
1973	5,166.49	4,665	4,300	866	5.64	154
1974	596.32	534	492	104	5.97	17
1976	504.98	447	412	93	6.37	15
1977	1,389.12	1,226	1,130	259	6.45	40
1978	27,906.90	24,391	22,482	5,425	6.85	792
1979	46,305.53	40,267	37,115	9,191	6.97	1,319
1980	25,840.96	22,340	20,591	5,250	7.13	736
1981	22,406.89	19,243	17,737	4,670	7.32	638
1983	31,642.44	26,763	24,668	6,974	7.75	900
1984	23,142.28	19,400	17,881	5,261	8.00	658
1985	43,007.14	35,881	33,072	9,935	8.04	1,236
1986	142,864.40	117,949	108,717	34,147	8.34	4,094
1987	79,099.36	64,861	59,784	19,315	8.45	2,286
1988	58,583.96	47,453	43,739	14,845	8.80	1,687
1989	141,318.18	113,478	104,596	36,722	8.95	4,103
1990	156,289.88	124,282	114,554	41,736	9.14	4,566
1991	148,783.02	117,539	108,339	40,444	9.17	4,410
1992	37,513.68	29,283	26,991	10,523	9.42	1,117
1993	103,346.30	79,938	73,681	29,665	9.52	3,116
1994	799,336.57	611,812	563,923	235,414	9.65	24,395
1996	101,971.58	76,112	70,155	31,817	10.02	3,175
1997	50,020.51	36,925	34,035	15,986	10.11	1,581
2005	22,902.96	14,695	13,545	9,358	11.45	817
2006	18,064.16	11,272	10,390	7,674	11.75	653
2007	33,843.33	20,536	18,929	14,914	11.99	1,244
2008	25,337.98	14,899	13,733	11,605	12.26	947
2009	364,470.32	206,290	190,142	174,328	12.65	13,781
2010	56,699.75	30,760	28,352	28,348	13.07	2,169
2013	3,583.31	1,657	1,527	2,056	14.53	142
2014	129,960.63	56,195	51,797	78,164	15.10	5,176
2017	7,088.11	2,362	2,177	4,911	17.01	289
2019	58.15	15	14	44	18.38	2
2020	28.12	6	6	22	19.07	1

SURVIVOR CURVE.. IOWA 30-L2

2021	62.07	11	10	52	19.83	3
2022	165.25	24	22	143	20.60	7
2023	2,119.62	222	204	1,916	21.42	89
	2,817,620.78	2,072,116	1,909,925	907,696		89,751

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 3.19

SURVIVOR CURVE.. IOWA 10-L3

2017	42,801.21	32,272	42,039	762	2.77	275
2019	1,948,594.55	1,270,484	1,654,974	293,621	3.47	84,617
2020	527,426.28	303,692	395,599	131,827	4.05	32,550
2021	1,144,334.65	556,147	724,455	419,880	4.76	88,210
2022	266,640.91	103,030	134,210	132,431	5.56	23,819
2023	1,831,682.12	513,787	669,276	1,162,406	6.41	181,343
2024	995,012.45	168,754	219,825	775,187	7.34	105,611
2025	1,042,853.42	59,026	76,889	965,964	8.33	115,962
	7,799,345.59	3,007,192	3,917,267	3,882,078		632,387

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 8.11

SURVIVOR CURVE.. 25-SQUARE

2001	25,024.99	24,524	25,025
	25,024.99	24,524	25,025

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

SURVIVOR CURVE.. 25-SQUARE

2001	642,905.18	630,047	582,233	60,672	0.50	60,672
2002	212,182.48	199,452	184,316	27,866	1.50	18,577
2003	49,839.67	44,856	41,452	8,388	2.50	3,355
2005	65,784.83	53,944	49,850	15,935	4.50	3,541
2007	1,115,411.59	825,405	762,765	352,647	6.50	54,253
2008	1,644,945.64	1,151,462	1,064,078	580,868	7.50	77,449
2009	348,287.42	229,870	212,425	135,862	8.50	15,984
2010	275,178.50	170,611	157,663	117,516	9.50	12,370
2011	267,242.18	155,000	143,237	124,005	10.50	11,810
2012	753.02	407	376	377	11.50	33
2013	3,778,737.38	1,889,369	1,745,985	2,032,752	12.50	162,620
2015	272,133.18	114,296	105,622	166,511	14.50	11,484
2016	2,651,791.79	1,007,681	931,208	1,720,584	15.50	111,005
2017	611,033.57	207,751	191,985	419,049	16.50	25,397
2018	702,534.32	210,760	194,765	507,769	17.50	29,015
2019	274,779.28	71,443	66,021	208,758	18.50	11,284
2020	1,973,405.41	434,149	401,202	1,572,203	19.50	80,626
2021	595,830.73	107,250	99,111	496,720	20.50	24,230
2022	187,927.13	26,310	24,313	163,614	21.50	7,610
2023	942,977.79	94,298	87,142	855,836	22.50	38,037
2024	2,078,098.00	124,686	115,224	1,962,874	23.50	83,527
2025	610,693.89	12,214	11,287	599,407	24.50	24,466
	19,302,472.98	7,761,261	7,172,260	12,130,213		867,345

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 4.49

SURVIVOR CURVE.. 20-SQUARE

2008	111,814.57	97,838	111,815
2009	0.02		0
	111,814.59	97,838	111,815

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

SURVIVOR CURVE.. IOWA 35-S0

1913	384.16	384	384			
1925	600.00	600	600			
1944	890.02	890	890			
1952	9,103.74	9,104	9,104			
1960	10,739.73	10,482	10,740			
1965	1,961.33	1,851	1,961			
1966	1,607.08	1,511	1,607			
1967	9,015.69	8,439	9,016			
1968	71,751.59	66,428	71,752			
1969	1,374.39	1,266	1,374			
1970	11,499.00	10,531	11,499			
1971	68,978.92	62,405	68,979			
1972	17,986.85	16,167	17,987			
1973	20,701.70	18,476	20,702			
1975	4,044.33	3,554	4,044			
1976	25,640.19	22,338	25,640			
1977	24,184.67	20,879	24,185			
1978	150,460.48	128,644	150,460			
1979	330,760.98	279,923	330,761			
1980	184,113.67	154,140	184,114			
1981	61,990.86	51,589	61,991			
1982	130,224.94	107,071	130,225			
1983	127,558.11	103,552	127,558			
1984	140,153.48	112,838	140,153			
1985	274,953.97	218,258	274,954			
1986	246,527.82	193,771	246,528			
1987	398,796.04	308,588	398,796			
1989	85,029.78	64,249	84,888	142	11.81	12
1990	58,627.79	43,707	57,747	881	12.12	73
1991	120,338.88	88,425	116,830	3,509	12.45	282
1992	138,000.14	99,857	131,934	6,066	12.80	474
1993	143,207.33	101,935	134,679	8,528	13.16	648
1994	654,641.74	457,791	604,846	49,796	13.55	3,675
1997	211,995.16	140,765	185,982	26,013	14.42	1,804
1998	697,621.34	452,756	598,193	99,428	14.87	6,686
2000	314,709.51	195,812	258,712	55,998	15.48	3,617
2002	45,619.87	27,126	35,840	9,780	16.02	610
2004	123,898.97	69,792	92,211	31,688	16.67	1,901
2013	33,016.40	12,959	17,122	15,894	19.35	821
2014	5,307.79	1,960	2,590	2,718	19.65	138

SURVIVOR CURVE.. IOWA 35-S0

2015	127,086.25	43,896	57,996	69,090	19.90	3,472
2022	73,120.29	10,310	13,622	59,498	21.32	2,791
2023	555.46	58	77	479	21.42	22
	5,158,780.44	3,725,077	4,719,273	439,508		27,026

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 0.52

SURVIVOR CURVE.. 15-SQUARE

2011	175,469.81	169,621	95,407	80,063	0.50	80,063
2012	12,933.22	11,640	6,547	6,386	1.50	4,257
2013	3,248,431.06	2,707,015	1,522,616	1,725,815	2.50	690,326
2014	782,414.17	599,853	337,400	445,014	3.50	127,147
2015	667,553.52	467,287	262,835	404,719	4.50	89,938
2016	1,050,899.12	665,566	374,361	676,538	5.50	123,007
2017	2,083,073.11	1,180,415	663,949	1,419,124	6.50	218,327
2018	1,910,538.15	955,269	537,311	1,373,227	7.50	183,097
2019	3,548,866.62	1,537,830	864,984	2,683,883	8.50	315,751
2020	6,330,973.90	2,321,378	1,305,706	5,025,268	9.50	528,976
2021	7,183,086.62	2,154,926	1,212,082	5,971,005	10.50	568,667
2022	4,370,087.20	1,019,672	573,535	3,796,552	11.50	330,135
2023	7,054,783.69	1,175,821	661,365	6,393,419	12.50	511,474
2024	3,463,016.28	346,302	194,784	3,268,232	13.50	242,091
2025	2,992,134.69	99,728	56,094	2,936,040	14.50	202,486
	44,874,261.16	15,412,323	8,668,976	36,205,285		4,215,742

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 9.39

SURVIVOR CURVE.. 20-SQUARE

2009	20,172.99	16,643	20,173			
2011	29,346.58	21,276	25,905	3,442	5.50	626
2015	7,962.45	4,180	5,090	2,872	9.50	302
2021	1,342.09	302	368	974	15.50	63
2022	8,952.02	1,567	1,908	7,044	16.50	427
2023	3,451.50	431	524	2,927	17.50	167
	71,227.63	44,399	53,968	17,259		1,585

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 2.23

**PART III. EXPERIENCED AND
ESTIMATED NET SALVAGE**

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
361.00	1,886.33	1,256.00		1,256.00-
362.00	719,460.53	928,011.00		928,011.00-
362.10	32,511.13	8,091.00		8,091.00-
364.00	482,374.74	3,901,543.00		3,901,543.00-
364.20	6,131.83	14,458.00		14,458.00-
365.00	9,218,355.48	5,405,903.00		5,405,903.00-
365.20	8,952.04	7,305.00		7,305.00-
366.00	4,665.32	24,572.00		24,572.00-
367.00	856,989.68	728,266.00		728,266.00-
367.10	566.21	67.00		67.00-
368.00	3,173,740.54	994,657.00		994,657.00-
369.00	1,283,575.99	675,617.00		675,617.00-
370.10	3,247,276.31	178,265.00		178,265.00-
371.00	108,063.72	39,227.00		39,227.00-
373.00	2,831,181.77	425,058.00		425,058.00-
373.30	154,715.98	38,493.00		38,493.00-
390.10	32,613.05	204,250.00		204,250.00-
390.20	3,670.08			
391.00	87,712.81			
391.20	1,313.63			
391.30	2,443,195.79			
392.50	110.83			
394.00	143,479.89			
395.00	1,865.46			
397.00	2,264,292.56	3,927,262.00		3,927,262.00-
398.00	187,287.08			
	27,295,988.78	17,502,301.00		17,502,301.00-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	844,265.95			
361.00	55,505.92	123,256.87		123,256.87-
362.00	1,616,045.29	1,462,632.04		1,462,632.04-
362.10	7,860.21	100,232.42		100,232.42-
364.00	1,021,012.58	3,106,837.31		3,106,837.31-
364.20	40,539.05	6,357.38		6,357.38-
365.00	8,871,455.97	4,262,809.31		4,262,809.31-
365.20	19,034.20	59.04-		59.04
366.00	3,292.28	30,818.15		30,818.15-
367.00	2,254,645.12	766,889.36		766,889.36-
367.10	36,400.58	431.48		431.48-
368.00	4,175,293.43	1,034,455.42		1,034,455.42-
369.00	909,330.68	473,319.82		473,319.82-
370.10	3,508,195.81	858,542.68		858,542.68-
371.00	192,371.41	66,249.79		66,249.79-
373.00	1,641,086.73	496,583.43		496,583.43-
373.30	435,604.22	66,594.35		66,594.35-
390.10	1,940,523.56	46,276.20		46,276.20-
390.20	69,275.36			
391.00	112,857.47			
391.30	9,010,315.01			
392.50	4,763.28			
394.00	107,239.05			
397.00	473,876.81	12,918.41		12,918.41-
398.00	3,152.14			
	37,353,942.11	12,915,145.38		12,915,145.38-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
361.00	822.33	1,944.39		1,944.39-
362.00	342,492.37	678,090.21	1,918.25	676,171.96-
362.10		9,336.40		9,336.40-
364.00	355,239.16	6,183,204.00		6,183,204.00-
364.20		9,430.16		9,430.16-
365.00	4,781,066.89	5,209,886.40		5,209,886.40-
365.20	636.73	1,428.84		1,428.84-
366.00	7,906.09	17,070.27		17,070.27-
367.00	526,826.66	891,096.36		891,096.36-
367.10		5,160.63		5,160.63-
368.00	2,071,133.83	1,609,764.47		1,609,764.47-
369.00	650,242.71	424,114.28		424,114.28-
370.10	318,464.69	893,663.46		893,663.46-
371.00	94,750.36	48,633.53		48,633.53-
373.00	1,230,589.42	502,954.39		502,954.39-
373.30	296,653.29	76,820.37		76,820.37-
390.10	1,541.32	12,938.56		12,938.56-
392.50	52,448.78			
397.00		5,536.30		5,536.30-
	10,730,814.63	16,581,073.02	1,918.25	16,579,154.77-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.00	1,497,087.93			
303.60	56,259.76			
361.00	7,395.47	9,244.34		9,244.34-
362.00	3,992,236.75	3,992,236.75	1,482.66	3,990,754.09-
362.10	2.63			
364.00	2,791,406.72	4,187,110.09		4,187,110.09-
365.00	5,333,137.87	3,335,991.76		3,335,991.76-
366.00	95,020.78	15,924.36		15,924.36-
367.00	1,567,279.39	882,844.10		882,844.10-
368.00	1,895,781.53	669,167.81		669,167.81-
369.00	202,320.36	91,812.75		91,812.75-
369.10	1.46			
370.10	68,716.79	11,854.68		11,854.68-
373.00	419,703.17	111,126.44		111,126.44-
373.30	46,316.25	9,337.38		9,337.38-
390.10	883,673.62	193,814.35		193,814.35-
391.00	134,468.11			
391.20	947.70			
391.25	1,940,687.14			
391.30	1,983,767.36			
392.40	15,526.75			
392.50	83,978.65			
393.00	543,207.26			
394.00	1,411,318.66			
395.00	57,970.20			
397.00	980,882.23	1,226,102.79		1,226,102.79-
	26,009,094.54	14,736,567.60	1,482.66	14,735,084.94-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
303.00	2,028,494.62			
303.60	19,262.96			
361.00	7,010.09	8,762.61		8,762.61-
362.00	1,582,884.31	1,582,884.31		1,582,884.31-
364.00	3,745,458.51	5,618,187.77		5,618,187.77-
365.00	5,339,048.54	3,339,689.01		3,339,689.01-
366.00	4,313.70	722.92		722.92-
367.00	1,780,219.85	1,002,792.87		1,002,792.87-
368.00	3,776,851.58	1,333,142.81		1,333,142.81-
369.00	503,432.46	228,457.07		228,457.07-
369.10	3.63			
370.10	96,805.23	16,700.36		16,700.36-
373.00	474,735.33	125,697.51		125,697.51-
373.30	52,389.31	10,561.71		10,561.71-
390.10	592,513.40	129,954.76		129,954.76-
391.25	3,564,616.72			
391.30	850,368.90			
392.40	16,272.61			
392.50	88,012.73			
393.00	15,170.77			
394.00	508,885.65			
397.00	5,231,045.12	6,538,806.40		6,538,806.40-
398.00	1,613.56			
	30,279,409.58	19,936,360.11		19,936,360.11-
TOTAL	131,669,249.64	81,671,447.11	3,400.91	81,668,046.20-



PENNSYLVANIA POWER COMPANY

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

PENNSYLVANIA POWER COMPANY
Reading, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
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March 21, 2024

Pennsylvania Power Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant of Pennsylvania Power Company ("Penn Power"). The results of our study as of December 31, 2023, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2023, are summarized on pages I-3 through I-5 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink that reads "Jason A. Power".

JASON A. POWERY
Assistant Project Manager

JJS:mle

075752.600

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PART I. RESULTS OF STUDY

PENNSYLVANIA POWER COMPANY DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Electric Plant in Service as of December 31, 2023. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2019-2023 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2019 through 2023, beginning on beginning on III-2 through III-4.

PENNSYLVANIA POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ACCUMULATED AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
ELECTRIC PLANT								
INTANGIBLE PLANT								
303.00	MISCELLANEOUS INTANGIBLE PLANT							
303.10	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	16,818,907.69	10,749,218	6,069,690	1,342,614	*	54.8
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	5-SQ	6,957,285.90	6,324,954	632,332	175,578	*	39.2
			3,934.00	1,272	2,662	759	*	1.18
	TOTAL INTANGIBLE PLANT		23,780,127.59	17,075,443	6,704,684	1,516,951		
DISTRIBUTION PLANT								
361.10	STRUCTURES AND IMPROVEMENTS	70-R4	3,462,547.07	769,581	2,692,866	49,018	1.42	37.8
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R4	790,187.07	584,325	205,862	5,256	0.67	39.2
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	70-R4	464,287.63	240,582	213,716	5,354	1.18	38.9
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	70-R4	195,215.93	132,800	62,416	1,905	0.98	32.8
362.00	STATION EQUIPMENT	52-R1	105,561,344.24	21,762,349	83,798,995	2,656,377	2.71	29.3
362.10	STATION EQUIPMENT - SUBTRANSMISSION	52-R1	8,536,982.44	4,962,268	3,574,724	125,395	1.47	28.5
364.00	POLES, TOWERS AND FIXTURES	65-R1.5	147,023,828.58	43,915,705	103,108,123	2,891,783	1.83	38.3
364.10	POLES AND FIXTURES	75-R4	7,576.09	7,524	52	5	0.07	10.4
364.20	POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	3,142,284.83	1,090,076	2,052,208	54,267	1.73	37.8
365.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1	174,773,789.40	26,256,876	148,516,914	3,978,023	2.28	37.3
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	64-R1	3,332,690.26	914,116	2,418,514	66,359	1.99	36.5
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	70-R2.5	78,494,768.88	13,391,777	65,102,992	1,654,378	2.11	39.4
366.00	UNDERGROUND CONDUIT	70-R2.5	8,083,551.06	3,229,862	4,853,689	116,403	1.44	41.7
366.10	UNDERGROUND CONDUIT - SUBTRANSMISSION	70-R2.5	64,653.86	59,446	5,208	208	0.32	25.0
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	91,532,113.29	28,057,502	63,474,611	2,090,255	2.28	30.3
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	50-R2.5	108,081.13	48,850	59,232	2,084	1.94	28.3
368.00	LINE TRANSFORMERS	43-R1.5	129,414,333.00	38,603,036	90,811,297	3,864,806	2.99	23.5
369.00	SERVICES	60-R4	46,985,790.84	23,524,271	23,441,520	585,773	1.25	40.0
370.10	METERS - SMART GRID	15-S2	49,038,184.26	18,420,404	30,617,780	4,314,548	8.80	7.0
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	4,092,192.51	2,888,042	1,204,151	83,068	2.03	22.7
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	20-R2	3,725,717.78	1,422,119	2,303,599	287,325	7.71	7.8
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	20-R2	24,978.29	6,013	18,965	2,046	8.19	9.3
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	20-R2	4,515,161.97	1,024,891	3,490,271	278,766	6.17	12.5
	TOTAL DISTRIBUTION PLANT		863,340,220.41	231,312,414	632,027,805	23,113,414	2.68	
GENERAL PLANT								
390.10	STRUCTURES AND IMPROVEMENTS	55-R2	8,159,851.42	3,541,677	4,618,174	146,814	1.80	30.5
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	55-R2	41,240.58	12,486	28,755	846	2.05	34.0
391.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ	49,259.21	12,655	36,605	5,002	10.15	7.2
391.20	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT	5-SQ	807,053.16	508,230	298,823	69,892	8.66	4.3
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT SMART GRID	5-SQ	1,985,481.23	1,633,028	352,454	145,913	7.35	2.7
392.00	TRANSPORTATION EQUIPMENT	10-L2	1,434,452.84	819,443	615,010	94,008	6.55	6.6
393.00	STORES EQUIPMENT	30-SQ	26,718.30	26,239	479	192	0.72	2.5
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	3,127,468.88	801,529	2,325,940	132,268	4.23	16.7
395.00	LABORATORY EQUIPMENT	20-SQ	21,539.71	15,946	5,594	1,243	5.77	4.5
396.00	POWER OPERATED EQUIPMENT	20-S2	1,391,714.97	387,977	1,003,738	68,163	4.90	14.7
397.00	COMMUNICATION EQUIPMENT	15-SQ	9,470,211.03	2,928,858	6,541,353	825,461	8.72	7.6
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	7,594.93	7,595	0	0	**	-
	TOTAL GENERAL PLANT		26,522,586.26	10,695,662	15,826,925	1,489,802	5.62	
	TOTAL DEPRECIABLE PLANT		913,642,934.26	259,083,519	654,559,414	26,122,167	2.86	

PENNSYLVANIA POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ACCRAUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
NONDEPRECIABLE PLANT							
301.00 ORGANIZATION		22,833.53					
302.00 FRANCHISES AND CONSENTS		68,665.97	772				
350.00 LAND AND EASEMENTS		10,545,129.27					
360.00 LAND AND EASEMENTS		7,049,130.62	7,731				
374.00 ARC		4,407.74					
389.00 LAND		206,950.18					
390.30 STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS		18,403.06					
399.10 GENERAL PLANT ARO		32,875.01	31,008				
		<u>18,068,396.28</u>	<u>39,511</u>				
		<u>931,711,330.54</u>	<u>259,123,030</u>				
		TOTAL NONDEPRECIABLE PLANT					
		TOTAL ELECTRIC PLANT					

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.

** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-SQ SURVIVOR CURVE.

PENNSYLVANIA POWER COMPANY
 TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE
 EXPERIENCED NET SALVAGE

ACCOUNT (1)	2019		2020		2021		2022		2023		NET SALVAGE (12)	SALVAGE ACCURAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
361.10			20,315		246,012		320,828		8,452		(28,767)	(5,753)
362.00	269,987		221,502		4,650				122,986		(1,181,315)	(236,263)
362.10	19,743		11,793		1,030,020		1,411,627		2,376,938		(36,186)	(7,237)
364.00	1,006,860		1,082,809		679		3,008		2,920		(6,908,253)	(1,381,651)
364.20	12,470										(19,078)	(3,816)
365.00	2,287,698		2,293,793		1,750,443		1,659,187		1,238,982		(9,230,003)	(1,846,001)
365.01	20,544		89		1,961		288		2,779		(25,661)	(5,132)
366.00									378		(379)	(76)
367.00	1,154,052		447,338		432,343		606,759		800,476		(3,440,986)	(688,193)
368.00	404,017		408,328		350,522		466,552		654,524		(2,282,844)	(466,589)
369.00	145,244		223,728		187,937		286,504		137,907		(969,020)	(193,804)
370.10	8,109		137,778		366,584		483,484		213,701		(1,209,686)	(241,931)
371.00	8,174		10,109		10,381		19,915		16,817		(61,397)	(12,279)
373.10	42,812		15,352		7,337		7,280		20,864		(83,635)	(16,727)
373.30	33,015		33,212		46,288		50,876		70,140		(233,531)	(46,706)
380.10	(954)		10,125		15,000					101,224	(25,125)	(5,025)
387.00					171		25,772		337		102,178	20,436
TOTAL	5,412,674		4,922,272		4,449,528		5,319,077		5,867,890	101,224	(25,670,018)	(5,134,003)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1892	13,200	13,200				0.0
1902	5,877	5,877				0.0
1905	232	232				0.0
1909	41	41				0.0
1910	100	100				0.0
1913	29,386	24,959	4,427		4,427	0.0
1916	62,979	62,977		2	4,429	0.0
1922	17	17			4,429	0.0
1923	2,779	2,270	509		4,938	0.0
1924	1,356	1,317	39		4,977	0.0
1925	7	5	2		4,979	0.0
1926	2,171	1,377	794		5,773	0.0
1927	44,142	41,161	2,981		8,754	0.0
1928	12,665	9,692	2,973		11,727	0.0
1929	90,243	80,480	9,763		21,490	0.0
1930	113,266	99,551	13,715		35,205	0.0
1931	11,030	7,847	3,183		38,388	0.0
1932	4,101	2,799	1,302		39,690	0.0
1933	4,181	3,018	1,163		40,853	0.0
1934	8,468	6,672	1,796		42,649	0.0
1935	7,515	4,923	2,592		45,241	0.0
1936	9,801	5,812	3,989		49,230	0.0
1937	83,593	66,196	17,397		66,627	0.0
1938	26,271	15,285	10,986		77,613	0.0
1939	35,676	26,579	9,097		86,710	0.0
1940	52,838	39,620	13,218		99,928	0.0
1941	32,485	19,311	13,174		113,102	0.0
1942	16,277	11,387	4,890		117,992	0.0
1943	8,922	5,926	2,996		120,988	0.0
1944	16,414	11,384	5,030		126,018	0.0
1945	34,357	21,459	12,898		138,916	0.0
1946	48,736	30,945	17,791		156,707	0.0
1947	117,151	78,295	38,856		195,563	0.0
1948	185,934	123,109	62,825		258,388	0.0
1949	289,212	216,168	73,044		331,432	0.1
1950	285,754	196,168	89,586		421,018	0.1
1951	391,605	299,297	92,308		513,326	0.1
1952	399,607	292,473	107,134		620,460	0.1
1953	552,775	397,334	155,441		775,901	0.1
1954	475,779	331,076	144,703		920,604	0.1
1955	337,078	229,383	107,695		1,028,299	0.2
1956	621,458	488,451	133,007		1,161,306	0.2
1957	596,049	402,862	193,187		1,354,493	0.2
1958	726,022	523,259	202,763		1,557,256	0.2
1959	727,453	493,720	233,733		1,790,989	0.3
1960	1,268,661	1,005,469	263,192		2,054,181	0.3

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1961	662,268	434,238	228,030		2,282,211	0.3
1962	957,420	625,975	331,445		2,613,656	0.4
1963	759,087	507,925	251,162		2,864,818	0.4
1964	797,439	526,131	271,308		3,136,126	0.5
1965	968,612	648,259	320,353		3,456,479	0.5
1966	1,326,639	889,163	437,476		3,893,955	0.6
1967	1,637,772	1,106,968	530,804		4,424,759	0.7
1968	1,452,726	956,913	495,813		4,920,572	0.8
1969	1,415,962	944,165	471,797		5,392,369	0.8
1970	1,502,443	1,028,330	474,113		5,866,482	0.9
1971	1,909,033	1,289,423	619,610		6,486,092	1.0
1972	1,927,467	1,308,554	618,913		7,105,005	1.1
1973	2,270,734	1,551,095	719,639		7,824,644	1.2
1974	2,586,068	1,769,097	816,971		8,641,615	1.3
1975	2,320,612	1,635,164	685,448		9,327,063	1.4
1976	1,909,585	1,304,440	605,145		9,932,208	1.5
1977	1,966,545	1,291,779	674,766		10,606,974	1.6
1978	3,216,438	2,097,356	1,119,082		11,726,056	1.8
1979	3,832,051	2,487,483	1,344,568		13,070,624	2.0
1980	4,041,181	2,551,234	1,489,947		14,560,571	2.2
1981	3,484,280	2,161,945	1,322,335		15,882,906	2.4
1982	3,521,595	2,212,246	1,309,349		17,192,255	2.6
1983	3,952,751	2,390,614	1,562,137		18,754,392	2.9
1984	4,830,773	2,882,155	1,948,618		20,703,010	3.2
1985	5,209,290	2,955,597	2,253,693		22,956,703	3.5
1986	6,485,361	3,789,724	2,695,637		25,652,340	3.9
1987	5,754,208	3,400,697	2,353,511		28,005,851	4.3
1988	7,504,231	4,267,758	3,236,473		31,242,324	4.8
1989	7,144,761	4,018,266	3,126,495		34,368,819	5.3
1990	9,342,445	5,196,152	4,146,293		38,515,112	5.9
1991	10,504,710	5,464,521	5,040,189		43,555,301	6.7
1992	11,227,833	5,732,218	5,495,615		49,050,916	7.5
1993	11,940,940	6,025,569	5,915,371		54,966,287	8.4
1994	14,127,321	7,193,633	6,933,688		61,899,975	9.5
1995	11,296,017	5,213,704	6,082,313		67,982,288	10.4
1996	11,770,460	5,330,724	6,439,736		74,422,024	11.4
1997	8,705,600	3,750,694	4,954,906		79,376,930	12.1
1998	9,920,049	4,194,136	5,725,913		85,102,843	13.0
1999	15,040,889	6,753,377	8,287,512		93,390,355	14.3
2000	6,292,582	2,394,326	3,898,256		97,288,611	14.9
2001	6,672,292	2,470,533	4,201,759		101,490,370	15.5
2002	7,643,500	2,690,572	4,952,928		106,443,298	16.3
2003	16,123,948	7,851,782	8,272,166		114,715,464	17.5
2004	15,331,682	5,678,375	9,653,307		124,368,771	19.0
2005	21,645,473	7,026,374	14,619,099		138,987,870	21.2
2006	15,470,182	4,794,432	10,675,750		149,663,620	22.9

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2007	19,555,626	6,125,379	13,430,247		163,093,867	24.9
2008	32,219,519	8,764,062	23,455,457		186,549,324	28.5
2009	22,093,866	6,266,022	15,827,844		202,377,168	30.9
2010	23,937,301	5,929,888	18,007,413		220,384,581	33.7
2011	24,422,755	5,722,279	18,700,476		239,085,057	36.5
2012	17,903,987	3,994,162	13,909,825		252,994,882	38.7
2013	29,266,088	5,883,029	23,383,059		276,377,941	42.2
2014	31,704,986	7,821,255	23,883,731		300,261,672	45.9
2015	58,338,741	17,688,695	40,650,046		340,911,718	52.1
2016	46,626,044	10,165,835	36,460,209		377,371,927	57.7
2017	52,584,677	9,411,077	43,173,600		420,545,527	64.2
2018	47,284,748	7,408,943	39,875,805		460,421,332	70.3
2019	47,006,620	5,798,049	41,208,571		501,629,903	76.6
2020	42,179,313	5,196,266	36,983,047		538,612,950	82.3
2021	41,961,755	3,329,862	38,631,893		577,244,843	88.2
2022	37,035,123	2,185,883	34,849,240		612,094,083	93.5
2023	43,364,869	899,535	42,465,334		654,559,417	100.0
TOTAL	913,642,934	259,083,519	654,559,414			

UTILITY PLANT IN SERVICE

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
1993	99,278.97	99,279	99,279			
1994	446,063.10	446,063	446,063			
2003	3,288,449.65	3,288,450	3,288,450			
2004	888,339.90	888,340	888,340			
2005	209,534.87	209,535	209,535			
2007	824,017.36	824,017	824,017			
2009	206,763.41	206,763	206,763			
2011	299,939.51	299,940	299,940			
2012	226,764.25	226,764	226,764			
2013	154,902.50	154,902	154,902			
2014	426,236.89	426,237	426,237			
2015	186,206.19	186,206	186,206			
2016	299,172.97	299,173	299,173			
2017	906,908.44	842,128	801,859	105,049	0.50	105,049
2018	781,992.42	614,419	585,038	196,954	1.50	131,303
2019	797,603.22	512,747	488,228	309,375	2.50	123,750
2020	986,182.09	493,091	469,512	516,670	3.50	147,620
2021	259,753.55	92,768	88,332	171,422	4.50	38,094
2022	2,825,912.52	605,565	576,608	2,249,305	5.50	408,965
2023	2,704,885.88	193,210	183,972	2,520,914	6.50	387,833
	16,818,907.69	10,909,597	10,749,218	6,069,690		1,342,614
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 7.98

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2014	570,945.02	570,945	570,945			
2015	1,800,571.64	1,800,572	1,800,572			
2016	627,517.51	627,518	627,518			
2017	1,577,107.93	1,464,455	1,577,108			
2018	427,668.05	336,023	427,668			
2019	668,798.22	429,944	566,772	102,026	2.50	40,810
2020	825,187.24	412,594	543,901	281,286	3.50	80,367
2021	437,262.06	156,164	205,862	231,400	4.50	51,422
2022	13,344.35	2,860	3,771	9,573	5.50	1,741
2023	8,883.88	635	837	8,047	6.50	1,238
	6,957,285.90	5,801,710	6,324,954	632,332		175,578
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 2.52

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2022	3,911.48	1,173	1,269	2,642	3.50	755
2023	22.52	2	3	20	4.50	4
	3,934.00	1,175	1,272	2,662		759
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 19.29

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1910	59.89	60	60			
1924	65.89	65	66			
1927	1,338.81	1,305	1,339			
1928	266.76	260	267			
1929	3,587.35	3,492	3,587			
1930	3,029.31	2,946	3,029			
1934	1,216.67	1,165	1,217			
1938	223.85	212	224			
1939	34.27	32	34			
1944	522.08	481	522			
1947	1,855.08	1,689	1,855			
1948	215.89	196	216			
1949	6,217.69	5,605	6,218			
1950	6,777.10	6,077	6,750	27	8.47	3
1951	4,280.02	3,817	4,240	40	8.80	5
1952	16,254.82	14,412	16,008	247	9.15	27
1953	13,507.19	11,903	13,221	286	9.50	30
1954	9,941.99	8,706	9,670	272	9.87	28
1955	2,714.59	2,362	2,623	92	10.24	9
1956	7,310.14	6,316	7,015	295	10.62	28
1957	9,190.64	7,884	8,757	434	11.02	39
1958	13,057.47	11,034	12,256	801	12.02	67
1959	4,256.10	3,569	3,964	292	12.42	24
1961	10.71	9	10	1	13.26	
1962	6,803.00	5,523	6,134	669	14.26	47
1963	6,479.39	5,213	5,790	689	14.69	47
1964	781.06	623	692	89	15.13	6
1965	117.04	92	102	15	16.13	1
1966	26,654.95	20,690	22,981	3,674	16.58	222
1967	4,029.96	3,097	3,440	590	17.03	35
1968	6,972.93	5,263	5,846	1,127	18.03	63
1969	3,078.15	2,298	2,552	526	18.50	28
1970	466.52	344	382	85	18.96	4
1971	8,281.18	6,000	6,664	1,617	19.96	81
1972	7,556.88	5,409	6,008	1,549	20.45	76
1973	5,801.42	4,102	4,556	1,245	20.93	59
1974	21,033.15	14,576	16,190	4,843	21.93	221
1975	14,042.40	9,602	10,665	3,377	22.43	151
1976	11,138.09	7,460	8,286	2,852	23.42	122
1977	5,672.38	3,745	4,160	1,512	23.92	63
1978	4,503.96	2,910	3,232	1,272	24.92	51
1979	27,845.59	17,721	19,683	8,163	25.43	321
1982	5,554.61	3,319	3,686	1,869	27.94	67
1984	13,214.70	7,569	8,407	4,808	29.46	163

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1985	4,676.60	2,629	2,920	1,757	29.99	59
1986	35,825.65	19,615	21,786	14,040	30.99	453
1988	12,435.94	6,489	7,207	5,229	32.53	161
1989	36,605.13	18,566	20,621	15,984	33.52	477
1990	44,790.15	22,207	24,665	20,125	34.07	591
1991	20,285.00	9,757	10,837	9,448	35.07	269
1992	4,459.72	2,079	2,309	2,151	36.07	60
1993	139,362.39	62,908	69,873	69,489	37.07	1,875
1994	23,380.46	10,278	11,416	11,964	37.61	318
1995	857.36	364	404	453	38.62	12
1996	64,611.47	26,478	29,409	35,202	39.61	889
2007	224,734.80	56,004	62,204	162,531	49.72	3,269
2008	91,872.95	21,498	23,878	67,995	50.73	1,340
2009	143,714.14	31,473	34,957	108,757	51.72	2,103
2011	10,268.96	1,939	2,154	8,115	53.72	151
2014	24,651.64	3,535	3,926	20,726	56.73	365
2015	285,014.30	36,824	40,901	244,113	57.29	4,261
2016	433,664.06	49,438	54,911	378,753	58.29	6,498
2017	480,024.31	47,426	52,677	427,347	59.29	7,208
2018	23,367.39	1,954	2,170	21,197	60.29	352
2019	10,393.30	711	790	9,603	61.29	157
2020	339,873.23	18,081	20,083	319,790	62.29	5,134
2021	514,167.43	19,538	21,701	492,466	63.29	7,781
2022	202,953.40	4,627	5,139	197,814	64.29	3,077
2023	4,595.62	35	39	4,556	65.29	70
	3,462,547.07	693,606	769,581	2,692,966		49,018

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.9 1.42

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.11 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1892	13,199.66	13,200	13,200			
1902	5,876.85	5,877	5,877			
1905	231.68	232	232			
1910	39.90	40	40			
1916	60,448.97	60,449	60,449			
1924	43.93	43	44			
1927	8,724.08	8,502	8,724			
1928	177.84	173	178			
1929	1,767.51	1,720	1,768			
1930	14,505.87	14,106	14,506			
1934	1,584.41	1,517	1,584			
1937	73.90	70	74			
1939	22.85	22	23			
1940	2,686.64	2,535	2,687			
1947	1,236.71	1,126	1,237			
1948	143.92	130	144			
1949	25,332.31	22,835	25,332			
1950	5,551.99	4,978	5,552			
1951	2,081.51	1,856	2,082			
1952	33,072.03	29,322	33,072			
1953	10,213.52	9,000	10,214			
1954	6,627.96	5,804	6,628			
1955	1,809.72	1,574	1,810			
1956	4,607.45	3,981	4,607			
1957	6,127.12	5,256	6,127			
1958	14,126.41	11,937	14,126			
1959	2,837.39	2,379	2,837			
1961	7.14	6	7			
1962	4,535.32	3,682	4,535			
1963	4,319.60	3,476	4,320			
1964	5,403.39	4,308	5,403			
1965	78.02	61	78			
1966	8,856.75	6,875	8,817	40	16.58	2
1967	6,231.00	4,788	6,140	91	17.03	5
1968	4,648.62	3,509	4,500	149	18.03	8
1969	356.16	266	341	15	18.50	1
1970	311.02	230	295	16	18.96	1
1971	9,172.95	6,646	8,523	650	19.96	33
1972	5,037.91	3,606	4,625	413	20.45	20
1973	3,867.63	2,734	3,506	362	20.93	17
1974	13,131.54	9,100	11,670	1,462	21.93	67
1975	29,166.31	19,944	25,577	3,589	22.43	160
1976	39,705.43	26,595	34,107	5,598	23.42	239
1977	3,830.92	2,530	3,245	586	23.92	24

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.11 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1978	17,998.16	11,629	14,914	3,084	24.92	124
1979	52,736.79	33,562	43,041	9,696	25.43	381
1982	28,737.55	17,174	22,025	6,713	27.94	240
1984	20,936.53	11,992	15,379	5,558	29.46	189
1985	6,426.42	3,612	4,632	1,794	29.99	60
1986	18,049.02	9,882	12,673	5,376	30.99	173
1988	8,340.21	4,352	5,581	2,759	32.53	85
1989	25,492.68	12,930	16,582	8,911	33.52	266
1990	51,854.52	25,709	32,971	18,884	34.07	554
1991	16,292.51	7,837	10,051	6,242	35.07	178
1992	10,310.34	4,807	6,165	4,145	36.07	115
1993	43,358.46	19,572	25,100	18,258	37.07	493
1994	2,144.77	943	1,209	936	37.61	25
2013	104,744.96	16,613	21,305	83,440	55.72	1,497
2014	20,952.31	3,005	3,854	17,098	56.73	301
	790,187.07	490,639	584,325	205,862		5,258

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.2 0.67

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1982	10,423.29	6,229	7,877	2,546	27.94	91
1984	22,196.95	12,714	16,079	6,118	29.46	208
1985	4,714.89	2,650	3,351	1,364	29.99	45
1986	27,260.71	14,925	18,875	8,386	30.99	271
1988	9,123.84	4,761	6,021	3,103	32.53	95
1989	32,176.26	16,320	20,639	11,537	33.52	344
1990	52,686.14	26,122	33,034	19,652	34.07	577
1991	55,883.01	26,880	33,993	21,890	35.07	624
1992	17,590.91	8,201	10,371	7,220	36.07	200
1993	43,941.89	19,835	25,084	18,858	37.07	509
1994	22,576.32	9,925	12,551	10,025	37.61	267
2005	137,521.89	38,424	48,593	88,929	47.72	1,864
2007	12,535.66	3,124	3,951	8,585	49.72	173
2022	5,665.87	129	163	5,503	64.29	86
	454,297.63	190,239	240,582	213,716		5,354

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9 1.18

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUB-
 TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1982	13,229.30	7,906	10,292	2,937	27.94	105
1984	39,203.31	22,456	29,233	9,970	29.46	338
1985	3,143.26	1,767	2,300	843	29.99	28
1986	26,663.57	14,598	19,004	7,660	30.99	247
1988	6,076.93	3,171	4,128	1,949	32.53	60
1989	21,430.98	10,870	14,151	7,280	33.52	217
1990	23,239.46	11,522	15,000	8,239	34.07	242
1991	48,827.78	23,486	30,574	18,254	35.07	521
1992	12,619.20	5,883	7,659	4,960	36.07	138
1993	782.14	353	459	323	37.07	9
	195,215.93	102,012	132,800	62,416		1,905
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.8 0.98

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1916	1,654.35	1,654	1,654			
1923	600.88	592	490	111	1.54	72
1924	210.00	207	171	39	1.52	26
1926	566.38	552	457	109	2.50	44
1927	4,454.57	4,341	3,596	859	2.51	342
1928	232.29	226	187	45	2.54	18
1929	32,404.48	31,235	25,878	6,526	3.54	1,844
1930	38,588.00	37,160	30,787	7,801	3.59	2,173
1931	38.37	37	31	7	3.65	2
1933	58.02	55	46	12	4.74	3
1936	504.68	477	395	110	5.09	22
1937	15.10	14	12	3	5.25	1
1938	112.50	106	88	24	5.41	4
1939	1,115.35	1,037	859	256	6.41	40
1940	7,341.25	6,804	5,637	1,704	6.59	259
1941	788.51	729	604	185	6.79	27
1942	418.61	386	320	99	6.99	14
1943	162.13	149	123	39	7.22	5
1944	4,784.97	4,374	3,624	1,161	7.46	156
1945	954.48	869	720	234	7.71	30
1946	2,353.97	2,135	1,769	585	7.97	73
1948	36,876.03	33,129	27,447	9,429	8.54	1,104
1949	32,471.55	29,030	24,051	8,421	8.83	954
1950	45,183.86	40,187	33,294	11,890	9.14	1,301
1951	11,913.77	10,538	8,731	3,183	9.47	336
1952	73,868.21	64,960	53,819	20,049	9.80	2,046
1953	176,787.70	154,548	128,041	48,747	10.15	4,803
1954	83,153.45	72,244	59,853	23,300	10.50	2,219
1955	20,742.19	17,903	14,832	5,910	10.87	544
1956	44,373.13	38,037	31,513	12,860	11.24	1,144
1957	84,731.81	72,124	59,754	24,978	11.62	2,150
1958	103,403.45	87,376	72,390	31,013	12.02	2,580
1959	22,948.83	19,243	15,943	7,006	12.42	564
1960	17,139.96	14,257	11,812	5,328	12.84	415
1961	27,510.78	22,696	18,803	8,708	13.26	657
1962	52,364.64	42,834	35,487	16,878	13.68	1,234
1963	23,687.78	19,204	15,910	7,778	14.13	550
1964	18,426.15	14,910	12,353	6,073	14.03	433
1965	75,506.59	60,511	50,133	25,374	14.50	1,750
1966	142,234.09	112,863	93,506	48,728	14.96	3,257
1967	314,447.96	246,967	204,609	109,839	15.44	7,114
1968	240,120.01	186,573	154,574	85,546	15.93	5,370
1969	97,153.92	75,187	62,292	34,862	15.92	2,190
1970	105,804.44	80,940	67,058	38,746	16.43	2,358

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1971	150,713.79	113,940	94,398	56,316	16.94	3,324
1972	156,140.02	116,605	96,606	59,534	17.46	3,410
1973	207,829.36	154,293	127,830	79,999	17.52	4,566
1974	437,819.66	320,747	265,735	172,085	18.07	9,523
1975	137,376.25	99,268	82,242	55,134	18.62	2,961
1976	130,857.46	93,851	77,755	53,102	18.73	2,835
1977	295,377.73	208,773	172,966	122,412	19.29	6,346
1978	427,253.24	297,454	246,437	180,816	19.86	9,105
1979	698,768.60	482,011	399,341	299,428	20.01	14,964
1980	360,628.30	244,722	202,749	157,879	20.60	7,664
1981	64,066.74	43,021	35,642	28,425	20.79	1,367
1982	182,365.45	120,325	99,688	82,677	21.40	3,863
1983	14,776.60	9,634	7,982	6,795	21.61	314
1984	525,205.78	336,079	278,438	246,768	22.23	11,101
1985	186,966.56	118,051	97,804	89,163	22.48	3,966
1986	539,941.06	334,116	276,811	263,130	23.10	11,391
1987	261,748.45	159,562	132,195	129,553	23.38	5,541
1988	218,238.05	130,157	107,834	110,404	24.02	4,596
1989	748,937.29	439,252	363,915	385,022	24.32	15,831
1990	896,044.15	516,301	427,750	468,294	24.64	19,005
1991	1,888,123.99	1,067,734	884,606	1,003,518	24.97	40,189
1992	1,660,901.68	915,489	758,472	902,430	25.65	35,182
1993	1,253,741.38	676,770	560,696	693,045	26.00	26,656
1994	1,624,854.59	857,923	710,780	914,075	26.37	34,663
1995	535,793.22	276,362	228,963	306,830	26.75	11,470
1996	564,801.51	284,208	235,463	329,339	27.15	12,130
1997	361,460.68	177,188	146,798	214,663	27.56	7,789
1998	340,896.85	162,540	134,663	206,234	27.98	7,371
1999	646,057.71	299,125	247,822	398,236	28.41	14,017
2000	312,217.00	140,123	116,090	196,127	28.86	6,796
2001	1,184,636.34	514,369	426,149	758,487	29.32	25,869
2002	748,366.97	315,362	261,274	487,093	29.52	16,500
2003	312,539.17	126,860	105,102	207,437	30.01	6,912
2004	706,373.15	276,898	229,407	476,966	30.25	15,767
2005	4,691,981.49	1,770,754	1,467,050	3,224,931	30.52	105,666
2006	767,565.25	278,012	230,330	537,235	30.81	17,437
2007	3,165,904.50	1,096,986	908,841	2,257,064	31.12	72,528
2008	4,446,657.86	1,468,286	1,216,458	3,230,200	31.45	102,709
2009	2,794,426.62	875,214	725,105	2,069,322	31.80	65,073
2010	508,083.34	150,901	125,020	383,063	31.95	11,989
2011	511,164.52	143,126	118,578	392,587	32.14	12,215
2012	809,214.28	212,176	175,785	633,429	32.36	19,574
2013	1,358,671.93	332,331	275,333	1,083,339	32.42	33,416
2014	1,183,352.44	267,556	221,667	961,685	32.52	29,572

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
2015	7,124,407.84	1,471,903	1,219,455	5,904,953	32.65	180,856
2016	7,873,780.30	1,476,334	1,223,126	6,650,654	32.50	204,636
2017	6,233,483.25	1,040,992	862,450	5,371,033	32.41	165,721
2018	7,788,709.19	1,135,594	940,827	6,847,882	32.23	212,469
2019	7,398,744.70	915,965	758,867	6,639,878	31.86	208,408
2020	4,362,143.20	439,704	364,290	3,997,853	31.22	128,054
2021	9,575,904.89	729,684	604,535	8,971,370	30.29	296,183
2022	4,740,149.96	235,111	194,787	4,545,363	28.71	158,320
2023	9,496,970.71	188,040	155,789	9,341,182	24.69	378,339
	105,561,344.24	26,267,182	21,762,349	83,798,995		2,856,377
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.3 2.71

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1909	41.23	41	41			
1916	862.00	862	862			
1927	1,733.65	1,690	1,734			
1928	216.04	210	216			
1929	38,721.55	37,324	38,722			
1930	35,159.80	33,859	35,160			
1931	449.00	432	449			
1932	119.88	115	120			
1937	242.76	229	243			
1939	9,738.58	9,052	9,739			
1940	463.62	430	464			
1941	155.42	144	155			
1942	180.32	166	180			
1943	33.60	31	34			
1944	1,085.36	992	1,085			
1945	227.88	208	228			
1946	1,238.53	1,123	1,239			
1948	474.69	426	475			
1949	40,603.31	36,299	40,603			
1950	28,264.25	25,138	28,264			
1951	33,747.50	29,850	33,748			
1952	25,688.62	22,591	25,689			
1953	43,242.93	37,803	43,243			
1954	35,514.59	30,855	35,515			
1955	12,366.39	10,673	12,366			
1956	23,703.05	20,318	23,703			
1957	32,717.25	27,849	32,717			
1958	94,368.17	79,741	94,368			
1959	24,434.05	20,488	24,434			
1960	5,859.49	4,874	5,846	13	12.84	1
1961	6,070.94	5,009	6,008	63	13.26	5
1962	23,625.78	19,326	23,182	444	13.68	32
1963	27,556.99	22,340	26,797	760	14.13	54
1964	8,363.66	6,768	8,118	246	14.03	18
1965	43,958.19	35,228	42,256	1,702	14.50	117
1966	59,094.35	46,891	56,246	2,848	14.96	190
1967	41,025.82	32,222	38,650	2,376	15.44	154
1968	47,892.35	37,212	44,636	3,256	15.93	204
1969	12,264.53	9,492	11,386	879	15.92	55
1970	29,195.12	22,334	26,790	2,405	16.43	146
1971	128,498.28	97,145	116,526	11,972	16.94	707
1972	38,864.02	29,024	34,814	4,050	17.46	232
1973	63,794.82	47,361	56,810	6,985	17.52	399
1974	68,285.72	50,026	60,006	8,280	18.07	458

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1975	222,163.45	160,535	192,562	29,601	18.62	1,590
1976	140,974.87	101,107	121,278	19,697	18.73	1,052
1977	83,335.49	58,902	70,653	12,682	19.29	657
1978	372,301.00	259,196	310,906	61,395	19.86	3,091
1979	277,458.44	191,391	229,574	47,884	20.01	2,393
1980	38,850.86	26,364	31,624	7,227	20.60	351
1981	30,089.76	20,205	24,236	5,854	20.79	282
1982	133,780.90	88,269	105,879	27,902	21.40	1,304
1983	80,344.28	52,384	62,835	17,509	21.61	810
1984	277,584.98	177,627	213,064	64,521	22.23	2,902
1985	153,964.54	97,213	116,607	37,358	22.48	1,662
1986	204,712.02	126,676	151,948	52,764	23.10	2,284
1987	867.95	529	635	233	23.38	10
1988	75,164.52	44,828	53,771	21,394	24.02	891
1989	174,356.24	102,260	122,661	51,695	24.32	2,126
1990	276,769.11	159,474	191,289	85,480	24.64	3,469
1991	539,140.12	304,884	365,709	173,431	24.97	6,946
1992	249,365.88	137,450	164,872	84,494	25.65	3,294
1993	313,176.03	169,052	202,778	110,398	26.00	4,246
1994	158,743.51	83,817	100,539	58,205	26.37	2,207
1995	151,659.94	78,226	93,832	57,828	26.75	2,162
1996	31,707.70	15,955	19,138	12,570	27.15	463
1997	973.99	477	572	402	27.56	15
1999	42,368.02	19,616	23,529	18,839	28.41	663
2000	107,278.87	48,147	57,752	49,527	28.86	1,716
2001	17,252.80	7,491	8,985	8,268	29.32	282
2002	84,278.95	35,515	42,600	41,679	29.52	1,412
2003	412,722.61	167,524	200,946	211,777	30.01	7,057
2006	125,755.96	45,549	54,636	71,120	30.81	2,308
2008	96,983.54	32,024	38,413	58,571	31.45	1,862
2011	38,981.24	10,915	13,093	25,888	32.14	805
2012	137,041.89	35,932	43,101	93,941	32.36	2,903
2013	40,864.62	9,995	11,989	28,876	32.42	891
2014	10,184.83	2,303	2,762	7,423	32.52	228
2015	658,479.77	136,042	163,183	495,297	32.65	15,170
2016	213,232.76	39,981	47,957	165,276	32.50	5,085
2017	544,014.63	90,850	108,975	435,040	32.41	13,423
2018	857,646.90	125,045	149,992	707,655	32.23	21,956

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
2019	5,313.30	658	789	4,524	31.86	142
2020	11,801.92	1,190	1,427	10,375	31.22	332
2023	55,160.17	1,092	1,310	53,850	24.69	2,181
	8,536,992.44	4,160,881	4,962,268	3,574,724		125,395
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.5 1.47

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1927	106.42	98	98	8	8.76	1
1928	760.91	690	693	68	9.77	7
1929	22.57	20	20	3	9.67	
1930	6.05	5	5	1	9.59	
1931	2.56	2	2	1	10.60	
1932	109.66	98	98	12	10.54	1
1933	78.93	71	71	8	10.51	1
1934	150.89	135	136	15	10.50	1
1935	110.28	98	98	12	11.50	1
1936	611.76	541	543	69	11.50	6
1937	56,036.55	49,441	49,627	6,410	11.54	555
1938	1,540.13	1,356	1,361	179	11.59	15
1939	3,807.62	3,314	3,326	482	12.58	38
1940	1,786.88	1,552	1,558	229	12.65	18
1941	2,051.17	1,777	1,784	267	12.74	21
1942	1,711.86	1,479	1,485	227	12.84	18
1943	1,082.60	924	927	156	13.84	11
1944	1,239.48	1,054	1,058	181	13.96	13
1945	1,585.52	1,344	1,349	237	14.09	17
1946	2,603.48	2,199	2,207	396	14.24	28
1947	7,011.46	5,900	5,922	1,089	14.41	76
1948	14,405.30	11,964	12,009	2,396	15.41	155
1949	26,318.54	21,765	21,847	4,472	15.59	287
1950	23,872.63	19,652	19,726	4,147	15.79	263
1951	43,654.38	35,762	35,896	7,758	16.00	485
1952	36,949.99	30,118	30,231	6,719	16.22	414
1953	71,898.68	58,295	58,514	13,385	16.45	814
1954	75,439.41	60,291	60,517	14,922	17.46	855
1955	68,007.31	54,039	54,242	13,765	17.71	777
1956	106,387.13	84,025	84,340	22,047	17.97	1,227
1957	37,632.40	29,530	29,641	7,991	18.25	438
1958	110,733.57	86,306	86,630	24,104	18.54	1,300
1959	175,337.01	135,711	136,221	39,116	18.83	2,077
1960	184,949.93	142,116	142,650	42,300	19.14	2,210
1961	193,414.31	147,478	148,032	45,382	19.47	2,331
1962	219,926.14	165,011	165,631	54,295	20.47	2,652
1963	215,877.70	160,656	161,259	54,619	20.80	2,626
1964	268,917.35	198,407	199,152	69,765	21.15	3,299
1965	301,304.57	220,314	221,141	80,164	21.50	3,729
1966	403,364.72	292,238	293,335	110,030	21.87	5,031
1967	385,535.31	276,660	277,699	107,836	22.24	4,849
1968	379,780.47	269,796	270,809	108,971	22.62	4,817
1969	429,446.87	301,901	303,035	126,412	23.02	5,491
1970	406,252.13	282,548	283,609	122,643	23.42	5,237

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1971	514,468.88	353,852	355,181	159,288	23.83	6,684
1972	523,038.05	355,561	356,896	166,142	24.26	6,848
1973	474,003.91	318,341	319,536	154,468	24.69	6,256
1974	638,736.24	423,674	425,265	213,471	25.13	8,495
1975	668,524.23	437,750	439,394	229,130	25.57	8,961
1976	554,968.38	358,510	359,856	195,112	26.03	7,496
1977	500,478.31	316,502	317,690	182,788	27.03	6,762
1978	764,039.19	476,302	478,090	285,949	27.49	10,402
1979	866,957.26	532,398	534,397	332,560	27.96	11,894
1980	1,173,862.43	709,717	712,382	461,480	28.45	16,221
1981	1,433,345.53	858,861	862,086	571,260	28.43	20,094
1982	1,236,028.22	728,391	731,126	504,902	28.92	17,459
1983	1,799,292.87	1,042,150	1,046,063	753,230	29.43	25,594
1984	1,351,223.51	768,576	771,462	579,762	29.94	19,364
1985	1,922,112.73	1,072,923	1,076,951	845,162	30.47	27,738
1986	1,690,372.14	925,479	928,954	761,418	30.99	24,570
1987	1,901,530.92	1,020,361	1,024,192	877,339	31.52	27,834
1988	2,195,291.27	1,153,406	1,157,737	1,037,554	32.07	32,353
1989	1,916,195.01	984,924	988,622	927,573	32.62	28,436
1990	2,171,715.50	1,091,287	1,095,384	1,076,332	33.17	32,449
1991	2,364,945.55	1,160,715	1,165,073	1,199,873	33.72	35,583
1992	2,463,245.24	1,187,284	1,191,742	1,271,503	33.86	37,552
1993	2,998,080.19	1,408,198	1,413,485	1,584,595	34.44	46,010
1994	3,082,927.17	1,409,514	1,414,806	1,668,121	35.02	47,633
1995	2,280,142.78	1,013,751	1,017,557	1,262,586	35.60	35,466
1996	2,592,119.56	1,126,276	1,130,505	1,461,615	35.79	40,839
1997	2,032,030.80	856,298	859,513	1,172,518	36.39	32,221
1998	2,843,036.87	1,159,959	1,164,314	1,678,723	37.00	45,371
1999	2,081,072.46	825,978	829,079	1,251,993	37.23	33,629
2000	2,079,909.20	796,605	799,596	1,280,313	37.85	33,826
2001	1,882,395.80	698,745	701,369	1,181,027	38.11	30,990
2002	2,122,572.89	757,546	760,390	1,362,183	38.74	35,162
2003	2,915,882.92	1,004,230	1,008,001	1,907,882	39.02	48,895
2004	1,982,266.62	653,355	655,808	1,326,459	39.67	33,437
2005	2,959,277.14	936,315	939,831	2,019,446	39.98	50,511
2006	2,570,055.19	778,213	781,135	1,788,920	40.30	44,390
2007	2,195,637.55	634,100	636,481	1,559,157	40.64	38,365
2008	3,311,737.37	908,741	912,153	2,399,584	40.99	58,541
2009	3,205,099.35	832,044	835,168	2,369,931	41.36	57,300
2010	3,802,745.96	929,391	932,881	2,869,865	41.75	68,739
2011	3,752,266.87	863,021	866,261	2,886,006	41.85	68,961
2012	3,170,224.76	678,111	680,657	2,489,568	42.26	58,911
2013	2,967,163.69	588,685	590,895	2,376,269	42.41	56,031
2014	3,977,276.81	725,455	728,179	3,249,098	42.58	76,306

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2015	3,945,737.03	654,203	656,659	3,289,078	42.78	76,884
2016	5,487,560.72	818,744	821,818	4,665,743	42.75	109,140
2017	5,184,125.41	684,305	686,875	4,497,250	42.76	105,174
2018	6,410,314.84	733,340	736,094	5,674,221	42.58	133,260
2019	6,857,593.36	660,386	662,865	6,194,728	42.23	146,690
2020	7,003,927.89	542,104	544,140	6,459,788	41.75	154,725
2021	5,863,495.84	337,151	338,417	5,525,079	40.98	134,824
2022	5,872,330.12	216,102	216,913	5,655,417	39.31	143,867
2023	6,208,623.42	86,921	87,247	6,121,376	35.09	174,448
	147,023,828.58	43,751,432	43,915,705	103,108,123		2,691,783
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.3 1.83

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.10 TOWERS AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1947	7,576.09	6,723	7,524	52	9.71	5
	7,576.09	6,723	7,524	52		5
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.4 0.07

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.20 POLES AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1927	217.64	200	196	22	8.76	3
1928	315.45	286	281	34	9.77	3
1929	104.15	94	92	12	9.67	1
1930	1,364.62	1,238	1,216	149	9.59	16
1932	234.35	210	206	28	10.54	3
1935	143.50	127	125	18	11.50	2
1936	243.52	215	211	33	11.50	3
1937	795.15	702	690	105	11.54	9
1938	336.03	296	291	45	11.59	4
1939	1,746.48	1,520	1,493	253	12.58	20
1941	1,817.73	1,575	1,547	271	12.74	21
1942	1,676.09	1,448	1,422	254	12.84	20
1943	1,511.95	1,290	1,267	245	13.84	18
1944	366.30	312	306	60	13.96	4
1945	290.16	246	242	48	14.09	3
1947	5,721.85	4,815	4,730	992	14.41	69
1948	1,473.13	1,223	1,201	272	15.41	18
1949	10,681.09	8,833	8,676	2,005	15.59	129
1950	992.99	817	803	190	15.79	12
1951	6,473.88	5,303	5,209	1,265	16.00	79
1952	10,032.82	8,178	8,033	2,000	16.22	123
1953	5,707.58	4,628	4,546	1,162	16.45	71
1954	9,534.82	7,620	7,485	2,050	17.46	117
1955	11,862.80	9,426	9,259	2,604	17.71	147
1956	3,042.50	2,403	2,360	682	17.97	38
1957	3,362.19	2,638	2,591	771	18.25	42
1958	4,783.87	3,729	3,663	1,121	18.54	60
1959	11,747.08	9,092	8,931	2,816	18.83	150
1960	7,794.62	5,989	5,883	1,912	19.14	100
1961	3,156.07	2,407	2,364	792	19.47	41
1962	6,157.60	4,620	4,538	1,620	20.47	79
1963	2,324.00	1,730	1,699	625	20.80	30
1964	8,096.01	5,973	5,867	2,229	21.15	105
1965	9,642.75	7,051	6,926	2,717	21.50	126
1966	10,407.61	7,540	7,406	3,002	21.87	137
1967	47,335.10	33,968	33,365	13,970	22.24	628
1968	19,025.91	13,516	13,276	5,750	22.62	254
1969	12,380.02	8,703	8,549	3,831	23.02	166
1970	24,121.45	16,776	16,478	7,643	23.42	326
1971	11,840.58	8,144	7,999	3,842	23.83	161
1972	30,206.23	20,534	20,170	10,036	24.26	414
1973	48,338.69	32,464	31,888	16,451	24.69	666
1974	4,941.24	3,278	3,220	1,721	25.13	68
1975	4,738.99	3,103	3,048	1,691	25.57	66

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.20 POLES AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1976	3,478.97	2,247	2,207	1,272	26.03	49
1977	3,833.89	2,425	2,382	1,452	27.03	54
1978	4,184.19	2,608	2,562	1,622	27.49	59
1979	17,507.36	10,751	10,560	6,947	27.96	248
1980	3,713.70	2,245	2,205	1,509	28.45	53
1981	3,768.56	2,258	2,218	1,551	28.43	55
1982	33,377.74	19,670	19,321	14,057	28.92	486
1983	18,603.43	10,775	10,584	8,019	29.43	272
1984	14,759.23	8,395	8,246	6,513	29.94	218
1985	21,877.02	12,212	11,995	9,882	30.47	324
1986	177,220.84	97,028	95,306	81,915	30.99	2,643
1987	34,688.28	18,614	18,284	16,404	31.52	520
1988	5,930.24	3,116	3,061	2,869	32.07	89
1989	6,611.18	3,398	3,338	3,273	32.62	100
1990	29,793.98	14,971	14,705	15,089	33.17	455
1991	22,023.41	10,809	10,617	11,406	33.72	338
1992	54,396.65	26,219	25,754	28,643	33.86	846
1993	47,327.44	22,230	21,836	25,491	34.44	740
1994	21,329.22	9,752	9,579	11,750	35.02	336
1995	51,318.70	22,816	22,411	28,908	35.60	812
1996	44,796.40	19,464	19,119	25,677	35.79	717
1998	7,944.05	3,241	3,183	4,761	37.00	129
1999	18,633.00	7,395	7,264	11,369	37.23	305
2000	8,099.94	3,102	3,047	5,053	37.85	134
2003	174,529.01	60,108	59,041	115,488	39.02	2,960
2004	606,425.47	199,878	196,332	410,093	39.67	10,338
2005	5,474.99	1,732	1,701	3,774	39.98	94
2006	11,913.76	3,607	3,543	8,371	40.30	208
2007	23,366.45	6,748	6,628	16,738	40.64	412
2008	146,150.19	40,104	39,392	106,758	40.99	2,604
2009	69,860.50	18,136	17,814	52,046	41.36	1,258
2010	25,130.61	6,142	6,033	19,098	41.75	457
2011	347,905.65	80,018	78,599	269,307	41.85	6,435
2012	79,734.87	17,055	16,752	62,983	42.26	1,490
2013	52,098.43	10,336	10,153	41,945	42.41	989
2015	149,291.81	24,753	24,314	124,978	42.78	2,921
2016	17,965.41	2,680	2,632	15,333	42.75	359
2017	257,971.69	34,052	33,448	224,524	42.76	5,251
2018	116,786.51	13,360	13,123	103,664	42.58	2,435

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.20 POLES AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2021	5,505.64	317	311	5,195	40.98	127
2022	1,909.95	70	69	1,841	39.31	47
2023	47,959.88	671	659	47,300	35.09	1,348
	3,142,284.83	1,109,768	1,090,076	2,052,208		54,267
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.8 1.73

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1926	1,604.78	1,455	920	685	10.02	68
1927	1,321.04	1,198	758	563	9.88	57
1928	5,835.53	5,239	3,313	2,523	10.88	232
1929	5,794.42	5,202	3,290	2,504	10.76	233
1930	12,250.43	10,881	6,882	5,368	11.77	456
1931	7,244.58	6,433	4,069	3,176	11.67	272
1932	2,877.15	2,554	1,615	1,262	11.59	109
1933	2,568.72	2,255	1,426	1,143	12.60	91
1934	3,941.91	3,457	2,186	1,756	12.54	140
1935	5,743.49	5,032	3,182	2,561	12.51	205
1936	8,333.96	7,219	4,566	3,768	13.52	279
1937	23,518.73	20,344	12,867	10,652	13.50	789
1938	23,507.89	20,301	12,839	10,669	13.50	790
1939	16,302.66	13,913	8,799	7,504	14.51	517
1940	22,717.48	19,348	12,237	10,480	14.54	721
1941	26,163.46	22,234	14,062	12,101	14.58	830
1942	6,674.38	5,602	3,543	3,131	15.59	201
1943	4,876.02	4,082	2,582	2,294	15.65	147
1944	7,176.91	5,991	3,789	3,388	15.73	215
1945	21,293.82	17,550	11,099	10,195	16.74	609
1946	32,957.82	27,075	17,124	15,834	16.84	940
1947	70,298.93	57,547	36,396	33,903	16.95	2,000
1948	96,395.91	78,601	49,711	46,685	17.09	2,732
1949	105,480.90	84,870	53,676	51,805	18.09	2,864
1950	146,949.00	117,736	74,462	72,487	18.24	3,974
1951	148,757.09	118,634	75,030	73,727	18.41	4,005
1952	146,452.90	116,225	73,506	72,947	18.59	3,924
1953	174,899.93	136,877	86,568	88,332	19.59	4,509
1954	194,258.47	151,211	95,633	98,625	19.79	4,984
1955	158,033.04	122,318	77,360	80,673	20.00	4,034
1956	163,814.94	126,056	79,724	84,091	20.22	4,159
1957	262,793.20	200,984	127,112	135,681	20.45	6,635
1958	229,900.13	173,161	109,515	120,385	21.46	5,610
1959	271,096.50	202,834	128,282	142,814	21.71	6,578
1960	250,698.13	186,269	117,806	132,892	21.97	6,049
1961	268,468.78	197,996	125,222	143,247	22.25	6,438
1962	426,456.34	312,081	197,375	229,081	22.54	10,163
1963	284,514.48	206,558	130,637	153,877	22.83	6,740
1964	290,128.86	207,152	131,013	159,116	23.83	6,677
1965	318,431.32	225,386	142,545	175,886	24.15	7,283
1966	394,443.55	276,702	175,000	219,444	24.47	8,968
1967	330,449.30	229,662	145,249	185,200	24.80	7,468
1968	371,145.54	255,422	161,541	209,605	25.15	8,334
1969	365,536.80	249,004	157,482	208,055	25.50	8,159

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1970	304,214.90	205,071	129,697	174,518	25.87	6,746
1971	433,942.43	289,353	183,001	250,941	26.24	9,563
1972	370,900.01	244,497	154,632	216,268	26.62	8,124
1973	438,224.08	285,459	180,538	257,686	27.02	9,537
1974	343,214.89	220,859	139,682	203,533	27.42	7,423
1975	286,473.86	182,025	115,121	171,353	27.83	6,157
1976	239,059.47	149,890	94,798	144,261	28.26	5,105
1977	242,319.49	149,850	94,772	147,547	28.69	5,143
1978	460,184.90	280,575	177,449	282,736	29.13	9,706
1979	349,316.29	209,869	132,731	216,585	29.57	7,324
1980	574,534.94	339,895	214,966	359,569	30.03	11,974
1981	461,426.82	268,643	169,903	291,524	30.50	9,558
1982	324,059.28	185,589	117,375	206,684	30.96	6,676
1983	487,858.61	274,664	173,711	314,148	31.44	9,992
1984	607,474.16	335,933	212,460	395,014	31.93	12,371
1985	1,072,357.89	582,076	368,133	704,225	32.43	21,715
1986	688,720.65	366,744	231,947	456,774	32.92	13,875
1987	603,724.08	317,317	200,687	403,037	32.94	12,235
1988	1,112,428.62	572,678	362,189	750,240	33.46	22,422
1989	860,971.88	433,672	274,275	586,697	33.99	17,261
1990	1,210,901.76	596,248	377,096	833,806	34.53	24,147
1991	1,709,528.38	827,754	523,512	1,186,016	34.62	34,258
1992	1,605,586.06	758,639	479,800	1,125,786	35.17	32,010
1993	1,705,089.95	785,364	496,702	1,208,388	35.72	33,829
1994	1,617,862.05	730,303	461,879	1,155,983	35.86	32,236
1995	2,751,596.25	1,207,676	763,793	1,987,803	36.44	54,550
1996	2,588,219.71	1,110,346	702,237	1,885,983	36.60	51,530
1997	1,828,967.20	760,850	481,198	1,347,769	37.20	36,230
1998	1,509,717.39	612,039	387,083	1,122,634	37.40	30,017
1999	1,611,708.31	635,658	402,021	1,209,687	37.61	32,164
2000	1,338,374.51	509,519	322,245	1,016,130	38.23	26,579
2001	1,078,910.00	398,118	251,789	827,121	38.48	21,495
2002	1,694,396.80	604,730	382,461	1,311,936	38.74	33,865
2003	2,397,401.62	825,665	522,191	1,875,211	39.02	48,058
2004	3,034,210.85	1,005,841	636,143	2,398,068	39.32	60,989
2005	4,502,044.52	1,432,551	906,015	3,596,030	39.64	90,717
2006	3,447,275.99	1,049,696	663,879	2,783,397	39.97	69,637
2007	4,144,275.26	1,210,128	765,344	3,378,931	40.00	84,473
2008	4,245,393.21	1,177,672	744,817	3,500,576	40.37	86,712
2009	4,037,339.95	1,065,454	673,845	3,363,495	40.45	83,152
2010	4,277,353.99	1,068,483	675,760	3,601,594	40.55	88,819
2011	5,478,268.01	1,287,393	814,210	4,664,058	40.69	114,624
2012	4,811,396.06	1,062,356	671,885	4,139,511	40.58	102,009
2013	4,546,170.61	931,056	588,845	3,957,326	40.78	97,041

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
2014	6,190,710.44	1,170,044	739,992	5,450,718	40.75	133,760
2015	7,220,437.65	1,252,024	791,840	6,428,598	40.52	158,652
2016	9,101,260.70	1,427,078	902,553	8,198,708	40.34	203,240
2017	8,593,654.89	1,195,377	756,014	7,837,641	40.23	194,821
2018	10,201,499.14	1,240,502	784,554	9,416,945	39.75	236,904
2019	13,998,237.68	1,441,818	911,875	13,086,363	39.17	334,091
2020	11,715,158.13	979,387	619,412	11,095,746	38.34	289,404
2021	8,729,382.06	551,697	348,920	8,380,462	37.03	226,315
2022	8,493,709.01	349,091	220,782	8,272,927	35.00	236,369
2023	7,384,234.79	120,363	76,124	7,308,111	30.17	242,231
	174,773,789.40	41,516,230	26,256,876	148,516,914		3,978,023
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.3 2.28

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1913	29,386.00	27,926	24,959	4,427	5.78	766
1916	13.62	13	12	2	7.45	
1923	2,178.06	1,992	1,780	398	9.38	42
1925	6.98	6	5	2	10.20	
1927	8,088.50	7,337	6,558	1,530	9.88	155
1928	1,537.08	1,380	1,233	304	10.88	28
1929	3,641.76	3,270	2,923	719	10.76	67
1930	1,910.06	1,697	1,517	393	11.77	33
1934	113.13	99	88	25	12.54	2
1936	45.31	39	35	10	13.52	1
1937	1,008.70	873	780	229	13.50	17
1938	287.78	249	223	65	13.50	5
1939	2,447.56	2,089	1,867	581	14.51	40
1940	874.77	745	666	209	14.54	14
1941	1,451.78	1,234	1,103	349	14.58	24
1942	2,313.57	1,942	1,736	578	15.59	37
1943	173.55	145	130	44	15.65	3
1944	6.83	6	5	2	15.73	
1945	180.46	149	133	47	16.74	3
1946	155.69	128	114	42	16.84	2
1947	10,507.58	8,602	7,688	2,820	16.95	166
1948	7,002.27	5,710	5,103	1,899	17.09	111
1949	22,220.55	17,879	15,980	6,241	18.09	345
1950	2,866.22	2,296	2,052	814	18.24	45
1951	7,960.80	6,349	5,675	2,286	18.41	124
1952	14,423.94	11,447	10,231	4,193	18.59	226
1953	5,221.82	4,087	3,653	1,569	19.59	80
1954	18,134.94	14,116	12,617	5,518	19.79	279
1955	14,961.51	11,580	10,350	4,612	20.00	231
1956	1,219.79	939	839	381	20.22	19
1957	5,263.85	4,026	3,598	1,666	20.45	81
1958	2,868.18	2,160	1,931	937	21.46	44
1959	7,531.86	5,635	5,036	2,496	21.71	115
1960	679.20	505	451	228	21.97	10
1961	2,007.61	1,481	1,324	684	22.25	31
1962	6,497.23	4,755	4,250	2,247	22.54	100
1963	1,011.58	734	656	356	22.83	16
1964	8,286.91	5,917	5,288	2,999	23.83	126
1965	9,238.07	6,539	5,844	3,394	24.15	141
1966	8,492.25	5,957	5,324	3,168	24.47	129
1967	24,528.79	17,048	15,237	9,292	24.80	375
1968	23,710.69	16,318	14,585	9,126	25.15	363
1969	17,838.09	12,151	10,860	6,978	25.50	274
1970	36,907.85	24,880	22,237	14,671	25.87	567

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1971	12,447.78	8,300	7,418	5,030	26.24	192
1972	32,350.36	21,325	19,060	13,290	26.62	499
1973	88,068.76	57,368	51,274	36,795	27.02	1,362
1974	4,552.88	2,930	2,619	1,934	27.42	71
1975	1,847.36	1,174	1,049	798	27.83	29
1976	2,678.48	1,679	1,501	1,177	28.26	42
1977	818.55	506	452	367	28.69	13
1978	304.53	186	166	139	29.13	5
1979	23,542.48	14,144	12,642	10,900	29.57	369
1980	1,253.57	742	663	591	30.03	20
1981	3,085.21	1,796	1,605	1,480	30.50	49
1982	4,719.35	2,703	2,416	2,303	30.96	74
1983	3,399.92	1,914	1,711	1,689	31.44	54
1984	25,100.87	13,881	12,406	12,695	31.93	398
1985	5,544.47	3,010	2,690	2,854	32.43	88
1986	165,760.26	88,267	78,891	86,869	32.92	2,639
1987	15,518.28	8,156	7,290	8,228	32.94	250
1988	5,249.01	2,702	2,415	2,834	33.46	85
1989	6,336.79	3,192	2,853	3,484	33.99	103
1990	7,227.17	3,559	3,181	4,046	34.53	117
1991	12,484.49	6,045	5,403	7,081	34.62	205
1992	15,690.38	7,414	6,626	9,064	35.17	258
1993	11,266.70	5,189	4,638	6,629	35.72	186
1994	12,798.70	5,777	5,163	7,636	35.86	213
1996	68,704.51	29,474	26,343	42,362	36.60	1,157
1997	1,954.42	813	727	1,227	37.20	33
1998	8,508.98	3,450	3,084	5,425	37.40	145
1999	81.74	32	29	53	37.61	1
2000	7,536.16	2,869	2,564	4,972	38.23	130
2001	9,062.63	3,344	2,989	6,074	38.48	158
2002	46,603.02	16,633	14,866	31,737	38.74	819
2003	30,236.03	10,413	9,307	20,929	39.02	536
2004	270,112.12	89,542	80,030	190,082	39.32	4,834
2005	7,335.56	2,334	2,086	5,250	39.64	132
2006	995.53	303	271	725	39.97	18
2007	35,594.21	10,394	9,290	26,304	40.00	658
2008	118,310.73	32,819	29,333	88,978	40.37	2,204
2009	121,985.20	32,192	28,772	93,213	40.45	2,304
2010	67,909.64	16,964	15,162	52,748	40.55	1,301
2011	218,949.87	51,453	45,987	172,963	40.69	4,251
2012	148,694.61	32,832	29,344	119,351	40.58	2,941
2013	117,096.69	23,981	21,434	95,663	40.78	2,346
2014	19,206.81	3,630	3,244	15,963	40.75	392
2015	245,476.73	42,566	38,044	207,433	40.52	5,119

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
2016	50,119.72	7,859	7,024	43,096	40.34	1,068
2017	606,119.32	84,311	75,356	530,763	40.23	13,193
2018	112,186.18	13,642	12,193	99,993	39.75	2,516
2020	10,997.56	919	821	10,177	38.34	265
2021	37,294.92	2,357	2,107	35,188	37.03	950
2022	3,190.67	131	117	3,074	35.00	88
2023	191,117.58	3,115	2,784	188,334	30.17	6,242
	3,332,630.26	1,022,761	914,116	2,418,514		66,359

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.4 1.99

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 64-R1						
2004	149,196.07	50,040	44,752	104,444	38.64	2,703
2007	1,124,793.26	332,264	297,151	827,642	39.36	21,027
2008	11,514,810.25	3,248,328	2,905,050	8,609,760	39.45	218,245
2009	2,680,789.05	715,235	639,650	2,041,139	39.85	51,221
2010	6,827,436.70	1,723,245	1,541,135	5,286,302	39.98	132,224
2011	3,990,494.35	947,742	847,586	3,142,908	40.13	78,318
2012	434,935.88	97,034	86,780	348,156	40.05	8,693
2013	11,736,737.00	2,440,068	2,182,206	9,554,531	40.01	238,804
2014	5,546,949.12	1,064,460	951,969	4,594,980	40.00	114,874
2015	3,368,514.59	589,827	527,495	2,841,020	40.04	70,955
2016	1,510,135.68	238,903	213,656	1,296,480	39.90	32,493
2017	14,989,852.30	2,113,569	1,890,211	13,099,641	39.59	330,883
2018	4,896,934.38	603,302	539,546	4,357,388	39.14	111,328
2019	3,964,783.38	413,923	370,180	3,594,603	38.60	93,124
2020	2,838,505.98	240,421	215,014	2,623,492	37.82	69,368
2021	2,265,759.04	145,009	129,684	2,136,075	36.56	58,427
2023	654,141.85	10,859	9,712	644,430	29.71	21,691
	78,494,768.88	14,974,229	13,391,777	65,102,992		1,654,378
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.4 2.11

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1924	1,036.41	969	1,036			
1927	16,100.83	14,916	16,101			
1930	1,136.36	1,041	1,133	3	8.54	
1938	109.19	97	106	3	10.65	
1940	16,131.24	14,278	15,535	596	10.84	55
1942	415.69	366	398	18	11.09	2
1948	397.01	339	369	28	12.99	2
1949	438.31	372	405	33	13.22	2
1955	30.90	25	27	4	16.25	
1956	1,238.82	995	1,083	156	16.54	9
1957	14,818.81	11,825	12,866	1,953	16.83	116
1958	2,441.38	1,935	2,105	336	17.14	20
1959	829.25	653	710	119	17.47	7
1960	20.54	16	17	4	17.80	
1965	24,621.66	18,294	19,904	4,718	20.24	233
1966	8,399.45	6,133	6,673	1,726	21.24	81
1967	25,117.72	18,165	19,764	5,354	21.62	248
1968	12,362.77	8,852	9,631	2,732	22.02	124
1969	12,224.88	8,661	9,423	2,802	22.42	125
1970	99,149.84	68,959	75,028	24,122	23.42	1,030
1971	70,419.94	48,435	52,698	17,722	23.83	744
1972	21,049.70	14,310	15,569	5,481	24.26	226
1973	56,756.89	38,118	41,473	15,284	24.69	619
1974	178,335.06	118,290	128,701	49,634	25.13	1,975
1975	81,914.89	53,236	57,921	23,994	26.13	918
1976	27,813.80	17,834	19,404	8,410	26.58	316
1977	6,918.58	4,375	4,760	2,159	27.03	80
1978	34,428.80	21,463	23,352	11,077	27.49	403
1979	39,239.12	23,920	26,025	13,214	28.50	464
1980	18,057.80	10,840	11,794	6,264	28.96	216
1981	27,579.60	16,294	17,728	9,852	29.44	335
1982	30,834.46	17,915	19,492	11,342	29.93	379
1983	22,743.49	12,896	14,031	8,712	30.93	282
1984	17,054.41	9,499	10,335	6,719	31.42	214
1985	21,232.54	11,608	12,630	8,603	31.92	270
1986	52,525.87	28,164	30,643	21,883	32.43	675
1987	22,291.97	11,636	12,660	9,632	33.43	288
1988	48,428.09	24,756	26,935	21,493	33.94	633
1989	47,218.87	23,619	25,698	21,521	34.47	624
1990	58,646.48	28,684	31,208	27,438	34.99	784
1991	57,778.57	27,416	29,829	27,950	35.99	777
1992	82,970.88	38,416	41,797	41,174	36.53	1,127
1993	82,307.06	37,153	40,423	41,884	37.07	1,130
1994	520,363.19	228,752	248,885	271,478	37.61	7,218

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1995	615,710.02	263,216	286,382	329,328	38.17	8,628
1996	849,360.85	350,361	381,196	468,165	39.17	11,952
1997	486,835.39	194,832	211,979	274,856	39.72	6,920
1998	502,295.38	194,690	211,825	290,470	40.29	7,209
1999	457,524.73	171,480	186,572	270,953	40.86	6,631
2000	159,814.66	57,837	62,927	96,888	41.44	2,338
2001	147,881.34	51,241	55,751	92,130	42.44	2,171
2002	131,402.13	43,783	47,636	83,766	43.02	1,947
2003	291,188.62	93,122	101,318	189,871	43.60	4,355
2004	192,639.19	58,986	64,177	128,462	44.19	2,907
2005	178,586.66	52,201	56,795	121,792	44.79	2,719
2006	199,417.07	55,478	60,361	139,056	45.40	3,063
2007	103,104.20	27,055	29,436	73,668	46.39	1,588
2008	177,145.25	43,932	47,798	129,347	47.00	2,752
2009	86,254.29	20,132	21,904	64,350	47.61	1,352
2010	82,987.48	18,149	19,746	63,241	48.23	1,311
2011	196,856.21	40,119	43,650	153,206	48.85	3,136
2012	119,456.57	22,530	24,513	94,944	49.48	1,919
2013	418,887.19	72,551	78,936	339,951	50.11	6,784
2014	189,028.21	29,980	32,619	156,409	50.38	3,105
2015	127,088.96	18,148	19,745	107,344	51.02	2,104
2016	162,576.86	20,615	22,429	140,148	51.67	2,712
2017	83,240.56	9,256	10,071	73,170	51.98	1,408
2018	74,938.54	7,089	7,713	67,226	52.64	1,277
2019	24,731.99	1,937	2,108	22,624	52.97	427
2020	25,439.06	1,577	1,716	23,723	52.99	448
2021	27,487.25	1,237	1,346	26,141	53.06	493
2022	90,841.18	2,507	2,727	88,114	52.85	1,667
2023	16,900.10	166	181	16,720	50.78	329
	8,083,551.06	2,968,727	3,229,862	4,853,689		116,403

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.7 1.44

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.10 UNDERGROUND CONDUIT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1973	64,301.63	43,185	59,271	5,031	24.69	204
2000	352.23	127	175	177	41.44	4
	64,653.86	43,312	59,446	5,208		208
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0 0.32						

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1967	11,143.42	9,696	9,087	2,056	8.44	244
1968	23,684.10	20,373	19,094	4,590	9.02	509
1969	16,782.73	14,359	13,458	3,325	9.20	361
1970	94,123.76	79,563	74,569	19,555	9.79	1,997
1971	123,973.77	104,138	97,601	26,373	10.00	2,637
1972	183,874.22	153,406	143,776	40,098	10.23	3,920
1973	162,893.01	134,094	125,677	37,216	10.85	3,430
1974	142,675.27	116,537	109,222	33,453	11.10	3,014
1975	237,093.92	192,046	179,991	57,103	11.38	5,018
1976	144,553.95	115,354	108,113	36,441	12.02	3,032
1977	80,851.58	63,913	59,901	20,951	12.32	1,701
1978	145,608.43	113,283	106,172	39,436	12.98	3,038
1979	239,988.09	184,743	173,146	66,842	13.31	5,022
1980	284,769.72	216,767	203,160	81,610	13.65	5,979
1981	372,538.03	278,658	261,166	111,372	14.32	7,777
1982	220,416.74	162,822	152,601	67,816	14.68	4,620
1983	289,600.58	209,960	196,780	92,821	15.36	6,043
1984	409,036.80	292,461	274,102	134,935	15.75	8,567
1985	359,873.07	252,163	236,334	123,539	16.45	7,510
1986	677,558.71	467,516	438,169	239,390	16.85	14,207
1987	646,541.36	436,545	409,142	237,399	17.56	13,519
1988	1,165,800.04	773,858	725,281	440,519	17.98	24,501
1989	800,421.66	519,153	486,564	313,858	18.69	16,793
1990	1,137,480.98	724,007	678,559	458,922	19.13	23,990
1991	1,154,099.28	716,465	671,490	482,609	19.85	24,313
1992	1,505,533.96	915,365	857,905	647,629	20.31	31,887
1993	1,935,794.66	1,145,410	1,073,509	862,286	21.05	40,964
1994	3,257,724.13	1,883,616	1,765,376	1,492,348	21.52	69,347
1995	1,158,379.14	650,314	609,492	548,887	22.26	24,658
1996	1,349,522.12	738,459	692,104	657,418	22.75	28,897
1997	1,983,178.04	1,051,084	985,105	998,073	23.50	42,471
1998	2,781,161.35	1,432,576	1,342,649	1,438,512	24.00	59,938
1999	5,706,758.65	2,838,542	2,660,359	3,046,400	24.76	123,037
2000	1,298,951.39	625,835	586,550	712,401	25.28	28,180
2001	1,218,513.41	564,781	529,328	689,185	26.04	26,466
2002	1,485,487.11	664,310	622,609	862,878	26.58	32,463
2003	1,838,352.37	787,550	738,113	1,100,239	27.35	40,228
2004	1,532,247.43	630,367	590,797	941,450	27.90	33,744
2005	2,140,184.47	839,380	786,690	1,353,494	28.67	47,209
2006	1,796,554.76	672,810	630,576	1,165,979	29.23	39,890
2007	1,068,310.33	379,037	355,244	713,066	30.01	23,761
2008	1,042,251.48	350,613	328,604	713,647	30.58	23,337
2009	1,583,964.43	503,067	471,488	1,112,476	31.16	35,702
2010	1,051,327.62	312,244	292,644	758,684	31.95	23,746

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
2011	2,588,326.05	718,260	673,173	1,915,153	32.55	58,837
2012	2,744,981.91	707,107	662,720	2,082,262	33.14	62,832
2013	2,818,230.25	668,766	626,786	2,191,444	33.75	64,932
2014	2,857,568.43	616,092	577,418	2,280,150	34.56	65,977
2015	3,934,332.33	765,621	717,561	3,216,771	35.17	91,463
2016	3,927,574.02	683,398	640,499	3,287,075	35.60	92,334
2017	4,520,477.21	687,565	644,404	3,876,073	36.24	106,956
2018	5,054,425.26	656,064	614,881	4,439,544	36.87	120,411
2019	3,845,883.32	413,817	387,841	3,458,042	37.34	92,610
2020	3,193,896.23	271,481	254,439	2,939,457	37.65	78,073
2021	3,286,491.40	203,105	190,355	3,096,136	37.98	81,520
2022	4,142,995.74	157,848	147,940	3,995,056	37.87	105,494
2023	3,757,351.07	50,349	47,188	3,710,163	36.68	101,149
	91,532,113.29	29,936,713	28,057,502	63,474,611		2,090,255
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.4 2.28

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1973	34,544.79	28,437	29,509	5,036	10.85	464
2000	490.91	237	246	245	25.28	10
2009	1,034.11	328	340	694	31.16	22
2012	68,827.49	17,730	18,399	50,428	33.14	1,522
2014	0.04					
2016	0.12					
2018	0.13					
2019	3,183.54	343	356	2,828	37.34	76
	108,081.13	47,075	48,850	59,232		2,094
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.3 1.94

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
1922	17.26	17	17			
1927	84.21	84	84			
1928	56.56	57	57			
1929	3,603.02	3,603	3,603			
1930	3,358.21	3,358	3,358			
1931	2,247.79	2,248	2,248			
1932	759.56	760	760			
1933	1,475.18	1,475	1,475			
1934	1,461.21	1,461	1,461			
1935	1,390.61	1,391	1,391			
1936	61.79	62	62			
1937	175.62	176	176			
1938	153.21	153	153			
1939	110.59	110	89	22	0.25	22
1940	8.22	8	8			
1941	5.54	5	4	2	1.53	1
1942	2,752.19	2,692	2,169	583	1.83	319
1943	1,016.72	990	798	219	2.15	102
1944	1,087.92	1,055	850	238	2.47	96
1945	9,634.37	9,303	7,497	2,137	2.80	763
1946	4,264.30	4,131	3,329	935	2.50	374
1948	9,306.77	8,923	7,191	2,116	3.24	653
1949	230.88	220	177	54	3.62	15
1950	75.42	72	58	17	3.42	5
1951	1,793.38	1,703	1,372	421	3.83	110
1952	3,385.25	3,195	2,575	810	4.26	190
1953	7,536.54	7,120	5,738	1,799	4.13	436
1955	143.41	134	108	35	5.03	7
1956	2,970.33	2,767	2,230	740	4.96	149
1957	77,188.67	71,353	57,500	19,689	5.44	3,619
1958	93,572.30	86,423	69,644	23,928	5.42	4,415
1959	149,073.19	136,536	110,028	39,045	5.92	6,595
1960	113,016.09	103,342	83,279	29,737	5.94	5,006
1961	107,805.09	97,693	78,726	29,079	6.47	4,494
1962	92,770.53	83,865	67,583	25,188	6.53	3,857
1963	109,570.97	98,110	79,062	30,509	7.07	4,315
1964	102,179.83	91,195	73,490	28,690	7.17	4,001
1965	87,995.58	78,246	63,055	24,941	7.29	3,421
1966	144,895.31	127,479	102,729	42,166	7.86	5,365
1967	317,310.82	277,901	223,948	93,363	8.01	11,656
1968	218,150.50	190,096	153,190	64,960	8.19	7,932
1969	215,036.56	186,351	150,172	64,865	8.39	7,731
1970	223,856.22	191,621	154,418	69,438	9.00	7,715
1971	272,897.71	232,100	187,039	85,859	9.23	9,302

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
1972	318,609.30	269,097	216,853	101,756	9.48	10,734
1973	316,816.26	265,587	214,024	102,792	9.74	10,554
1974	374,306.39	311,273	250,840	123,466	10.02	12,322
1975	320,681.65	264,402	213,069	107,613	10.32	10,428
1976	400,600.86	327,291	263,749	136,852	10.64	12,862
1977	511,990.82	414,252	333,826	178,165	10.97	16,241
1978	682,452.55	546,508	440,405	242,048	11.32	21,382
1979	869,603.98	684,900	551,929	317,675	12.00	26,473
1980	727,577.47	566,492	456,510	271,067	12.37	21,913
1981	718,254.15	552,481	445,219	273,035	12.75	21,415
1982	851,822.84	646,874	521,286	330,537	13.15	25,136
1983	793,331.35	597,617	481,592	311,739	13.26	23,510
1984	1,003,322.71	745,067	600,415	402,908	13.69	29,431
1985	830,087.77	607,209	489,322	340,766	14.13	24,116
1986	1,361,066.69	979,968	789,711	571,356	14.58	39,188
1987	1,161,689.04	822,592	662,889	498,800	15.05	33,143
1988	1,345,435.94	936,154	754,403	591,033	15.52	38,082
1989	1,171,988.52	800,585	645,154	526,835	16.01	32,907
1990	1,502,067.19	1,006,385	810,999	691,068	16.50	41,883
1991	1,180,003.02	774,672	624,272	555,731	17.00	32,690
1992	1,620,338.19	1,046,414	843,256	777,082	17.28	44,970
1993	1,463,989.41	924,363	744,901	719,088	17.81	40,376
1994	1,394,257.99	859,699	692,791	701,467	18.34	38,248
1995	1,383,165.79	831,836	670,338	712,828	18.89	37,736
1996	1,286,476.12	757,091	610,104	676,372	19.23	35,173
1997	1,099,573.05	629,396	507,201	592,372	19.80	29,918
1998	1,563,902.72	873,283	703,738	860,165	20.16	42,667
1999	1,187,872.04	643,114	518,256	669,616	20.75	32,271
2000	791,506.36	416,649	335,758	455,748	21.14	21,559
2001	877,376.51	446,146	359,528	517,849	21.75	23,809
2002	1,047,169.10	515,626	415,519	631,650	22.17	28,491
2003	2,687,711.23	1,278,275	1,030,103	1,657,608	22.60	73,345
2004	4,954,959.50	2,260,948	1,821,993	3,132,966	23.24	134,809
2005	5,192,229.92	2,276,274	1,834,344	3,357,886	23.70	141,683
2006	4,562,539.23	1,916,266	1,544,230	3,018,309	24.17	124,878
2007	5,529,113.93	2,226,021	1,793,847	3,735,267	24.48	152,584
2008	5,337,873.53	2,043,338	1,646,631	3,691,243	24.99	147,709
2009	5,070,369.62	1,838,009	1,481,166	3,589,204	25.50	140,753
2010	5,581,788.60	1,913,995	1,542,400	4,039,389	25.87	156,142
2011	5,374,138.60	1,733,160	1,396,673	3,977,466	26.26	151,465
2012	3,500,848.89	1,054,806	850,019	2,650,830	26.67	99,394
2013	3,169,758.91	885,314	713,433	2,456,326	27.09	90,673
2014	4,191,838.83	1,078,979	869,499	3,322,340	27.40	121,253
2015	4,104,485.73	962,912	775,966	3,328,520	27.73	120,033

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
2016	3,859,018.31	816,182	657,723	3,201,295	27.96	114,496
2017	3,694,487.30	693,825	559,122	3,135,365	28.10	111,579
2018	4,303,481.13	700,607	564,587	3,738,894	28.28	132,210
2019	4,834,855.03	663,342	534,557	4,300,298	28.29	152,008
2020	5,362,329.76	593,074	477,931	4,884,399	28.15	173,513
2021	4,747,759.57	393,114	316,792	4,430,968	27.71	159,905
2022	5,462,486.89	289,512	233,304	5,229,183	26.83	194,901
2023	5,350,437.28	109,149	87,958	5,262,479	24.01	219,179
	129,414,333.00	47,899,709	38,603,036	90,811,297		3,864,806
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.5 2.99

PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1941	51.68	51	52			
1942	134.23	131	134			
1943	65.00	63	65			
1944	144.63	140	145			
1945	190.71	184	191			
1946	5,162.71	4,961	5,163			
1947	12,942.92	12,376	12,943			
1948	15,961.33	15,304	15,961			
1949	18,646.76	17,782	18,647			
1950	24,728.99	23,448	24,729			
1951	26,434.65	24,915	26,435			
1952	35,272.94	33,037	35,273			
1953	38,759.94	36,341	38,760			
1954	38,486.60	35,843	38,487			
1955	45,281.41	41,876	45,281			
1956	59,495.97	55,022	59,496			
1957	61,862.15	56,771	61,862			
1958	53,908.17	49,078	53,908			
1959	56,937.98	51,779	56,938			
1960	50,311.93	45,366	50,312			
1961	50,855.02	45,454	50,855			
1962	103,016.31	91,870	103,016			
1963	57,882.63	51,128	57,883			
1964	59,269.73	51,837	59,270			
1965	64,779.35	56,086	64,779			
1966	77,814.36	66,671	77,814			
1967	83,207.08	70,992	83,207			
1968	102,330.47	86,326	102,330			
1969	97,478.85	81,278	97,479			
1970	115,447.82	95,117	115,448			
1971	152,393.30	124,018	152,393			
1972	235,453.12	189,163	235,453			
1973	303,719.94	240,789	303,720			
1974	316,634.71	246,088	316,635			
1975	258,251.88	197,898	258,252			
1976	205,961.18	155,542	205,961			
1977	218,094.77	162,263	215,105	2,990	16.00	187
1978	295,130.40	216,213	286,625	8,505	16.61	512
1979	300,812.79	216,856	287,477	13,336	17.23	774
1980	319,105.28	226,246	299,925	19,180	17.85	1,075
1981	355,379.94	247,700	328,366	27,014	18.48	1,462
1982	358,564.76	244,039	323,512	35,053	19.48	1,799
1983	415,727.83	277,789	368,253	47,475	20.11	2,361
1984	456,846.79	299,554	397,106	59,741	20.74	2,880

PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1985	480,038.90	308,665	409,184	70,855	21.38	3,314
1986	667,927.69	418,256	554,465	113,463	22.38	5,070
1987	738,891.95	453,089	600,641	138,251	23.02	6,006
1988	1,103,549.54	662,130	877,758	225,792	23.67	9,539
1989	1,046,915.85	610,352	809,118	237,798	24.67	9,639
1990	1,477,462.10	841,415	1,115,429	362,033	25.32	14,298
1991	929,685.53	513,651	680,926	248,760	26.32	9,451
1992	890,351.06	479,543	635,710	254,641	26.98	9,438
1993	1,052,323.05	548,892	727,644	324,679	27.98	11,604
1994	1,829,880.26	928,481	1,230,849	599,031	28.64	20,916
1995	2,104,236.27	1,031,497	1,367,413	736,823	29.64	24,859
1996	2,175,492.22	1,035,099	1,372,188	803,304	30.30	26,512
1997	828,036.99	379,572	503,183	324,854	31.31	10,375
1998	239,282.97	105,572	139,952	99,331	32.30	3,075
1999	3,182,530.93	1,356,713	1,798,539	1,383,992	32.97	41,977
2000	134,086.33	54,828	72,683	61,403	33.97	1,808
2001	216,280.86	84,674	112,249	104,032	34.97	2,975
2002	223,804.78	84,195	111,614	112,191	35.65	3,147
2003	478,228.76	171,588	227,467	250,762	36.64	6,844
2004	821,293.99	280,226	371,484	449,810	37.65	11,947
2005	934,412.40	302,563	401,095	533,317	38.64	13,802
2006	1,597,362.08	491,988	652,208	945,154	39.32	24,037
2007	965,111.17	280,268	371,540	593,571	40.32	14,722
2008	809,330.17	220,785	292,686	516,644	41.32	12,503
2009	1,020,079.79	260,324	345,101	674,979	42.32	15,949
2010	888,002.72	210,989	279,699	608,304	43.32	14,042
2011	1,240,304.61	272,867	361,729	878,576	44.32	19,823
2012	1,101,481.82	222,940	295,542	805,940	45.32	17,783
2013	747,768.10	138,188	183,190	564,578	46.32	12,189
2014	1,185,135.42	199,340	264,257	920,878	46.99	19,597
2015	1,047,055.28	157,477	208,761	838,294	48.00	17,464
2016	997,559.20	132,476	175,618	821,941	48.99	16,778
2017	905,979.73	104,188	138,118	767,862	50.00	15,357
2018	1,064,944.18	103,726	137,505	927,439	50.99	18,189
2019	1,209,780.91	96,299	127,659	1,082,122	52.00	20,810
2020	1,325,198.68	82,162	108,919	1,216,280	52.99	22,953
2021	1,159,683.05	51,258	67,951	1,091,732	54.00	20,217
2022	1,197,310.73	31,848	42,219	1,155,092	54.99	21,005
2023	1,400,051.76	12,320	16,332	1,383,720	56.00	24,709
	46,965,790.84	17,965,829	23,524,271	23,441,520		585,773

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.0 1.25

PENNSYLVANIA POWER COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
2008	4,838.70	3,998	3,031	1,808	3.26	555
2010	1,326.82	1,026	778	549	3.95	139
2013	113,425.08	75,859	57,513	55,912	5.20	10,752
2014	4,843,840.47	3,027,885	2,295,616	2,548,224	5.70	447,057
2015	23,642,400.65	13,646,394	10,346,126	13,296,275	6.23	2,134,234
2016	7,538,447.84	3,946,377	2,991,978	4,546,470	6.83	665,662
2017	1,332,669.76	619,425	469,622	863,048	7.49	115,227
2018	3,357,940.93	1,348,213	1,022,159	2,335,782	8.20	284,851
2019	2,041,783.36	680,731	516,102	1,525,681	9.00	169,520
2020	1,562,931.61	410,270	311,049	1,251,883	9.83	127,353
2021	1,701,002.09	320,639	243,095	1,457,907	10.76	135,493
2022	1,397,212.99	158,723	120,337	1,276,876	11.71	109,042
2023	1,500,363.96	56,714	42,998	1,457,366	12.71	114,663
	49,038,184.26	24,296,254	18,420,404	30,617,780		4,314,548
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 8.80

PENNSYLVANIA POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R2						
1985	46,710.65	40,106	44,184	2,527	6.34	399
1986	137,608.86	117,133	129,042	8,567	6.56	1,306
1987	334,076.14	280,457	308,972	25,104	6.98	3,597
1988	184,422.49	152,554	168,065	16,357	7.42	2,204
1989	247,965.55	202,737	223,350	24,616	7.70	3,197
1990	362,486.95	291,440	321,072	41,415	8.17	5,069
1991	419,238.49	332,456	366,259	52,979	8.48	6,248
1992	318,064.59	247,454	272,614	45,451	8.99	5,056
1993	313,659.03	240,137	264,553	49,106	9.34	5,258
1994	55,391.25	41,505	45,725	9,666	9.87	979
1995	32,730.45	24,067	26,514	6,216	10.26	606
1996	72,142.69	51,979	57,264	14,879	10.67	1,394
1997	49,661.04	34,872	38,418	11,243	11.24	1,000
1998	50,327.87	34,525	38,035	12,293	11.67	1,053
1999	29,562.60	19,771	21,781	7,782	12.13	642
2000	38,279.49	24,828	27,352	10,927	12.73	858
2001	17,593.88	11,084	12,211	5,383	13.21	407
2002	22,648.18	13,829	15,235	7,413	13.71	541
2003	45,148.08	26,655	29,365	15,783	14.22	1,110
2004	72,212.72	40,973	45,139	27,074	14.87	1,821
2005	82,525.68	45,043	49,623	32,903	15.40	2,137
2006	120,445.73	63,017	69,424	51,022	15.95	3,199
2007	48,817.26	24,409	26,891	21,926	16.50	1,329
2008	51,803.85	24,731	27,246	24,558	16.97	1,447
2009	35,007.31	15,837	17,447	17,560	17.55	1,001
2010	82,292.82	35,106	38,675	43,618	18.15	2,403
2011	103,461.02	41,509	45,730	57,731	18.65	3,095
2012	69,333.80	25,917	28,552	40,782	19.27	2,116
2013	83,293.12	28,861	31,795	51,498	19.80	2,601
2014	43,479.38	13,835	15,242	28,237	20.35	1,388
2015	62,242.06	17,988	19,817	42,425	20.91	2,029
2016	32,703.16	8,486	9,349	23,354	21.40	1,091
2017	42,910.36	9,818	10,816	32,094	21.91	1,465
2018	55,902.08	11,035	12,157	43,745	22.36	1,956
2019	39,854.19	6,584	7,253	32,601	22.75	1,433
2020	61,312.15	8,069	8,890	52,422	23.10	2,269
2021	61,247.66	5,941	6,545	54,703	23.27	2,351
2022	79,689.83	4,845	5,338	74,352	23.19	3,206
2023	85,940.05	1,908	2,102	83,838	22.02	3,807
	4,092,192.51	2,621,501	2,888,042	1,204,151		83,068

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 2.03

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
1927	1,972.68	1,973	1,973			
1928	3,266.74	3,267	3,267			
1929	596.58	597	597			
1930	1,957.68	1,958	1,958			
1931	1,047.50	1,048	1,048			
1935	126.84	127	127			
1937	1,726.53	1,727	1,727			
1939	349.54	350	350			
1940	828.08	828	828			
1948	3,281.54	3,282	3,282			
1953	785.35	785	785			
1954	4,323.92	4,324	4,324			
1955	1,125.14	1,125	1,125			
1958	958.56	959	959			
1959	24.15	24	24			
1960	363.88	364	364			
1961	2,114.34	2,114	2,114			
1962	4,542.42	4,542	4,542			
1963	5,502.45	5,502	5,502			
1964	7,688.39	7,688	7,688			
1965	20,315.65	20,316	20,316			
1966	20,487.71	20,488	20,488			
1967	41,093.01	41,093	41,093			
1968	2,901.25	2,901	2,901			
1969	4,222.98	4,223	4,223			
1970	60,849.76	60,850	60,850			
1971	18,670.41	18,670	18,670			
1972	2,656.45	2,656	2,656			
1973	172.59	173	173			
1974	26,320.76	26,321	26,321			
1975	47,916.05	47,916	47,916			
1976	6,035.26	6,035	6,035			
1977	2,933.93	2,934	2,934			
1978	3,744.42	3,744	3,744			
1979	62,705.27	62,705	62,705			
1980	40,286.11	40,286	40,286			
1981	4,891.02	4,891	4,891			
1982	43,809.19	43,809	43,809			
1983	12,447.92	12,448	12,448			
1984	5,669.05	5,669	5,669			
1985	47,562.08	47,562	47,562			
1986	5,964.38	5,964	5,964			
1987	4,424.19	4,424	4,424			
1988	408.85	406	218	191	0.21	191

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
1990	6,463.04	6,300	3,388	3,075	0.87	3,075
1991	15,027.17	14,504	7,799	7,228	1.17	6,178
1992	9,383.06	8,985	4,832	4,551	1.39	3,274
1993	5,322.08	5,032	2,706	2,616	1.76	1,486
1994	33,022.47	30,883	16,607	16,415	2.04	8,047
1995	18,113.22	16,776	9,021	9,092	2.27	4,005
1996	51,959.48	47,584	25,588	26,371	2.53	10,423
1997	32,928.75	29,754	16,000	16,929	2.83	5,982
1998	14,124.10	12,570	6,759	7,365	3.15	2,338
1999	24,942.45	21,877	11,764	13,178	3.43	3,842
2000	9,317.77	8,036	4,321	4,997	3.75	1,333
2001	22,388.48	18,941	10,185	12,203	4.10	2,976
2002	36,769.58	30,438	16,368	20,402	4.47	4,564
2003	71,320.73	57,756	31,058	40,263	4.82	8,353
2004	112,284.40	88,458	47,568	64,716	5.25	12,327
2005	122,621.78	93,916	50,503	72,119	5.65	12,764
2006	121,484.15	90,141	48,473	73,011	6.08	12,008
2007	87,386.34	62,429	33,571	53,815	6.60	8,154
2008	78,642.83	53,996	29,036	49,607	7.07	7,017
2009	89,929.84	59,066	31,762	58,168	7.58	7,674
2010	219,281.92	137,051	73,698	145,584	8.10	17,973
2011	198,067.59	117,355	63,107	134,961	8.60	15,693
2012	142,578.30	79,359	42,675	99,903	9.16	10,906
2013	220,162.30	114,440	61,539	158,623	9.70	16,353
2014	260,158.20	125,058	67,249	192,909	10.26	18,802
2015	209,882.76	92,411	49,693	160,190	10.81	14,819
2016	157,837.40	62,740	33,738	124,099	11.37	10,915
2017	226,273.40	79,875	42,952	183,321	11.92	15,379
2018	77,677.58	23,754	12,773	64,905	12.49	5,197
2019	103,256.95	26,578	14,292	88,965	12.98	6,854
2020	64,021.94	13,201	7,099	56,923	13.48	4,223
2021	62,879.49	9,608	5,167	57,712	13.87	4,161
2022	195,956.00	18,851	10,137	185,819	14.10	13,179
2023	95,181.63	3,369	1,811	93,370	13.61	6,860
	3,725,717.78	2,190,160	1,422,119	2,303,599		287,325

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 7.71

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
2007	2,923.22	2,088	943	1,980	6.60	300
2009	3,092.00	2,031	917	2,175	7.58	287
2011	582.10	345	156	426	8.60	50
2012	1,646.55	916	414	1,233	9.16	135
2013	6,101.49	3,172	1,432	4,669	9.70	481
2014	4,093.59	1,968	888	3,206	10.26	312
2015	5,287.97	2,328	1,051	4,237	10.81	392
2016	641.39	255	115	526	11.37	46
2017	609.98	215	97	513	11.92	43
	24,978.29	13,318	6,013	18,965		2,046

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 8.19

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
2016	1,734,610.39	689,508	569,530	1,165,080	11.37	102,470
2017	618,841.79	218,451	180,439	438,403	11.92	36,779
2018	297,231.11	90,893	75,077	222,154	12.49	17,787
2019	258,661.81	66,580	54,995	203,667	12.98	15,691
2020	295,547.03	60,942	50,338	245,209	13.48	18,191
2021	344,950.87	52,708	43,536	301,415	13.87	21,731
2022	452,988.77	43,578	35,995	416,994	14.10	29,574
2023	512,330.20	18,136	14,981	497,350	13.61	36,543
	4,515,161.97	1,240,796	1,024,891	3,490,271		278,766
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 6.17

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1949	570.00	518	556	14	7.47	2
1950	492.00	445	478	14	7.80	2
1951	104,508.13	93,953	100,879	3,629	8.15	445
1952	4,205.28	3,759	4,036	169	8.50	20
1953	4,213.70	3,773	4,051	163	8.24	20
1954	363.00	323	347	16	8.62	2
1956	203,294.86	178,391	191,541	11,754	9.42	1,248
1957	360.50	314	337	24	9.83	2
1958	1,900.00	1,643	1,764	136	10.26	13
1959	400.00	346	372	28	10.13	3
1960	637,826.77	546,745	587,049	50,778	10.58	4,799
1961	846.86	720	773	74	11.03	7
1962	10,724.39	9,036	9,702	1,022	11.49	89
1963	18,825.11	15,717	16,876	1,949	11.96	163
1964	19,897.50	16,575	17,797	2,100	11.93	176
1965	12,623.49	10,412	11,180	1,443	12.43	116
1966	21,493.68	17,550	18,844	2,650	12.92	205
1967	6,316.76	5,104	5,480	837	13.43	62
1969	132,161.93	105,161	112,913	19,249	13.99	1,376
1970	1,742.60	1,370	1,471	272	14.53	19
1972	1,731.22	1,337	1,436	295	15.17	19
1973	1,600.00	1,220	1,310	290	15.72	18
1974	16,080.83	12,099	12,991	3,090	16.29	190
1975	10,420.76	7,783	8,357	2,064	16.44	126
1976	1,758.92	1,295	1,390	369	17.02	22
1977	5,221.00	3,787	4,066	1,155	17.60	66
1978	4,304.73	3,075	3,302	1,003	18.19	55
1979	5,569.01	3,941	4,232	1,337	18.39	73
1980	489,012.53	340,353	365,442	123,571	19.00	6,504
1981	3,654.98	2,501	2,685	970	19.61	49
1982	43,870.93	29,674	31,861	12,010	19.85	605
1984	41,943.65	27,339	29,354	12,590	21.10	597
1985	42,001.06	27,007	28,998	13,003	21.38	608
1986	8,182.44	5,155	5,535	2,647	22.02	120
1987	28,215.49	17,403	18,686	9,529	22.67	420
1988	7,906.98	4,800	5,154	2,753	22.98	120
1989	1,136.72	675	725	412	23.64	17
1990	32,816.13	19,020	20,422	12,394	24.30	510
1991	71,343.41	40,580	43,571	27,772	24.64	1,127
1992	703,404.81	389,968	418,714	284,691	25.32	11,244
1993	432,139.62	234,609	251,903	180,237	25.68	7,019
1994	10,589.59	5,591	6,003	4,587	26.37	174
1995	212,313.51	109,511	117,584	94,730	26.75	3,541
2000	6,367.43	2,813	3,020	3,347	29.69	113

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
2003	1,180,236.93	466,902	501,320	678,917	31.32	21,677
2005	185,530.54	67,273	72,232	113,299	32.52	3,484
2006	148,817.38	51,565	55,366	93,451	33.01	2,831
2008	165,290.63	51,752	55,567	109,724	34.00	3,227
2010	78,387.18	21,799	23,406	54,981	35.04	1,569
2011	23,709.52	6,164	6,618	17,092	35.58	480
2012	18,303.34	4,420	4,746	13,557	36.12	375
2013	183,403.30	40,826	43,835	139,568	36.67	3,806
2014	82,048.22	16,754	17,989	64,059	37.01	1,731
2016	781,372.46	128,926	138,430	642,942	37.95	16,942
2017	599,158.48	86,878	93,282	505,876	38.34	13,194
2018	269,941.34	33,689	36,173	233,768	38.56	6,062
2022	137,130.07	5,184	5,566	131,564	38.18	3,446
2023	942,169.72	13,002	13,960	928,210	35.86	25,884
	8,159,851.42	3,298,525	3,541,677	4,618,174		146,814
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.5 1.80

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
2008	41,239.11	12,912	12,486	28,753	34.00	846
2014	1.47		0	2	37.01	
	41,240.58	12,912	12,486	28,755		846
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.0	2.05

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2004	9,120.21	8,892	6,405	2,715	0.50	2,715
2008	3,008.83	2,332	1,680	1,329	4.50	295
2009	1,198.60	869	626	573	5.50	104
2014	0.16					
2020	24,957.23	4,368	3,146	21,811	16.50	1,322
2021	7,181.94	898	646	6,536	17.50	373
2022	2,311.28	173	125	2,186	18.50	118
2023	1,480.96	37	27	1,454	19.50	75
	49,259.21	17,569	12,655	36,605		5,002

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 10.15

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2011	34,044.60	34,045	34,045			
2017	4,196.63	4,197	4,197			
2018	15,265.40	15,265	15,265			
2019	47,368.42	42,632	47,368			
2020	148,391.58	103,874	148,392			
2021	149,258.36	74,629	143,850	5,408	2.50	2,163
2022	94,331.98	28,300	54,550	39,782	3.50	11,366
2023	314,196.19	31,420	60,563	253,633	4.50	56,363
	807,053.16	334,362	508,230	298,823		69,892

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 8.66

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT
 SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2018	561,547.39	561,547	561,547			
2020	901,597.51	631,118	808,119	93,479	1.50	62,319
2021	277,717.02	138,859	177,803	99,914	2.50	39,966
2022	211,785.59	63,536	81,355	130,431	3.50	37,266
2023	32,833.72	3,283	4,204	28,630	4.50	6,362
	1,985,481.23	1,398,343	1,633,028	352,454		145,913
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.4 7.35

PENNSYLVANIA POWER COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2						
1963	1,534.08	1,534	1,534			
1971	1,311.61	1,312	1,312			
1977	4,867.15	4,867	4,867			
1980	9,527.95	9,528	9,528			
1981	6,200.00	6,200	6,200			
1983	14,623.92	14,624	14,624			
1994	13,412.00	13,412	13,412			
1996	3,827.00	3,820	3,827			
2010	194,531.10	162,297	194,531			
2014	7.46	6	7			
2019	227,488.51	111,697	207,663	19,826	4.67	4,245
2020	76,475.25	30,621	56,930	19,545	5.24	3,730
2021	225,880.65	67,312	125,144	100,737	5.89	17,103
2022	454,702.58	84,120	156,393	298,310	6.61	45,130
2023	200,063.58	12,624	23,471	176,593	7.42	23,800
	1,434,452.84	523,974	819,443	615,010		94,008

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 6.55

PENNSYLVANIA POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1996	26,718.30	24,492	26,239	479	2.50	192
	26,718.30	24,492	26,239	479		192
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 0.72

PENNSYLVANIA POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1998	58,850.59	58,851	58,851			
1999	51,776.59	50,741	46,362	5,415	0.50	5,415
2005	296,211.09	219,196	200,281	95,930	6.50	14,758
2008	168,668.95	104,575	95,551	73,118	9.50	7,697
2009	79.57	46	42	38	10.50	4
2010	55,280.89	29,852	27,276	28,005	11.50	2,435
2011	7,431.35	3,716	3,395	4,036	12.50	323
2012	310,233.29	142,707	130,393	179,840	13.50	13,321
2013	72,949.00	30,639	27,995	44,954	14.50	3,100
2014	72,111.91	27,403	25,038	47,074	15.50	3,037
2016	54,625.00	16,388	14,974	39,651	17.50	2,266
2019	311,621.51	56,092	51,252	260,370	20.50	12,701
2020	258,040.87	36,126	33,009	225,032	21.50	10,467
2021	713,781.82	71,378	65,219	648,563	22.50	28,825
2022	251,044.84	15,063	13,763	237,282	23.50	10,097
2023	444,761.61	8,895	8,128	436,634	24.50	17,822
	3,127,468.88	871,668	801,529	2,325,940		132,268

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 4.23

PENNSYLVANIA POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2008	21,538.93	16,693	15,946	5,593	4.50	1,243
2014	0.78		0	1	10.50	
	21,539.71	16,693	15,946	5,594		1,243
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 5.77

PENNSYLVANIA POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
1992	3,620.00	3,444	3,620			
2008	236,313.10	168,113	188,648	47,665	6.29	7,578
2009	126,250.06	86,406	96,960	29,290	6.69	4,378
2010	94,187.12	61,542	69,059	25,128	7.16	3,509
2014	16.06	8	9	7	9.40	1
2023	931,328.63	26,450	29,681	901,647	17.11	52,697
	1,391,714.97	345,963	387,977	1,003,738		68,163
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.7	4.90

PENNSYLVANIA POWER COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2008	109,657.93	109,658	109,658			
2009	816,627.98	789,410	636,195	180,433	0.50	180,433
2010	99,246.05	89,321	71,985	27,261	1.50	18,174
2012	8,288.02	6,354	5,121	3,167	3.50	905
2013	353,658.70	247,561	199,513	154,146	4.50	34,255
2014	5,190.44	3,287	2,649	2,541	5.50	462
2015	221,828.08	125,703	101,306	120,522	6.50	18,542
2016	1,764,668.21	882,334	711,084	1,053,584	7.50	140,478
2017	1,182,569.15	512,443	412,984	769,585	8.50	90,539
2018	534,347.76	195,929	157,901	376,447	9.50	39,626
2019	356,683.16	107,005	86,237	270,446	10.50	25,757
2020	785,396.99	183,257	147,689	637,708	11.50	55,453
2021	1,507,908.68	251,323	202,544	1,305,365	12.50	104,429
2022	701,257.49	70,126	56,516	644,741	13.50	47,759
2023	1,022,882.39	34,093	27,476	995,407	14.50	68,649
	9,470,211.03	3,607,804	2,928,858	6,541,353		825,461

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 8.72

PENNSYLVANIA POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2011	7,594.65	4,747	7,595			
2014	0.28		0			
	7,594.93	4,747	7,595			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
362.00	265,137.76	269,987.07		269,987.07-
362.10	201.04	19,743.35		19,743.35-
364.00	244,242.31	1,006,859.92		1,006,859.92-
364.20	88.47-	12,470.29		12,470.29-
365.00	1,635,399.77	2,287,598.45		2,287,598.45-
365.01	7,696.68	20,543.89		20,543.89-
366.00	2.69	1.46		1.46-
367.00	564,013.97	1,154,051.95		1,154,051.95-
368.00	1,218,337.54	404,017.17		404,017.17-
369.00	19,111.97	145,244.22		145,244.22-
370.10	2,275,441.87	9,109.34		9,109.34-
371.00	10,872.50	8,173.90		8,173.90-
373.10	66,683.20	42,812.12		42,812.12-
373.30	170,745.13	33,015.30		33,015.30-
392.00		954.00-		954.00
	6,477,797.96	5,412,674.43		5,412,674.43-
2020 TRANSACTION YEAR				
361.10		20,315.00		20,315.00-
362.00	511,614.41	221,502.00		221,502.00-
362.10	16,202.20	11,793.00		11,793.00-
364.00	309,981.98	1,082,809.00		1,082,809.00-
364.20	1,477.77			
365.00	2,567,296.80	2,293,793.00		2,293,793.00-
365.01	434.09	89.00		89.00-
366.00	26.86			
367.00	275,245.19	447,338.00		447,338.00-
368.00	1,655,541.46	408,329.00		408,329.00-
369.00	45,263.21	229,728.00		229,728.00-
370.10	570,228.87	137,778.08		137,778.08-
371.00	13,098.91	10,109.00		10,109.00-
373.10	57,329.64	15,351.67		15,351.67-
373.30	215,428.09	33,212.00		33,212.00-
390.10	22,497.16	10,125.00		10,125.00-
	6,261,666.64	4,922,271.75		4,922,271.75-

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
362.00	296,607.00	246,012.00		246,012.00-
362.10	11,191.17	4,650.00		4,650.00-
364.00	252,348.95	1,030,020.00		1,030,020.00-
364.20	180.88	679.00		679.00-
365.00	1,998,214.87	1,750,443.00		1,750,443.00-
365.01	5,294.47	1,961.00		1,961.00-
367.00	257,417.40	432,343.00		432,343.00-
368.00	1,765,851.64	350,522.00		350,522.00-
369.00	15,286.67	187,937.00		187,937.00-
370.10	302,514.74	365,584.00		365,584.00-
371.00	17,134.99	10,381.00		10,381.00-
373.10	36,097.36	7,337.00		7,337.00-
373.30	174,273.07	46,288.00		46,288.00-
390.10	12,457.03	15,000.00		15,000.00-
397.00	6,467.42	171.00		171.00-
	5,151,337.66	4,449,328.00		4,449,328.00-
2022 TRANSACTION YEAR				
362.00	350,085.47	320,827.72		320,827.72-
362.10	10,505.79-			
364.00	445,590.67	1,411,626.72		1,411,626.72-
364.20	16,497.76	3,008.36		3,008.36-
365.00	2,028,506.06	1,659,186.54		1,659,186.54-
365.01	20,822.95	288.02		288.02-
367.00	455,608.98	606,757.55		606,757.55-
368.00	2,064,404.83	465,552.01		465,552.01-
369.00	158,838.47	268,503.51		268,503.51-
370.10	727,424.77	483,483.50		483,483.50-
371.00	31,625.29	15,915.27		15,915.27-
373.10	33,942.37	7,279.86		7,279.86-
373.30	287,929.61	50,875.98		50,875.98-
397.00	1,912.24	25,772.06		25,772.06-
	6,612,683.68	5,319,077.10		5,319,077.10-

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
361.10	6,411.72	8,451.80		8,451.80-
362.00	294,466.98	122,985.90		122,985.90-
362.10	41,303.78			
364.00	409,072.63	2,376,937.55		2,376,937.55-
364.20	42,226.18	2,920.00		2,920.00-
365.00	1,700,376.99	1,238,981.68		1,238,981.68-
365.01	20,303.87	2,778.76		2,778.76-
366.00	2,154.06	377.55		377.55-
367.00	556,660.65	800,475.67		800,475.67-
368.00	1,920,446.16	654,524.15		654,524.15-
369.00	22,940.54	137,607.20		137,607.20-
370.10	155,482.53	213,701.10		213,701.10-
371.00	27,691.72	16,817.44		16,817.44-
373.10	42,242.25	20,854.30		20,854.30-
373.30	301,491.84	70,140.13		70,140.13-
392.00			101,224.02	101,224.02
397.00		337.24		337.24-
	5,543,271.90	5,667,890.47	101,224.02	5,566,666.45-
TOTAL	30,046,757.84	25,771,241.75	101,224.02	25,670,017.73-



PENNSYLVANIA POWER COMPANY

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

PENNSYLVANIA POWER COMPANY
Reading, Pennsylvania

2024 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
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Camp Hill, PA 17011
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gannettfleming.com

March 21, 2024

Pennsylvania Power Company
2800 Pottsville Pike
Reading, PA 19605-2469

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant in service. The results of our study as of December 31, 2024 are presented in the attached report. The results of our study as of December 31, 2023 are presented in our report titled "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2023". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of December 31, 2024.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, appearing to read "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink, appearing to read "Jason A. Power".

JASON A. POWERY
Assistant Project Manager

JJS:mle

075752.600

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PART I. INTRODUCTION

**PENNSYLVANIA POWER COMPANY
DEPRECIATION STUDY**

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for Pennsylvania Power Company (“Penn Power”) to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant as of December 31, 2024.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2023.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual

amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and the equal life group (ELG) procedure for all vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2023 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1943 through 2023 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual

depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established by the Commission.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

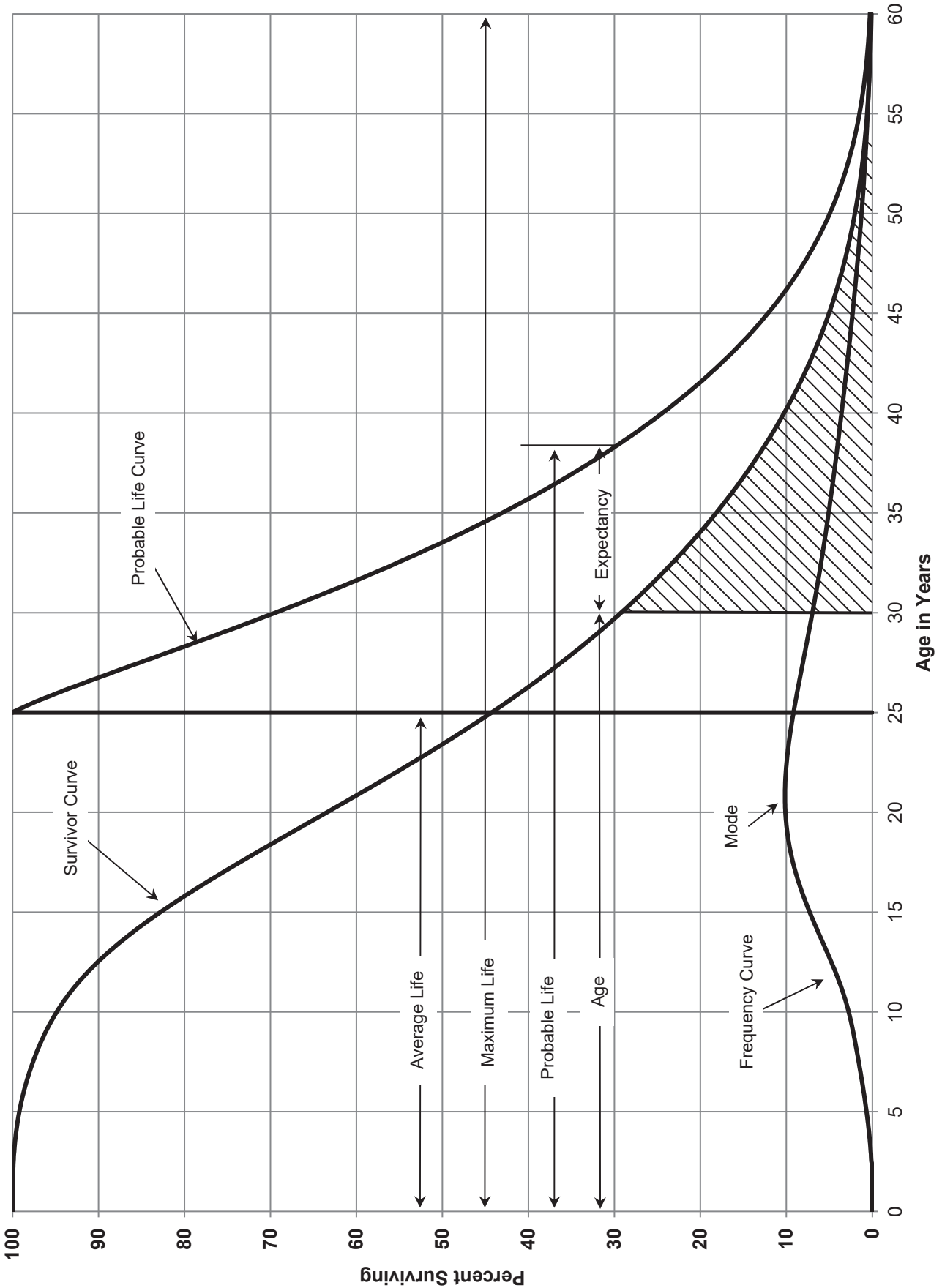


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

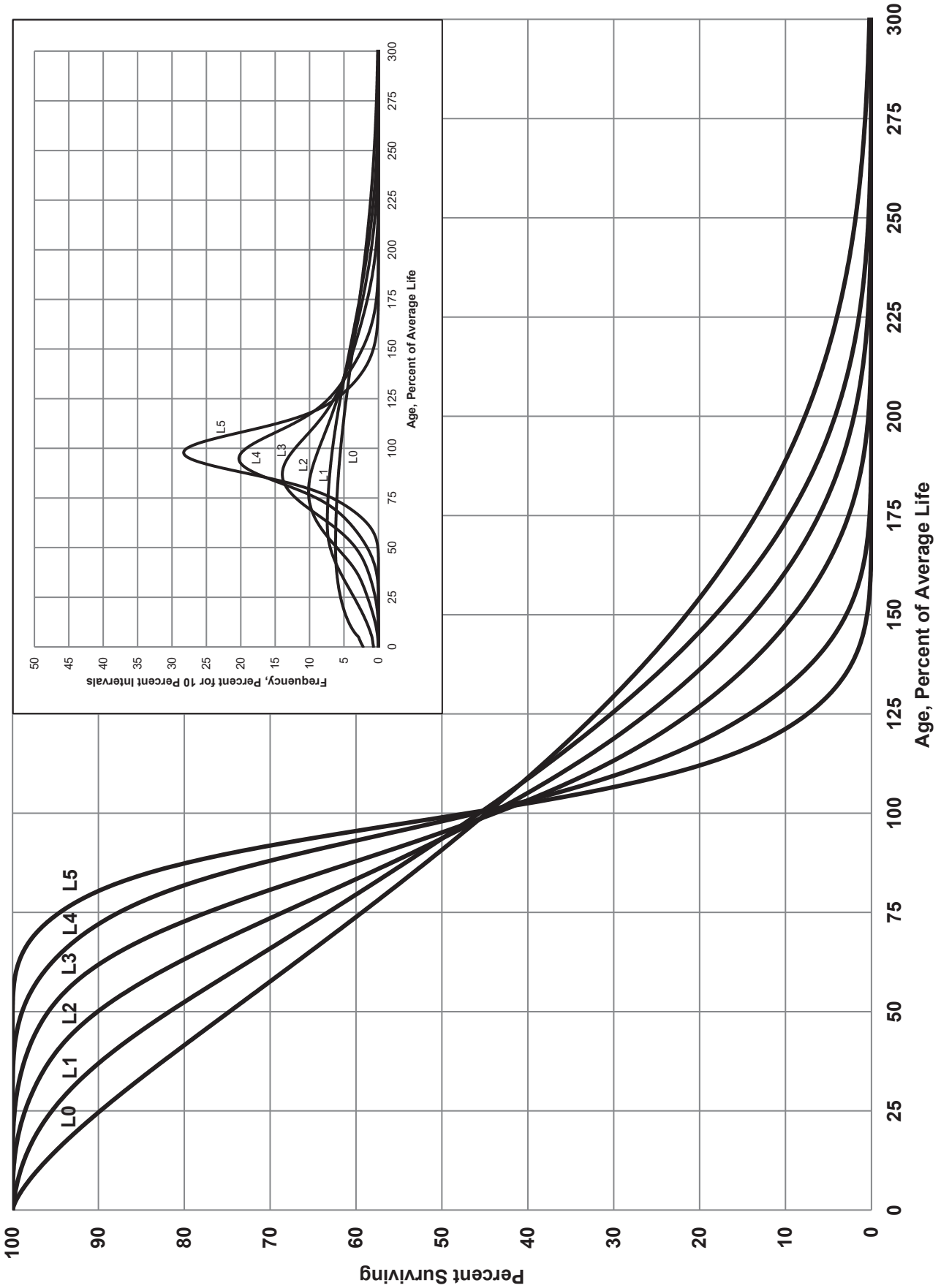


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

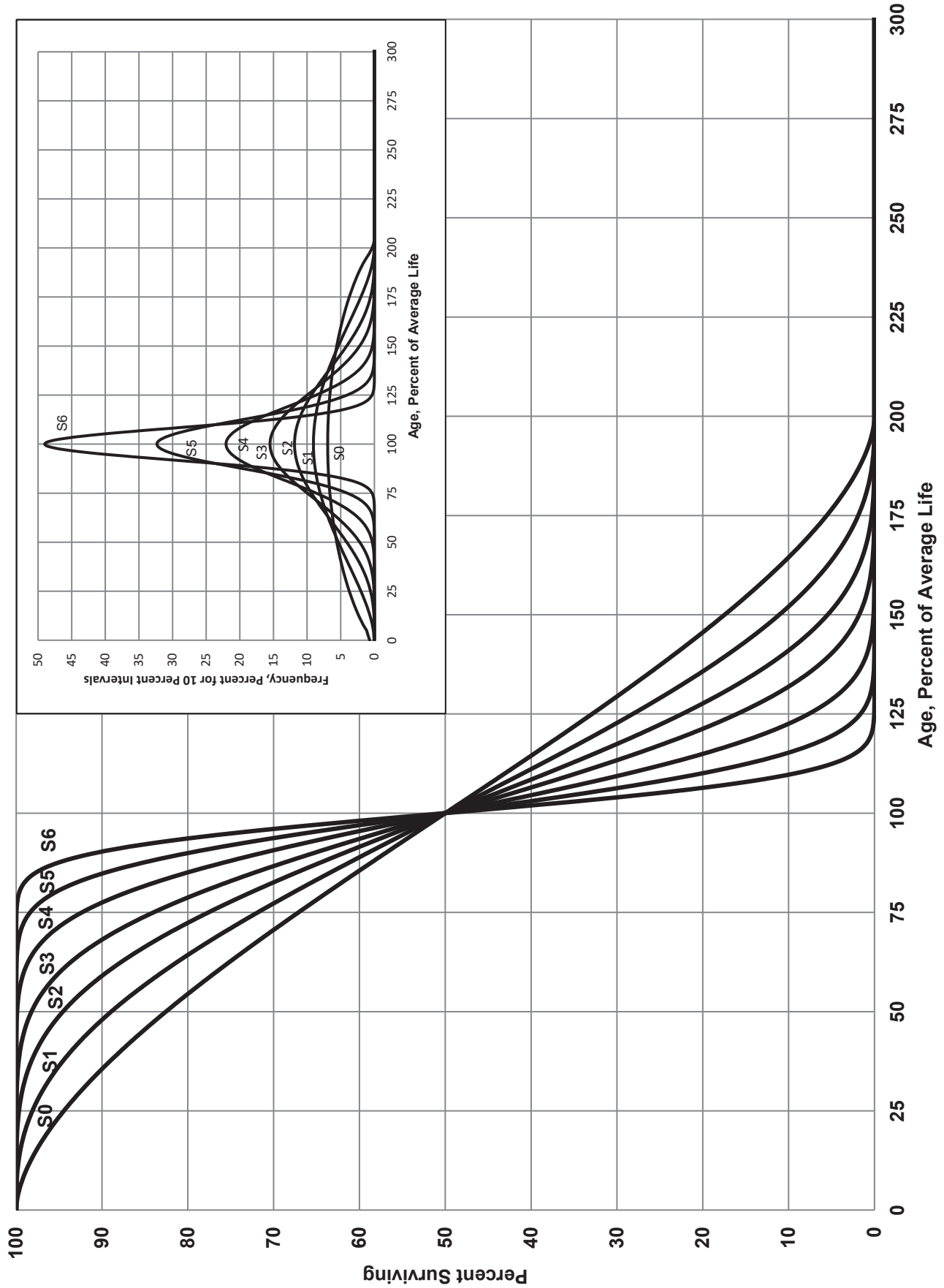


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

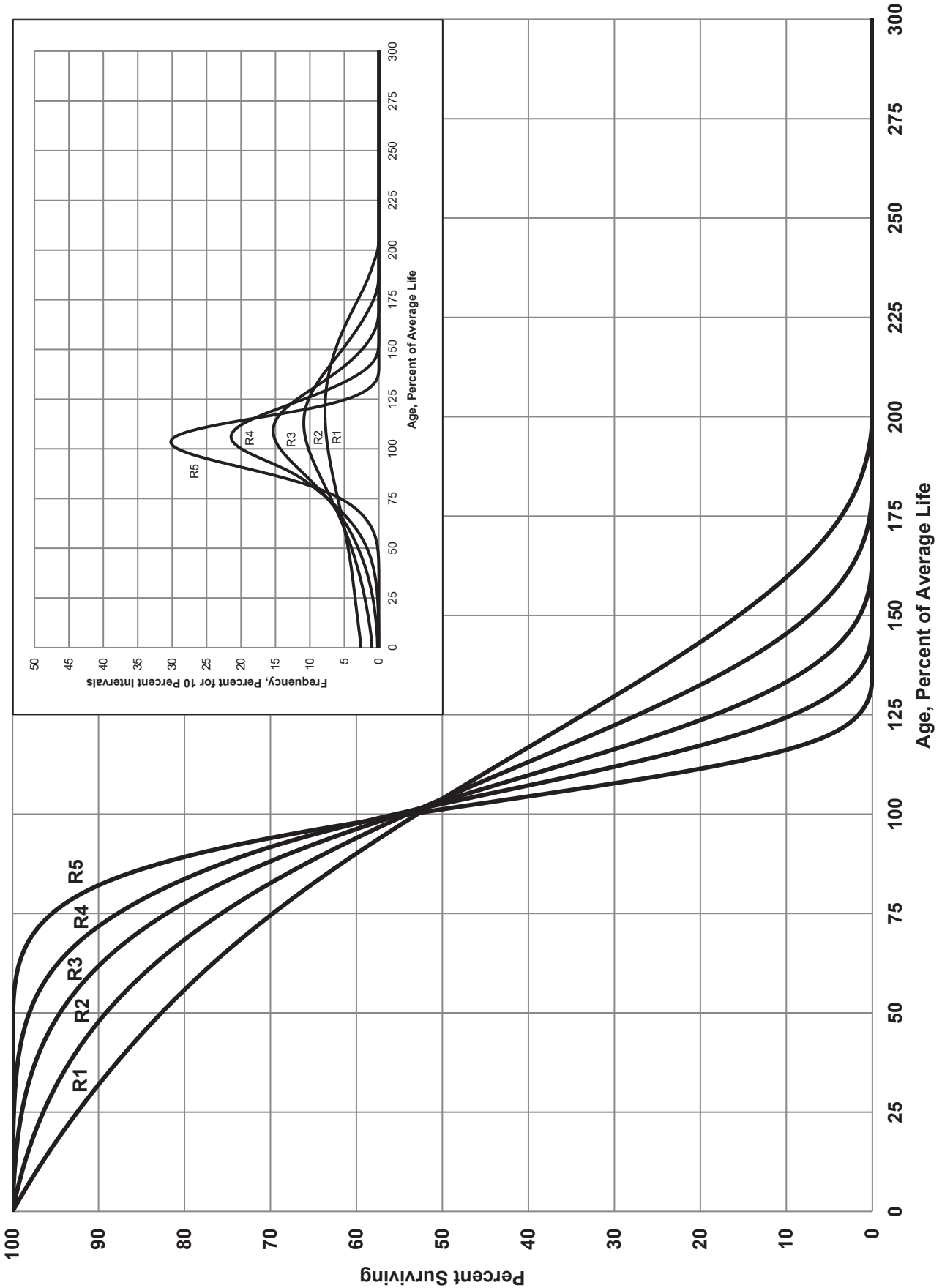


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

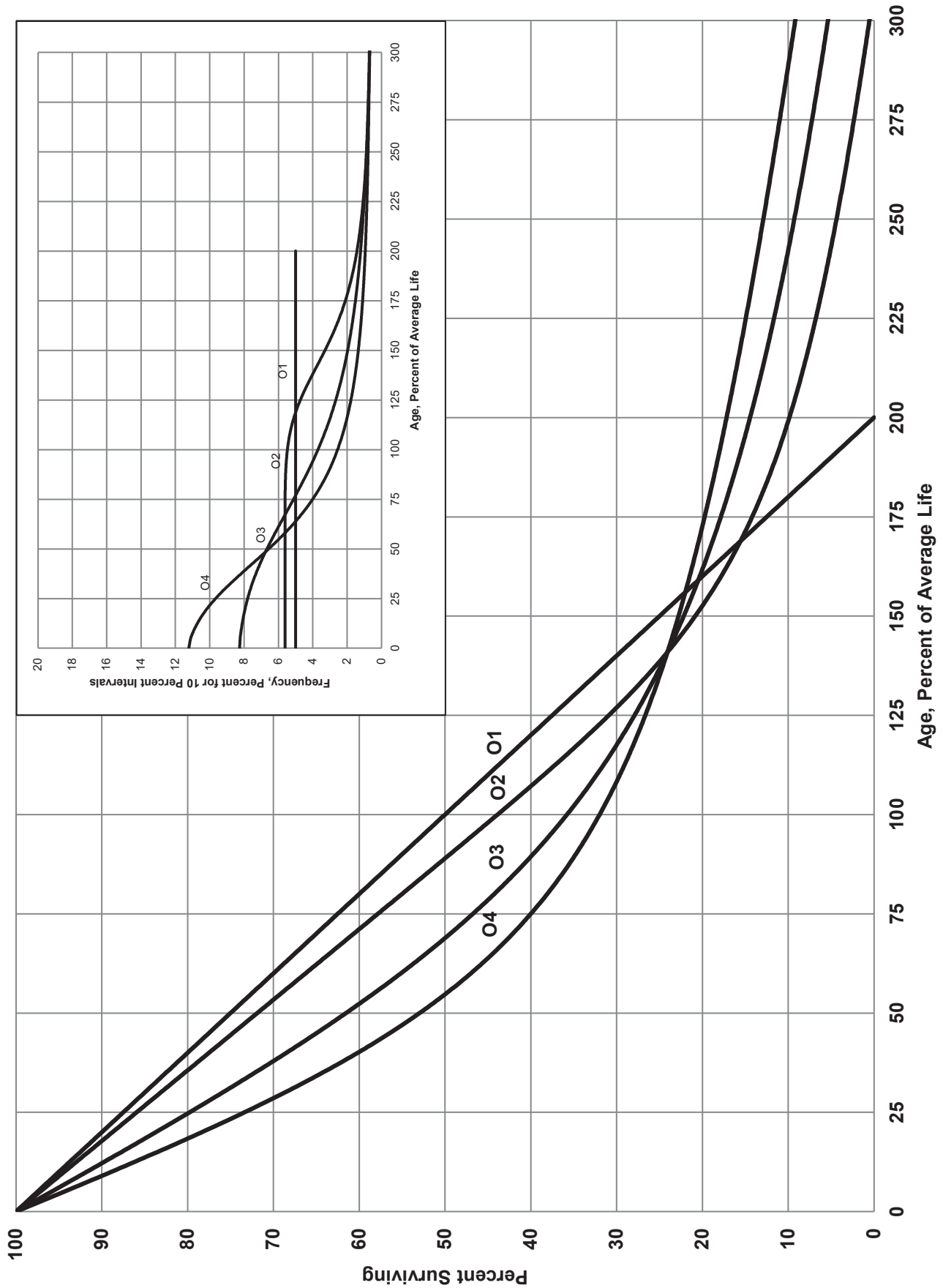


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2009 were retired in 2014. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars													Total During Age Interval (12)	Age Interval (13)
	During Year														
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)					
2009	10	11	12	13	14	16	23	24	25	26			26	13½-14½	
2010	11	12	13	15	16	18	20	21	22	19			44	12½-13½	
2011	11	12	13	14	16	17	19	21	22	18			64	11½-12½	
2012	8	9	10	11	11	13	14	15	16	17			83	10½-11½	
2013	9	10	11	12	13	14	16	17	19	20			93	9½-10½	
2014	4	9	10	11	12	13	14	15	16	20			105	8½-9½	
2015		5	11	12	13	14	15	16	18	20			113	7½-8½	
2016			6	12	13	15	16	17	19	19			124	6½-7½	
2017				6	13	15	16	17	19	19			131	5½-6½	
2018					13	15	16	17	19	20			143	4½-5½	
2019					7	14	16	17	22	23			146	3½-4½	
2020						8	18	20	22	25			150	2½-3½	
2021							9	11	23	25			151	1½-2½	
2022									11	24			153	½-1½	
2023										13			80	0-½	
Total	53	68	86	106	128	157	196	231	273	308			1,606		

Experience Band 2014-2023

Placement Band 2009-2023

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Placement Band 2009-2023													Total During Age Interval (12)	Age Interval (13)
	Acquisitions, Transfers and Sales, Thousands of Dollars														
	During Year														
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)					
2009	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	13½-14½	
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½	
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½	
2012	-	-	-	-	-	-	-	(5) ^b	-	-	-	60	-	10½-11½	
2013	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	9½-10½	
2014	-	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½	
2015	-	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½	
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½	
2017	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	5½-6½	
2018	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	4½-5½	
2019	-	-	-	-	-	-	-	(19) ^b	-	-	-	10	-	3½-4½	
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½	
2021	-	-	-	-	-	-	-	-	-	(102) ^c	-	(121)	-	1½-2½	
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½	
2023	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½	
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)				

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2014-2023
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at	
	Annual Survivors at the Beginning of the Year											Beginning of	
	2014 (1)	2015 (2)	2016 (3)	2017 (4)	2018 (5)	2019 (6)	2020 (7)	2021 (8)	2022 (9)	2023 (10)	2023 (11)	Age Interval (12)	Age Interval (13)
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2014	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2015		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2016			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2017				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2018					660 ^a	653	639	623	628	609	3,789	4½-5½	
2019						750 ^a	742	724	685	663	4,332	3½-4½	
2020							850 ^a	841	821	799	4,955	2½-3½	
2021								960 ^a	949	926	5,719	1½-2½	
2022									1,080 ^a	1,069	6,579	½-1½	
2023										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

Experience Band 2014-2023

Placement Band 2009-2023

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
 CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2014-2023

Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
 Column 3 from Schedule 1, Column 12, Retirements for Each Year.
 Column 4 = Column 3 Divided by Column 2.
 Column 5 = 1.0000 Minus Column 4.
 Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

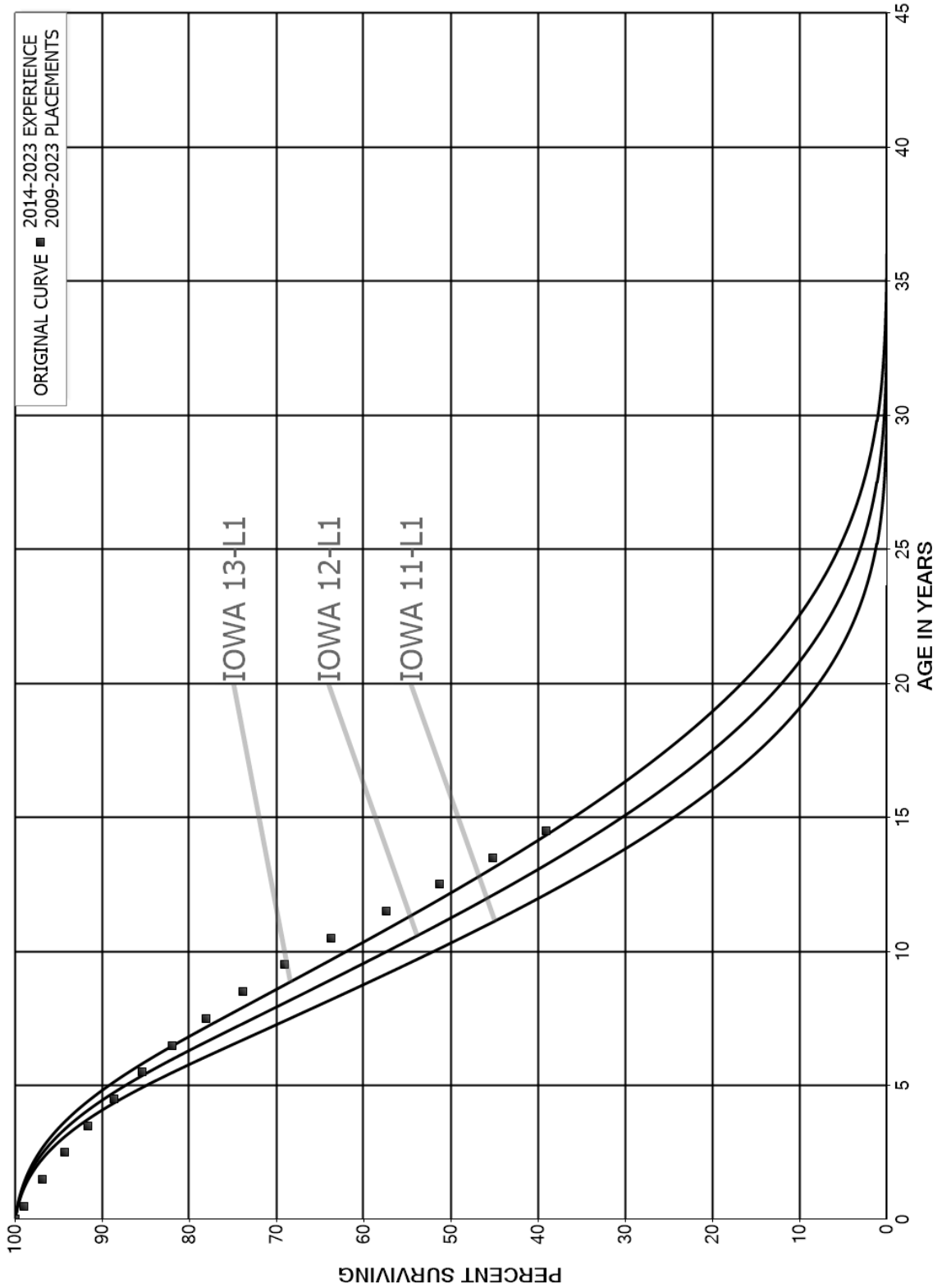


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

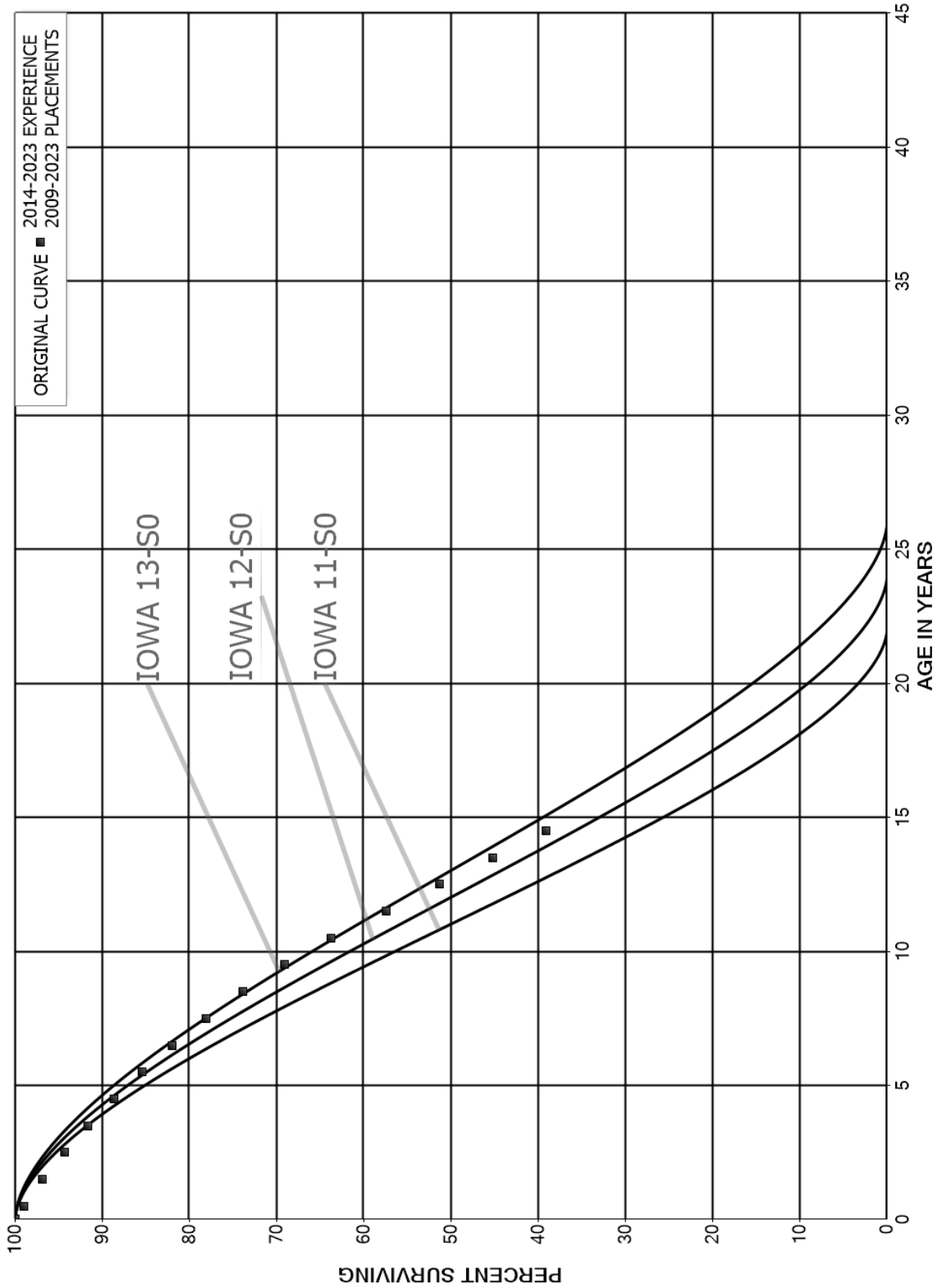


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

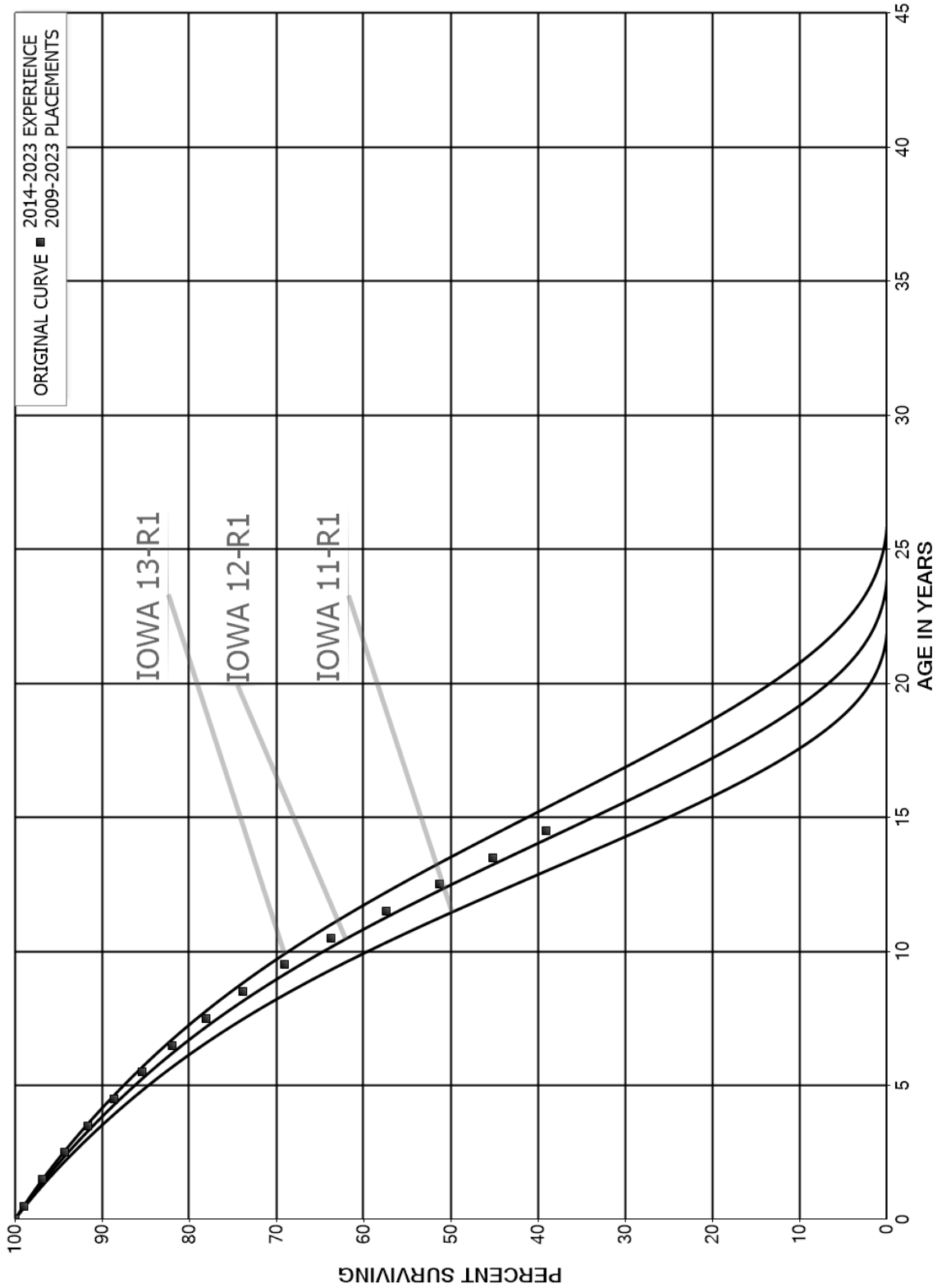
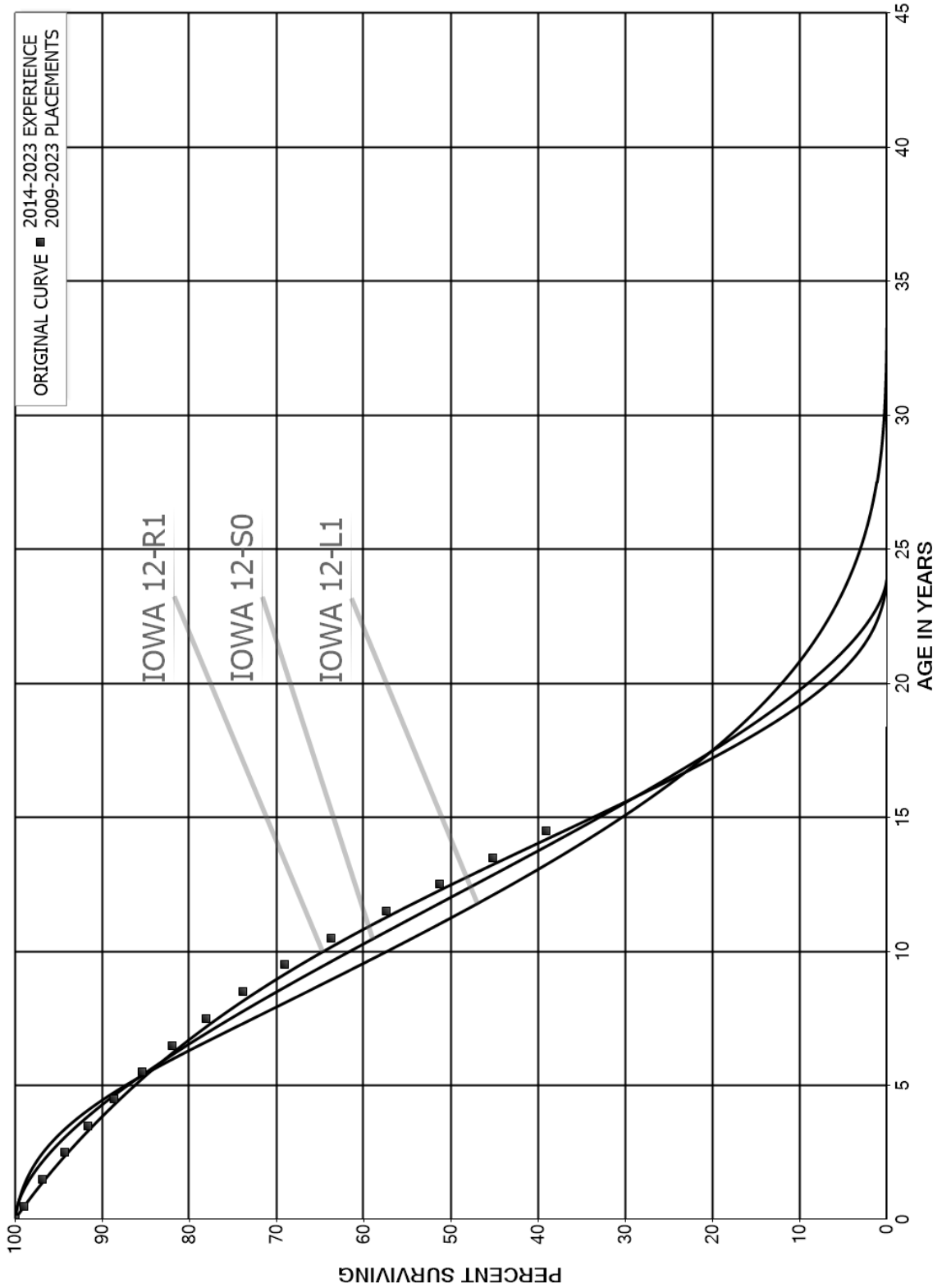


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during the field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

During the period of years our firm has conducted depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trip.

November 7, 2023

- Cedar Street Service Center
- Cedar Street Substation
- West Pittsburgh Substation
- Johnson Bronze Substation
- Locust Substation
- West Washington Substation

Judgment.

The survivor curve estimates were based on informed judgment which considered a number of factors. The primary factors were retirement rate analyses of historical service life data; current Company policies and outlook as determined during the discussions with management personnel; and the survivor curve estimates from previous depreciation studies for Pennsylvania Power Company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. The plant accounts or

subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

<u>Account Number</u>	<u>Title</u>
Distribution Plant	
362.00	Station Equipment
362.10	Station Equipment – Subtransmission
364.00	Poles, Towers and Fixtures
364.10	Towers and Fixtures – Subtransmission
364.20	Poles and Fixtures – Subtransmission
365.00	Overhead Conductors and Devices
365.01	Overhead Conductors and Devices – Subtransmission
367.00	Underground Conductors and Devices
367.10	Underground Conductors and Devices – Subtransmission
368.00	Line Transformers
370.10	Meters – Smart Grid
373.10	Street Lighting and Signal Systems
373.20	Street Lighting and Signal Systems - ESIP
General Plant	
390.10	Structures and Improvements - Major
390.20	Structures and Improvements – Cleaning and Grading
392.00	Transportation Equipment
396.00	Power Operated Equipment

Account 368.00, Line Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. It is a significant account and serves as a typical illustration. Aged plant accounting data have been compiled for the years 1943 through 2023. These data were coded by type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method to obtain an indication of the experienced service life characteristics.

The estimated Iowa 43-R1.5 survivor curve is based on the experience band, 1943 through 2023. The estimated survivor curve is an excellent fit of the observed

data, has an average service life very similar to the previous estimate for this account, and is within the typical range of lives used by other electric utilities.

For the combined analysis of Account 364.00, Poles, Towers and Fixtures, and Account 364.2, Poles, Towers and Fixtures – Subtransmission, the estimate of survivor characteristics is based on the 1943-2023¹⁴ and 1990-2023 experience bands. Most retirements have been due to upgrades to larger poles and wear and tear. Typical service lives for poles and fixtures range from 45 to 60 years. Most of the poles included in this account are wood poles which are subject to decay and ground rot. The continued pole treatment and lack of growth have minimized the retirement levels in the past. The Iowa 65-R1.5 survivor curve reflects the outlook of management, is above the upper end of the range of estimates used by other utilities but is a reasonable interpretation of a significant portion of the survivor curve through age 79.

The estimate of the combined analysis for Account 365.00, Overhead Conductors and Devices, and Account 365.01, Overhead Conductors and Devices – Subtransmission, is a 65-R1, based on management's expectation of a longer life for overhead conductor primarily due to past historical indications and lack of load growth. Most of the remaining overhead conductor included in this account is aluminum with limited forces of retirement. Management's expectation of retirements to be low in the next few years is reflected in the 65-year average service life.

Generally, the survivor curve estimates for the remainder of the accounts were based on engineering judgment, considering the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

**PART IV. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of December 31, 2024, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = \frac{\text{Remaining Life}}{\text{Average Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 10-L2 survivor curve and a December 31, 2024 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 10-L2 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
 CALCULATION DATE... 12-31-2024
 SURVIVOR CURVE.... 10-L2

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL ACCRUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
BEG	END	LIFE	INTERVAL	(5)=(4) / (3)	(6)	(7)	(8)	(9)	(10)
(1)	(2)	(3)	(4)						
0.000	1.000	0.500	0.11060	0.11060000000	2024	12.60959803139	99.970208	0.1261	0.0631
1.000	2.000	1.500	0.68009	0.45339333333	2023	12.27230136472	99.549355	0.1233	0.1850
2.000	3.000	2.500	1.59376	0.63750400000	2022	11.72685269806	98.412430	0.1192	0.2980
3.000	4.000	3.500	2.75899	0.78828285714	2021	11.01395926949	96.236055	0.1144	0.4004
4.000	5.000	4.500	4.77918	1.06204000000	2020	10.08879784092	92.466970	0.1091	0.4910
5.000	6.000	5.500	7.29625	1.32659090909	2019	8.89448238637	86.429255	0.1029	0.5660
6.000	7.000	6.500	9.24487	1.42228769231	2018	7.52004308567	78.158695	0.0962	0.6253
7.000	8.000	7.500	10.11468	1.34862400000	2017	6.13458723952	68.478920	0.0896	0.6720
8.000	9.000	8.500	9.97335	1.17333529412	2016	4.87360759246	58.434905	0.0834	0.7089
9.000	10.000	9.500	9.17138	0.96540842105	2015	3.80423573487	48.862540	0.0779	0.7401
10.000	11.000	10.500	8.08376	0.76988190476	2014	2.93659057197	40.234970	0.0730	0.7665
11.000	12.000	11.500	6.97432	0.60646260870	2013	2.24841831524	32.705930	0.0687	0.7901
12.000	13.000	12.500	5.96853	0.47748240000	2012	1.70644581089	26.234505	0.0650	0.8125
13.000	14.000	13.500	5.08848	0.37692444444	2011	1.27924238867	20.706000	0.0618	0.8343
14.000	15.000	14.500	4.30668	0.29701241379	2010	0.94227395955	16.008420	0.0589	0.8541
15.000	16.000	15.500	3.58980	0.23160000000	2009	0.67796775266	12.060180	0.0562	0.8711
16.000	17.000	16.500	2.92081	0.17701878788	2008	0.47365835872	8.804875	0.0538	0.8877
17.000	18.000	17.500	2.30155	0.13151714286	2007	0.31939039335	6.193695	0.0516	0.9030
18.000	19.000	18.500	1.74451	0.09429783784	2006	0.20648290300	4.170665	0.0495	0.9158
19.000	20.000	19.500	1.26319	0.06477897436	2005	0.12694449690	2.666815	0.0476	0.9282
20.000	21.000	20.500	0.86623	0.04225512195	2004	0.07342744874	1.602105	0.0458	0.9389
21.000	22.000	21.500	0.55573	0.02584790698	2003	0.03937593428	0.891125	0.0442	0.9503
22.000	23.000	22.500	0.32766	0.01456266667	2002	0.01917064745	0.449430	0.0427	0.9608
23.000	24.000	23.500	0.17273	0.00735021277	2001	0.00821420773	0.199235	0.0412	0.9682
24.000	25.000	24.500	0.07786	0.00317795918	2000	0.00295012176	0.073940	0.0399	0.9776
25.000	26.000	25.500	0.02770	0.00108627451	1999	0.00081800491	0.021160	0.0387	0.9869
26.000	27.000	26.500	0.00660	0.00024905660	1998	0.00015033936	0.004010	0.0375	0.9938
27.000	28.000	27.500	0.00070	0.00002545455	1997	0.00001308378	0.000360	0.0363	0.9983
28.000	28.100	28.050	0.00001	0.00000035651	1996	0.0000001783	0.000001	0.0178	1.0000
TOTAL			100.00000						

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2024), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For

example, the figure 12.27230136472 for 2023 equals one-half of 0.45339333333 plus all of the succeeding figures in column 5. Only one half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2024 is calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2024, the first figure in column 7, for vintage 2024, equals the group annual accrual for 2024 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 10-L2 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of December 31, 2024.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

	<u>Account</u>	<u>Amortization Period, Years</u>
391.00	Office Furniture and Equipment	
	Furniture and Equipment	20
	Data Processing Equipment	5
	Data Processing Equipment - Smart Grid	5
393.00	Stores Equipment	30
394.00	Tools, Shop and Garage Equipment	25
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2024, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization

period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced and estimated net salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2020 through December 31, 2024. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for net salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 202012 through 2024 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-9 summarize the results of the depreciation study as of December 31, 2024. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2024, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2024. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2024. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2020 through 2024.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2020-2024 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for electric plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage by

year by account for the five-year period, 2020-2024, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and gross salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total gross salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-9.

PENNSYLVANIA POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
ELECTRIC PLANT								
INTANGIBLE PLANT								
303.00	MISCELLANEOUS INTANGIBLE PLANT	7-SQ	16,674,130.76	11,155,288	5,518,843	1,322,389	*	54.1
303.10	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	7,170,028.18	6,709,950	460,079	101,121	*	38.2
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	5-SQ	124,316.40	14,087	110,220	24,840	*	39.0
	TOTAL INTANGIBLE PLANT		23,968,476.34	17,879,335	6,089,142	1,448,350		31.8
DISTRIBUTION PLANT								
361.10	STRUCTURES AND IMPROVEMENTS	70-R4	3,499,962.42	814,224	2,685,738	49,641	1.42	38.6
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R4	790,187.07	593,583	200,604	5,247	0.66	31.8
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	70-R4	484,297.63	245,936	208,362	5,340	1.18	28.3
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	70-R4	195,215.93	134,705	60,511	1,901	0.97	29.6
362.00	STATION EQUIPMENT	52-R1	110,539,568.60	23,989,840	86,550,748	2,919,267	2.64	38.6
362.10	STATION EQUIPMENT - SUBTRANSMISSION	52-R1	8,596,049.79	5,084,706	3,511,344	123,956	1.44	9.4
364.00	POLES, TOWERS AND FIXTURES	65-R1.5	147,023,828.58	47,989,139	99,034,689	2,564,360	1.74	36.1
364.10	POLES AND FIXTURES - SUBTRANSMISSION	75-R4	7,576.09	7,529	47	5	0.07	37.2
364.20	POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	8,799,357.42	369,561	8,429,796	233,721	2.66	37.0
365.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1	185,829,136.17	29,836,539	155,992,596	4,194,217	2.26	39.6
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R1	3,332,630.26	985,607	2,347,023	63,415	1.90	41.2
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	64-R1	78,494,768.88	15,046,155	63,448,614	1,602,527	2.04	39.7
366.00	UNDERGROUND CONDUIT	70-R2.5	8,152,468.13	3,337,850	4,814,618	116,834	1.43	41.2
366.10	UNDERGROUND CONDUIT - SUBTRANSMISSION	70-R2.5	64,653.86	59,654	5,000	203	0.31	24.6
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	96,353,634.51	29,685,623	66,668,012	2,195,131	2.28	30.4
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	50-R2.5	108,081.13	50,944	57,138	2,054	1.90	27.8
368.00	LINE TRANSFORMERS	43-R1.5	135,645,971.18	42,141,796	93,504,175	3,977,001	2.93	23.5
369.00	SERVICES	60-R4	47,931,906.40	24,068,344	23,863,562	601,746	1.26	38.7
370.10	METERS - SMART GRID	15-S2	51,150,648.75	22,825,268	28,225,381	4,156,750	8.13	6.8
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	4,092,192.51	2,993,389	1,108,804	77,144	1.89	14.4
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	20-R2	3,813,840.20	1,718,517	2,095,323	264,009	6.92	7.9
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	20-R2	24,978.29	8,059	16,919	1,934	7.74	8.7
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	20-R2	4,920,560.21	1,308,151	3,612,409	293,442	5.96	12.3
	TOTAL DISTRIBUTION PLANT		899,821,533.01	253,380,120	646,441,413	23,449,845	2.61	27.6
GENERAL PLANT								
390.10	STRUCTURES AND IMPROVEMENTS	55-R2	8,632,924.17	3,607,426	5,025,498	158,495	1.84	31.7
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	55-R2	41,240.58	13,332	27,909	833	2.02	33.5
391.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ	40,138.00	8,073	32,066	2,344	5.84	13.7
391.20	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT	5-SQ	706,178.11	472,879	233,299	74,664	10.57	3.1
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT SMART GRID	5-SQ	1,965,275.95	1,216,651	748,625	268,141	13.64	2.8
392.00	TRANSPORTATION EQUIPMENT	10-L2	1,559,975.84	897,128	662,848	111,207	7.13	6.0
393.00	STORES EQUIPMENT	30-SQ	26,718.30	26,431	287	191	0.71	1.5
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	3,681,861.70	834,893	2,846,969	153,408	4.17	18.6
395.00	LABORATORY EQUIPMENT	20-SQ	21,538.71	17,169	4,351	1,243	5.77	3.5
396.00	POWER OPERATED EQUIPMENT	20-S2	1,391,714.97	466,140	935,575	67,288	4.83	13.9
397.00	COMMUNICATION EQUIPMENT	15-SQ	9,552,324.11	1,679,010	7,873,314	903,941	9.46	8.7
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	7,594.93	7,595	-	-	-	-
	TOTAL GENERAL PLANT		27,627,487.37	9,236,747	18,390,741	1,741,755	6.30	10.6
	TOTAL DEPRECIABLE PLANT		951,417,496.72	280,496,202	670,921,296	26,639,950	2.80	25.2

PENNSYLVANIA POWER COMPANY
 TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
	NONDEPRECIABLE PLANT							
301.00	ORGANIZATION		22,833.53					
302.00	FRANCHISES AND CONSENTS		68,665.97	772				
350.00	LAND AND EASEMENTS		10,545,123.27	(30,747)				
360.00	LAND AND EASEMENTS		7,395,426.15					
374.00	ARC		4,407.74					
388.00	LAND		226,950.18					
390.30	STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS		118,403.96					
399.10	GENERAL PLANT ARO		32,875.01	31,008				
	TOTAL NONDEPRECIABLE PLANT		18,414,691.81	1,034				
	TOTAL ELECTRIC PLANT		969,832,186.53	280,497,235				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
 ** ASSETS ADDED AS OF JANUARY 1, 2025 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-SQ SURVIVOR CURVE.
 NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

PENNSYLVANIA POWER COMPANY
 TABLE 2. BRINGFORWARD TO DECEMBER 31, 2024 OF THE BOOK RESERVE AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP (1)	BOOK RESERVE AT BEGINNING OF YEAR + (2)	ANNUAL ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISCELLANEOUS DEBITS AND CREDITS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
ELECTRIC PLANT									
INTANGIBLE PLANT									
393 MISCELLANEOUS INTANGIBLE PLANT	10,749,216	1,312,979		906,988				11,155,288	68.90
393.1 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	6,324,454	473,396		38,399				6,709,959	93.98
393.7 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	1,272	12,625						13,897	11.34
TOTAL INTANGIBLE PLANT	17,075,443	1,800,199	0	996,307	0	0	0	17,879,335	
DISTRIBUTION PLANT									
361.1 STRUCTURES AND IMPROVEMENTS	769,581	49,283	5,753	4,157		6,236		814,224	23.10
361.1.1 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	594,325	5,258						599,583	74.61
361.1.2 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	240,592	5,354						245,936	54.14
361.2 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	132,800	1,905						134,705	69.00
362 STATION EQUIPMENT	21,762,349	2,923,730	236,263	553,138		390,363		23,988,840	21.70
362.1 STATION EQUIPMENT - SUBTRANSMISSION	4,962,268	7,237	6,562			4,066		5,084,706	59.15
364 POLES, TOWERS AND FIXTURES	43,915,705	2,691,783	1,381,651					47,889,139	32.64
364.1 TOWERS AND FIXTURES - SUBTRANSMISSION	7,524	5						7,529	99.38
364.2 POLES AND FIXTURES - SUBTRANSMISSION	1,090,076	103,116	3,816	626,564		198,884		369,561	4.20
365 OVERHEAD CONDUCTORS AND DEVICES	26,256,876	4,103,838	1,846,001	1,228,372		1,141,804		29,836,539	16.18
365.1 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	9,14,116	66,359	5,132					965,607	29.57
365.1 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	13,391,777	1,654,378						15,046,155	18.83
366 UNDERGROUND CONDUIT	3,229,862	116,889	76	7,657		1,329		3,337,850	40.94
366.1 UNDERGROUND CONDUIT - SUBTRANSMISSION	59,446	208						59,654	92.27
367 UNDERGROUND CONDUCTORS AND DEVICES	28,057,592	2,145,308	686,193	535,725		666,656		29,885,623	30.81
367.1 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	48,860	2,094						50,944	47.13
368 LINE TRANSFORMERS	38,605,036	3,957,956	456,589	662,404		183,281		42,141,796	31.07
368 SERVICES	23,524,271	591,798	193,804	107,346		134,183		24,066,344	50.21
370.1 METERS - SMART GRID	16,428,404	4,407,479	241,351	111,162		33,364		22,685,268	74.62
370.1.1 METERS - SMART GRID - CUSTOMER PREMISES	1,422,119	290,739	16,727	9,348		3,704		1,738,937	45.66
373.1 STREET LIGHTING AND SIGNAL SYSTEMS	1,422,119	290,739	16,727	9,348		3,704		1,738,937	45.66
373.2 STREET LIGHTING AND SIGNAL SYSTEMS - ESP	1,024,891	291,281	46,706	45,488		9,238		1,308,151	32.26
373.3 STREET LIGHTING AND SIGNAL SYSTEMS - LED									26.59
TOTAL DISTRIBUTION PLANT	231,312,414	23,619,598	5,144,158	3,929,943	0	2,766,107	0	263,380,120	
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	3,541,677	151,070	5,025	52,564		37,783		3,607,426	41.79
390.2 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	12,486	846						13,332	32.33
391.1 OFFICE FURNITURE AND EQUIPMENT	12,655	4,539		9,120				8,073	20.11
391.2 DATA PROCESSING EQUIPMENT	508,230	65,524		100,875				472,879	66.96
391.3 DATA PROCESSING EQUIPMENT - SMART GRID	1,633,028	145,171		561,547				1,216,651	61.91
392 TRANSPORTATION EQUIPMENT	819,443	98,121	(20,436)					897,128	62.25
393 STORES EQUIPMENT	26,239	192						26,431	98.92
394 TOOLS, SHOP AND GARAGE EQUIPMENT	801,529	143,991		110,627				834,893	27.21
395 LABORATORY EQUIPMENT	15,946	1,243						17,189	79.80
396 POWER OPERATED EQUIPMENT	387,977	68,163	5,256	926,286		1,157,857		456,140	32.78
397 COMMUNICATION EQUIPMENT	2,928,858	829,040						1,679,010	16.57
398 MISCELLANEOUS EQUIPMENT	7,595							7,595	100.00
TOTAL GENERAL PLANT	10,695,682	1,507,900	(10,155)	1,761,019	0	1,195,640	0	9,236,747	
TOTAL DEPRECIABLE PLANT	259,053,519	26,927,697	5,134,003	6,687,270	0	3,961,747	0	280,495,202	
INTANGIBLE PLANT AND NONDEPRECIABLE PLANT									
392 FRANCHISES AND CONSENTS	772							772	1.12
396 LAND AND EASEMENTS	7,731			38,477				(30,747)	(0.42)
398.1 GENERAL PLANT ARC	31,008							31,008	84.32
TOTAL INTANGIBLE PLANT AND NONDEPRECIABLE PLANT	39,511	0	0	38,477	0	0	0	1,034	
TOTAL ELECTRIC PLANT	259,123,030	26,927,697	5,134,003	6,725,747	0	3,961,747	0	280,497,235	

PENNSYLVANIA POWER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

	(1) ACCOUNT	(2) ORIGINAL COST AS OF DECEMBER 31, 2023	(3) ORIGINAL COST AS OF DECEMBER 31, 2024	(4) ANNUAL ACCRUAL RATE	(5) ANNUAL ACCRUAL AMOUNT
ELECTRIC PLANT					
	INTANGIBLE PLANT				
303	MISCELLANEOUS INTANGIBLE PLANT	16,818,907.69	16,674,130.76	*	1,312,979
303.1	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	6,957,285.90	7,170,029.18	*	474,396
303.7	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	3,934.00	124,316.40	*	12,825
	TOTAL INTANGIBLE PLANT	23,780,127.59	23,968,476.34	7.51	1,800,199
	DISTRIBUTION PLANT				
361.1	STRUCTURES AND IMPROVEMENTS	3,462,547.07	3,499,962.42	1.42	49,283
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	790,187.07	790,187.07	0.67	5,258
361.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	454,297.63	454,297.63	1.18	5,354
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	195,215.93	195,215.93	0.98	1,905
362	STATION EQUIPMENT	105,561,344.24	110,539,588.60	2.71	2,923,730
362.1	STATION EQUIPMENT - SUBTRANSMISSION	8,536,992.44	8,596,049.79	1.47	125,829
364	POLES, TOWERS AND FIXTURES	147,023,828.58	147,023,828.58	1.83	2,691,783
364.1	POLES AND FIXTURES	7,576.09	7,576.09	0.07	5
364.2	POLES AND FIXTURES - SUBTRANSMISSION	3,142,284.83	8,799,357.42	1.73	103,116
365	OVERHEAD CONDUCTORS AND DEVICES	174,773,789.40	185,829,135.16	2.28	4,103,838
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	3,332,630.26	3,332,630.26	1.99	66,359
365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	78,494,768.88	78,494,768.88	2.11	1,654,378
366	UNDERGROUND CONDUIT	8,083,551.06	8,152,468.13	1.44	116,899
366.1	UNDERGROUND CONDUIT - SUBTRANSMISSION	64,653.86	64,653.86	0.32	208
367	UNDERGROUND CONDUCTORS AND DEVICES	91,532,113.29	96,353,634.51	2.28	2,145,308
367.1	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	108,081.13	108,081.13	1.94	2,094
368	LINE TRANSFORMERS	129,414,333.00	135,645,971.18	2.99	3,957,856
369	SERVICES	46,965,790.84	47,931,906.39	1.25	591,798
370.1	METERS - SMART GRID	49,038,184.26	51,150,648.74	8.80	4,407,479
371	INSTALLATIONS ON CUSTOMERS' PREMISES	4,092,192.51	4,092,192.51	2.03	83,068
373.1	STREET LIGHTING AND SIGNAL SYSTEMS	3,725,717.78	3,813,840.20	7.71	290,723
373.2	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	24,978.29	24,978.29	8.19	2,046
373.3	STREET LIGHTING AND SIGNAL SYSTEMS - LED	4,515,161.97	4,920,560.21	6.17	291,281
	TOTAL DISTRIBUTION PLANT	863,340,220.41	899,821,532.98	2.62	23,619,598
	GENERAL PLANT				
390.1	STRUCTURES AND IMPROVEMENTS	8,159,851.42	8,632,924.18	1.80	151,070
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	41,240.58	41,240.58	2.05	846
391.1	OFFICE FURNITURE AND EQUIPMENT	49,259.21	40,139.00	10.15	4,539
391.2	DATA PROCESSING EQUIPMENT	807,053.16	706,178.11	8.66	65,524
391.25	DATA PROCESSING EQUIPMENT SMART GRID	1,985,481.23	1,965,275.95	7.35	145,171
392	TRANSPORTATION EQUIPMENT	1,434,452.84	1,559,975.84	6.55	98,121
393	STORES EQUIPMENT	26,718.30	26,718.30	0.72	192
394	TOOLS, SHOP AND GARAGE EQUIPMENT	3,127,468.88	3,681,861.70	4.23	143,991
395	LABORATORY EQUIPMENT	21,539.71	21,539.71	5.77	1,243

PENNSYLVANIA POWER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

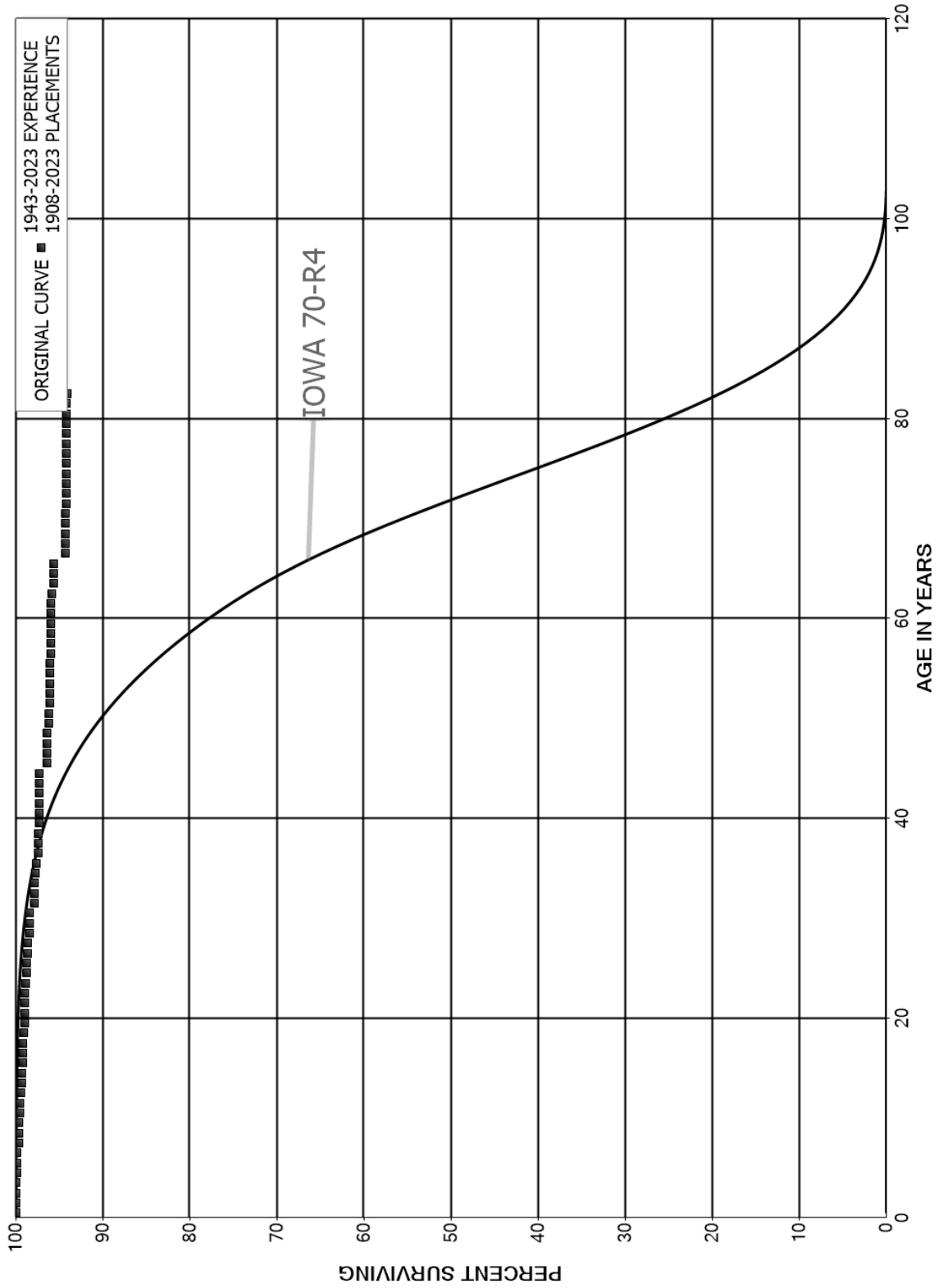
	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2023 (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
396	POWER OPERATED EQUIPMENT	1,391,714.97	1,391,714.97	4.90	68,163
397	COMMUNICATION EQUIPMENT	9,470,211.03	9,552,324.11	8.72	829,040
398	MISCELLANEOUS EQUIPMENT	7,594.93	7,594.93	-	0
	TOTAL GENERAL PLANT	26,522,586.26	27,627,487.38	5.46	1,507,900
	TOTAL DEPRECIABLE PLANT	913,642,934.26	951,417,496.70	2.83	26,927,697

PENNSYLVANIA POWER COMPANY
 TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2020		2021		2022		2023		2024		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
361.1	20,315		246,012		320,828		8,462		6,236		(35,003)	(7,001)
362	221,502		4,650		1,411,627		122,966		380,363		(1,291,691)	(258,338)
362.1	11,793		1,030,020		3,008		2,376,938		4,066		(20,509)	(4,102)
364	1,082,809		679		1,659,187		2,920		198,884		(5,901,393)	(1,180,279)
364.2	2,293,793		1,750,443		288		1,238,982		1,141,804		(205,491)	(41,098)
365	89		1,981				2,779				(8,084,208)	(1,616,842)
365.01											(5,117)	(1,023)
366	447,398		432,343		606,769		378		1,329		(1,707)	(341)
367	406,329		350,522		465,562		800,476		669,656		(2,956,570)	(591,314)
368	229,728		187,937		269,504		654,524		183,291		(2,062,208)	(412,442)
369	137,778		365,584		483,464		137,907		134,183		(957,669)	(191,592)
370.1	10,109		10,381		19,915		213,701		33,364		(1,233,910)	(246,792)
371	15,352		7,337		7,280		16,817		3,704		(53,223)	(10,649)
373.1	33,212		46,286		50,676		20,854		9,238		(34,527)	(10,905)
373.3	10,125		15,000				70,140		37,783		(209,754)	(41,951)
382											101,224	(12,582)
397			171		25,772		337		1,157,857		101,224	20,285
TOTAL	4,922,272		4,449,328		5,319,077		5,667,690		3,961,747		(24,219,091)	(4,843,820)

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA POWER COMPANY
ACCOUNTS 361.10 AND 361.20 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNTS 361.10 AND 361.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,850,915		0.0000	1.0000	100.00
0.5	8,849,773		0.0000	1.0000	100.00
1.5	8,693,581		0.0000	1.0000	100.00
2.5	8,193,905	6,452	0.0008	0.9992	100.00
3.5	7,798,733	6,109	0.0008	0.9992	99.92
4.5	7,677,603	578	0.0001	0.9999	99.84
5.5	7,605,265	1,106	0.0001	0.9999	99.84
6.5	7,116,119	11,972	0.0017	0.9983	99.82
7.5	6,668,823	1,536	0.0002	0.9998	99.65
8.5	6,376,556	1,656	0.0003	0.9997	99.63
9.5	6,327,114	5,048	0.0008	0.9992	99.60
10.5	6,089,731	4,414	0.0007	0.9993	99.52
11.5	6,128,891	495	0.0001	0.9999	99.45
12.5	6,137,889	7,389	0.0012	0.9988	99.44
13.5	6,059,918	2,866	0.0005	0.9995	99.32
14.5	5,927,682	5,951	0.0010	0.9990	99.28
15.5	5,136,577	183	0.0000	1.0000	99.18
16.5	4,818,982	1,373	0.0003	0.9997	99.17
17.5	5,353,838	2,184	0.0004	0.9996	99.15
18.5	4,133,806	5,840	0.0014	0.9986	99.11
19.5	3,983,740	1,097	0.0003	0.9997	98.97
20.5	3,975,972	1,187	0.0003	0.9997	98.94
21.5	3,920,769		0.0000	1.0000	98.91
22.5	3,873,298	2,576	0.0007	0.9993	98.91
23.5	3,870,869	2,656	0.0007	0.9993	98.84
24.5	2,518,924	580	0.0002	0.9998	98.78
25.5	2,496,559	4,464	0.0018	0.9982	98.75
26.5	2,532,350	181	0.0001	0.9999	98.58
27.5	2,442,941	3,340	0.0014	0.9986	98.57
28.5	2,412,750	2,228	0.0009	0.9991	98.43
29.5	2,065,669		0.0000	1.0000	98.34
30.5	1,838,224	9,280	0.0050	0.9950	98.34
31.5	1,802,967		0.0000	1.0000	97.85
32.5	1,615,163		0.0000	1.0000	97.85
33.5	1,411,687	1,057	0.0007	0.9993	97.85
34.5	1,274,705	2,337	0.0018	0.9982	97.77
35.5	1,191,751	1,824	0.0015	0.9985	97.59
36.5	1,171,729	368	0.0003	0.9997	97.45
37.5	1,062,028	74	0.0001	0.9999	97.41
38.5	1,041,365	827	0.0008	0.9992	97.41

PENNSYLVANIA POWER COMPANY

ACCOUNTS 361.10 AND 361.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	938,078		0.0000	1.0000	97.33
40.5	930,619	111	0.0001	0.9999	97.33
41.5	870,824	364	0.0004	0.9996	97.32
42.5	807,752		0.0000	1.0000	97.28
43.5	804,141		0.0000	1.0000	97.28
44.5	708,458	6,384	0.0090	0.9910	97.28
45.5	675,550		0.0000	1.0000	96.40
46.5	665,376		0.0000	1.0000	96.40
47.5	614,580	282	0.0005	0.9995	96.40
48.5	533,808	963	0.0018	0.9982	96.36
49.5	498,881		0.0000	1.0000	96.18
50.5	488,264	349	0.0007	0.9993	96.18
51.5	473,545		0.0000	1.0000	96.11
52.5	455,730	436	0.0010	0.9990	96.11
53.5	453,797		0.0000	1.0000	96.02
54.5	453,193		0.0000	1.0000	96.02
55.5	440,858	153	0.0003	0.9997	96.02
56.5	429,299		0.0000	1.0000	95.99
57.5	414,591		0.0000	1.0000	95.99
58.5	414,854	164	0.0004	0.9996	95.99
59.5	407,364		0.0000	1.0000	95.95
60.5	412,147		0.0000	1.0000	95.95
61.5	367,890	639	0.0017	0.9983	95.95
62.5	364,076	576	0.0016	0.9984	95.78
63.5	363,500		0.0000	1.0000	95.63
64.5	361,030		0.0000	1.0000	95.63
65.5	326,811	4,623	0.0141	0.9859	95.63
66.5	306,480		0.0000	1.0000	94.28
67.5	293,624		0.0000	1.0000	94.28
68.5	289,100		0.0000	1.0000	94.28
69.5	272,530		0.0000	1.0000	94.28
70.5	244,193	300	0.0012	0.9988	94.28
71.5	194,114		0.0000	1.0000	94.16
72.5	187,448		0.0000	1.0000	94.16
73.5	174,780		0.0000	1.0000	94.16
74.5	143,230		0.0000	1.0000	94.16
75.5	142,860		0.0000	1.0000	94.16
76.5	139,769		0.0000	1.0000	94.16
77.5	137,208		0.0000	1.0000	94.16
78.5	137,208		0.0000	1.0000	94.16

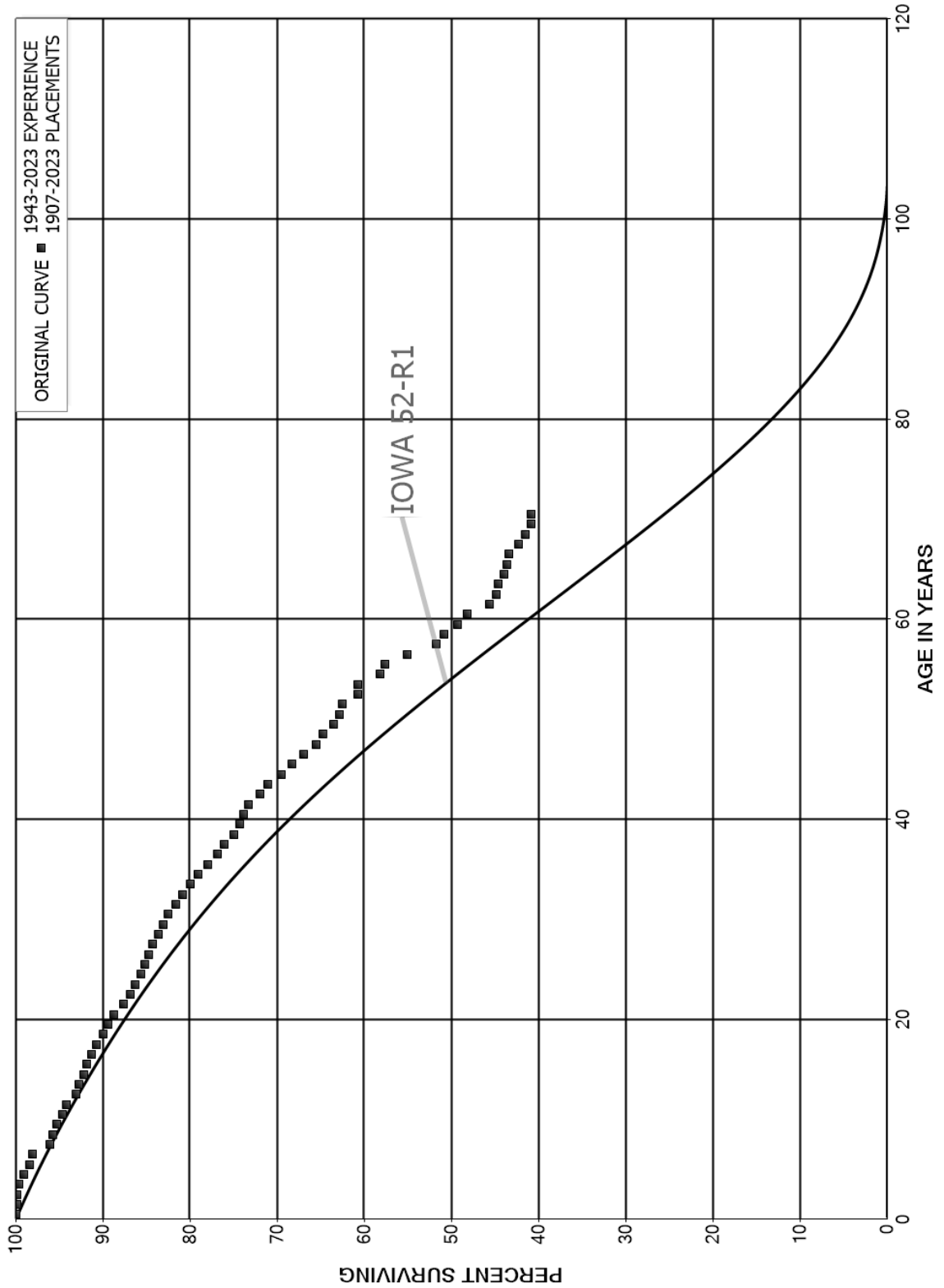
PENNSYLVANIA POWER COMPANY

ACCOUNTS 361.10 AND 361.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	136,686		0.0000	1.0000	94.16
80.5	136,686		0.0000	1.0000	94.16
81.5	136,686	190	0.0014	0.9986	94.16
82.5	101,437		0.0000	1.0000	94.03
83.5	98,850		0.0000	1.0000	94.03
84.5	102,468		0.0000	1.0000	94.03
85.5	101,921		0.0000	1.0000	94.03
86.5	101,311		0.0000	1.0000	94.03
87.5	101,311		0.0000	1.0000	94.03
88.5	101,311		0.0000	1.0000	94.03
89.5	98,493		0.0000	1.0000	94.03
90.5	98,493		0.0000	1.0000	94.03
91.5	94,056		0.0000	1.0000	94.03
92.5	94,056		0.0000	1.0000	94.03
93.5	76,521		0.0000	1.0000	94.03
94.5	71,166		0.0000	1.0000	94.03
95.5	70,721		0.0000	1.0000	94.03
96.5	60,659		0.0000	1.0000	94.03
97.5	60,659		0.0000	1.0000	94.03
98.5	60,659		0.0000	1.0000	94.03
99.5	60,549		0.0000	1.0000	94.03
100.5	60,549		0.0000	1.0000	94.03
101.5	60,549		0.0000	1.0000	94.03
102.5	60,549		0.0000	1.0000	94.03
103.5	60,549		0.0000	1.0000	94.03
104.5	60,549		0.0000	1.0000	94.03
105.5	60,549		0.0000	1.0000	94.03
106.5	60,549		0.0000	1.0000	94.03
107.5	100		0.0000	1.0000	94.03
108.5	100		0.0000	1.0000	94.03
109.5	100		0.0000	1.0000	94.03
110.5	100		0.0000	1.0000	94.03
111.5	100		0.0000	1.0000	94.03
112.5	100		0.0000	1.0000	94.03
113.5					94.03

PENNSYLVANIA POWER COMPANY
 ACCOUNT 362.00 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2023

EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	180,573,450		0.0000	1.0000	100.00
0.5	171,155,327	189,032	0.0011	0.9989	100.00
1.5	166,157,841	173,754	0.0010	0.9990	99.89
2.5	156,028,137	343,251	0.0022	0.9978	99.79
3.5	150,747,786	781,248	0.0052	0.9948	99.57
4.5	141,237,882	996,733	0.0071	0.9929	99.05
5.5	129,037,004	359,632	0.0028	0.9972	98.35
6.5	122,021,405	2,538,855	0.0208	0.9792	98.08
7.5	108,521,223	403,603	0.0037	0.9963	96.04
8.5	98,133,566	353,830	0.0036	0.9964	95.68
9.5	95,519,394	686,217	0.0072	0.9928	95.33
10.5	93,328,772	421,163	0.0045	0.9955	94.65
11.5	92,351,416	1,100,095	0.0119	0.9881	94.22
12.5	91,006,078	393,189	0.0043	0.9957	93.10
13.5	87,710,420	509,763	0.0058	0.9942	92.70
14.5	83,317,550	318,989	0.0038	0.9962	92.16
15.5	74,307,280	393,784	0.0053	0.9947	91.81
16.5	66,700,462	465,847	0.0070	0.9930	91.32
17.5	66,280,299	455,375	0.0069	0.9931	90.68
18.5	57,801,288	400,425	0.0069	0.9931	90.06
19.5	55,730,714	422,874	0.0076	0.9924	89.43
20.5	53,418,469	629,336	0.0118	0.9882	88.76
21.5	48,869,070	437,066	0.0089	0.9911	87.71
22.5	48,416,447	295,408	0.0061	0.9939	86.93
23.5	47,512,877	342,208	0.0072	0.9928	86.40
24.5	39,783,443	242,102	0.0061	0.9939	85.77
25.5	37,412,109	178,163	0.0048	0.9952	85.25
26.5	35,792,589	179,121	0.0050	0.9950	84.84
27.5	34,178,402	280,115	0.0082	0.9918	84.42
28.5	31,179,475	230,489	0.0074	0.9926	83.73
29.5	27,972,169	188,801	0.0067	0.9933	83.11
30.5	26,112,168	281,185	0.0108	0.9892	82.55
31.5	23,377,450	223,557	0.0096	0.9904	81.66
32.5	20,277,558	200,089	0.0099	0.9901	80.88
33.5	18,188,201	214,993	0.0118	0.9882	80.08
34.5	16,799,044	240,419	0.0143	0.9857	79.13
35.5	15,970,489	228,377	0.0143	0.9857	78.00
36.5	14,972,452	150,645	0.0101	0.9899	76.89
37.5	13,829,979	203,291	0.0147	0.9853	76.11
38.5	13,263,396	105,549	0.0080	0.9920	74.99

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023			EXPERIENCE BAND 1943-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	12,144,333	87,293	0.0072	0.9928	74.40	
40.5	11,833,038	81,320	0.0069	0.9931	73.86	
41.5	11,194,470	202,058	0.0180	0.9820	73.35	
42.5	10,850,735	128,497	0.0118	0.9882	72.03	
43.5	10,079,429	221,734	0.0220	0.9780	71.18	
44.5	8,718,152	154,740	0.0177	0.9823	69.61	
45.5	7,848,363	159,889	0.0204	0.9796	68.38	
46.5	7,346,686	157,616	0.0215	0.9785	66.98	
47.5	6,686,801	72,536	0.0108	0.9892	65.55	
48.5	6,023,355	113,248	0.0188	0.9812	64.84	
49.5	5,166,021	59,588	0.0115	0.9885	63.62	
50.5	4,817,811	25,843	0.0054	0.9946	62.88	
51.5	4,349,653	118,379	0.0272	0.9728	62.55	
52.5	3,966,498	6,081	0.0015	0.9985	60.84	
53.5	3,700,028	155,376	0.0420	0.9580	60.75	
54.5	3,540,587	28,698	0.0081	0.9919	58.20	
55.5	3,202,796	143,183	0.0447	0.9553	57.73	
56.5	2,735,633	165,562	0.0605	0.9395	55.15	
57.5	2,371,981	43,032	0.0181	0.9819	51.81	
58.5	2,318,324	70,022	0.0302	0.9698	50.87	
59.5	2,219,126	50,667	0.0228	0.9772	49.33	
60.5	1,949,907	101,617	0.0521	0.9479	48.21	
61.5	1,793,506	32,071	0.0179	0.9821	45.69	
62.5	1,561,177	8,719	0.0056	0.9944	44.88	
63.5	1,506,117	19,137	0.0127	0.9873	44.63	
64.5	1,383,360	13,845	0.0100	0.9900	44.06	
65.5	1,184,838	3,814	0.0032	0.9968	43.62	
66.5	1,085,058	28,616	0.0264	0.9736	43.48	
67.5	993,413	18,089	0.0182	0.9818	42.33	
68.5	943,889	15,461	0.0164	0.9836	41.56	
69.5	809,212	723	0.0009	0.9991	40.88	
70.5	586,330	4,484	0.0076	0.9924	40.84	
71.5	475,478	199	0.0004	0.9996	40.53	
72.5	418,118	495	0.0012	0.9988	40.51	
73.5	343,563	98	0.0003	0.9997	40.47	
74.5	270,285		0.0000	1.0000	40.45	
75.5	232,917	91	0.0004	0.9996	40.45	
76.5	231,601	7,281	0.0314	0.9686	40.44	
77.5	222,521	4,476	0.0201	0.9799	39.17	
78.5	216,829	553	0.0025	0.9975	38.38	

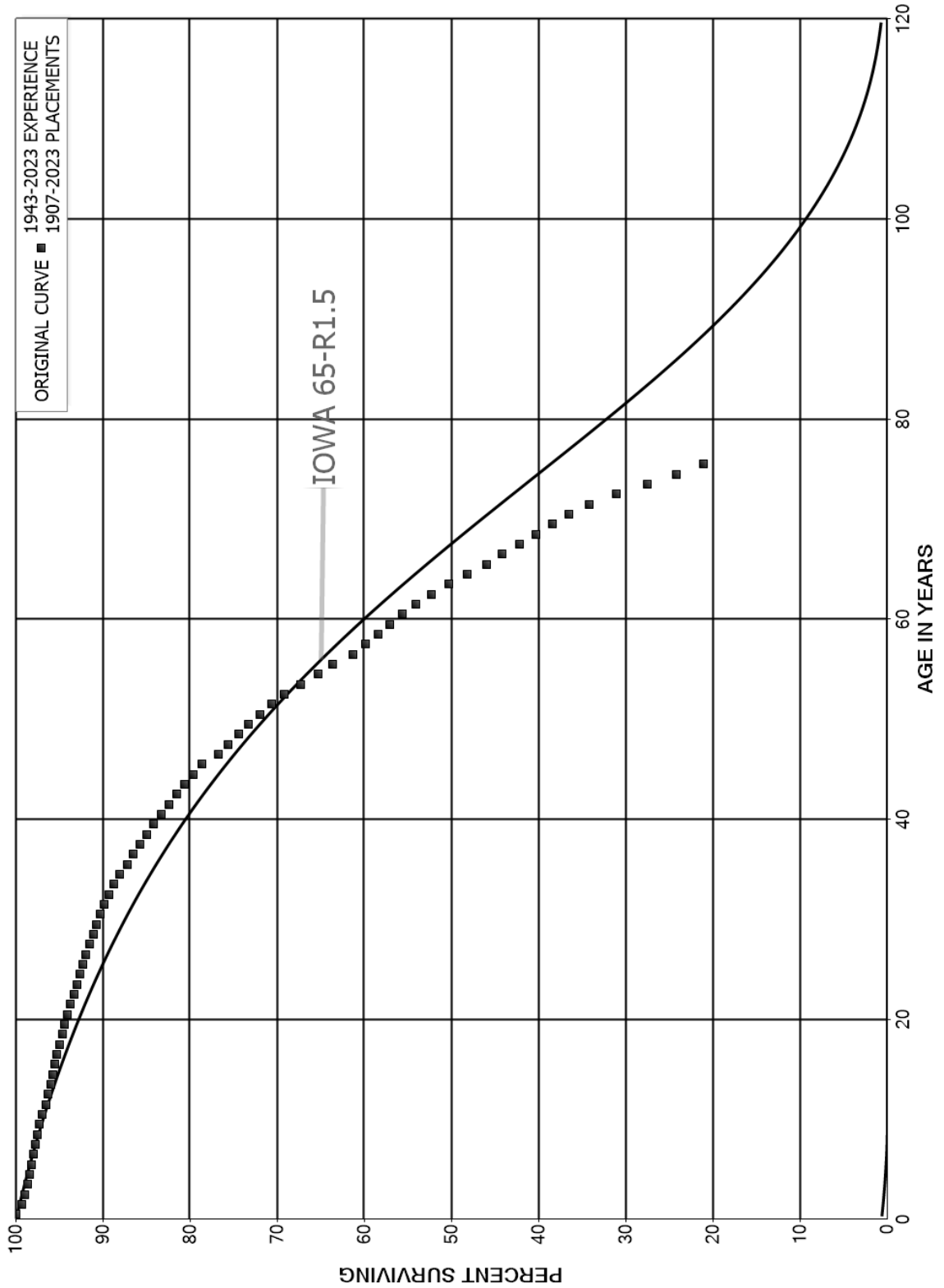
PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	210,605		0.0000	1.0000	38.28
80.5	210,426		0.0000	1.0000	38.28
81.5	209,840	16,983	0.0809	0.9191	38.28
82.5	191,912	125	0.0007	0.9993	35.18
83.5	183,982		0.0000	1.0000	35.16
84.5	173,160	4,895	0.0283	0.9717	35.16
85.5	168,152		0.0000	1.0000	34.17
86.5	167,903	2,431	0.0145	0.9855	34.17
87.5	164,968	4,411	0.0267	0.9733	33.67
88.5	160,558		0.0000	1.0000	32.77
89.5	160,558	4,447	0.0277	0.9723	32.77
90.5	156,052		0.0000	1.0000	31.86
91.5	155,933		0.0000	1.0000	31.86
92.5	155,445		0.0000	1.0000	31.86
93.5	81,697		0.0000	1.0000	31.86
94.5	10,571		0.0000	1.0000	31.86
95.5	10,123		0.0000	1.0000	31.86
96.5	3,935		0.0000	1.0000	31.86
97.5	3,368		0.0000	1.0000	31.86
98.5	3,368		0.0000	1.0000	31.86
99.5	3,158		0.0000	1.0000	31.86
100.5	2,558		0.0000	1.0000	31.86
101.5	2,558		0.0000	1.0000	31.86
102.5	2,558		0.0000	1.0000	31.86
103.5	2,558		0.0000	1.0000	31.86
104.5	2,558		0.0000	1.0000	31.86
105.5	2,558		0.0000	1.0000	31.86
106.5	2,558		0.0000	1.0000	31.86
107.5	41		0.0000	1.0000	31.86
108.5	41		0.0000	1.0000	31.86
109.5	41		0.0000	1.0000	31.86
110.5	41		0.0000	1.0000	31.86
111.5	41		0.0000	1.0000	31.86
112.5	41		0.0000	1.0000	31.86
113.5	41		0.0000	1.0000	31.86
114.5					31.86

PENNSYLVANIA POWER COMPANY
 ACCOUNT 364.00 AND 364.20 POLES, TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 AND 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2023

EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	184,150,164	152,056	0.0008	0.9992	100.00
0.5	178,017,730	1,160,457	0.0065	0.9935	99.92
1.5	169,208,152	557,728	0.0033	0.9967	99.27
2.5	161,369,890	515,279	0.0032	0.9968	98.94
3.5	153,285,580	339,692	0.0022	0.9978	98.62
4.5	145,202,088	352,232	0.0024	0.9976	98.40
5.5	140,681,598	286,692	0.0020	0.9980	98.17
6.5	134,477,256	308,594	0.0023	0.9977	97.97
7.5	125,498,288	373,235	0.0030	0.9970	97.74
8.5	120,455,025	261,779	0.0022	0.9978	97.45
9.5	115,826,364	335,307	0.0029	0.9971	97.24
10.5	111,048,251	496,633	0.0045	0.9955	96.96
11.5	107,141,559	268,058	0.0025	0.9975	96.52
12.5	102,189,094	341,558	0.0033	0.9967	96.28
13.5	97,667,198	215,791	0.0022	0.9978	95.96
14.5	94,525,517	257,014	0.0027	0.9973	95.75
15.5	90,394,943	235,149	0.0026	0.9974	95.49
16.5	82,672,544	246,928	0.0030	0.9970	95.24
17.5	79,766,799	243,082	0.0030	0.9970	94.95
18.5	76,043,902	233,920	0.0031	0.9969	94.67
19.5	72,582,017	247,529	0.0034	0.9966	94.37
20.5	69,246,217	271,752	0.0039	0.9961	94.05
21.5	65,958,958	287,679	0.0044	0.9956	93.68
22.5	63,477,716	214,397	0.0034	0.9966	93.27
23.5	61,115,994	244,326	0.0040	0.9960	92.96
24.5	58,602,723	198,543	0.0034	0.9966	92.59
25.5	55,521,594	188,349	0.0034	0.9966	92.27
26.5	53,493,805	265,996	0.0050	0.9950	91.96
27.5	50,507,033	220,159	0.0044	0.9956	91.50
28.5	48,019,983	216,429	0.0045	0.9955	91.11
29.5	44,812,199	206,147	0.0046	0.9954	90.69
30.5	41,656,034	214,458	0.0051	0.9949	90.28
31.5	38,919,150	232,031	0.0060	0.9940	89.81
32.5	36,313,526	228,210	0.0063	0.9937	89.28
33.5	33,768,069	261,107	0.0077	0.9923	88.72
34.5	31,360,103	315,463	0.0101	0.9899	88.03
35.5	28,734,944	225,320	0.0078	0.9922	87.14
36.5	26,492,056	241,965	0.0091	0.9909	86.46
37.5	24,414,984	217,523	0.0089	0.9911	85.67
38.5	22,224,267	203,314	0.0091	0.9909	84.91

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 AND 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,636,130	200,614	0.0097	0.9903	84.13
40.5	18,629,744	201,331	0.0108	0.9892	83.31
41.5	17,126,756	186,116	0.0109	0.9891	82.41
42.5	15,418,977	180,815	0.0117	0.9883	81.52
43.5	13,898,805	159,972	0.0115	0.9885	80.56
44.5	12,712,944	168,726	0.0133	0.9867	79.63
45.5	11,763,919	286,175	0.0243	0.9757	78.58
46.5	10,680,794	154,572	0.0145	0.9855	76.67
47.5	9,899,018	150,395	0.0152	0.9848	75.56
48.5	9,032,479	137,503	0.0152	0.9848	74.41
49.5	8,222,406	144,256	0.0175	0.9825	73.28
50.5	7,501,888	141,846	0.0189	0.9811	71.99
51.5	6,799,221	141,149	0.0208	0.9792	70.63
52.5	6,120,303	166,418	0.0272	0.9728	69.16
53.5	5,500,765	161,734	0.0294	0.9706	67.28
54.5	4,896,619	127,994	0.0261	0.9739	65.30
55.5	4,367,820	152,726	0.0350	0.9650	63.60
56.5	3,777,293	90,433	0.0239	0.9761	61.37
57.5	3,272,889	79,576	0.0243	0.9757	59.90
58.5	2,881,533	67,875	0.0236	0.9764	58.45
59.5	2,535,559	63,488	0.0250	0.9750	57.07
60.5	2,253,724	61,079	0.0271	0.9729	55.64
61.5	1,956,911	63,418	0.0324	0.9676	54.13
62.5	1,696,923	65,784	0.0388	0.9612	52.38
63.5	1,438,395	62,469	0.0434	0.9566	50.35
64.5	1,188,930	53,468	0.0450	0.9550	48.16
65.5	1,019,871	37,376	0.0366	0.9634	46.00
66.5	940,974	41,428	0.0440	0.9560	44.31
67.5	790,112	35,590	0.0450	0.9550	42.36
68.5	674,657	32,264	0.0478	0.9522	40.45
69.5	559,656	27,342	0.0489	0.9511	38.52
70.5	454,727	28,497	0.0627	0.9373	36.64
71.5	372,522	34,013	0.0913	0.9087	34.34
72.5	288,381	32,884	0.1140	0.8860	31.20
73.5	230,631	28,743	0.1246	0.8754	27.65
74.5	164,889	20,649	0.1252	0.8748	24.20
75.5	128,362	6,277	0.0489	0.9511	21.17
76.5	108,638	4,824	0.0444	0.9556	20.13
77.5	101,213	3,511	0.0347	0.9653	19.24
78.5	95,827	3,357	0.0350	0.9650	18.57

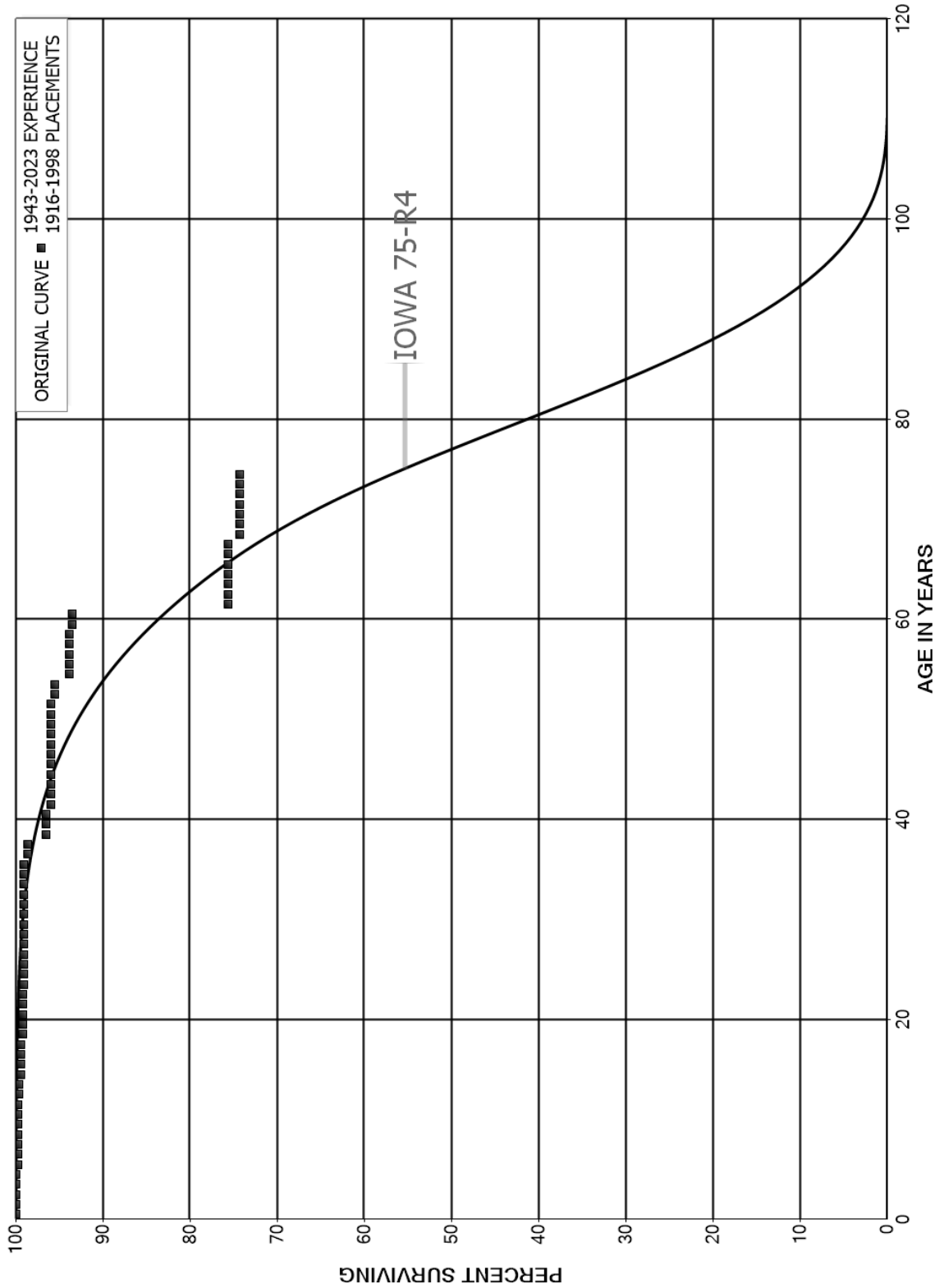
PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 AND 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023			EXPERIENCE BAND 1943-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	90,864	2,861	0.0315	0.9685	17.92	
80.5	85,408	2,160	0.0253	0.9747	17.36	
81.5	79,860	1,708	0.0214	0.9786	16.92	
82.5	74,284	1,105	0.0149	0.9851	16.56	
83.5	71,392	753	0.0105	0.9895	16.31	
84.5	65,085	417	0.0064	0.9936	16.14	
85.5	62,792	472	0.0075	0.9925	16.04	
86.5	5,488	221	0.0402	0.9598	15.92	
87.5	4,414	319	0.0723	0.9277	15.28	
88.5	3,841	120	0.0313	0.9687	14.17	
89.5	3,570	162	0.0454	0.9546	13.73	
90.5	3,329	70	0.0211	0.9789	13.10	
91.5	2,915	5	0.0017	0.9983	12.83	
92.5	2,907	6	0.0020	0.9980	12.81	
93.5	1,531	3	0.0021	0.9979	12.78	
94.5	1,401	0	0.0003	0.9997	12.75	
95.5	324		0.0000	1.0000	12.75	
96.5					12.75	

PENNSYLVANIA POWER COMPANY
ACCOUNT 364.10 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 364.10 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-1998			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,210,188		0.0000	1.0000	100.00
0.5	12,113,180	651	0.0001	0.9999	100.00
1.5	12,111,807		0.0000	1.0000	99.99
2.5	12,112,647		0.0000	1.0000	99.99
3.5	12,141,618	1,109	0.0001	0.9999	99.99
4.5	12,139,317	25,359	0.0021	0.9979	99.99
5.5	12,111,857	5,190	0.0004	0.9996	99.78
6.5	12,106,667	5,728	0.0005	0.9995	99.73
7.5	12,100,939		0.0000	1.0000	99.69
8.5	12,104,322	345	0.0000	1.0000	99.69
9.5	12,103,977		0.0000	1.0000	99.68
10.5	12,103,977		0.0000	1.0000	99.68
11.5	12,103,977	3,547	0.0003	0.9997	99.68
12.5	12,101,206		0.0000	1.0000	99.65
13.5	12,103,984	30,365	0.0025	0.9975	99.65
14.5	12,194,160		0.0000	1.0000	99.40
15.5	7,412,508		0.0000	1.0000	99.40
16.5	7,608,499		0.0000	1.0000	99.40
17.5	7,622,298	16,301	0.0021	0.9979	99.40
18.5	6,795,254		0.0000	1.0000	99.19
19.5	6,905,295	285	0.0000	1.0000	99.19
20.5	6,905,010	3,602	0.0005	0.9995	99.19
21.5	7,540,744	480	0.0001	0.9999	99.14
22.5	7,403,788	1,089	0.0001	0.9999	99.13
23.5	7,409,901	484	0.0001	0.9999	99.12
24.5	7,140,562	1,554	0.0002	0.9998	99.11
25.5	6,592,156		0.0000	1.0000	99.09
26.5	6,690,194		0.0000	1.0000	99.09
27.5	6,690,194		0.0000	1.0000	99.09
28.5	2,704,658	82	0.0000	1.0000	99.09
29.5	1,874,398	760	0.0004	0.9996	99.08
30.5	1,623,113		0.0000	1.0000	99.04
31.5	1,623,113		0.0000	1.0000	99.04
32.5	1,524,087		0.0000	1.0000	99.04
33.5	1,524,087		0.0000	1.0000	99.04
34.5	1,453,666		0.0000	1.0000	99.04
35.5	1,456,844	5,559	0.0038	0.9962	99.04
36.5	1,184,533		0.0000	1.0000	98.67
37.5	1,150,001	24,758	0.0215	0.9785	98.67
38.5	1,125,243		0.0000	1.0000	96.54

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.10 TOWERS AND FIXTURES

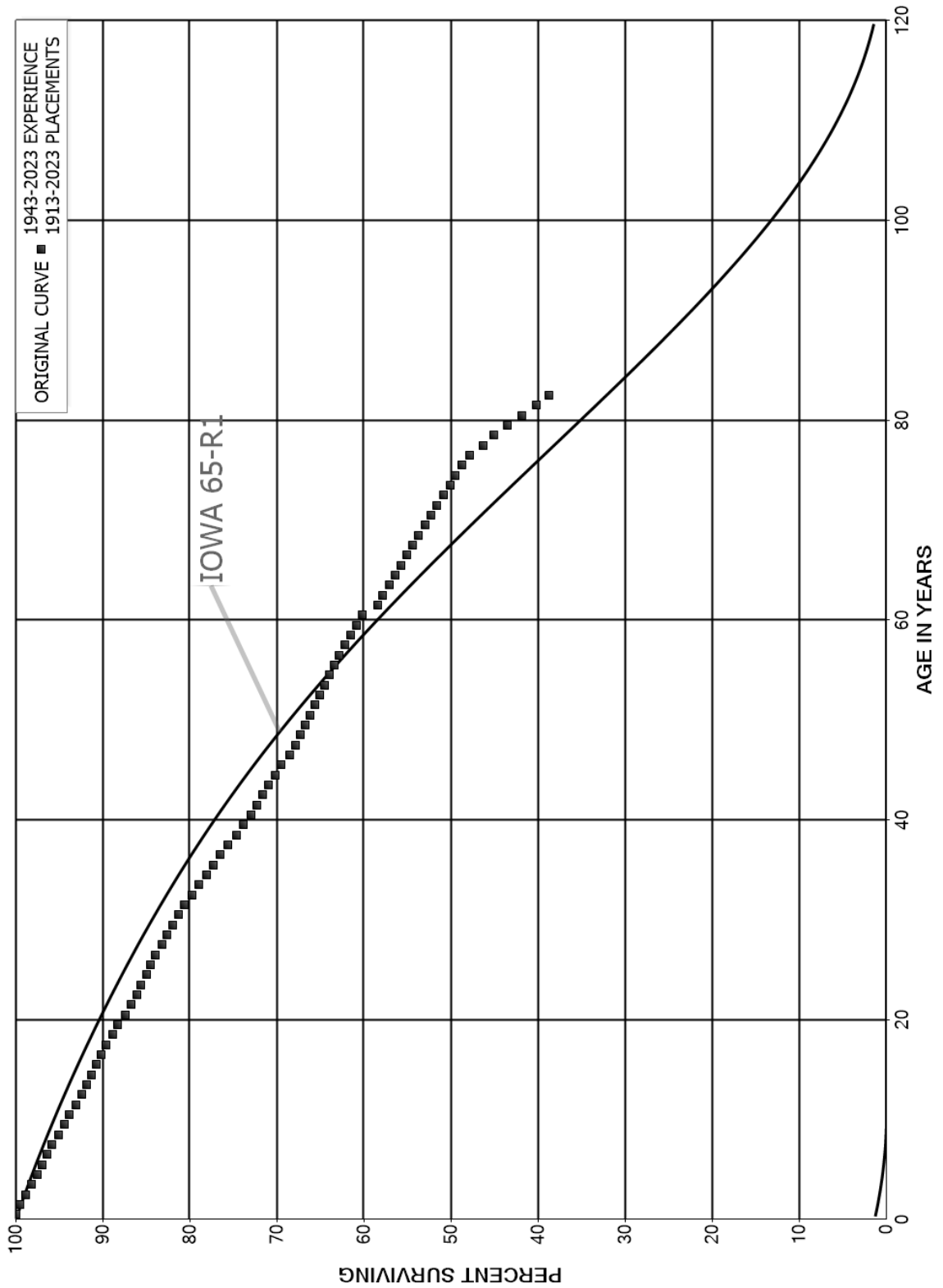
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-1998			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,003,345		0.0000	1.0000	96.54
40.5	654,483	3,937	0.0060	0.9940	96.54
41.5	652,334	0	0.0000	1.0000	95.96
42.5	629,685		0.0000	1.0000	95.96
43.5	574,539		0.0000	1.0000	95.96
44.5	574,539		0.0000	1.0000	95.96
45.5	575,764		0.0000	1.0000	95.96
46.5	575,764		0.0000	1.0000	95.96
47.5	575,764	378	0.0007	0.9993	95.96
48.5	562,317		0.0000	1.0000	95.90
49.5	579,204		0.0000	1.0000	95.90
50.5	556,078		0.0000	1.0000	95.90
51.5	556,078	2,535	0.0046	0.9954	95.90
52.5	552,317		0.0000	1.0000	95.46
53.5	547,517	9,416	0.0172	0.9828	95.46
54.5	538,101		0.0000	1.0000	93.82
55.5	538,101		0.0000	1.0000	93.82
56.5	521,214		0.0000	1.0000	93.82
57.5	521,214		0.0000	1.0000	93.82
58.5	521,214	1,635	0.0031	0.9969	93.82
59.5	519,579		0.0000	1.0000	93.52
60.5	519,579	99,210	0.1909	0.8091	93.52
61.5	392,390		0.0000	1.0000	75.67
62.5	392,390		0.0000	1.0000	75.67
63.5	392,390		0.0000	1.0000	75.67
64.5	392,390		0.0000	1.0000	75.67
65.5	488,394		0.0000	1.0000	75.67
66.5	488,138		0.0000	1.0000	75.67
67.5	488,394	9,218	0.0189	0.9811	75.67
68.5	479,176		0.0000	1.0000	74.24
69.5	469,067		0.0000	1.0000	74.24
70.5	469,067		0.0000	1.0000	74.24
71.5	458,167		0.0000	1.0000	74.24
72.5	356,717		0.0000	1.0000	74.24
73.5	356,717		0.0000	1.0000	74.24
74.5	186,126		0.0000	1.0000	74.24
75.5	183,309		0.0000	1.0000	74.24
76.5	85,709		0.0000	1.0000	74.24
77.5	85,706		0.0000	1.0000	74.24
78.5	85,706		0.0000	1.0000	74.24

PENNSYLVANIA POWER COMPANY
 ACCOUNT 364.10 TOWERS AND FIXTURES
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-1998			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	85,706		0.0000	1.0000	74.24
80.5	85,706		0.0000	1.0000	74.24
81.5	85,706		0.0000	1.0000	74.24
82.5	85,706		0.0000	1.0000	74.24
83.5	85,706		0.0000	1.0000	74.24
84.5					74.24

PENNSYLVANIA POWER COMPANY
 ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2023

EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	309,253,619	107,293	0.0003	0.9997	100.00
0.5	301,141,689	1,533,795	0.0051	0.9949	99.97
1.5	287,523,361	1,812,348	0.0063	0.9937	99.46
2.5	273,119,491	1,883,545	0.0069	0.9931	98.83
3.5	257,026,462	1,744,840	0.0068	0.9932	98.15
4.5	234,388,383	1,366,210	0.0058	0.9942	97.48
5.5	219,486,950	1,224,993	0.0056	0.9944	96.91
6.5	195,137,898	1,197,720	0.0061	0.9939	96.37
7.5	180,564,405	1,319,003	0.0073	0.9927	95.78
8.5	167,637,201	1,222,765	0.0073	0.9927	95.08
9.5	154,402,933	893,178	0.0058	0.9942	94.39
10.5	135,435,314	1,057,296	0.0078	0.9922	93.84
11.5	128,554,403	962,757	0.0075	0.9925	93.11
12.5	117,774,418	739,436	0.0063	0.9937	92.41
13.5	105,321,128	672,751	0.0064	0.9936	91.83
14.5	97,679,156	587,840	0.0060	0.9940	91.24
15.5	78,796,209	471,387	0.0060	0.9940	90.70
16.5	71,339,237	468,203	0.0066	0.9934	90.15
17.5	65,747,098	517,243	0.0079	0.9921	89.56
18.5	60,195,405	368,534	0.0061	0.9939	88.86
19.5	55,192,620	583,321	0.0106	0.9894	88.31
20.5	51,989,707	365,714	0.0070	0.9930	87.38
21.5	49,015,152	419,718	0.0086	0.9914	86.76
22.5	47,034,515	252,362	0.0054	0.9946	86.02
23.5	45,032,555	319,692	0.0071	0.9929	85.56
24.5	42,768,962	219,517	0.0051	0.9949	84.95
25.5	40,513,213	262,775	0.0065	0.9935	84.52
26.5	38,473,335	340,267	0.0088	0.9912	83.97
27.5	35,601,331	264,104	0.0074	0.9926	83.23
28.5	30,071,686	229,088	0.0076	0.9924	82.61
29.5	28,176,421	221,876	0.0079	0.9921	81.98
30.5	26,409,472	244,806	0.0093	0.9907	81.33
31.5	24,817,389	268,156	0.0108	0.9892	80.58
32.5	22,927,529	212,374	0.0093	0.9907	79.71
33.5	21,530,073	240,556	0.0112	0.9888	78.97
34.5	20,184,310	215,391	0.0107	0.9893	78.09
35.5	19,165,254	185,663	0.0097	0.9903	77.26
36.5	17,998,367	220,594	0.0123	0.9877	76.51
37.5	17,071,836	209,114	0.0122	0.9878	75.57
38.5	15,753,698	178,258	0.0113	0.9887	74.64

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,062,863	162,251	0.0108	0.9892	73.80
40.5	14,321,858	135,980	0.0095	0.9905	73.00
41.5	13,900,777	137,479	0.0099	0.9901	72.31
42.5	13,118,539	122,355	0.0093	0.9907	71.60
43.5	12,238,743	123,884	0.0101	0.9899	70.93
44.5	11,599,875	124,433	0.0107	0.9893	70.21
45.5	11,133,396	145,391	0.0131	0.9869	69.46
46.5	10,743,675	105,274	0.0098	0.9902	68.55
47.5	10,298,077	89,626	0.0087	0.9913	67.88
48.5	9,794,006	81,398	0.0083	0.9917	67.29
49.5	9,312,988	75,232	0.0081	0.9919	66.73
50.5	8,572,266	73,541	0.0086	0.9914	66.19
51.5	8,086,943	68,621	0.0085	0.9915	65.62
52.5	7,540,655	67,500	0.0090	0.9910	65.06
53.5	7,049,839	59,713	0.0085	0.9915	64.48
54.5	6,640,848	52,178	0.0079	0.9921	63.94
55.5	6,235,163	63,166	0.0101	0.9899	63.43
56.5	5,846,530	55,604	0.0095	0.9905	62.79
57.5	5,406,194	58,732	0.0109	0.9891	62.19
58.5	5,016,747	56,028	0.0112	0.9888	61.52
59.5	4,671,008	52,655	0.0113	0.9887	60.83
60.5	4,332,749	126,045	0.0291	0.9709	60.15
61.5	3,681,517	37,686	0.0102	0.9898	58.40
62.5	3,389,856	41,430	0.0122	0.9878	57.80
63.5	3,123,705	36,287	0.0116	0.9884	57.09
64.5	2,828,211	34,715	0.0123	0.9877	56.43
65.5	2,636,251	31,916	0.0121	0.9879	55.74
66.5	2,339,229	29,236	0.0125	0.9875	55.06
67.5	2,158,353	25,857	0.0120	0.9880	54.37
68.5	1,963,873	28,340	0.0144	0.9856	53.72
69.5	1,723,401	22,417	0.0130	0.9870	52.95
70.5	1,517,864	20,105	0.0132	0.9868	52.26
71.5	1,313,379	19,121	0.0146	0.9854	51.57
72.5	1,082,062	15,285	0.0141	0.9859	50.81
73.5	916,962	11,752	0.0128	0.9872	50.10
74.5	753,285	11,582	0.0154	0.9846	49.45
75.5	634,880	11,730	0.0185	0.9815	48.69
76.5	460,320	14,651	0.0318	0.9682	47.79
77.5	413,430	11,102	0.0269	0.9731	46.27
78.5	375,987	12,682	0.0337	0.9663	45.03

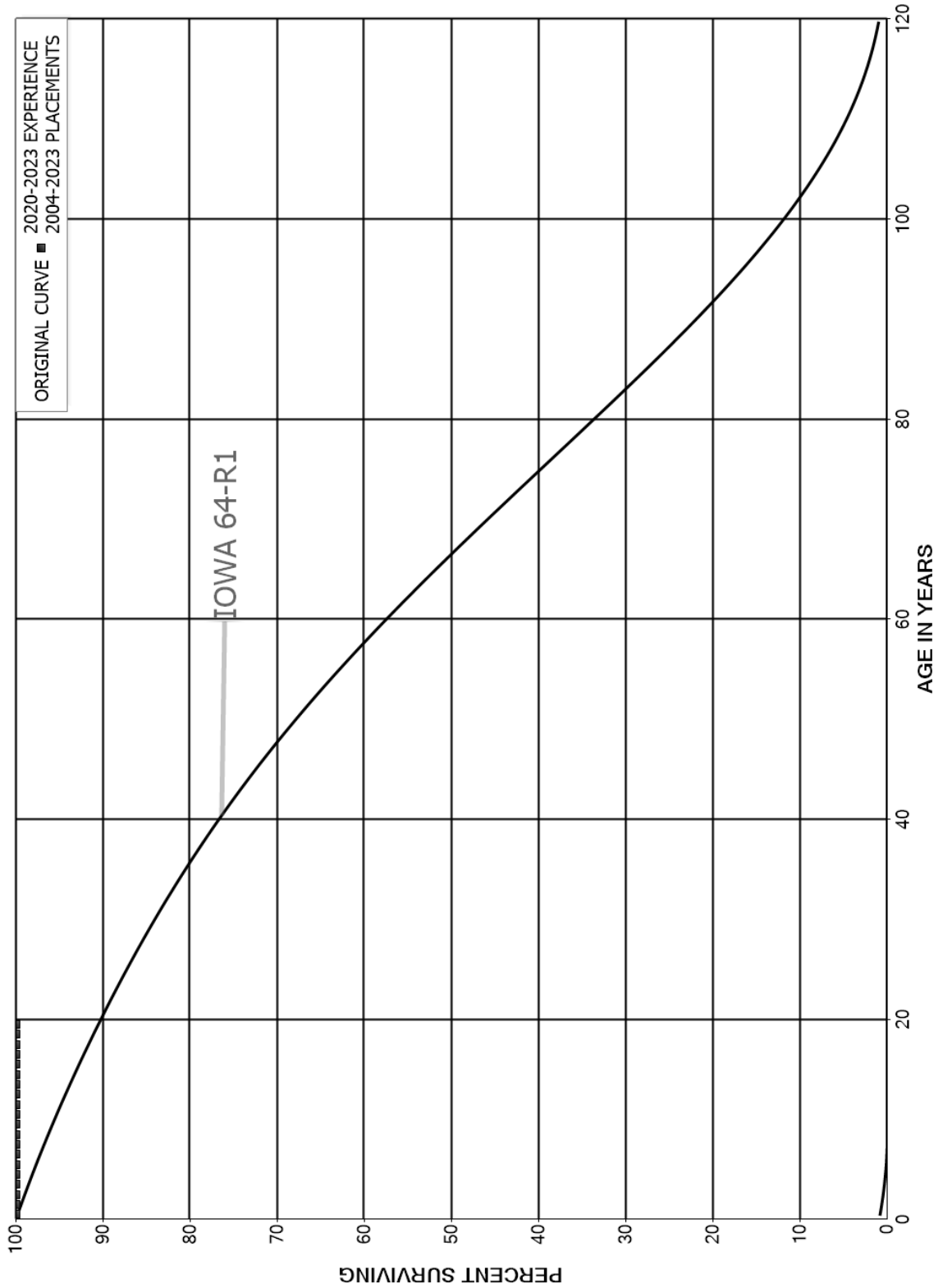
PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	356,121	13,659	0.0384	0.9616	43.51
80.5	337,411	13,586	0.0403	0.9597	41.84
81.5	314,837	10,976	0.0349	0.9651	40.16
82.5	276,245	9,440	0.0342	0.9658	38.76
83.5	243,252	7,436	0.0306	0.9694	37.43
84.5	213,160	6,252	0.0293	0.9707	36.29
85.5	183,112	5,400	0.0295	0.9705	35.22
86.5	153,185	4,185	0.0273	0.9727	34.19
87.5	140,736	6,146	0.0437	0.9563	33.25
88.5	128,846	5,557	0.0431	0.9569	31.80
89.5	119,235	4,046	0.0339	0.9661	30.43
90.5	112,620	6,660	0.0591	0.9409	29.40
91.5	103,082	1,826	0.0177	0.9823	27.66
92.5	94,012	948	0.0101	0.9899	27.17
93.5	78,904	562	0.0071	0.9929	26.89
94.5	68,906	1,596	0.0232	0.9768	26.70
95.5	59,937	88	0.0015	0.9985	26.08
96.5	50,439	35	0.0007	0.9993	26.05
97.5	48,800	44	0.0009	0.9991	26.03
98.5	48,749		0.0000	1.0000	26.00
99.5	48,749	47	0.0010	0.9990	26.00
100.5	46,524		0.0000	1.0000	25.98
101.5	46,524		0.0000	1.0000	25.98
102.5	46,524		0.0000	1.0000	25.98
103.5	46,524	122	0.0026	0.9974	25.98
104.5	46,403	16,887	0.3639	0.6361	25.91
105.5	29,516	116	0.0039	0.9961	16.48
106.5	29,400		0.0000	1.0000	16.42
107.5	29,386		0.0000	1.0000	16.42
108.5	29,386		0.0000	1.0000	16.42
109.5	29,386		0.0000	1.0000	16.42
110.5					16.42

PENNSYLVANIA POWER COMPANY
 ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING

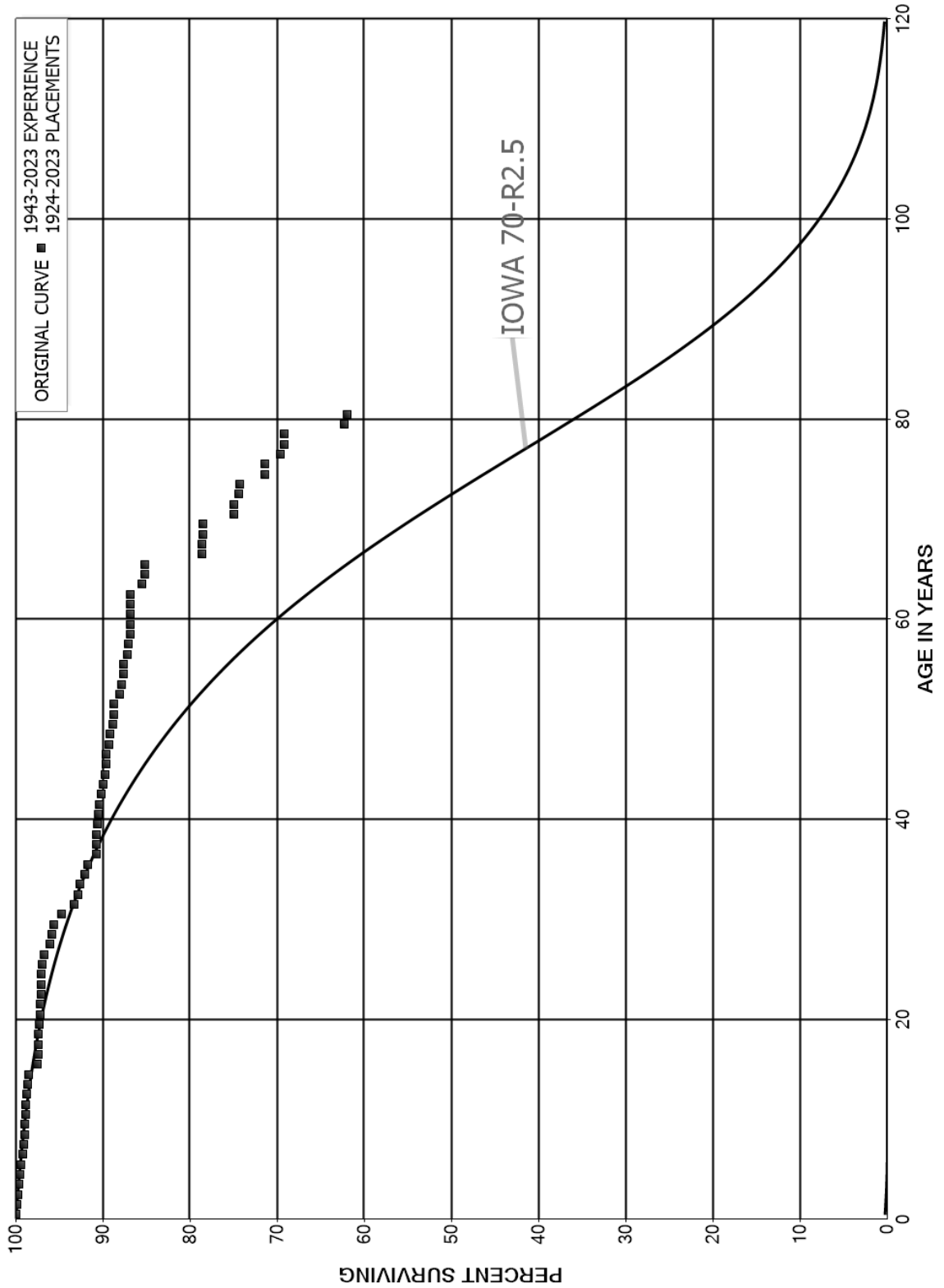
ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2023

EXPERIENCE BAND 2020-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,758,407		0.0000	1.0000	100.00
0.5	9,069,048		0.0000	1.0000	100.00
1.5	13,965,983		0.0000	1.0000	100.00
2.5	26,690,076		0.0000	1.0000	100.00
3.5	25,361,706		0.0000	1.0000	100.00
4.5	24,765,437		0.0000	1.0000	100.00
5.5	25,415,452		0.0000	1.0000	100.00
6.5	22,162,336		0.0000	1.0000	100.00
7.5	21,087,137		0.0000	1.0000	100.00
8.5	21,709,116		0.0000	1.0000	100.00
9.5	22,989,604		0.0000	1.0000	100.00
10.5	13,933,656		0.0000	1.0000	100.00
11.5	25,013,530		0.0000	1.0000	100.00
12.5	22,147,829		0.0000	1.0000	100.00
13.5	15,320,393		0.0000	1.0000	100.00
14.5	12,639,604		0.0000	1.0000	100.00
15.5	1,273,989		0.0000	1.0000	100.00
16.5	149,196		0.0000	1.0000	100.00
17.5	149,196		0.0000	1.0000	100.00
18.5	149,196		0.0000	1.0000	100.00
19.5					100.00

PENNSYLVANIA POWER COMPANY
 ACCOUNT 366.00 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2023

EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,788,030	30	0.0000	1.0000	100.00
0.5	8,721,895	10,132	0.0012	0.9988	100.00
1.5	8,118,786	12,673	0.0016	0.9984	99.88
2.5	7,687,153	9,604	0.0012	0.9988	99.73
3.5	8,178,594	7,731	0.0009	0.9991	99.60
4.5	8,076,866	13,481	0.0017	0.9983	99.51
5.5	8,159,309	11,143	0.0014	0.9986	99.34
6.5	8,090,819	12,617	0.0016	0.9984	99.21
7.5	7,915,625	3,404	0.0004	0.9996	99.05
8.5	7,785,132	8,628	0.0011	0.9989	99.01
9.5	7,587,476	4,345	0.0006	0.9994	98.90
10.5	7,162,737	3,930	0.0005	0.9995	98.84
11.5	7,071,812	5,793	0.0008	0.9992	98.79
12.5	6,897,310	8,196	0.0012	0.9988	98.71
13.5	6,746,102	4,108	0.0006	0.9994	98.59
14.5	6,655,740	67,942	0.0102	0.9898	98.53
15.5	6,465,499	6,871	0.0011	0.9989	97.53
16.5	6,330,523	2,844	0.0004	0.9996	97.42
17.5	6,128,262	1,813	0.0003	0.9997	97.38
18.5	5,948,710	3,997	0.0007	0.9993	97.35
19.5	5,752,074	5,169	0.0009	0.9991	97.28
20.5	5,455,716	2,186	0.0004	0.9996	97.20
21.5	5,322,128	2,150	0.0004	0.9996	97.16
22.5	5,166,064	3,655	0.0007	0.9993	97.12
23.5	5,002,369	1,218	0.0002	0.9998	97.05
24.5	4,544,096	3,103	0.0007	0.9993	97.03
25.5	4,038,719	8,109	0.0020	0.9980	96.96
26.5	3,543,775	24,368	0.0069	0.9931	96.76
27.5	2,660,798	7,069	0.0027	0.9973	96.10
28.5	2,038,019	4,834	0.0024	0.9976	95.84
29.5	1,512,822	13,874	0.0092	0.9908	95.62
30.5	1,416,641	21,945	0.0155	0.9845	94.74
31.5	1,311,725	6,788	0.0052	0.9948	93.27
32.5	1,247,159	3,060	0.0025	0.9975	92.79
33.5	1,185,452	6,477	0.0055	0.9945	92.56
34.5	1,131,757	3,599	0.0032	0.9968	92.06
35.5	1,079,706	11,678	0.0108	0.9892	91.76
36.5	1,045,737	500	0.0005	0.9995	90.77
37.5	992,711	555	0.0006	0.9994	90.73
38.5	970,924	954	0.0010	0.9990	90.68

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1943-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	952,915	504	0.0005	0.9995	90.59	
40.5	929,667	1,988	0.0021	0.9979	90.54	
41.5	896,845	1,722	0.0019	0.9981	90.35	
42.5	867,544	2,017	0.0023	0.9977	90.17	
43.5	847,469	1,790	0.0021	0.9979	89.96	
44.5	806,439	1,642	0.0020	0.9980	89.77	
45.5	770,369	113	0.0001	0.9999	89.59	
46.5	763,337	2,300	0.0030	0.9970	89.58	
47.5	733,224	1,247	0.0017	0.9983	89.31	
48.5	650,062	2,662	0.0041	0.9959	89.16	
49.5	469,065	203	0.0004	0.9996	88.79	
50.5	347,803	4	0.0000	1.0000	88.75	
51.5	326,750	2,697	0.0083	0.9917	88.75	
52.5	253,632	658	0.0026	0.9974	88.02	
53.5	153,825	321	0.0021	0.9979	87.79	
54.5	141,279	43	0.0003	0.9997	87.61	
55.5	129,055	547	0.0042	0.9958	87.58	
56.5	103,390	224	0.0022	0.9978	87.21	
57.5	94,766	156	0.0016	0.9984	87.02	
58.5	69,989		0.0000	1.0000	86.88	
59.5	69,989		0.0000	1.0000	86.88	
60.5	69,989	42	0.0006	0.9994	86.88	
61.5	69,947		0.0000	1.0000	86.82	
62.5	69,947	1,100	0.0157	0.9843	86.82	
63.5	68,826	202	0.0029	0.9971	85.46	
64.5	67,795	20	0.0003	0.9997	85.21	
65.5	65,334	5,026	0.0769	0.9231	85.18	
66.5	47,968		0.0000	1.0000	78.63	
67.5	46,729	52	0.0011	0.9989	78.63	
68.5	46,647	8	0.0002	0.9998	78.54	
69.5	47,276	2,127	0.0450	0.9550	78.53	
70.5	45,149	16	0.0004	0.9996	75.00	
71.5	45,132	320	0.0071	0.9929	74.97	
72.5	44,813	68	0.0015	0.9985	74.44	
73.5	44,745	1,754	0.0392	0.9608	74.32	
74.5	42,552		0.0000	1.0000	71.41	
75.5	42,155	1,086	0.0258	0.9742	71.41	
76.5	41,069	208	0.0051	0.9949	69.57	
77.5	40,861		0.0000	1.0000	69.22	
78.5	40,861	4,099	0.1003	0.8997	69.22	

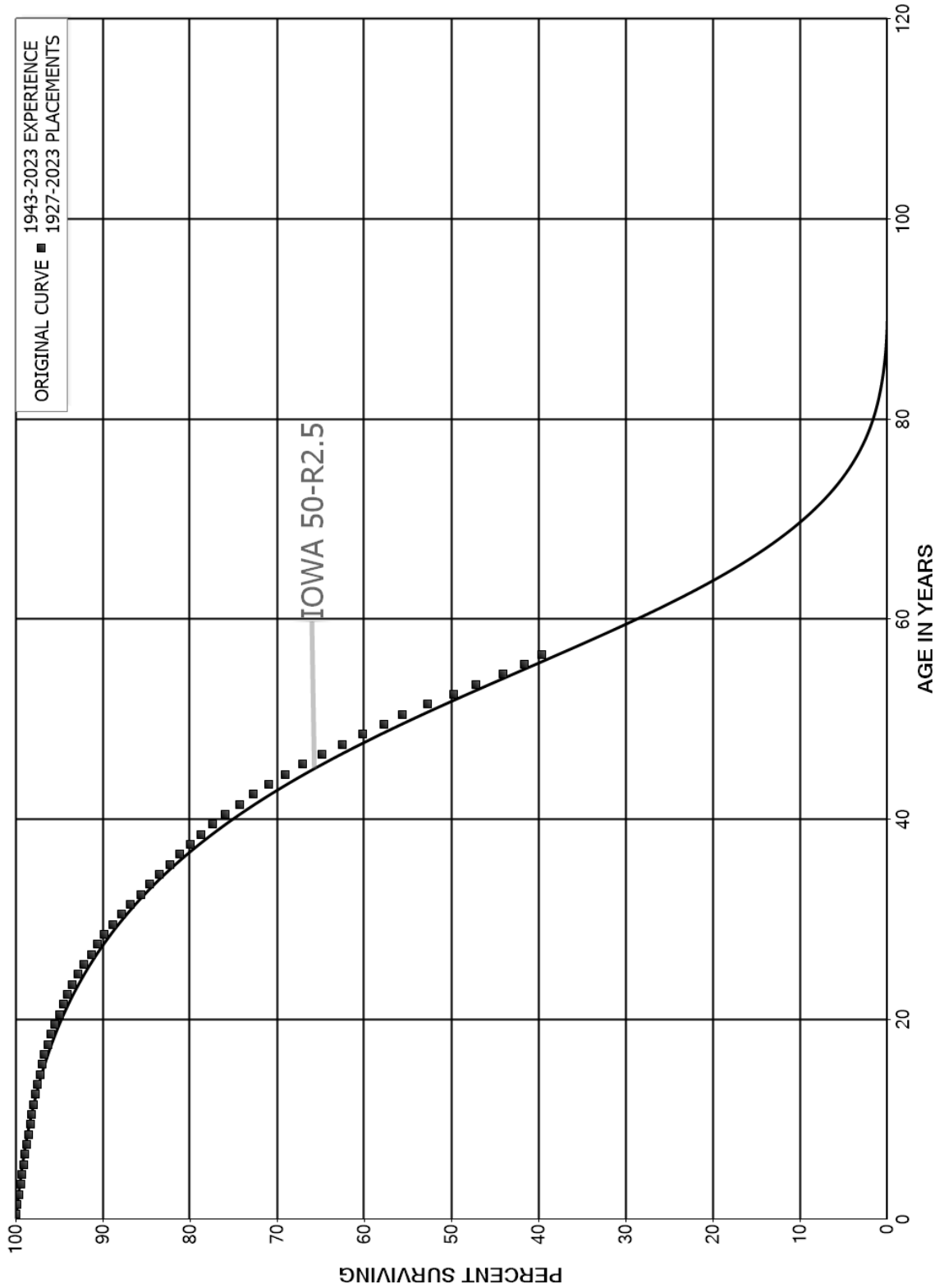
PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023			EXPERIENCE BAND 1943-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	36,763	176	0.0048	0.9952	62.28	
80.5	36,586	210	0.0057	0.9943	61.98	
81.5	35,961		0.0000	1.0000	61.62	
82.5	35,961	2	0.0001	0.9999	61.62	
83.5	19,828	23	0.0012	0.9988	61.62	
84.5	19,805	477	0.0241	0.9759	61.55	
85.5	19,218	21	0.0011	0.9989	60.06	
86.5	19,197	998	0.0520	0.9480	60.00	
87.5	18,262		0.0000	1.0000	56.88	
88.5	18,262		0.0000	1.0000	56.88	
89.5	18,262		0.0000	1.0000	56.88	
90.5	18,274		0.0000	1.0000	56.88	
91.5	18,274		0.0000	1.0000	56.88	
92.5	18,274		0.0000	1.0000	56.88	
93.5	17,137		0.0000	1.0000	56.88	
94.5	17,137		0.0000	1.0000	56.88	
95.5	17,137		0.0000	1.0000	56.88	
96.5	1,036		0.0000	1.0000	56.88	
97.5	1,036		0.0000	1.0000	56.88	
98.5	1,036		0.0000	1.0000	56.88	
99.5					56.88	

PENNSYLVANIA POWER COMPANY
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2023

EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,173,261	8,019	0.0001	0.9999	100.00
0.5	91,411,863	153,624	0.0017	0.9983	99.99
1.5	91,018,886	178,778	0.0020	0.9980	99.82
2.5	86,428,475	194,005	0.0022	0.9978	99.63
3.5	83,082,429	126,598	0.0015	0.9985	99.40
4.5	75,703,629	135,124	0.0018	0.9982	99.25
5.5	72,408,430	110,533	0.0015	0.9985	99.08
6.5	69,257,055	168,057	0.0024	0.9976	98.92
7.5	65,161,424	124,086	0.0019	0.9981	98.68
8.5	61,103,105	106,146	0.0017	0.9983	98.50
9.5	58,139,390	119,942	0.0021	0.9979	98.32
10.5	55,048,942	101,371	0.0018	0.9982	98.12
11.5	52,133,762	134,193	0.0026	0.9974	97.94
12.5	49,411,310	113,430	0.0023	0.9977	97.69
13.5	48,272,049	122,175	0.0025	0.9975	97.46
14.5	46,567,027	125,148	0.0027	0.9973	97.22
15.5	45,407,832	127,417	0.0028	0.9972	96.96
16.5	44,229,120	186,881	0.0042	0.9958	96.68
17.5	42,245,684	139,706	0.0033	0.9967	96.28
18.5	40,182,308	184,206	0.0046	0.9954	95.96
19.5	38,465,855	224,340	0.0058	0.9942	95.52
20.5	36,295,026	169,270	0.0047	0.9953	94.96
21.5	34,531,861	179,390	0.0052	0.9948	94.52
22.5	33,133,958	188,044	0.0057	0.9943	94.03
23.5	31,646,471	210,774	0.0067	0.9933	93.49
24.5	25,728,840	202,252	0.0079	0.9921	92.87
25.5	22,745,427	198,059	0.0087	0.9913	92.14
26.5	20,564,190	165,117	0.0080	0.9920	91.34
27.5	19,044,568	167,941	0.0088	0.9912	90.61
28.5	17,718,248	190,559	0.0108	0.9892	89.81
29.5	14,269,965	157,805	0.0111	0.9889	88.84
30.5	12,176,365	142,515	0.0117	0.9883	87.86
31.5	10,528,316	143,266	0.0136	0.9864	86.83
32.5	9,230,951	111,096	0.0120	0.9880	85.65
33.5	7,982,373	105,931	0.0133	0.9867	84.62
34.5	7,076,021	101,414	0.0143	0.9857	83.49
35.5	5,808,807	79,554	0.0137	0.9863	82.30
36.5	5,082,712	73,594	0.0145	0.9855	81.17
37.5	4,331,642	67,552	0.0156	0.9844	80.00
38.5	3,904,217	65,254	0.0167	0.9833	78.75

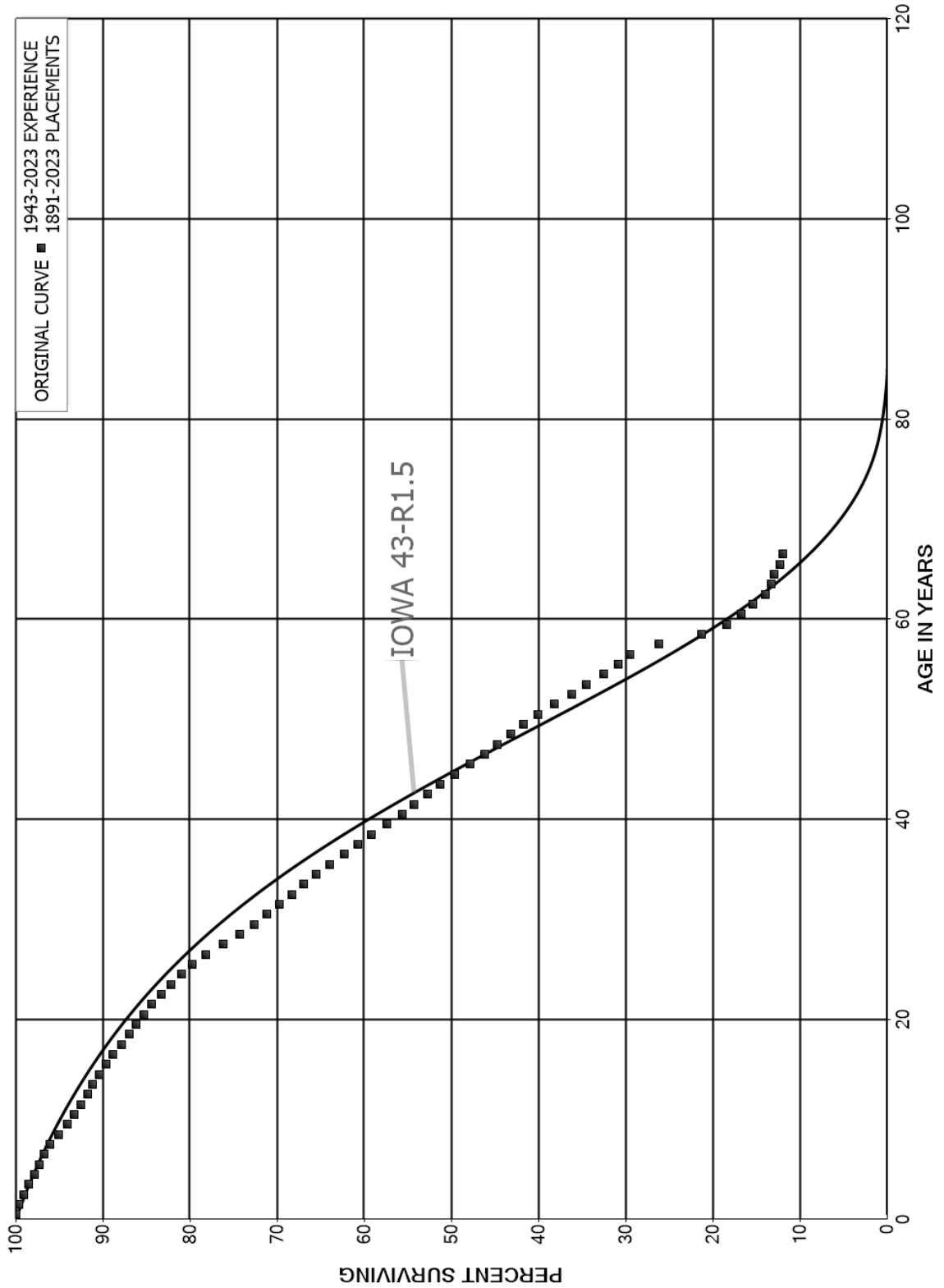
PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,429,926	66,863	0.0195	0.9805	77.43
40.5	3,073,463	65,384	0.0213	0.9787	75.92
41.5	2,787,663	60,054	0.0215	0.9785	74.31
42.5	2,355,071	56,770	0.0241	0.9759	72.71
43.5	2,013,531	54,115	0.0269	0.9731	70.95
44.5	1,719,428	50,658	0.0295	0.9705	69.05
45.5	1,523,162	50,010	0.0328	0.9672	67.01
46.5	1,392,300	50,267	0.0361	0.9639	64.81
47.5	1,197,479	43,926	0.0367	0.9633	62.47
48.5	916,459	37,396	0.0408	0.9592	60.18
49.5	736,388	26,533	0.0360	0.9640	57.72
50.5	512,416	26,892	0.0525	0.9475	55.64
51.5	301,651	17,109	0.0567	0.9433	52.72
52.5	160,567	8,415	0.0524	0.9476	49.73
53.5	58,029	3,752	0.0647	0.9353	47.13
54.5	37,494	2,101	0.0560	0.9440	44.08
55.5	11,709	565	0.0483	0.9517	41.61
56.5					39.60

PENNSYLVANIA POWER COMPANY
 ACCOUNT 368.00 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2023

EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	160,312,734	69,977	0.0004	0.9996	100.00
0.5	154,899,257	572,214	0.0037	0.9963	99.96
1.5	149,901,651	824,045	0.0055	0.9945	99.59
2.5	142,682,885	817,962	0.0057	0.9943	99.04
3.5	136,796,661	839,270	0.0061	0.9939	98.47
4.5	124,974,911	700,316	0.0056	0.9944	97.87
5.5	125,520,449	696,640	0.0056	0.9944	97.32
6.5	123,058,269	953,782	0.0078	0.9922	96.78
7.5	118,331,751	1,147,452	0.0097	0.9903	96.03
8.5	113,116,815	1,211,242	0.0107	0.9893	95.10
9.5	107,745,060	910,363	0.0084	0.9916	94.08
10.5	103,702,992	889,078	0.0086	0.9914	93.28
11.5	99,379,959	762,898	0.0077	0.9923	92.48
12.5	93,385,816	631,934	0.0068	0.9932	91.77
13.5	87,292,597	678,665	0.0078	0.9922	91.15
14.5	81,653,252	743,603	0.0091	0.9909	90.45
15.5	75,646,916	669,886	0.0089	0.9911	89.62
16.5	69,541,106	747,736	0.0108	0.9892	88.83
17.5	64,274,973	675,881	0.0105	0.9895	87.87
18.5	58,473,761	548,106	0.0094	0.9906	86.95
19.5	53,003,628	506,052	0.0095	0.9905	86.13
20.5	49,850,441	528,990	0.0106	0.9894	85.31
21.5	48,311,375	617,764	0.0128	0.9872	84.41
22.5	46,842,807	621,381	0.0133	0.9867	83.33
23.5	45,448,579	732,264	0.0161	0.9839	82.22
24.5	43,552,362	620,380	0.0142	0.9858	80.90
25.5	41,395,783	828,538	0.0200	0.9800	79.74
26.5	39,745,951	999,966	0.0252	0.9748	78.15
27.5	37,470,583	915,544	0.0244	0.9756	76.18
28.5	35,184,572	796,467	0.0226	0.9774	74.32
29.5	33,011,107	671,593	0.0203	0.9797	72.64
30.5	30,892,094	612,928	0.0198	0.9802	71.16
31.5	28,390,503	594,219	0.0209	0.9791	69.75
32.5	26,632,676	540,771	0.0203	0.9797	68.29
33.5	24,606,544	520,388	0.0211	0.9789	66.90
34.5	22,933,573	556,735	0.0243	0.9757	65.49
35.5	21,041,035	527,469	0.0251	0.9749	63.90
36.5	19,359,391	492,878	0.0255	0.9745	62.30
37.5	17,509,448	457,803	0.0261	0.9739	60.71
38.5	16,226,237	486,003	0.0300	0.9700	59.12

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,745,767	439,166	0.0298	0.9702	57.35
40.5	13,521,847	327,326	0.0242	0.9758	55.64
41.5	12,349,879	362,625	0.0294	0.9706	54.30
42.5	11,276,661	302,708	0.0268	0.9732	52.70
43.5	10,253,028	330,086	0.0322	0.9678	51.29
44.5	9,061,480	319,178	0.0352	0.9648	49.64
45.5	8,067,776	281,779	0.0349	0.9651	47.89
46.5	7,279,866	231,053	0.0317	0.9683	46.22
47.5	6,651,168	239,502	0.0360	0.9640	44.75
48.5	6,092,967	204,550	0.0336	0.9664	43.14
49.5	5,514,298	214,075	0.0388	0.9612	41.69
50.5	4,983,406	229,094	0.0460	0.9540	40.07
51.5	4,436,663	236,819	0.0534	0.9466	38.23
52.5	3,933,554	188,453	0.0479	0.9521	36.19
53.5	3,522,895	197,820	0.0562	0.9438	34.45
54.5	3,110,396	162,716	0.0523	0.9477	32.52
55.5	2,730,162	119,639	0.0438	0.9562	30.82
56.5	2,296,438	254,838	0.1110	0.8890	29.47
57.5	1,897,591	352,625	0.1858	0.8142	26.20
58.5	1,457,848	198,043	0.1358	0.8642	21.33
59.5	1,157,991	106,584	0.0920	0.9080	18.43
60.5	943,177	75,502	0.0801	0.9199	16.74
61.5	775,662	75,511	0.0974	0.9026	15.40
62.5	595,362	28,452	0.0478	0.9522	13.90
63.5	453,702	8,870	0.0196	0.9804	13.23
64.5	296,289	16,075	0.0543	0.9457	12.97
65.5	187,507	5,602	0.0299	0.9701	12.27
66.5	103,141	3,629	0.0352	0.9648	11.90
67.5	96,879	5,352	0.0552	0.9448	11.48
68.5	91,874	6,639	0.0723	0.9277	10.85
69.5	84,567	2,017	0.0238	0.9762	10.07
70.5	75,033	5,633	0.0751	0.9249	9.83
71.5	65,983	135	0.0020	0.9980	9.09
72.5	63,906	61	0.0010	0.9990	9.07
73.5	64,408	249	0.0039	0.9961	9.06
74.5	63,974	3,017	0.0472	0.9528	9.03
75.5	51,677	5,774	0.1117	0.8883	8.60
76.5	46,021	1,704	0.0370	0.9630	7.64
77.5	40,154	2,438	0.0607	0.9393	7.36
78.5	28,292	3,755	0.1327	0.8673	6.91

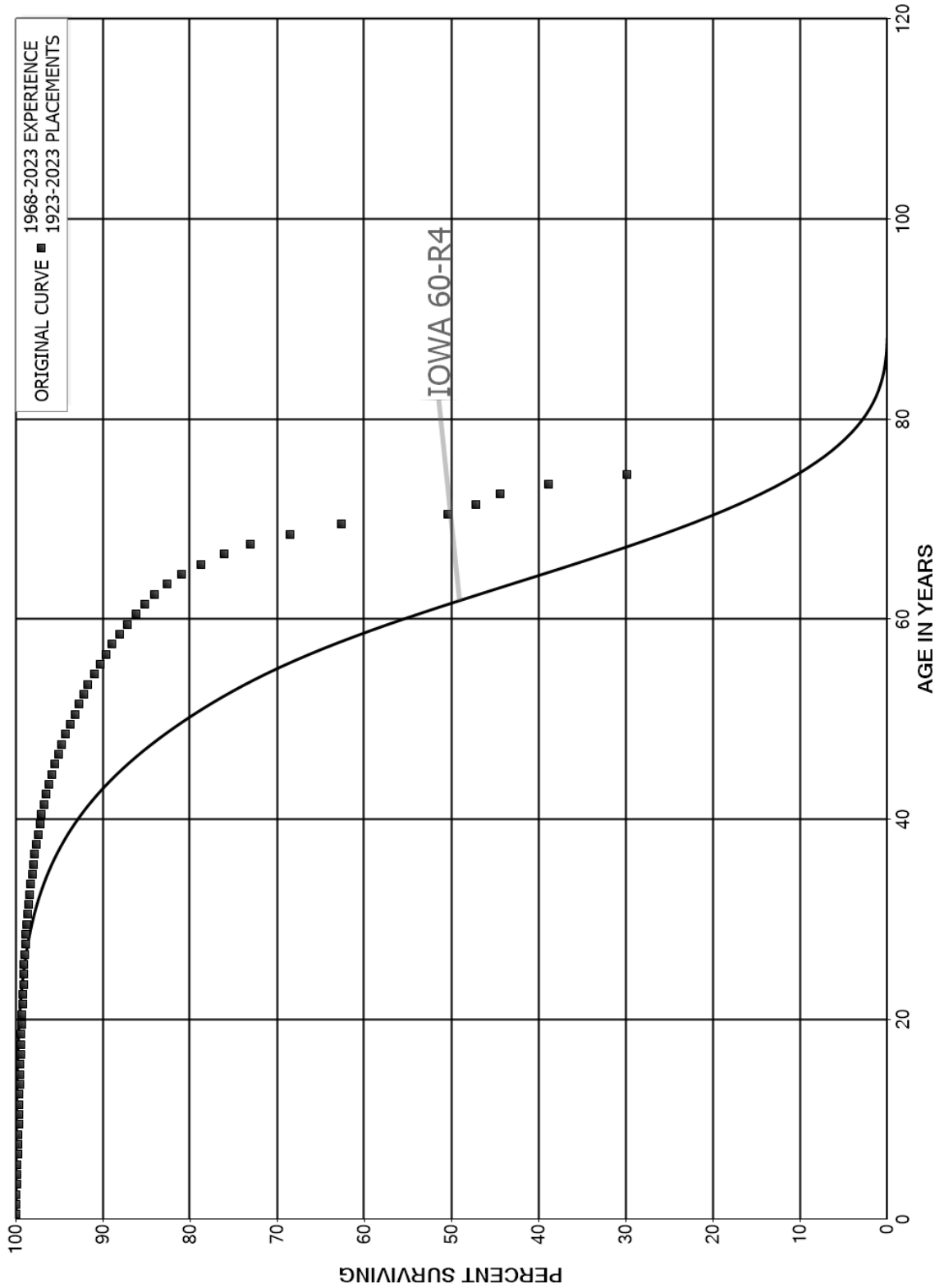
PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2023			EXPERIENCE BAND 1943-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	23,724	706	0.0298	0.9702	5.99	
80.5	21,922	1,553	0.0708	0.9292	5.81	
81.5	17,552	1,060	0.0604	0.9396	5.40	
82.5	16,679	102	0.0061	0.9939	5.08	
83.5	16,286	818	0.0502	0.9498	5.05	
84.5	15,469	157	0.0102	0.9898	4.79	
85.5	15,261	150	0.0098	0.9902	4.74	
86.5	14,936	115	0.0077	0.9923	4.70	
87.5	14,759	193	0.0131	0.9869	4.66	
88.5	13,175		0.0000	1.0000	4.60	
89.5	11,714	112	0.0096	0.9904	4.60	
90.5	10,127		0.0000	1.0000	4.56	
91.5	9,367		0.0000	1.0000	4.56	
92.5	7,119		0.0000	1.0000	4.56	
93.5	3,761		0.0000	1.0000	4.56	
94.5	158		0.0000	1.0000	4.56	
95.5	101		0.0000	1.0000	4.56	
96.5	17		0.0000	1.0000	4.56	
97.5	17		0.0000	1.0000	4.56	
98.5	17		0.0000	1.0000	4.56	
99.5	17		0.0000	1.0000	4.56	
100.5	17		0.0000	1.0000	4.56	
101.5					4.56	

PENNSYLVANIA POWER COMPANY
 ACCOUNT 369.00 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2023

EXPERIENCE BAND 1968-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,767,627		0.0000	1.0000	100.00
0.5	43,407,697	27,684	0.0006	0.9994	100.00
1.5	42,454,810	12,732	0.0003	0.9997	99.94
2.5	41,685,017	18,600	0.0004	0.9996	99.91
3.5	40,727,739	16,846	0.0004	0.9996	99.86
4.5	38,790,127	10,727	0.0003	0.9997	99.82
5.5	38,716,402	12,400	0.0003	0.9997	99.79
6.5	38,063,576	8,496	0.0002	0.9998	99.76
7.5	37,059,348	12,599	0.0003	0.9997	99.74
8.5	36,003,860	13,334	0.0004	0.9996	99.70
9.5	34,805,654	14,599	0.0004	0.9996	99.67
10.5	34,044,798	9,088	0.0003	0.9997	99.63
11.5	32,937,957	8,828	0.0003	0.9997	99.60
12.5	31,690,415	9,450	0.0003	0.9997	99.57
13.5	30,793,626	9,607	0.0003	0.9997	99.54
14.5	29,752,731	8,864	0.0003	0.9997	99.51
15.5	28,789,097	10,573	0.0004	0.9996	99.48
16.5	27,961,602	11,365	0.0004	0.9996	99.45
17.5	26,354,465	12,302	0.0005	0.9995	99.41
18.5	25,471,868	13,066	0.0005	0.9995	99.36
19.5	24,574,905	7,266	0.0003	0.9997	99.31
20.5	24,090,192	20,157	0.0008	0.9992	99.28
21.5	23,846,895	8,944	0.0004	0.9996	99.20
22.5	23,622,209	11,444	0.0005	0.9995	99.16
23.5	23,477,541	10,678	0.0005	0.9995	99.11
24.5	20,287,685	10,982	0.0005	0.9995	99.07
25.5	20,052,506	12,218	0.0006	0.9994	99.01
26.5	19,315,591	20,114	0.0010	0.9990	98.95
27.5	17,209,979	11,532	0.0007	0.9993	98.85
28.5	15,169,733	12,434	0.0008	0.9992	98.78
29.5	13,397,641	11,652	0.0009	0.9991	98.70
30.5	12,403,582	11,944	0.0010	0.9990	98.62
31.5	11,625,375	15,105	0.0013	0.9987	98.52
32.5	10,742,009	16,454	0.0015	0.9985	98.39
33.5	9,312,931	13,139	0.0014	0.9986	98.24
34.5	8,324,087	10,719	0.0013	0.9987	98.10
35.5	7,281,735	13,048	0.0018	0.9982	97.98
36.5	6,612,127	12,615	0.0019	0.9981	97.80
37.5	6,015,824	11,604	0.0019	0.9981	97.61
38.5	5,589,345	11,802	0.0021	0.9979	97.43

PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2023			EXPERIENCE BAND 1968-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,181,375	11,122	0.0021	0.9979	97.22
40.5	4,813,708	13,085	0.0027	0.9973	97.01
41.5	4,500,475	10,993	0.0024	0.9976	96.75
42.5	4,177,844	13,051	0.0031	0.9969	96.51
43.5	3,889,967	15,140	0.0039	0.9961	96.21
44.5	3,607,481	13,124	0.0036	0.9964	95.84
45.5	3,328,938	13,489	0.0041	0.9959	95.49
46.5	3,121,175	12,416	0.0040	0.9960	95.10
47.5	2,917,993	14,835	0.0051	0.9949	94.72
48.5	2,651,946	15,000	0.0057	0.9943	94.24
49.5	2,324,600	12,642	0.0054	0.9946	93.71
50.5	2,010,568	10,851	0.0054	0.9946	93.20
51.5	1,769,049	9,351	0.0053	0.9947	92.69
52.5	1,620,409	9,303	0.0057	0.9943	92.20
53.5	1,507,343	11,424	0.0076	0.9924	91.68
54.5	1,411,428	10,109	0.0072	0.9928	90.98
55.5	1,308,632	9,667	0.0074	0.9926	90.33
56.5	1,229,267	9,861	0.0080	0.9920	89.66
57.5	1,150,229	10,877	0.0095	0.9905	88.94
58.5	1,078,352	10,779	0.0100	0.9900	88.10
59.5	1,011,833	12,074	0.0119	0.9881	87.22
60.5	942,903	10,465	0.0111	0.9889	86.18
61.5	830,315	11,057	0.0133	0.9867	85.22
62.5	770,675	13,049	0.0169	0.9831	84.09
63.5	710,989	14,834	0.0209	0.9791	82.66
64.5	642,611	17,704	0.0275	0.9725	80.94
65.5	579,264	19,340	0.0334	0.9666	78.71
66.5	500,285	20,026	0.0400	0.9600	76.08
67.5	426,796	26,166	0.0613	0.9387	73.04
68.5	356,921	30,865	0.0865	0.9135	68.56
69.5	288,393	56,577	0.1962	0.8038	62.63
70.5	194,929	12,461	0.0639	0.9361	50.34
71.5	147,266	8,451	0.0574	0.9426	47.12
72.5	113,557	14,208	0.1251	0.8749	44.42
73.5	74,620	17,320	0.2321	0.7679	38.86
74.5	38,653	3,092	0.0800	0.9200	29.84
75.5	19,600	773	0.0395	0.9605	27.46
76.5	5,884	113	0.0193	0.9807	26.37
77.5	608	11	0.0183	0.9817	25.86
78.5	406		0.0000	1.0000	25.39

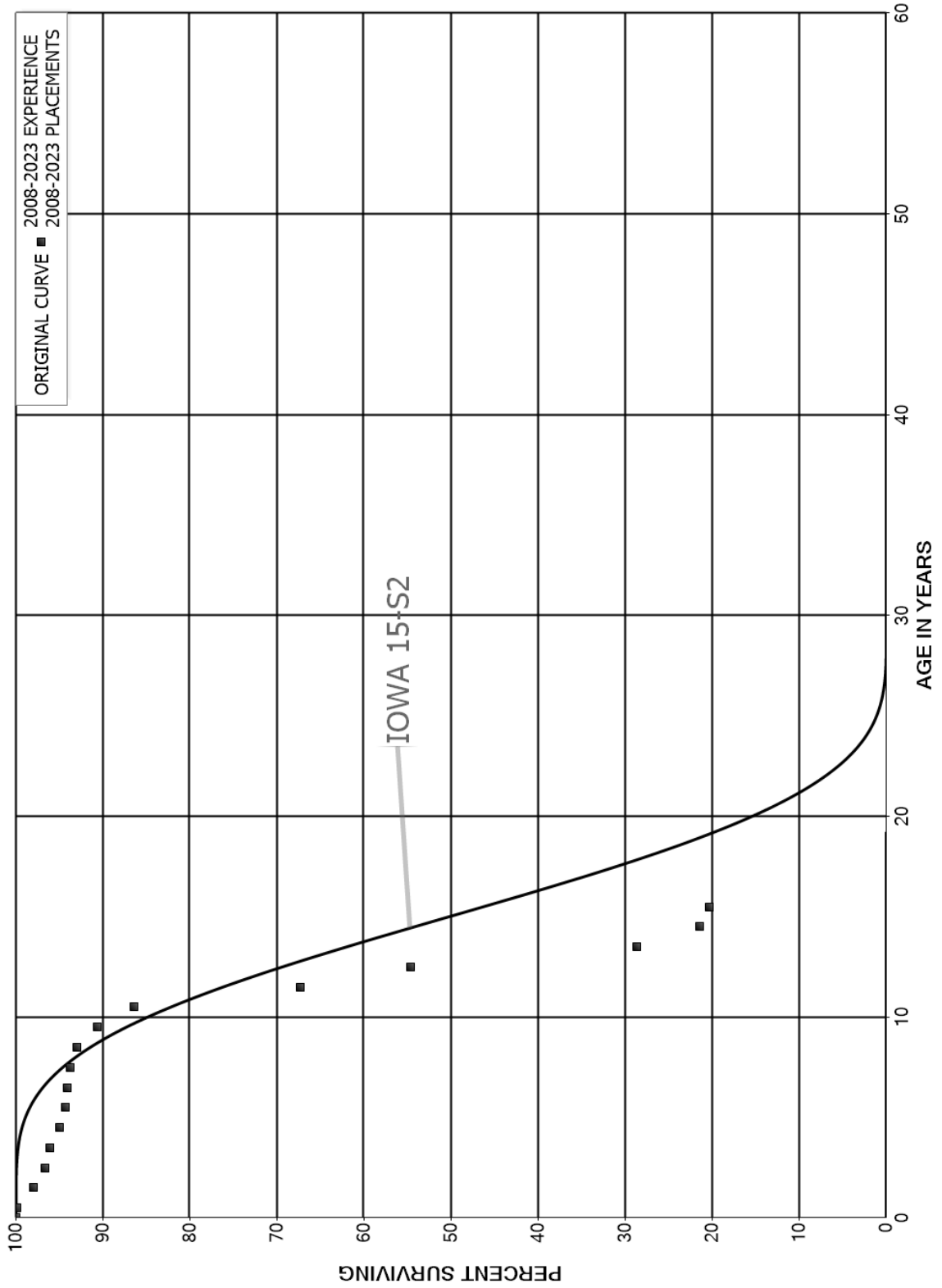
PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2023			EXPERIENCE BAND 1968-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	261	10	0.0395	0.9605	25.39	
80.5	186		0.0000	1.0000	24.39	
81.5	52		0.0000	1.0000	24.39	
82.5					24.39	

PENNSYLVANIA POWER COMPANY
 ACCOUNT 370.10 METERS - SMART GRID
 ORIGINAL AND SMOOTH SURVIVOR CURVES



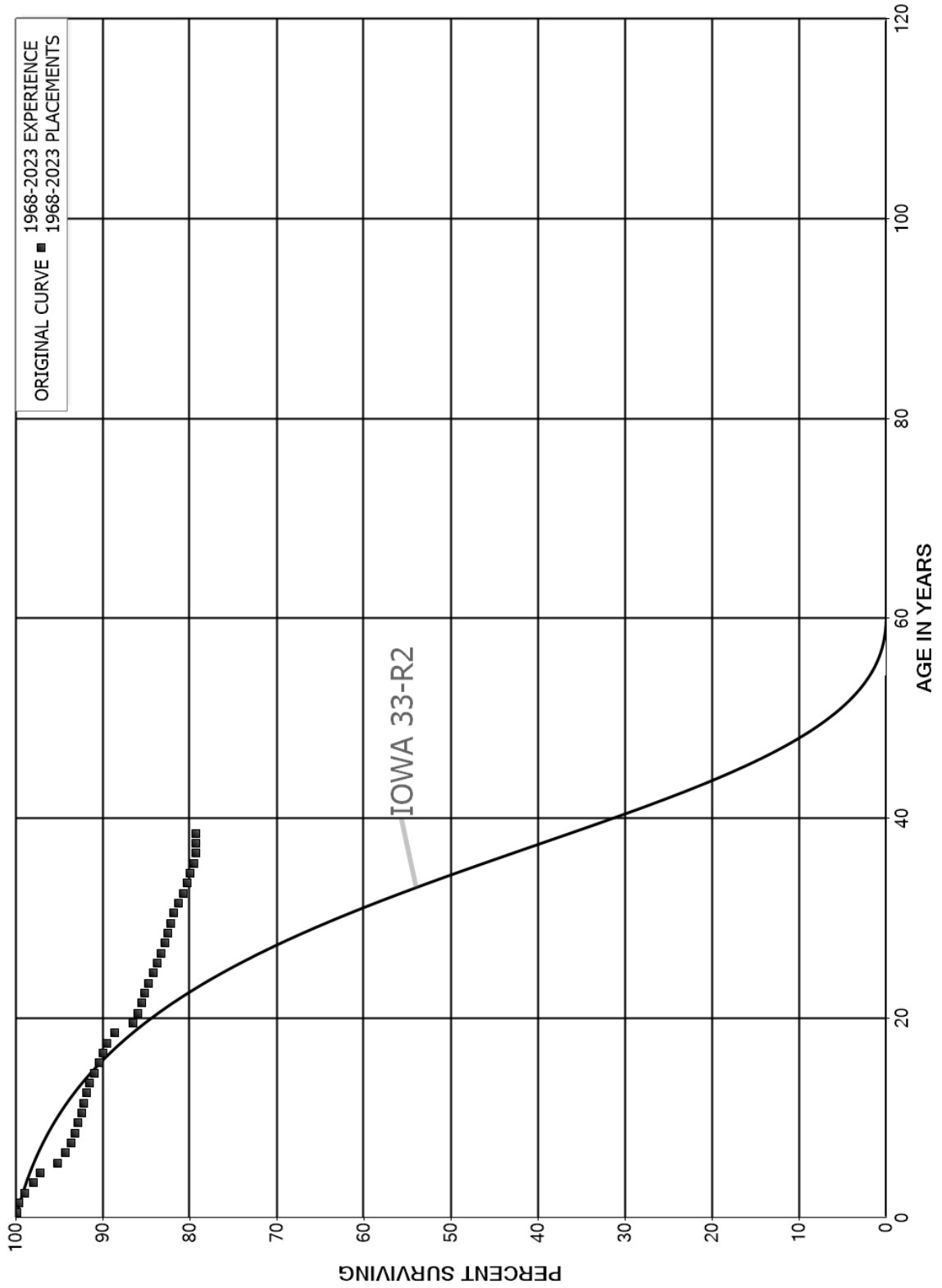
PENNSYLVANIA POWER COMPANY

ACCOUNT 370.10 METERS - SMART GRID

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2023			EXPERIENCE BAND 2008-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	96,106,365	169,211	0.0018	0.9982	100.00
0.5	94,685,528	1,722,504	0.0182	0.9818	99.82
1.5	92,069,352	1,261,406	0.0137	0.9863	98.01
2.5	89,527,365	567,503	0.0063	0.9937	96.67
3.5	87,694,933	1,027,696	0.0117	0.9883	96.05
4.5	82,979,189	599,300	0.0072	0.9928	94.93
5.5	75,380,297	164,971	0.0022	0.9978	94.24
6.5	72,904,839	264,122	0.0036	0.9964	94.03
7.5	58,214,155	477,796	0.0082	0.9918	93.69
8.5	10,915,863	268,247	0.0246	0.9754	92.93
9.5	356,083	16,805	0.0472	0.9528	90.64
10.5	51,837	11,442	0.2207	0.7793	86.36
11.5	40,395	7,605	0.1883	0.8117	67.30
12.5	32,791	15,615	0.4762	0.5238	54.63
13.5	9,568	2,412	0.2521	0.7479	28.62
14.5	7,156	385	0.0538	0.9462	21.40
15.5					20.25

PENNSYLVANIA POWER COMPANY
 ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



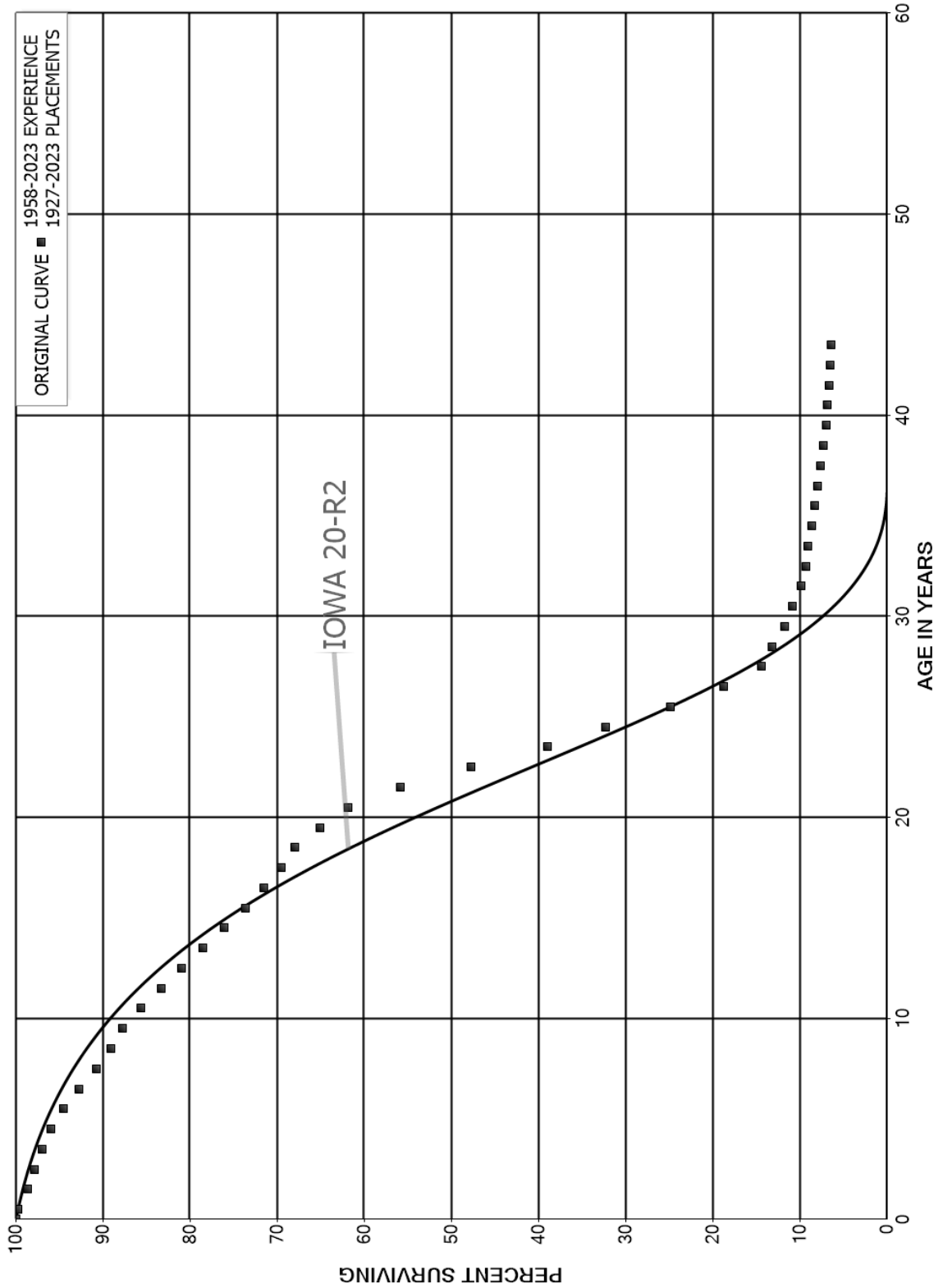
PENNSYLVANIA POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2023			EXPERIENCE BAND 1968-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,005,243	6,445	0.0013	0.9987	100.00
0.5	4,905,741	11,446	0.0023	0.9977	99.87
1.5	5,094,169	35,570	0.0070	0.9930	99.64
2.5	4,619,340	47,532	0.0103	0.9897	98.94
3.5	4,504,009	33,741	0.0075	0.9925	97.92
4.5	4,287,650	90,038	0.0210	0.9790	97.19
5.5	4,354,991	41,357	0.0095	0.9905	95.15
6.5	4,315,490	30,954	0.0072	0.9928	94.25
7.5	4,251,833	16,098	0.0038	0.9962	93.57
8.5	4,173,493	19,073	0.0046	0.9954	93.22
9.5	4,110,941	15,955	0.0039	0.9961	92.79
10.5	4,011,692	10,473	0.0026	0.9974	92.43
11.5	3,931,885	16,995	0.0043	0.9957	92.19
12.5	3,811,429	11,986	0.0031	0.9969	91.79
13.5	3,567,718	22,475	0.0063	0.9937	91.50
14.5	3,510,236	19,676	0.0056	0.9944	90.93
15.5	3,438,756	16,420	0.0048	0.9952	90.42
16.5	3,373,518	19,994	0.0059	0.9941	89.98
17.5	3,233,078	31,734	0.0098	0.9902	89.45
18.5	3,118,818	72,554	0.0233	0.9767	88.57
19.5	2,974,052	21,173	0.0071	0.9929	86.51
20.5	2,907,730	11,729	0.0040	0.9960	85.90
21.5	2,873,353	13,582	0.0047	0.9953	85.55
22.5	2,842,177	12,238	0.0043	0.9957	85.15
23.5	2,791,660	18,401	0.0066	0.9934	84.78
24.5	2,743,697	17,371	0.0063	0.9937	84.22
25.5	2,673,472	13,565	0.0051	0.9949	83.69
26.5	2,610,246	13,693	0.0052	0.9948	83.26
27.5	2,524,411	10,189	0.0040	0.9960	82.83
28.5	2,481,492	8,471	0.0034	0.9966	82.49
29.5	2,417,941	11,949	0.0049	0.9951	82.21
30.5	2,092,333	12,647	0.0060	0.9940	81.80
31.5	1,761,621	11,546	0.0066	0.9934	81.31
32.5	1,330,837	8,341	0.0063	0.9937	80.78
33.5	960,009	4,196	0.0044	0.9956	80.27
34.5	707,847	3,471	0.0049	0.9951	79.92
35.5	519,954	1,558	0.0030	0.9970	79.53
36.5	184,320		0.0000	1.0000	79.29
37.5	46,711		0.0000	1.0000	79.29
38.5					79.29

PENNSYLVANIA POWER COMPANY
 ACCOUNT 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2023			EXPERIENCE BAND 1958-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,674,282	28,444	0.0024	0.9976	100.00
0.5	11,545,998	135,262	0.0117	0.9883	99.76
1.5	11,767,073	84,523	0.0072	0.9928	98.59
2.5	11,402,710	101,929	0.0089	0.9911	97.88
3.5	11,332,991	116,779	0.0103	0.9897	97.00
4.5	10,600,706	170,844	0.0161	0.9839	96.01
5.5	10,688,582	194,871	0.0182	0.9818	94.46
6.5	10,631,721	229,848	0.0216	0.9784	92.74
7.5	10,243,394	183,897	0.0180	0.9820	90.73
8.5	9,844,326	157,398	0.0160	0.9840	89.10
9.5	9,422,677	227,138	0.0241	0.9759	87.68
10.5	8,969,275	244,354	0.0272	0.9728	85.56
11.5	8,580,696	231,779	0.0270	0.9730	83.23
12.5	8,150,267	253,458	0.0311	0.9689	80.98
13.5	7,677,527	239,672	0.0312	0.9688	78.47
14.5	7,345,306	232,905	0.0317	0.9683	76.02
15.5	7,033,758	202,570	0.0288	0.9712	73.61
16.5	6,740,978	184,370	0.0274	0.9726	71.49
17.5	6,435,124	144,572	0.0225	0.9775	69.53
18.5	6,167,930	258,962	0.0420	0.9580	67.97
19.5	5,798,157	293,706	0.0507	0.9493	65.12
20.5	5,434,800	525,519	0.0967	0.9033	61.82
21.5	4,872,511	703,824	0.1444	0.8556	55.84
22.5	4,146,299	764,828	0.1845	0.8155	47.77
23.5	3,372,153	574,317	0.1703	0.8297	38.96
24.5	2,856,501	664,343	0.2326	0.7674	32.33
25.5	2,056,468	505,294	0.2457	0.7543	24.81
26.5	1,562,842	358,543	0.2294	0.7706	18.71
27.5	1,211,514	106,258	0.0877	0.9123	14.42
28.5	1,110,350	123,030	0.1108	0.8892	13.15
29.5	965,568	70,163	0.0727	0.9273	11.70
30.5	896,438	80,415	0.0897	0.9103	10.85
31.5	811,898	51,064	0.0629	0.9371	9.87
32.5	748,328	17,913	0.0239	0.9761	9.25
33.5	724,533	37,573	0.0519	0.9481	9.03
34.5	687,047	23,568	0.0343	0.9657	8.56
35.5	664,364	27,213	0.0410	0.9590	8.27
36.5	632,727	27,478	0.0434	0.9566	7.93
37.5	599,284	20,143	0.0336	0.9664	7.59
38.5	533,837	23,427	0.0439	0.9561	7.33

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2023			EXPERIENCE BAND 1958-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	509,065	15,160	0.0298	0.9702	7.01
40.5	482,242	10,250	0.0213	0.9787	6.80
41.5	428,183	11,458	0.0268	0.9732	6.66
42.5	411,834	6,023	0.0146	0.9854	6.48
43.5	365,525	8,248	0.0226	0.9774	6.38
44.5	294,571	2,867	0.0097	0.9903	6.24
45.5	291,027	495	0.0017	0.9983	6.18
46.5	287,598	866	0.0030	0.9970	6.17
47.5	280,697	631	0.0022	0.9978	6.15
48.5	232,149	672	0.0029	0.9971	6.14
49.5	205,156	1,352	0.0066	0.9934	6.12
50.5	203,632	446	0.0022	0.9978	6.08
51.5	200,529	769	0.0038	0.9962	6.06
52.5	181,089	161	0.0009	0.9991	6.04
53.5	120,906	25	0.0002	0.9998	6.04
54.5	117,007	98	0.0008	0.9992	6.03
55.5	114,008	86	0.0008	0.9992	6.03
56.5	74,555	73	0.0010	0.9990	6.02
57.5	53,995	65	0.0012	0.9988	6.02
58.5	33,741		0.0000	1.0000	6.01
59.5	26,053		0.0000	1.0000	6.01
60.5	20,550		0.0000	1.0000	6.01
61.5	16,008		0.0000	1.0000	6.01
62.5	14,941		0.0000	1.0000	6.01
63.5	16,535		0.0000	1.0000	6.01
64.5	17,107		0.0000	1.0000	6.01
65.5	19,415		0.0000	1.0000	6.01
66.5	21,388		0.0000	1.0000	6.01
67.5	21,388		0.0000	1.0000	6.01
68.5	20,263		0.0000	1.0000	6.01
69.5	15,939		0.0000	1.0000	6.01
70.5	15,154		0.0000	1.0000	6.01
71.5	15,154		0.0000	1.0000	6.01
72.5	15,154		0.0000	1.0000	6.01
73.5	15,154		0.0000	1.0000	6.01
74.5	15,154		0.0000	1.0000	6.01
75.5	11,872		0.0000	1.0000	6.01
76.5	11,872		0.0000	1.0000	6.01
77.5	11,872		0.0000	1.0000	6.01
78.5	11,872		0.0000	1.0000	6.01

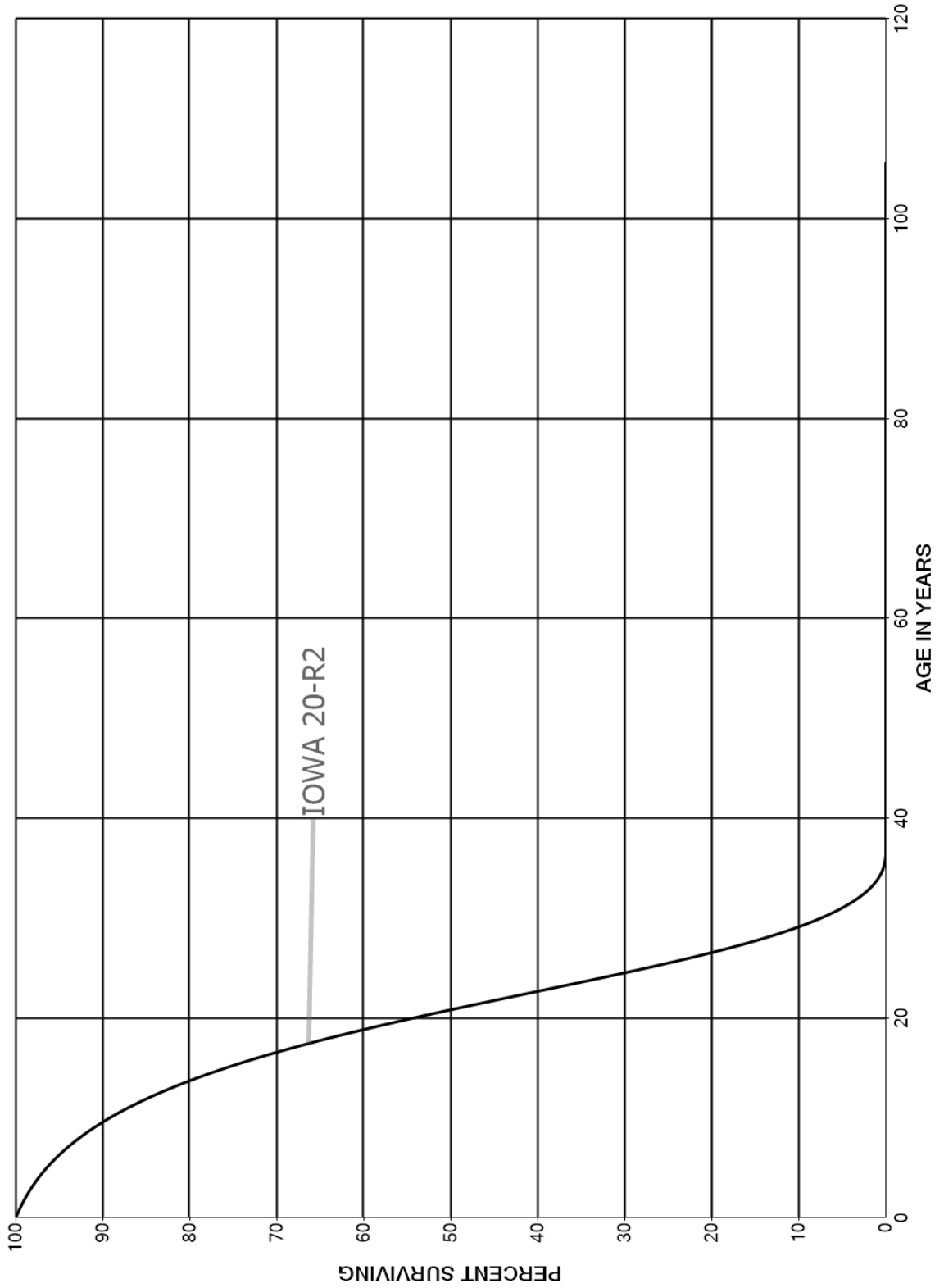
PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

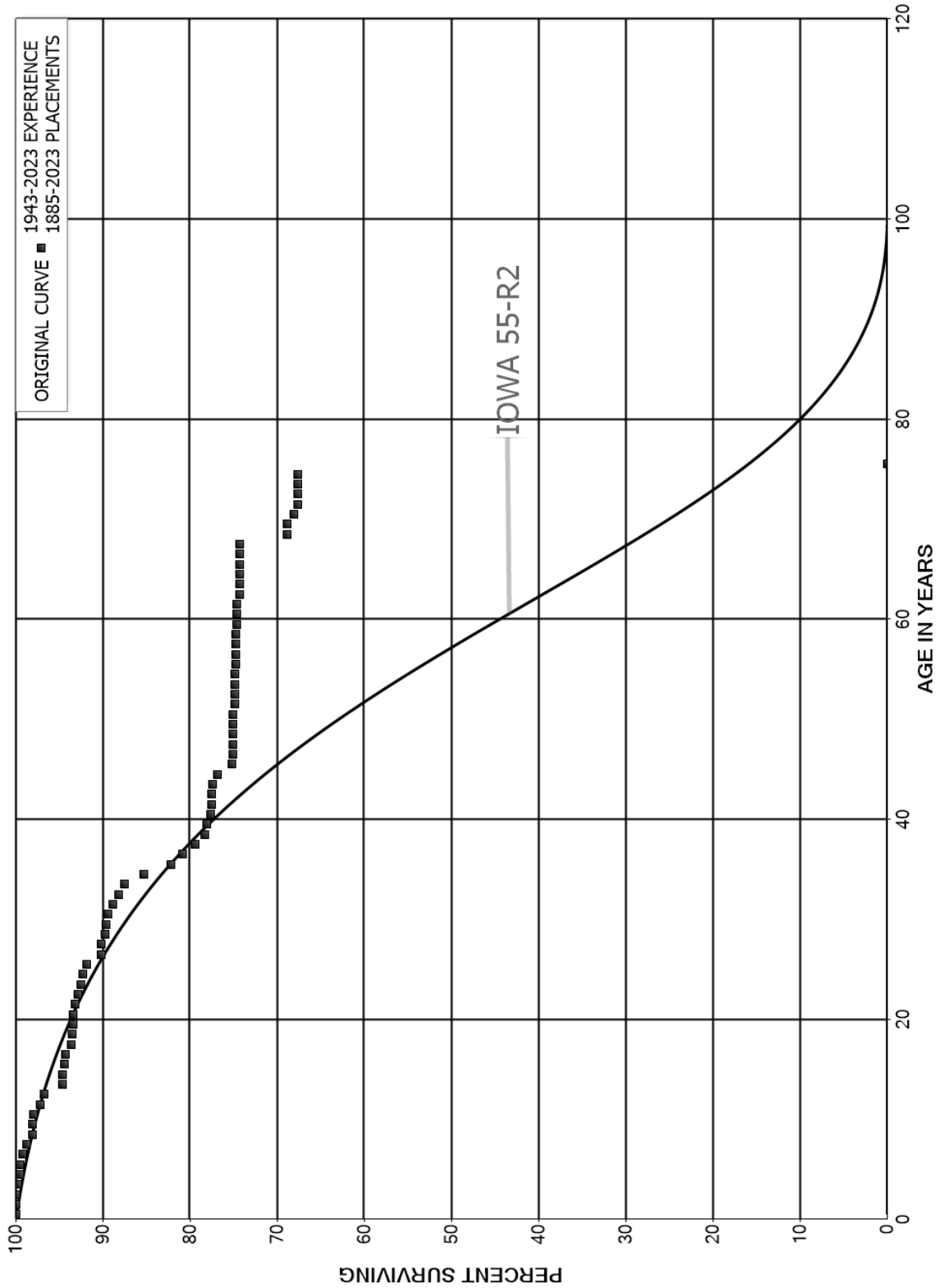
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2023			EXPERIENCE BAND 1958-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,872		0.0000	1.0000	6.01
80.5	11,872		0.0000	1.0000	6.01
81.5	11,872		0.0000	1.0000	6.01
82.5	11,872		0.0000	1.0000	6.01
83.5	11,044		0.0000	1.0000	6.01
84.5	10,695		0.0000	1.0000	6.01
85.5	10,695		0.0000	1.0000	6.01
86.5	8,968		0.0000	1.0000	6.01
87.5	8,968		0.0000	1.0000	6.01
88.5	8,841		0.0000	1.0000	6.01
89.5	8,841		0.0000	1.0000	6.01
90.5	8,841		0.0000	1.0000	6.01
91.5	8,841		0.0000	1.0000	6.01
92.5	7,794		0.0000	1.0000	6.01
93.5	5,836		0.0000	1.0000	6.01
94.5	5,239		0.0000	1.0000	6.01
95.5	1,973		0.0000	1.0000	6.01
96.5					6.01

PENNSYLVANIA POWER COMPANY
ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED
SMOOTH SURVIVOR CURVE



PENNSYLVANIA POWER COMPANY
 ACCOUNTS 390.10 AND 390.20 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNTS 390.10 AND 390.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2023			EXPERIENCE BAND 1943-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	8,870,539	217	0.0000	1.0000	100.00	
0.5	9,041,734	989	0.0001	0.9999	100.00	
1.5	8,853,914	217	0.0000	1.0000	99.99	
2.5	9,033,454	18,493	0.0020	0.9980	99.98	
3.5	8,987,807	20,085	0.0022	0.9978	99.78	
4.5	8,935,363	3,654	0.0004	0.9996	99.56	
5.5	8,535,866	25,014	0.0029	0.9971	99.52	
6.5	7,912,383	43,753	0.0055	0.9945	99.22	
7.5	7,087,421	40,622	0.0057	0.9943	98.68	
8.5	7,052,642	6,634	0.0009	0.9991	98.11	
9.5	6,869,553	8,546	0.0012	0.9988	98.02	
10.5	6,680,573	47,497	0.0071	0.9929	97.90	
11.5	6,628,884	30,116	0.0045	0.9955	97.20	
12.5	6,561,773	141,776	0.0216	0.9784	96.76	
13.5	6,332,116	4,380	0.0007	0.9993	94.67	
14.5	6,469,183	16,484	0.0025	0.9975	94.60	
15.5	6,245,416	6,210	0.0010	0.9990	94.36	
16.5	6,120,425	43,246	0.0071	0.9929	94.27	
17.5	5,888,421	8,076	0.0014	0.9986	93.60	
18.5	5,711,628	2,250	0.0004	0.9996	93.47	
19.5	5,596,762	5,122	0.0009	0.9991	93.44	
20.5	4,364,664	6,705	0.0015	0.9985	93.35	
21.5	4,336,464	16,265	0.0038	0.9962	93.21	
22.5	4,294,774	16,712	0.0039	0.9961	92.86	
23.5	4,266,689	12,139	0.0028	0.9972	92.50	
24.5	4,255,836	19,220	0.0045	0.9955	92.23	
25.5	4,285,951	77,705	0.0181	0.9819	91.82	
26.5	4,218,869	1,281	0.0003	0.9997	90.15	
27.5	4,211,448	17,781	0.0042	0.9958	90.12	
28.5	3,982,985	6,415	0.0016	0.9984	89.74	
29.5	3,959,405	8,995	0.0023	0.9977	89.60	
30.5	3,511,310	21,398	0.0061	0.9939	89.40	
31.5	2,786,154	20,393	0.0073	0.9927	88.85	
32.5	2,693,761	20,131	0.0075	0.9925	88.20	
33.5	2,636,885	68,365	0.0259	0.9741	87.54	
34.5	2,560,238	93,510	0.0365	0.9635	85.27	
35.5	2,443,023	37,984	0.0155	0.9845	82.16	
36.5	2,362,426	44,570	0.0189	0.9811	80.88	
37.5	2,304,223	31,495	0.0137	0.9863	79.35	
38.5	2,221,196	7,096	0.0032	0.9968	78.27	

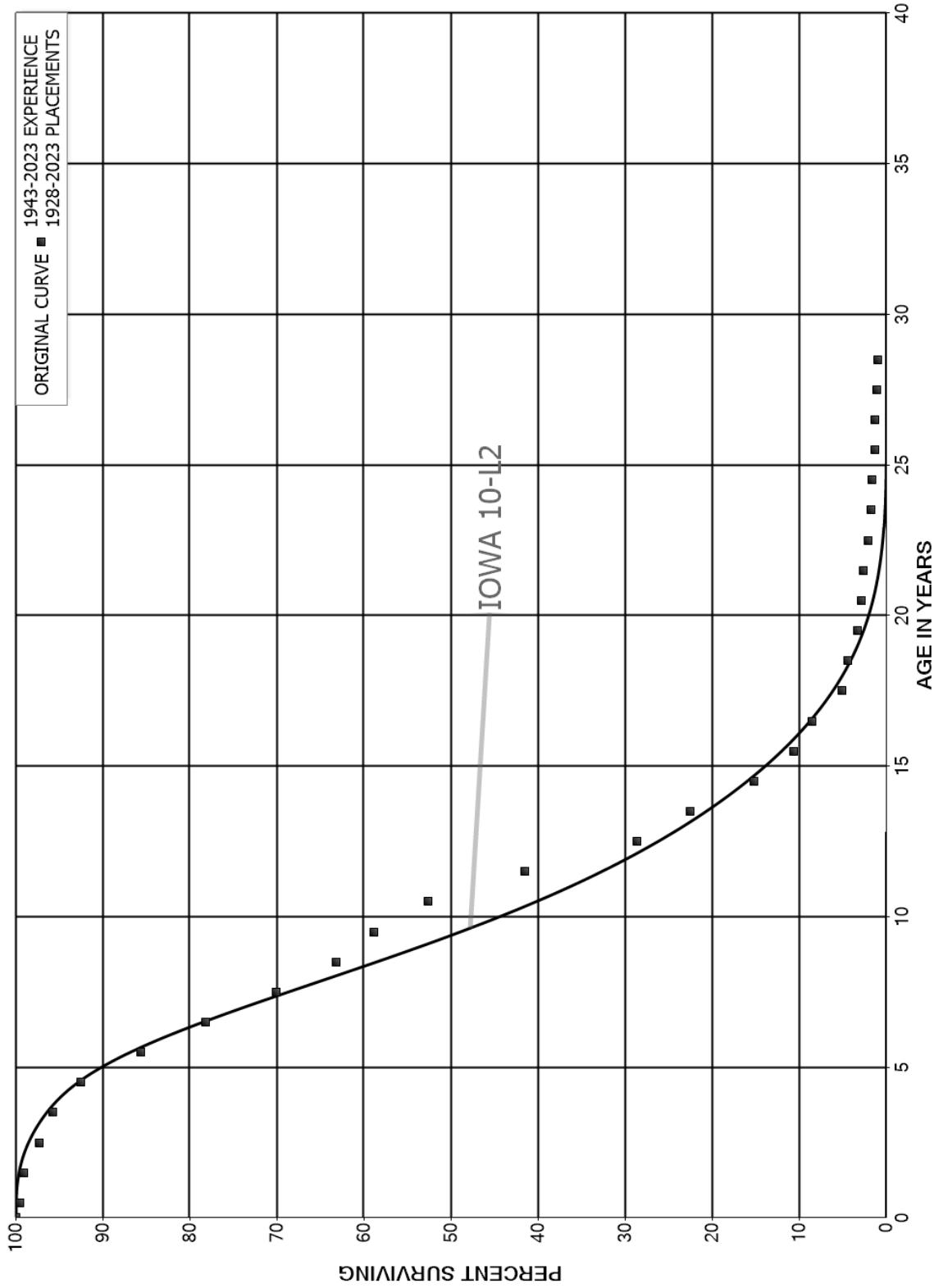
PENNSYLVANIA POWER COMPANY

ACCOUNTS 390.10 AND 390.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,163,960	11,786	0.0054	0.9946	78.02
40.5	2,148,789	1,064	0.0005	0.9995	77.59
41.5	2,083,236	350	0.0002	0.9998	77.56
42.5	2,064,493	3,089	0.0015	0.9985	77.54
43.5	1,565,194	12,227	0.0078	0.9922	77.43
44.5	1,546,475	33,848	0.0219	0.9781	76.82
45.5	1,494,729	1,470	0.0010	0.9990	75.14
46.5	1,483,135		0.0000	1.0000	75.07
47.5	1,479,861	700	0.0005	0.9995	75.07
48.5	1,468,729	403	0.0003	0.9997	75.03
49.5	1,450,606		0.0000	1.0000	75.01
50.5	1,444,587	2,455	0.0017	0.9983	75.01
51.5	1,431,225	735	0.0005	0.9995	74.88
52.5	1,428,381		0.0000	1.0000	74.84
53.5	1,426,688		0.0000	1.0000	74.84
54.5	1,271,014	1,836	0.0014	0.9986	74.84
55.5	1,268,942		0.0000	1.0000	74.74
56.5	1,260,329		0.0000	1.0000	74.74
57.5	1,239,125		0.0000	1.0000	74.74
58.5	1,227,072	1,104	0.0009	0.9991	74.74
59.5	1,206,070	51	0.0000	1.0000	74.67
60.5	1,187,194	565	0.0005	0.9995	74.67
61.5	1,175,623	5,795	0.0049	0.9951	74.63
62.5	1,165,926		0.0000	1.0000	74.26
63.5	331,685	103	0.0003	0.9997	74.26
64.5	331,125		0.0000	1.0000	74.24
65.5	329,225		0.0000	1.0000	74.24
66.5	328,865		0.0000	1.0000	74.24
67.5	125,570	9,054	0.0721	0.9279	74.24
68.5	116,516		0.0000	1.0000	68.89
69.5	116,153	1,430	0.0123	0.9877	68.89
70.5	110,509	681	0.0062	0.9938	68.04
71.5	105,623		0.0000	1.0000	67.62
72.5	1,115		0.0000	1.0000	67.62
73.5	623	0	0.0003	0.9997	67.62
74.5	53	53	1.0000		67.60
75.5					

PENNSYLVANIA POWER COMPANY
 ACCOUNT 392.00 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,907,605	40,764	0.0046	0.9954	100.00
0.5	8,280,297	41,513	0.0050	0.9950	99.54
1.5	7,737,345	135,058	0.0175	0.9825	99.04
2.5	7,167,093	120,869	0.0169	0.9831	97.31
3.5	6,867,922	227,146	0.0331	0.9669	95.67
4.5	6,295,808	467,410	0.0742	0.9258	92.51
5.5	5,789,538	507,112	0.0876	0.9124	85.64
6.5	5,286,237	547,568	0.1036	0.8964	78.14
7.5	4,738,954	463,989	0.0979	0.9021	70.05
8.5	4,275,712	291,828	0.0683	0.9317	63.19
9.5	3,974,009	422,421	0.1063	0.8937	58.87
10.5	3,621,626	768,144	0.2121	0.7879	52.62
11.5	3,480,221	1,073,849	0.3086	0.6914	41.46
12.5	2,678,101	575,247	0.2148	0.7852	28.66
13.5	1,899,349	619,016	0.3259	0.6741	22.51
14.5	1,566,937	469,226	0.2995	0.7005	15.17
15.5	1,155,921	225,006	0.1947	0.8053	10.63
16.5	907,328	366,811	0.4043	0.5957	8.56
17.5	549,247	78,242	0.1425	0.8575	5.10
18.5	498,422	120,044	0.2408	0.7592	4.37
19.5	378,378	52,242	0.1381	0.8619	3.32
20.5	334,526	31,007	0.0927	0.9073	2.86
21.5	335,784	67,604	0.2013	0.7987	2.60
22.5	274,915	40,207	0.1463	0.8537	2.07
23.5	234,707	27,861	0.1187	0.8813	1.77
24.5	253,172	37,409	0.1478	0.8522	1.56
25.5	220,378	14,681	0.0666	0.9334	1.33
26.5	218,096	30,166	0.1383	0.8617	1.24
27.5	201,409	29,015	0.1441	0.8559	1.07
28.5	172,394	21,208	0.1230	0.8770	0.92
29.5	158,035	16,847	0.1066	0.8934	0.80
30.5	145,065	10,835	0.0747	0.9253	0.72
31.5	142,681	16,155	0.1132	0.8868	0.66
32.5	130,303	6,620	0.0508	0.9492	0.59
33.5	136,407	7,357	0.0539	0.9461	0.56
34.5	133,486	5,461	0.0409	0.9591	0.53
35.5	131,640	26,378	0.2004	0.7996	0.51
36.5	106,960	15,262	0.1427	0.8573	0.41
37.5	91,698	7,789	0.0849	0.9151	0.35
38.5	83,909	4,335	0.0517	0.9483	0.32

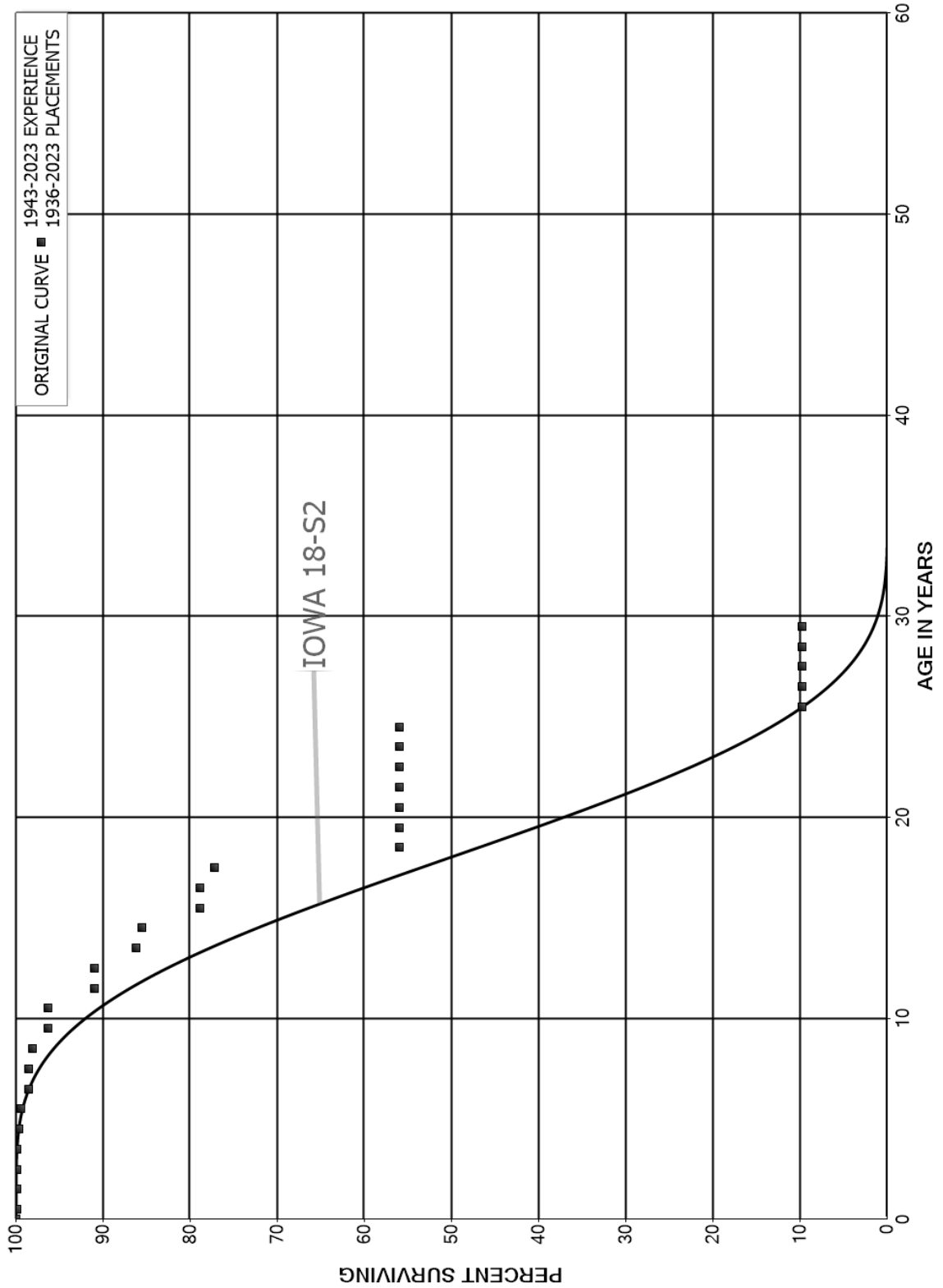
PENNSYLVANIA POWER COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023			EXPERIENCE BAND 1943-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	79,628	4,802	0.0603	0.9397	0.30	
40.5	60,202	20,613	0.3424	0.6576	0.28	
41.5	39,589	1,273	0.0322	0.9678	0.19	
42.5	34,967	4,876	0.1395	0.8605	0.18	
43.5	20,562	2,338	0.1137	0.8863	0.16	
44.5	18,225	1,672	0.0917	0.9083	0.14	
45.5	16,553	34	0.0020	0.9980	0.12	
46.5	11,652	1,494	0.1282	0.8718	0.12	
47.5	10,157		0.0000	1.0000	0.11	
48.5	10,157	3,291	0.3240	0.6760	0.11	
49.5	6,866	1,748	0.2546	0.7454	0.07	
50.5	5,118		0.0000	1.0000	0.05	
51.5	5,118	1,809	0.3534	0.6466	0.05	
52.5	1,998		0.0000	1.0000	0.04	
53.5	1,998		0.0000	1.0000	0.04	
54.5	1,998		0.0000	1.0000	0.04	
55.5	1,998		0.0000	1.0000	0.04	
56.5	1,998	322	0.1610	0.8390	0.04	
57.5	2,849	286	0.1005	0.8995	0.03	
58.5	2,563	327	0.1275	0.8725	0.03	
59.5	2,236	688	0.3076	0.6924	0.02	
60.5	14	14	1.0000		0.02	
61.5						

PENNSYLVANIA POWER COMPANY
 ACCOUNT 396.00 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2023			EXPERIENCE BAND 1943-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,756,461	3,538	0.0020	0.9980	100.00	
0.5	784,835		0.0000	1.0000	99.80	
1.5	729,264		0.0000	1.0000	99.80	
2.5	726,046		0.0000	1.0000	99.80	
3.5	694,363	1,200	0.0017	0.9983	99.80	
4.5	724,846	1,403	0.0019	0.9981	99.63	
5.5	723,443	6,406	0.0089	0.9911	99.43	
6.5	717,466		0.0000	1.0000	98.55	
7.5	717,466	3,200	0.0045	0.9955	98.55	
8.5	714,266	13,189	0.0185	0.9815	98.11	
9.5	711,050		0.0000	1.0000	96.30	
10.5	711,050	39,157	0.0551	0.9449	96.30	
11.5	671,893		0.0000	1.0000	91.00	
12.5	671,893	35,601	0.0530	0.9470	91.00	
13.5	542,105	4,073	0.0075	0.9925	86.18	
14.5	411,782	32,135	0.0780	0.9220	85.53	
15.5	146,954	99	0.0007	0.9993	78.85	
16.5	146,855	3,012	0.0205	0.9795	78.80	
17.5	143,843	39,465	0.2744	0.7256	77.19	
18.5	104,378		0.0000	1.0000	56.01	
19.5	104,378		0.0000	1.0000	56.01	
20.5	104,378		0.0000	1.0000	56.01	
21.5	104,378		0.0000	1.0000	56.01	
22.5	104,378		0.0000	1.0000	56.01	
23.5	104,378		0.0000	1.0000	56.01	
24.5	104,378	86,209	0.8259	0.1741	56.01	
25.5	18,169		0.0000	1.0000	9.75	
26.5	18,169		0.0000	1.0000	9.75	
27.5	18,169		0.0000	1.0000	9.75	
28.5	18,169		0.0000	1.0000	9.75	
29.5	18,168	808	0.0445	0.9555	9.75	
30.5	17,360		0.0000	1.0000	9.32	
31.5	13,740		0.0000	1.0000	9.32	
32.5	13,740		0.0000	1.0000	9.32	
33.5	13,740		0.0000	1.0000	9.32	
34.5	13,740		0.0000	1.0000	9.32	
35.5	13,740	3,713	0.2702	0.7298	9.32	
36.5	10,027	5,124	0.5110	0.4890	6.80	
37.5	4,903		0.0000	1.0000	3.32	
38.5	4,903		0.0000	1.0000	3.32	

PENNSYLVANIA POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2023			EXPERIENCE BAND 1943-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,903		0.0000	1.0000	3.32
40.5	4,903	4,903	1.0000	0.0000	3.32
41.5	0		0.0000	1.0000	0.00
42.5					0.00

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE		PCT OF
			(2)	(3)	AMOUNT (5)	COL 4 TOTAL (6)	
1892	13,200	13,200					0.0
1902	5,877	5,877					0.0
1905	232	232					0.0
1909	41	41					0.0
1910	81	81					0.0
1913	29,386	25,661	3,725		3,725		0.0
1916	62,807	62,806	1		3,726		0.0
1923	2,750	2,337	413		4,139		0.0
1924	1,331	1,298	33		4,172		0.0
1925	7	6	1		4,173		0.0
1926	1,908	1,292	616		4,789		0.0
1927	43,236	40,700	2,536		7,325		0.0
1928	11,692	9,302	2,390		9,715		0.0
1929	87,702	79,610	8,092		17,807		0.0
1930	108,884	97,385	11,499		29,306		0.0
1931	10,337	7,651	2,686		31,992		0.0
1932	3,621	2,546	1,075		33,067		0.0
1933	3,919	2,947	972		34,039		0.0
1934	8,042	6,513	1,529		35,568		0.0
1935	6,939	4,742	2,197		37,765		0.0
1936	9,051	5,712	3,339		41,104		0.0
1937	81,429	67,790	13,639		54,743		0.0
1938	24,636	15,230	9,406		64,149		0.0
1939	33,021	25,589	7,432		71,581		0.0
1940	51,392	39,861	11,531		83,112		0.0
1941	29,322	18,129	11,193		94,305		0.0
1942	14,130	10,196	3,934		98,239		0.0
1943	7,132	4,770	2,362		100,601		0.0
1944	15,526	11,203	4,323		104,924		0.0
1945	32,718	21,707	11,011		115,935		0.0
1946	46,688	31,093	15,595		131,530		0.0
1947	107,485	74,123	33,362		164,892		0.0
1948	178,228	123,330	54,898		219,790		0.0
1949	272,268	210,176	62,092		281,882		0.0
1950	276,581	197,429	79,152		361,034		0.1
1951	374,575	293,419	81,156		442,190		0.1
1952	380,417	287,067	93,350		535,540		0.1
1953	535,004	398,828	136,176		671,716		0.1
1954	456,288	330,023	126,265		797,981		0.1
1955	317,823	224,508	93,315		891,296		0.1
1956	604,830	485,863	118,967		1,010,263		0.2
1957	578,929	407,174	171,755		1,182,018		0.2
1958	708,375	530,050	178,325		1,360,343		0.2
1959	702,365	498,729	203,636		1,563,979		0.2
1960	1,236,092	998,283	237,809		1,801,788		0.3
1961	648,026	446,703	201,323		2,003,111		0.3

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1962	935,163	641,057	294,106		2,297,217	0.3
1963	745,553	522,267	223,286		2,520,503	0.4
1964	778,677	538,966	239,711		2,760,214	0.4
1965	947,384	662,129	285,255		3,045,469	0.5
1966	1,300,814	910,569	390,245		3,435,714	0.5
1967	1,570,563	1,105,080	465,483		3,901,197	0.6
1968	1,415,975	973,563	442,412		4,343,609	0.6
1969	1,387,099	963,090	424,009		4,767,618	0.7
1970	1,460,201	1,039,504	420,697		5,188,315	0.8
1971	1,874,462	1,315,860	558,602		5,746,917	0.9
1972	1,872,304	1,320,247	552,057		6,298,974	0.9
1973	2,197,087	1,554,750	642,337		6,941,311	1.0
1974	2,555,225	1,809,575	745,650		7,686,961	1.1
1975	2,292,992	1,669,747	623,245		8,310,206	1.2
1976	1,888,430	1,337,641	550,789		8,860,995	1.3
1977	1,944,820	1,331,795	613,025		9,474,020	1.4
1978	3,185,708	2,159,842	1,025,866		10,499,886	1.6
1979	3,782,616	2,550,314	1,232,302		11,732,188	1.7
1980	4,003,898	2,626,586	1,377,312		13,109,500	2.0
1981	3,455,911	2,234,866	1,221,045		14,330,545	2.1
1982	3,483,479	2,277,444	1,206,035		15,536,580	2.3
1983	3,922,539	2,478,022	1,444,517		16,981,097	2.5
1984	4,792,683	2,981,068	1,811,615		18,792,712	2.8
1985	5,170,664	3,071,768	2,098,896		20,891,608	3.1
1986	6,391,562	3,863,747	2,527,815		23,419,423	3.5
1987	5,712,397	3,516,751	2,195,646		25,615,069	3.8
1988	7,456,481	4,426,045	3,030,436		28,645,505	4.3
1989	7,104,635	4,172,393	2,932,242		31,577,747	4.7
1990	9,286,393	5,376,023	3,910,370		35,488,117	5.3
1991	10,443,900	5,682,217	4,761,683		40,249,800	6.0
1992	11,155,882	5,941,945	5,213,937		45,463,737	6.8
1993	11,773,665	6,169,534	5,604,131		51,067,868	7.6
1994	13,606,276	7,011,585	6,594,691		57,662,559	8.6
1995	11,237,065	5,447,167	5,789,898		63,452,457	9.5
1996	11,715,812	5,558,281	6,157,531		69,609,988	10.4
1997	8,663,552	3,951,491	4,712,061		74,322,049	11.1
1998	9,814,420	4,355,113	5,459,307		79,781,356	11.9
1999	14,919,632	6,983,103	7,936,529		87,717,885	13.1
2000	6,266,265	2,543,065	3,723,200		91,441,085	13.6
2001	6,644,479	2,625,885	4,018,594		95,459,679	14.2
2002	7,612,262	2,868,558	4,743,704		100,203,383	14.9
2003	15,704,050	7,742,799	7,961,251		108,164,634	16.1
2004	15,231,384	5,907,418	9,323,966		117,488,600	17.5
2005	21,552,418	7,526,045	14,026,373		131,514,973	19.6
2006	15,411,846	5,153,170	10,258,676		141,773,649	21.1
2007	19,481,066	6,546,493	12,934,573		154,708,222	23.1

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2008	32,026,066	9,358,351	22,667,715		177,375,937	26.4
2009	21,208,106	6,106,349	15,101,757		192,477,694	28.7
2010	23,880,632	6,461,570	17,419,062		209,896,756	31.3
2011	24,314,690	6,187,739	18,126,951		228,023,707	34.0
2012	17,848,579	4,387,027	13,461,552		241,485,259	36.0
2013	29,212,044	6,453,035	22,759,009		264,244,268	39.4
2014	31,533,515	8,755,811	22,777,704		287,021,972	42.8
2015	58,171,786	20,527,296	37,644,490		324,666,462	48.4
2016	46,482,344	11,486,741	34,995,603		359,662,065	53.6
2017	52,474,580	10,523,264	41,951,316		401,613,381	59.9
2018	46,593,397	8,078,478	38,514,919		440,128,300	65.6
2019	46,836,518	7,006,552	39,829,966		479,958,266	71.5
2020	42,082,772	6,476,776	35,605,996		515,564,262	76.8
2021	41,863,095	4,439,493	37,423,602		552,987,864	82.4
2022	36,955,042	3,476,128	33,478,914		586,466,778	87.4
2023	43,273,626	2,450,407	40,823,219		627,289,997	93.5
2024	44,386,692	755,395	43,631,297		670,921,294	100.0
TOTAL	951,417,497	280,496,202	670,921,296			

UTILITY PLANT IN SERVICE

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2003	2,926,883.28	2,926,883	2,926,883			
2004	888,339.90	888,340	888,340			
2005	209,534.87	209,535	209,535			
2007	824,017.36	824,017	824,017			
2009	206,763.41	206,763	206,763			
2011	299,939.51	299,940	299,940			
2012	226,764.25	226,764	226,764			
2013	154,902.50	154,902	154,902			
2014	426,236.89	426,237	426,237			
2015	186,206.19	186,206	186,206			
2016	299,172.97	299,173	299,173			
2017	906,908.44	906,908	906,908			
2018	781,992.42	726,135	695,164	86,828	0.50	86,828
2019	797,603.22	626,685	599,956	197,647	1.50	131,765
2020	986,182.09	633,977	606,937	379,245	2.50	151,698
2021	259,753.55	129,877	124,338	135,416	3.50	38,690
2022	2,825,912.52	1,009,246	966,200	1,859,713	4.50	413,270
2023	2,704,885.88	579,630	554,908	2,149,978	5.50	390,905
2024	762,131.51	54,439	52,117	710,015	6.50	109,233
	16,674,130.76	11,315,657	11,155,288	5,518,843		1,322,389

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2 7.93

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2014	481,545.98	481,546	481,546			
2015	1,800,571.64	1,800,572	1,800,572			
2016	627,517.51	627,518	627,518			
2017	1,577,107.93	1,577,108	1,577,108			
2018	427,668.05	397,120	427,668			
2019	668,798.22	525,481	668,798			
2020	825,187.24	530,480	768,898	56,289	2.50	22,516
2021	437,262.06	218,631	316,893	120,369	3.50	34,391
2022	13,344.35	4,766	6,908	6,436	4.50	1,430
2023	8,883.88	1,904	2,760	6,124	5.50	1,113
2024	302,142.32	21,582	31,281	270,861	6.50	41,671
	7,170,029.18	6,186,708	6,709,950	460,079		101,121

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5 1.41

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2022	3,911.48	1,956	1,969	1,942	2.50	777
2023	22.52	7	7	16	3.50	5
2024	120,382.40	12,038	12,121	108,262	4.50	24,058
	124,316.40	14,001	14,097	110,220		24,840
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.4 19.98

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1910	40.70	41	41			
1924	57.97	57	58			
1927	1,199.42	1,181	1,199			
1928	240.27	234	240			
1929	3,245.74	3,162	3,246			
1930	2,754.77	2,681	2,755			
1934	1,126.52	1,081	1,127			
1938	210.68	200	211			
1939	32.38	31	32			
1944	501.90	465	502			
1947	1,798.83	1,645	1,799			
1948	209.85	191	210			
1949	6,057.06	5,488	6,038	19	7.83	2
1950	6,615.27	5,963	6,561	54	8.15	7
1951	4,186.01	3,754	4,130	56	8.47	7
1952	15,923.26	14,200	15,623	300	8.80	34
1953	13,250.15	11,748	12,925	325	9.15	36
1954	9,764.83	8,605	9,467	298	9.50	31
1955	2,669.26	2,337	2,571	98	9.87	10
1956	7,195.55	6,260	6,887	309	10.24	30
1957	9,054.69	7,823	8,607	448	10.62	42
1958	12,875.25	11,044	12,151	724	11.02	66
1959	4,200.11	3,549	3,905	295	12.02	25
1961	10.59	9	10	1	12.84	
1962	6,729.03	5,551	6,107	622	13.26	47
1963	6,413.24	5,206	5,728	685	14.26	48
1964	773.61	622	684	90	14.69	6
1965	116.00	92	101	15	15.13	1
1966	26,433.04	20,721	22,797	3,636	16.13	225
1967	3,998.59	3,104	3,415	584	16.58	35
1968	6,922.28	5,319	5,852	1,070	17.03	63
1969	3,057.48	2,308	2,539	518	18.03	29
1970	463.60	346	381	83	18.50	4
1971	8,232.96	6,078	6,687	1,546	18.96	82
1972	7,515.97	5,445	5,991	1,525	19.96	76
1973	5,772.46	4,132	4,546	1,226	20.45	60
1974	20,936.20	14,802	16,285	4,651	20.93	222
1975	13,982.45	9,690	10,661	3,321	21.93	151
1976	11,094.12	7,586	8,346	2,748	22.43	123
1977	5,651.74	3,786	4,165	1,487	23.42	63
1978	4,488.99	2,964	3,261	1,228	23.92	51
1979	27,760.34	17,936	19,733	8,027	24.92	322
1982	5,541.56	3,391	3,731	1,811	26.94	67
1984	13,188.78	7,744	8,520	4,669	28.47	164

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1985	4,668.22	2,674	2,942	1,726	29.46	59
1986	35,767.39	20,105	22,120	13,647	29.99	455
1988	12,419.37	6,664	7,332	5,087	31.52	161
1989	36,560.88	19,077	20,989	15,572	32.53	479
1990	44,741.11	22,693	24,967	19,774	33.52	590
1991	20,265.18	10,047	11,054	9,211	34.07	270
1992	4,455.79	2,143	2,358	2,098	35.07	60
1993	139,251.82	64,919	71,425	67,827	36.07	1,880
1994	23,363.77	10,546	11,603	11,761	37.07	317
1995	856.81	377	415	442	37.61	12
1996	64,574.96	27,419	30,167	34,408	38.62	891
2007	224,702.51	59,366	65,315	159,388	48.73	3,271
2008	91,861.43	22,892	25,186	66,675	49.72	1,341
2009	143,698.72	33,626	36,996	106,703	50.73	2,103
2011	10,268.13	2,093	2,303	7,965	52.73	151
2014	24,650.38	3,910	4,302	20,348	55.72	365
2015	285,001.75	40,869	44,964	240,038	56.73	4,231
2016	433,647.71	56,027	61,641	372,007	57.29	6,493
2017	480,008.88	54,721	60,205	419,804	58.29	7,202
2018	23,366.76	2,309	2,540	20,827	59.29	351
2019	10,393.06	869	956	9,437	60.29	157
2020	339,866.64	23,247	25,577	314,290	61.29	5,128
2021	514,159.01	27,353	30,094	484,065	62.29	7,771
2022	202,950.67	7,712	8,485	194,466	63.29	3,073
2023	4,595.57	105	116	4,480	64.29	70
2024	41,572.40	316	347	41,225	65.29	631
	3,499,962.42	740,651	814,224	2,685,738		49,641

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.1 1.42

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.11 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1892	13,199.66	13,200	13,200			
1902	5,876.85	5,877	5,877			
1905	231.68	232	232			
1910	39.90	40	40			
1916	60,448.97	60,449	60,449			
1924	43.93	43	44			
1927	8,724.08	8,591	8,724			
1928	177.84	173	178			
1929	1,767.51	1,722	1,768			
1930	14,505.87	14,120	14,506			
1934	1,584.41	1,520	1,584			
1937	73.90	70	74			
1939	22.85	22	23			
1940	2,686.64	2,543	2,687			
1947	1,236.71	1,131	1,237			
1948	143.92	131	144			
1949	25,332.31	22,951	25,332			
1950	5,551.99	5,005	5,552			
1951	2,081.51	1,866	2,082			
1952	33,072.03	29,494	33,072			
1953	10,213.52	9,055	10,214			
1954	6,627.96	5,841	6,628			
1955	1,809.72	1,585	1,810			
1956	4,607.45	4,008	4,607			
1957	6,127.12	5,294	6,127			
1958	14,126.41	12,118	14,126			
1959	2,837.39	2,398	2,837			
1961	7.14	6	7			
1962	4,535.32	3,742	4,535			
1963	4,319.60	3,507	4,320			
1964	5,403.39	4,348	5,403			
1965	78.02	62	78			
1966	8,856.75	6,943	8,802	55	16.13	3
1967	6,231.00	4,837	6,132	99	16.58	6
1968	4,648.62	3,572	4,528	121	17.03	7
1969	356.16	269	341	15	18.03	1
1970	311.02	232	294	17	18.50	1
1971	9,172.95	6,772	8,585	588	18.96	31
1972	5,037.91	3,650	4,627	411	19.96	21
1973	3,867.63	2,768	3,509	359	20.45	18
1974	13,131.54	9,284	11,770	1,362	20.93	65
1975	29,166.31	20,212	25,624	3,542	21.93	162
1976	39,705.43	27,151	34,421	5,284	22.43	236
1977	3,830.92	2,566	3,253	578	23.42	25

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.11 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1978	17,998.16	11,884	15,066	2,932	23.92	123
1979	52,736.79	34,073	43,196	9,541	24.92	383
1982	28,737.55	17,587	22,296	6,442	26.94	239
1984	20,936.53	12,294	15,586	5,351	28.47	188
1985	6,426.42	3,681	4,667	1,759	29.46	60
1986	18,049.02	10,145	12,861	5,188	29.99	173
1988	8,340.21	4,475	5,673	2,667	31.52	85
1989	25,492.68	13,302	16,864	8,629	32.53	265
1990	51,854.52	26,301	33,343	18,512	33.52	552
1991	16,292.51	8,078	10,241	6,052	34.07	178
1992	10,310.34	4,959	6,287	4,023	35.07	115
1993	43,358.46	20,214	25,627	17,731	36.07	492
1994	2,144.77	968	1,227	918	37.07	25
2013	104,744.96	18,184	23,053	81,692	54.73	1,493
2014	20,952.31	3,323	4,213	16,739	55.72	300
	790,187.07	498,868	589,583	200,604		5,247

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.2 0.66

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1982	10,423.29	6,379	7,976	2,447	26.94	91
1984	22,196.95	13,034	16,296	5,901	28.47	207
1985	4,714.89	2,701	3,377	1,338	29.46	45
1986	27,260.71	15,323	19,158	8,103	29.99	270
1988	9,123.84	4,896	6,121	3,003	31.52	95
1989	32,176.26	16,790	20,992	11,184	32.53	344
1990	52,686.14	26,722	33,410	19,276	33.52	575
1991	55,883.01	27,707	34,642	21,241	34.07	623
1992	17,590.91	8,461	10,579	7,012	35.07	200
1993	43,941.89	20,486	25,614	18,328	36.07	508
1994	22,576.32	10,191	12,742	9,834	37.07	265
2005	137,521.89	40,486	50,619	86,903	46.73	1,860
2007	12,535.66	3,312	4,141	8,395	48.73	172
2022	5,665.87	215	269	5,397	63.29	85
	454,297.63	196,703	245,936	208,362		5,340

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.0 1.18

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1982	13,229.30	8,096	10,408	2,821	26.94	105
1984	39,203.31	23,020	29,595	9,608	28.47	337
1985	3,143.26	1,800	2,314	829	29.46	28
1986	26,663.57	14,988	19,269	7,395	29.99	247
1988	6,076.93	3,261	4,192	1,885	31.52	60
1989	21,430.98	11,183	14,377	7,054	32.53	217
1990	23,239.46	11,787	15,154	8,085	33.52	241
1991	48,827.78	24,209	31,123	17,705	34.07	520
1992	12,619.20	6,070	7,804	4,815	35.07	137
1993	782.14	365	469	313	36.07	9
	195,215.93	104,779	134,705	60,511		1,901

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.8 0.97

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1916	1,483.65	1,484	1,484			
1923	571.57	569	483	89	0.54	89
1924	200.08	197	167	33	1.54	21
1926	541.29	533	453	88	1.50	59
1927	4,263.07	4,156	3,530	733	2.50	293
1928	222.62	217	184	39	2.51	16
1929	31,095.40	30,290	25,728	5,367	2.54	2,113
1930	37,076.22	35,738	30,356	6,720	3.54	1,898
1931	36.91	36	31	6	3.59	2
1933	55.94	54	46	10	3.73	3
1936	488.14	462	392	96	4.95	19
1937	14.62	14	12	3	5.09	1
1938	109.02	103	87	22	5.25	4
1939	1,081.84	1,017	864	218	5.41	40
1940	7,126.92	6,624	5,626	1,501	6.41	234
1941	766.14	710	603	163	6.59	25
1942	407.07	376	319	88	6.79	13
1943	157.79	145	123	35	6.99	5
1944	4,660.32	4,277	3,633	1,027	7.22	142
1945	930.31	850	722	208	7.46	28
1946	2,296.03	2,091	1,776	520	7.71	67
1948	36,018.13	32,514	27,617	8,401	8.25	1,018
1949	31,736.81	28,512	24,218	7,519	8.54	880
1950	44,189.90	39,506	33,556	10,634	8.83	1,204
1951	11,658.95	10,369	8,807	2,852	9.14	312
1952	72,331.34	63,977	54,342	17,989	9.47	1,900
1953	173,213.25	152,324	129,383	43,830	9.80	4,472
1954	81,517.38	71,262	60,530	20,987	10.15	2,068
1955	20,345.62	17,676	15,014	5,332	10.50	508
1956	43,547.75	37,586	31,925	11,623	10.87	1,069
1957	83,199.29	71,318	60,577	22,622	11.24	2,013
1958	101,585.10	86,469	73,446	28,139	11.62	2,422
1959	22,556.13	19,060	16,190	6,366	12.02	530
1960	16,855.03	14,133	12,005	4,850	12.42	390
1961	27,065.57	22,513	19,122	7,944	12.84	619
1962	51,541.27	42,522	36,118	15,423	13.26	1,163
1963	23,325.37	19,080	16,206	7,119	13.68	520
1964	18,151.99	14,716	12,500	5,652	14.13	400
1965	74,414.45	60,216	51,147	23,267	14.03	1,658
1966	140,231.29	112,381	95,456	44,775	14.50	3,088
1967	310,147.87	246,102	209,038	101,110	14.96	6,759
1968	236,922.25	186,079	158,055	78,867	15.44	5,108
1969	95,896.64	74,512	63,290	32,607	15.93	2,047
1970	104,471.97	80,851	68,675	35,797	15.92	2,249

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1971	148,867.16	113,883	96,732	52,135	16.43	3,173
1972	154,280.12	116,636	99,070	55,210	16.94	3,259
1973	205,417.68	153,406	130,303	75,115	17.46	4,302
1974	432,885.43	321,374	272,974	159,911	17.52	9,127
1975	135,867.51	99,537	84,546	51,322	18.07	2,840
1976	129,460.04	93,548	79,459	50,001	18.62	2,685
1977	292,306.45	209,642	178,069	114,237	18.73	6,099
1978	422,927.10	298,925	253,906	169,021	19.29	8,762
1979	691,885.80	481,691	409,147	282,739	19.86	14,237
1980	357,163.93	246,372	209,268	147,896	20.01	7,391
1981	63,468.45	43,070	36,584	26,884	20.60	1,305
1982	180,703.94	121,343	103,068	77,636	20.79	3,734
1983	14,645.51	9,663	8,208	6,438	21.40	301
1984	520,663.24	339,472	288,346	232,317	21.61	10,750
1985	185,389.11	118,630	100,764	84,625	22.23	3,807
1986	535,502.89	338,117	287,195	248,308	22.48	11,046
1987	259,646.36	160,669	136,472	123,174	23.10	5,332
1988	216,530.59	131,997	112,118	104,413	23.38	4,466
1989	743,209.95	443,250	376,495	366,715	24.02	15,267
1990	889,355.58	521,607	443,051	446,305	24.32	18,351
1991	1,874,354.55	1,080,003	917,351	957,004	24.64	38,839
1992	1,649,055.70	932,541	792,097	856,959	24.97	34,320
1993	1,245,008.18	686,249	582,898	662,110	25.65	25,813
1994	1,613,768.67	871,112	739,920	873,849	26.00	33,610
1995	532,221.12	281,013	238,692	293,529	26.37	11,131
1996	561,111.87	289,422	245,834	315,278	26.75	11,786
1997	359,148.87	180,724	153,506	205,643	27.15	7,574
1998	338,761.08	166,061	141,052	197,709	27.56	7,174
1999	642,087.92	306,148	260,041	382,047	27.98	13,654
2000	310,338.31	143,687	122,047	188,291	28.41	6,628
2001	1,177,637.35	528,524	448,927	728,710	28.86	25,250
2002	744,034.89	323,060	274,406	469,629	29.32	16,017
2003	310,762.96	130,956	111,234	199,529	29.52	6,759
2004	702,435.02	285,118	242,178	460,257	30.01	15,337
2005	4,666,326.31	1,829,200	1,553,716	3,112,610	30.25	102,896
2006	763,444.90	288,124	244,732	518,713	30.52	16,996
2007	3,149,259.62	1,140,662	968,874	2,180,386	30.81	70,769
2008	4,423,706.13	1,532,814	1,301,967	3,121,739	31.12	100,313
2009	2,780,302.39	918,056	779,794	2,000,508	31.45	63,609
2010	505,564.77	158,343	134,496	371,069	31.80	11,669
2011	508,681.69	151,078	128,325	380,357	31.95	11,905
2012	805,365.50	225,502	191,541	613,824	32.14	19,098
2013	1,352,335.21	354,582	301,181	1,051,154	32.36	32,483
2014	1,177,957.36	288,128	244,735	933,222	32.42	28,785

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
2015	7,092,561.75	1,603,628	1,362,116	5,730,446	32.52	176,213
2016	7,839,370.01	1,619,614	1,375,695	6,463,675	32.65	197,969
2017	6,206,812.33	1,163,777	988,508	5,218,304	32.50	160,563
2018	7,756,103.05	1,295,269	1,100,197	6,655,906	32.41	205,366
2019	7,368,475.81	1,074,324	912,527	6,455,949	32.23	200,309
2020	4,344,667.90	537,870	456,865	3,887,803	31.86	122,028
2021	9,538,488.43	961,480	816,678	8,721,810	31.22	279,366
2022	4,722,021.00	359,818	305,628	4,416,393	30.29	145,804
2023	9,461,525.11	469,292	398,615	9,062,910	28.71	315,671
2024	5,521,207.70	109,320	92,856	5,428,351	24.69	219,860
	110,539,588.60	28,241,952	23,988,840	86,550,748		2,919,267
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.6 2.64

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1909	40.98	41	41			
1916	861.11	861	861			
1927	1,731.94	1,689	1,732			
1928	215.83	210	216			
1929	38,683.64	37,682	38,684			
1930	35,125.51	33,857	35,126			
1931	448.56	432	449			
1932	119.76	115	120			
1937	242.53	229	243			
1939	9,729.35	9,150	9,729			
1940	463.18	431	463			
1941	155.27	144	155			
1942	180.15	166	180			
1943	33.57	31	34			
1944	1,084.35	995	1,084			
1945	227.67	208	228			
1946	1,237.39	1,127	1,237			
1948	474.26	428	474			
1949	40,566.38	36,445	40,566			
1950	28,238.57	25,245	28,239			
1951	33,716.86	29,988	33,717			
1952	25,665.54	22,701	25,666			
1953	43,204.17	37,994	43,204			
1954	35,482.79	31,019	35,483			
1955	12,355.33	10,734	12,355			
1956	23,682.09	20,440	23,682			
1957	32,688.35	28,020	32,688			
1958	94,284.88	80,255	94,285			
1959	24,412.56	20,629	24,413			
1960	5,854.39	4,909	5,854			
1961	6,065.66	5,045	6,038	28	12.84	2
1962	23,605.23	19,474	23,307	298	13.26	22
1963	27,533.16	22,522	26,955	578	13.68	42
1964	8,356.48	6,775	8,109	247	14.13	17
1965	43,920.49	35,540	42,536	1,384	14.03	99
1966	59,043.71	47,318	56,633	2,411	14.50	166
1967	40,990.95	32,526	38,929	2,062	14.96	138
1968	47,851.85	37,583	44,981	2,871	15.44	186
1969	12,254.17	9,521	11,395	859	15.93	54
1970	29,170.47	22,575	27,019	2,151	15.92	135
1971	128,390.92	98,219	117,553	10,838	16.43	660
1972	38,831.64	29,357	35,136	3,696	16.94	218
1973	63,741.72	47,602	56,972	6,770	17.46	388
1974	68,228.94	50,653	60,624	7,605	17.52	434

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1975	221,981.01	162,623	194,635	27,346	18.07	1,513
1976	140,859.19	101,785	121,821	19,038	18.62	1,022
1977	83,267.17	59,719	71,475	11,792	18.73	630
1978	371,996.75	262,927	314,684	57,313	19.29	2,971
1979	277,234.05	193,010	231,004	46,230	19.86	2,328
1980	38,819.47	26,778	32,049	6,770	20.01	338
1981	30,065.46	20,402	24,418	5,647	20.60	274
1982	133,673.48	89,762	107,432	26,241	20.79	1,262
1983	80,280.30	52,969	63,396	16,884	21.40	789
1984	277,364.09	180,841	216,440	60,924	21.61	2,819
1985	153,842.12	98,444	117,823	36,019	22.23	1,620
1986	204,550.55	129,153	154,577	49,974	22.48	2,223
1987	867.27	537	643	224	23.10	10
1988	75,105.63	45,784	54,797	20,309	23.38	869
1989	174,219.74	103,905	124,359	49,861	24.02	2,076
1990	276,554.70	162,199	194,128	82,427	24.32	3,389
1991	538,723.95	310,413	371,517	167,207	24.64	6,786
1992	249,173.54	140,908	168,646	80,528	24.97	3,225
1993	312,934.65	172,490	206,444	106,491	25.65	4,152
1994	158,622.75	85,625	102,480	56,143	26.00	2,159
1995	151,544.70	80,016	95,767	55,778	26.37	2,115
1996	31,683.62	16,342	19,559	12,125	26.75	453
1997	973.25	490	586	387	27.15	14
1999	42,336.33	20,186	24,160	18,176	27.98	650
2000	107,198.70	49,633	59,403	47,796	28.41	1,682
2001	17,239.98	7,737	9,260	7,980	28.86	277
2002	84,216.88	36,567	43,765	40,452	29.32	1,380
2003	412,418.86	173,793	208,004	204,415	29.52	6,925
2006	125,664.82	47,426	56,762	68,903	30.52	2,258
2008	96,913.36	33,580	40,190	56,723	31.12	1,823
2011	38,953.47	11,569	13,846	25,107	31.95	786
2012	136,944.32	38,344	45,892	91,052	32.14	2,833
2013	40,835.91	10,707	12,815	28,021	32.36	866
2014	10,177.69	2,489	2,979	7,199	32.42	222
2015	658,018.29	148,778	178,065	479,953	32.52	14,759
2016	213,083.66	44,023	52,689	160,395	32.65	4,913
2017	543,639.12	101,932	121,997	421,642	32.50	12,974
2018	857,055.31	143,128	171,303	685,752	32.41	21,159
2019	5,309.64	774	926	4,384	32.23	136

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
2020	11,793.83	1,460	1,748	10,046	31.86	315
2023	55,122.78	2,734	3,272	51,851	28.71	1,806
2024	65,597.05	1,299	1,555	64,042	24.69	2,594
	8,596,049.79	4,274,166	5,084,706	3,511,344		123,956
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.3 1.44

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1927	106.42	98	102	4	8.88	
1928	760.91	698	730	31	8.76	4
1929	22.57	20	21	2	9.77	
1930	6.05	5	5	1	9.67	
1931	2.56	2	2	1	9.59	
1932	109.66	98	102	8	10.60	1
1933	78.93	71	74	5	10.54	
1934	150.89	135	141	10	10.51	1
1935	110.28	99	103	7	10.50	1
1936	611.76	541	566	46	11.50	4
1937	56,036.55	49,525	51,773	4,264	11.50	371
1938	1,540.13	1,359	1,421	119	11.54	10
1939	3,807.62	3,353	3,505	303	11.59	26
1940	1,786.88	1,555	1,626	161	12.58	13
1941	2,051.17	1,781	1,862	189	12.65	15
1942	1,711.86	1,483	1,550	162	12.74	13
1943	1,082.60	935	977	106	12.84	8
1944	1,239.48	1,058	1,106	133	13.84	10
1945	1,585.52	1,349	1,410	176	13.96	13
1946	2,603.48	2,207	2,307	296	14.09	21
1947	7,011.46	5,923	6,192	819	14.24	58
1948	14,405.30	12,122	12,672	1,733	14.41	120
1949	26,318.54	21,858	22,850	3,469	15.41	225
1950	23,872.63	19,743	20,639	3,234	15.59	207
1951	43,654.38	35,936	37,567	6,087	15.79	385
1952	36,949.99	30,269	31,643	5,307	16.00	332
1953	71,898.68	58,605	61,265	10,634	16.22	656
1954	75,439.41	61,166	63,942	11,497	16.45	699
1955	68,007.31	54,351	56,818	11,189	17.46	641
1956	106,387.13	84,535	88,371	18,016	17.71	1,017
1957	37,632.40	29,722	31,071	6,561	17.97	365
1958	110,733.57	86,893	90,836	19,898	18.25	1,090
1959	175,337.01	136,658	142,860	32,477	18.54	1,752
1960	184,949.93	143,151	149,647	35,303	18.83	1,875
1961	193,414.31	148,620	155,365	38,049	19.14	1,988
1962	219,926.14	167,694	175,304	44,622	19.47	2,292
1963	215,877.70	161,973	169,324	46,554	20.47	2,274
1964	268,917.35	200,128	209,210	59,707	20.80	2,871
1965	301,304.57	222,303	232,392	68,913	21.15	3,258
1966	403,364.72	294,940	308,325	95,040	21.50	4,420
1967	385,535.31	279,320	291,996	93,539	21.87	4,277
1968	379,780.47	272,530	284,898	94,882	22.24	4,266
1969	429,446.87	305,079	318,924	110,523	22.62	4,886
1970	406,252.13	285,595	298,556	107,696	23.02	4,678

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1971	514,468.88	357,813	374,051	140,418	23.42	5,996
1972	523,038.05	359,746	376,072	146,966	23.83	6,167
1973	474,003.91	322,228	336,851	137,153	24.26	5,653
1974	638,736.24	428,975	448,443	190,293	24.69	7,707
1975	668,524.23	443,432	463,556	204,968	25.13	8,156
1976	554,968.38	363,393	379,884	175,084	25.57	6,847
1977	500,478.31	323,309	337,981	162,497	26.03	6,243
1978	764,039.19	483,178	505,106	258,933	27.03	9,579
1979	866,957.26	540,461	564,988	301,969	27.49	10,985
1980	1,173,862.43	720,869	753,583	420,279	27.96	15,031
1981	1,433,345.53	866,601	905,929	527,417	28.45	18,538
1982	1,236,028.22	740,628	774,239	461,789	28.43	16,243
1983	1,799,292.87	1,060,323	1,108,443	690,850	28.92	23,888
1984	1,351,223.51	782,629	818,146	533,078	29.43	18,113
1985	1,922,112.73	1,093,298	1,142,914	779,199	29.94	26,025
1986	1,690,372.14	943,566	986,387	703,985	30.47	23,104
1987	1,901,530.92	1,041,088	1,088,335	813,196	30.99	26,241
1988	2,195,291.27	1,177,993	1,231,453	963,838	31.52	30,579
1989	1,916,195.01	1,006,769	1,052,458	863,737	32.07	26,933
1990	2,171,715.50	1,116,262	1,166,920	1,004,796	32.62	30,803
1991	2,364,945.55	1,188,385	1,242,316	1,122,630	33.17	33,845
1992	2,463,245.24	1,208,961	1,263,826	1,199,419	33.72	35,570
1993	2,998,080.19	1,445,075	1,510,655	1,487,425	33.86	43,929
1994	3,082,927.17	1,448,051	1,513,766	1,569,161	34.44	45,562
1995	2,280,142.78	1,042,481	1,089,791	1,190,352	35.02	33,991
1996	2,592,119.56	1,152,456	1,204,757	1,387,363	35.60	38,971
1997	2,032,030.80	882,917	922,986	1,109,045	35.79	30,988
1998	2,843,036.87	1,198,056	1,252,426	1,590,611	36.39	43,710
1999	2,081,072.46	849,078	887,611	1,193,461	37.00	32,256
2000	2,079,909.20	825,516	862,980	1,216,929	37.23	32,687
2001	1,882,395.80	720,958	753,676	1,128,720	37.85	29,821
2002	2,122,572.89	787,899	823,655	1,298,918	38.11	34,083
2003	2,915,882.92	1,040,679	1,087,907	1,827,976	38.74	47,186
2004	1,982,266.62	682,693	713,675	1,268,592	39.02	32,511
2005	2,959,277.14	975,378	1,019,643	1,939,634	39.67	48,894
2006	2,570,055.19	813,165	850,068	1,719,987	39.98	43,021
2007	2,195,637.55	664,839	695,011	1,500,627	40.30	37,236
2008	3,311,737.37	956,430	999,835	2,311,902	40.64	56,887
2009	3,205,099.35	879,479	919,391	2,285,708	40.99	55,763
2010	3,802,745.96	987,193	1,031,994	2,770,752	41.36	66,991
2011	3,752,266.87	917,054	958,672	2,793,595	41.75	66,912
2012	3,170,224.76	729,152	762,242	2,407,983	41.85	57,538
2013	2,967,163.69	634,676	663,479	2,303,685	42.26	54,512
2014	3,977,276.81	789,092	824,903	3,152,374	42.41	74,331

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2015	3,945,737.03	719,702	752,363	3,193,374	42.58	74,997
2016	5,487,560.72	909,838	951,128	4,536,433	42.78	106,041
2017	5,184,125.41	773,472	808,574	4,375,551	42.75	102,352
2018	6,410,314.84	846,162	884,562	5,525,753	42.76	129,227
2019	6,857,593.36	784,509	820,112	6,037,481	42.58	141,791
2020	7,003,927.89	674,478	705,087	6,298,841	42.23	149,156
2021	5,863,495.84	453,835	474,431	5,389,065	41.75	129,079
2022	5,872,330.12	337,659	352,983	5,519,347	40.98	134,684
2023	6,208,623.42	228,477	238,845	5,969,778	39.31	151,864
	147,023,828.58	45,905,842	47,989,139	99,034,689		2,564,360
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.6 1.74

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.10 TOWERS AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1947	7,576.09	6,752	7,529	47	9.46	5
	7,576.09	6,752	7,529	47		5
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.4	0.07

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.20 POLES AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1980	558.19	343	147	411	27.96	15
1981	1,521.46	920	396	1,125	28.45	40
1982	17,900.33	10,726	4,612	13,288	28.43	467
1983	11,119.91	6,553	2,818	8,302	28.92	287
1984	9,294.77	5,384	2,315	6,980	29.43	237
1985	14,486.00	8,240	3,543	10,943	29.94	365
1986	122,848.25	68,574	29,485	93,363	30.47	3,064
1987	25,103.96	13,744	5,909	19,195	30.99	619
1988	4,449.91	2,388	1,027	3,423	31.52	109
1989	5,116.33	2,688	1,156	3,960	32.07	123
1990	23,660.78	12,162	5,229	18,432	32.62	565
1991	17,876.59	8,983	3,862	14,015	33.17	423
1992	45,010.53	22,091	9,498	35,513	33.72	1,053
1993	39,825.49	19,196	8,254	31,571	33.86	932
1994	18,229.29	8,562	3,681	14,548	34.44	422
1995	44,482.06	20,337	8,744	35,738	35.02	1,021
1996	39,345.09	17,493	7,521	31,824	35.60	894
1998	7,143.61	3,010	1,294	5,850	36.39	161
1999	16,931.83	6,908	2,970	13,962	37.00	377
2000	7,431.58	2,950	1,268	6,164	37.23	166
2003	164,010.15	58,535	25,168	138,842	38.74	3,584
2004	573,603.94	197,549	84,940	488,664	39.02	12,523
2005	5,208.81	1,717	738	4,471	39.67	113
2006	11,393.83	3,605	1,550	9,844	39.98	246
2007	22,450.70	6,798	2,923	19,528	40.30	485
2008	141,003.04	40,722	17,509	123,494	40.64	3,039
2009	67,648.95	18,563	7,982	59,667	40.99	1,456
2010	24,413.95	6,338	2,725	21,689	41.36	524
2011	338,968.15	82,844	35,621	303,347	41.75	7,266
2012	77,883.27	17,913	7,702	70,181	41.85	1,677
2013	51,003.94	10,910	4,691	46,313	42.26	1,096
2015	146,701.14	26,758	11,505	135,196	42.58	3,175
2016	17,680.92	2,931	1,260	16,421	42.78	384
2017	254,233.45	37,932	16,310	237,923	42.75	5,565
2018	115,236.70	15,211	6,540	108,697	42.76	2,542
2021	5,449.55	422	181	5,269	41.75	126
2022	1,892.18	109	47	1,845	40.98	45
2023	47,552.60	1,750	752	46,801	39.31	1,191
2024	6,260,686.19	87,650	37,688	6,222,998	35.09	177,344
	8,799,357.42	859,509	369,561	8,429,796		233,721

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.1 2.66

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1926	1,366.75	1,239	839	528	10.20	52
1927	1,209.74	1,097	743	467	10.02	47
1928	5,365.70	4,867	3,298	2,068	9.88	209
1929	5,346.71	4,800	3,252	2,095	10.88	193
1930	11,343.27	10,184	6,900	4,443	10.76	413
1931	6,730.49	5,978	4,050	2,680	11.77	228
1932	2,680.75	2,381	1,613	1,068	11.67	92
1933	2,400.36	2,131	1,444	956	11.59	82
1934	3,693.76	3,242	2,197	1,497	12.60	119
1935	5,395.05	4,732	3,206	2,189	12.54	175
1936	7,847.73	6,876	4,659	3,189	12.51	255
1937	22,198.10	19,228	13,028	9,170	13.52	678
1938	22,234.34	19,233	13,031	9,203	13.50	682
1939	15,451.98	13,344	9,041	6,411	13.50	475
1940	21,574.62	18,412	12,475	9,100	14.51	627
1941	24,892.69	21,201	14,365	10,528	14.54	724
1942	6,361.71	5,406	3,663	2,699	14.58	185
1943	4,655.51	3,908	2,648	2,008	15.59	129
1944	6,863.35	5,746	3,893	2,970	15.65	190
1945	20,395.50	17,026	11,536	8,860	15.73	563
1946	31,614.27	26,056	17,654	13,960	16.74	834
1947	67,528.88	55,475	37,587	29,942	16.84	1,778
1948	92,724.96	75,905	51,429	41,296	16.95	2,436
1949	101,596.67	82,842	56,130	45,467	17.09	2,660
1950	141,716.06	114,025	77,258	64,458	18.09	3,563
1951	143,633.89	115,079	77,972	65,662	18.24	3,600
1952	141,573.58	112,905	76,499	65,075	18.41	3,535
1953	169,262.59	134,327	91,013	78,250	18.59	4,209
1954	188,199.73	147,285	99,793	88,407	19.59	4,513
1955	153,263.87	119,301	80,832	72,432	19.79	3,660
1956	159,030.57	123,090	83,400	75,631	20.00	3,782
1957	255,363.37	196,502	133,140	122,223	20.22	6,045
1958	223,610.73	171,017	115,873	107,738	20.45	5,268
1959	263,916.79	198,782	134,685	129,232	21.46	6,022
1960	244,268.94	182,762	123,830	120,439	21.71	5,548
1961	261,807.65	194,523	131,799	130,009	21.97	5,918
1962	416,209.86	306,955	207,977	208,233	22.25	9,359
1963	277,894.37	203,363	137,789	140,105	22.54	6,216
1964	283,597.63	205,892	139,502	144,096	22.83	6,312
1965	311,488.33	222,403	150,689	160,799	23.83	6,748
1966	386,115.26	273,292	185,169	200,946	24.15	8,321
1967	323,698.71	227,075	153,855	169,844	24.47	6,941
1968	363,801.03	252,842	171,313	192,488	24.80	7,762
1969	358,533.04	246,742	167,180	191,353	25.15	7,608

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1970	298,574.65	203,389	137,806	160,769	25.50	6,305
1971	426,148.10	287,266	194,637	231,511	25.87	8,949
1972	364,450.80	243,016	164,655	199,796	26.24	7,614
1973	430,849.34	284,016	192,435	238,414	26.62	8,956
1974	337,618.48	219,925	149,010	188,608	27.02	6,980
1975	281,952.62	181,437	122,933	159,020	27.42	5,799
1976	235,406.78	149,577	101,346	134,061	27.83	4,817
1977	238,731.32	149,685	101,419	137,312	28.26	4,859
1978	453,590.19	280,500	190,053	263,537	28.69	9,186
1979	344,467.72	210,022	142,300	202,168	29.13	6,940
1980	566,804.10	340,536	230,730	336,074	29.57	11,365
1981	455,418.01	269,425	182,549	272,869	30.03	9,087
1982	319,969.26	186,286	126,218	193,751	30.50	6,352
1983	481,886.80	275,977	186,988	294,899	30.96	9,525
1984	600,276.52	337,956	228,982	371,295	31.44	11,810
1985	1,060,032.91	586,198	397,178	662,855	31.93	20,760
1986	681,038.54	369,668	250,469	430,570	32.43	13,277
1987	597,202.87	318,011	215,468	381,735	32.92	11,596
1988	1,100,760.05	578,559	392,003	708,757	32.94	21,517
1989	852,202.25	438,714	297,251	554,951	33.46	16,586
1990	1,198,942.39	603,907	409,177	789,765	33.99	23,235
1991	1,693,115.30	833,690	564,867	1,128,248	34.53	32,674
1992	1,590,603.84	770,170	521,829	1,068,775	34.62	30,872
1993	1,689,638.43	798,354	540,925	1,148,713	35.17	32,662
1994	1,603,591.03	738,614	500,448	1,103,143	35.72	30,883
1995	2,727,980.05	1,231,410	834,342	1,893,638	35.86	52,806
1996	2,566,607.79	1,126,484	763,249	1,803,359	36.44	49,488
1997	1,814,079.16	778,240	527,296	1,286,783	36.60	35,158
1998	1,497,743.70	623,061	422,155	1,075,589	37.20	28,914
1999	1,599,248.41	648,335	439,279	1,159,969	37.40	31,015
2000	1,328,271.93	523,870	354,948	973,324	37.61	25,879
2001	1,070,963.91	407,716	276,248	794,716	38.23	20,788
2002	1,682,210.13	620,736	420,580	1,261,630	38.48	32,787
2003	2,380,541.22	849,615	575,657	1,804,884	38.74	46,590
2004	3,013,365.92	1,037,803	703,163	2,310,203	39.02	59,206
2005	4,471,797.37	1,482,401	1,004,401	3,467,396	39.32	88,184
2006	3,424,607.57	1,089,710	738,333	2,686,275	39.64	67,767
2007	4,117,643.59	1,253,822	849,527	3,268,117	39.97	81,764
2008	4,218,703.98	1,231,862	834,648	3,384,056	40.00	84,601
2009	4,012,504.55	1,113,069	754,160	3,258,345	40.37	80,712
2010	4,251,666.22	1,122,015	760,221	3,491,445	40.45	86,315
2011	5,446,098.24	1,360,435	921,763	4,524,335	40.55	111,574
2012	4,783,774.05	1,124,187	761,693	4,022,081	40.69	98,847
2013	4,520,715.91	998,174	676,313	3,844,403	40.58	94,736

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
2014	6,156,839.28	1,260,921	854,337	5,302,502	40.78	130,027
2015	7,181,859.36	1,357,371	919,686	6,262,173	40.75	153,673
2016	9,053,869.31	1,569,941	1,063,713	7,990,156	40.52	197,190
2017	8,549,967.96	1,340,635	908,347	7,641,621	40.34	189,430
2018	10,150,918.12	1,411,993	956,696	9,194,222	40.23	228,541
2019	13,930,650.17	1,693,967	1,147,747	12,782,903	39.75	321,582
2020	11,659,989.56	1,200,979	813,723	10,846,267	39.17	276,902
2021	8,689,342.99	726,429	492,192	8,197,151	38.34	213,802
2022	8,455,805.13	534,407	362,087	8,093,718	37.03	218,572
2023	7,352,129.42	302,173	204,738	7,147,391	35.00	204,211
2024	12,257,508.98	199,797	135,372	12,122,137	30.17	401,794
	185,829,135.17	44,035,927	29,836,539	155,992,596		4,194,217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.2 2.26

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1913	29,386.00	27,852	25,661	3,725	6.14	607
1916	13.62	13	12	2	6.44	
1923	2,178.06	2,012	1,854	324	8.40	39
1925	6.98	6	6	1	9.20	
1927	8,088.50	7,335	6,758	1,330	10.02	133
1928	1,537.08	1,394	1,284	253	9.88	26
1929	3,641.76	3,269	3,012	630	10.88	58
1930	1,910.06	1,715	1,580	330	10.76	31
1934	113.13	99	91	22	12.60	2
1936	45.31	40	37	8	12.51	1
1937	1,008.70	874	805	204	13.52	15
1938	287.78	249	229	59	13.50	4
1939	2,447.56	2,114	1,948	500	13.50	37
1940	874.77	747	688	187	14.51	13
1941	1,451.78	1,236	1,139	313	14.54	22
1942	2,313.57	1,966	1,811	503	14.58	34
1943	173.55	146	135	39	15.59	3
1944	6.83	6	6	1	15.65	
1945	180.46	151	139	41	15.73	3
1946	155.69	128	118	38	16.74	2
1947	10,507.58	8,632	7,953	2,555	16.84	152
1948	7,002.27	5,732	5,281	1,721	16.95	102
1949	22,220.55	18,119	16,694	5,527	17.09	323
1950	2,866.22	2,306	2,125	741	18.09	41
1951	7,960.80	6,378	5,876	2,085	18.24	114
1952	14,423.94	11,503	10,598	3,826	18.41	208
1953	5,221.82	4,144	3,818	1,404	18.59	76
1954	18,134.94	14,192	13,076	5,059	19.59	258
1955	14,961.51	11,646	10,730	4,232	19.79	214
1956	1,219.79	944	870	350	20.00	18
1957	5,263.85	4,051	3,732	1,532	20.22	76
1958	2,868.18	2,194	2,021	847	20.45	41
1959	7,531.86	5,673	5,227	2,305	21.46	107
1960	679.20	508	468	211	21.71	10
1961	2,007.61	1,492	1,375	633	21.97	29
1962	6,497.23	4,792	4,415	2,082	22.25	94
1963	1,011.58	740	682	330	22.54	15
1964	8,286.91	6,016	5,543	2,744	22.83	120
1965	9,238.07	6,596	6,077	3,161	23.83	133
1966	8,492.25	6,011	5,538	2,954	24.15	122
1967	24,528.79	17,207	15,854	8,675	24.47	355
1968	23,710.69	16,479	15,183	8,528	24.80	344
1969	17,838.09	12,276	11,310	6,528	25.15	260
1970	36,907.85	25,142	23,164	13,744	25.50	539

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1971	12,447.78	8,391	7,731	4,717	25.87	182
1972	32,350.36	21,571	19,874	12,476	26.24	475
1973	88,068.76	58,055	53,489	34,580	26.62	1,299
1974	4,552.88	2,966	2,733	1,820	27.02	67
1975	1,847.36	1,189	1,095	752	27.42	27
1976	2,678.48	1,702	1,568	1,110	27.83	40
1977	818.55	513	473	346	28.26	12
1978	304.53	188	173	132	28.69	5
1979	23,542.48	14,354	13,225	10,317	29.13	354
1980	1,253.57	753	694	560	29.57	19
1981	3,085.21	1,825	1,681	1,404	30.03	47
1982	4,719.35	2,748	2,532	2,187	30.50	72
1983	3,399.92	1,947	1,794	1,606	30.96	52
1984	25,100.87	14,132	13,020	12,081	31.44	384
1985	5,544.47	3,066	2,825	2,719	31.93	85
1986	165,760.26	89,975	82,898	82,862	32.43	2,555
1987	15,518.28	8,263	7,613	7,905	32.92	240
1988	5,249.01	2,759	2,542	2,707	32.94	82
1989	6,336.79	3,262	3,005	3,332	33.46	100
1990	7,227.17	3,640	3,354	3,873	33.99	114
1991	12,484.49	6,147	5,664	6,820	34.53	198
1992	15,690.38	7,597	6,999	8,691	34.62	251
1993	11,266.70	5,324	4,905	6,362	35.17	181
1994	12,798.70	5,895	5,431	7,368	35.72	206
1996	68,704.51	30,154	27,782	40,923	36.44	1,123
1997	1,954.42	838	772	1,182	36.60	32
1998	8,508.98	3,540	3,262	5,247	37.20	141
1999	81.74	33	30	52	37.40	1
2000	7,536.16	2,972	2,738	4,798	37.61	128
2001	9,062.63	3,450	3,179	5,884	38.23	154
2002	46,603.02	17,197	15,844	30,759	38.48	799
2003	30,236.03	10,791	9,942	20,294	38.74	524
2004	270,112.12	93,027	85,710	184,402	39.02	4,726
2005	7,335.56	2,432	2,241	5,095	39.32	130
2006	995.53	317	292	704	39.64	18
2007	35,594.21	10,838	9,986	25,608	39.97	641
2008	118,310.73	34,547	31,830	86,481	40.00	2,162
2009	121,985.20	33,839	31,178	90,807	40.37	2,249
2010	67,909.64	17,921	16,511	51,399	40.45	1,271
2011	218,949.87	54,694	50,392	168,558	40.55	4,157
2012	148,694.61	34,943	32,195	116,500	40.69	2,863
2013	117,096.69	25,855	23,821	93,276	40.58	2,299
2014	19,206.81	3,934	3,625	15,582	40.78	382
2015	245,476.73	46,395	42,746	202,731	40.75	4,975

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
2016	50,119.72	8,691	8,007	42,113	40.52	1,039
2017	606,119.32	95,040	87,565	518,554	40.34	12,855
2018	112,186.18	15,605	14,378	97,808	40.23	2,431
2020	10,997.56	1,133	1,044	9,954	39.17	254
2021	37,294.92	3,118	2,873	34,422	38.34	898
2022	3,190.67	202	186	3,005	37.03	81
2023	191,117.58	7,855	7,237	183,881	35.00	5,254
	3,332,630.26	1,069,748	985,607	2,347,023		63,415

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.0 1.90

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 64-R1						
2004	149,196.07	51,995	48,183	101,013	38.32	2,636
2007	1,124,793.26	346,436	321,037	803,756	39.32	20,441
2008	11,514,810.25	3,401,475	3,152,099	8,362,711	39.36	212,467
2009	2,680,789.05	756,251	700,807	1,979,982	39.45	50,190
2010	6,827,436.70	1,821,560	1,688,014	5,139,423	39.85	128,969
2011	3,990,494.35	1,007,201	933,359	3,057,135	39.98	76,467
2012	434,935.88	103,297	95,724	339,212	40.13	8,453
2013	11,736,737.00	2,618,466	2,426,495	9,310,242	40.05	232,465
2014	5,546,949.12	1,153,211	1,068,664	4,478,285	40.01	111,929
2015	3,368,514.59	646,418	599,027	2,769,488	40.00	69,237
2016	1,510,135.68	264,425	245,039	1,265,097	40.04	31,596
2017	14,989,852.30	2,371,395	2,197,538	12,792,314	39.90	320,609
2018	4,896,934.38	690,468	639,847	4,257,087	39.59	107,529
2019	3,964,783.38	488,461	452,650	3,512,133	39.14	89,733
2020	2,838,505.98	296,340	274,614	2,563,892	38.60	66,422
2021	2,265,759.04	191,910	177,841	2,087,918	37.82	55,207
2023	654,141.85	27,212	25,217	628,925	34.60	18,177
	78,494,768.88	16,236,521	15,046,155	63,448,614		1,602,527
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.6 2.04

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1924	1,028.94	962	1,029			
1927	16,000.14	14,819	16,000			
1930	1,129.76	1,036	1,125	5	8.60	1
1938	108.68	98	106	3	9.65	
1940	16,059.38	14,248	15,476	583	10.74	54
1942	413.93	365	396	18	10.95	2
1948	395.57	339	368	28	12.79	2
1949	436.76	373	405	32	12.99	2
1955	30.81	25	27	4	15.25	
1956	1,235.19	998	1,084	151	16.25	9
1957	14,776.43	11,868	12,891	1,885	16.54	114
1958	2,434.59	1,943	2,110	325	16.83	19
1959	827.01	655	711	116	17.14	7
1960	20.49	16	17	3	17.47	
1965	24,564.84	18,416	20,003	4,562	19.87	230
1966	8,380.60	6,227	6,764	1,617	20.24	80
1967	25,063.13	18,301	19,878	5,185	21.24	244
1968	12,336.55	8,922	9,691	2,646	21.62	122
1969	12,199.58	8,735	9,488	2,712	22.02	123
1970	98,950.46	70,106	76,147	22,803	22.42	1,017
1971	70,282.82	48,882	53,094	17,189	23.42	734
1972	21,009.71	14,450	15,695	5,315	23.83	223
1973	56,651.71	38,512	41,831	14,821	24.26	611
1974	178,014.07	119,554	129,857	48,157	24.69	1,950
1975	81,772.16	54,239	58,913	22,859	25.13	910
1976	27,766.53	18,045	19,600	8,167	26.13	313
1977	6,907.11	4,429	4,811	2,096	26.58	79
1978	34,373.41	21,738	23,611	10,762	27.03	398
1979	39,178.03	24,424	26,529	12,649	27.49	460
1980	18,030.39	10,991	11,938	6,092	28.50	214
1981	27,538.79	16,532	17,957	9,582	28.96	331
1982	30,790.19	18,191	19,759	11,031	29.44	375
1983	22,711.90	13,196	14,333	8,379	29.93	280
1984	17,031.32	9,657	10,489	6,542	30.93	212
1985	21,204.52	11,811	12,829	8,376	31.42	267
1986	52,458.65	28,679	31,150	21,309	31.92	668
1987	22,264.38	11,938	12,967	9,297	32.43	287
1988	48,369.68	25,249	27,425	20,945	33.43	627
1989	47,163.38	24,110	26,188	20,975	33.94	618
1990	58,579.68	29,302	31,827	26,753	34.47	776
1991	57,714.93	28,228	30,661	27,054	34.99	773
1992	82,881.85	39,327	42,716	40,166	35.99	1,116
1993	82,221.04	38,068	41,348	40,873	36.53	1,119
1994	519,836.33	234,654	254,875	264,961	37.07	7,148

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1995	615,107.36	270,401	293,703	321,404	37.61	8,546
1996	848,551.15	362,756	394,016	454,535	38.17	11,908
1997	486,383.47	200,633	217,923	268,460	39.17	6,854
1998	501,843.86	200,838	218,145	283,699	39.72	7,142
1999	457,127.24	177,183	192,452	264,675	40.29	6,569
2000	159,679.46	59,848	65,005	94,674	40.86	2,317
2001	147,759.54	53,474	58,082	89,678	41.44	2,164
2002	131,297.39	45,495	49,416	81,881	42.44	1,929
2003	290,964.33	96,949	105,304	185,660	43.02	4,316
2004	192,494.74	61,560	66,865	125,630	43.60	2,881
2005	178,456.32	54,643	59,352	119,104	44.19	2,695
2006	199,276.27	58,248	63,267	136,009	44.79	3,037
2007	103,033.86	28,664	31,134	71,900	45.40	1,584
2008	177,027.62	46,452	50,455	126,573	46.39	2,728
2009	86,198.56	21,377	23,219	62,980	47.00	1,340
2010	82,935.63	19,357	21,025	61,911	47.61	1,300
2011	196,737.37	43,026	46,734	150,003	48.23	3,110
2012	119,386.39	24,331	26,428	92,958	48.85	1,903
2013	418,647.78	78,957	85,761	332,887	49.48	6,728
2014	188,923.78	32,722	35,542	153,382	50.11	3,061
2015	127,021.14	20,146	21,882	105,139	50.38	2,087
2016	162,492.45	23,204	25,203	137,289	51.02	2,691
2017	83,198.52	10,550	11,459	71,740	51.67	1,388
2018	74,901.96	8,329	9,047	65,855	51.98	1,267
2019	24,720.33	2,339	2,541	22,179	52.64	421
2020	25,427.39	1,991	2,163	23,264	52.97	439
2021	27,474.99	1,703	1,850	25,625	52.99	484
2022	90,802.04	4,086	4,437	86,365	53.06	1,628
2023	16,893.07	466	506	16,387	52.85	310
2024	76,558.70	750	815	75,744	50.78	1,492
	8,152,468.13	3,073,136	3,337,850	4,814,618		116,834

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.2 1.43

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.10 UNDERGROUND CONDUIT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1973	64,301.63	43,712	59,474	4,828	24.26	199
2000	352.23	132	180	172	40.86	4
	64,653.86	43,844	59,654	5,000		203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.6	0.31

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1967	10,285.12	8,989	8,483	1,802	8.29	217
1968	22,229.99	19,342	18,254	3,976	8.44	471
1969	15,813.73	13,603	12,838	2,976	9.02	330
1970	89,021.67	76,167	71,881	17,141	9.20	1,863
1971	117,674.47	99,470	93,873	23,801	9.79	2,431
1972	175,128.71	147,108	138,830	36,299	10.00	3,630
1973	155,649.93	129,859	122,552	33,098	10.23	3,235
1974	136,750.77	112,573	106,238	30,513	10.85	2,812
1975	227,908.29	186,155	175,680	52,228	11.10	4,705
1976	139,332.67	112,859	106,508	32,825	11.38	2,884
1977	78,130.48	62,348	58,840	19,290	12.02	1,605
1978	141,044.13	111,495	105,221	35,823	12.32	2,908
1979	232,983.22	181,261	171,061	61,922	12.98	4,771
1980	277,030.85	213,258	201,258	75,773	13.31	5,693
1981	363,111.84	276,401	260,848	102,264	13.65	7,492
1982	215,223.33	160,987	151,928	63,295	14.32	4,420
1983	283,245.20	209,233	197,459	85,786	14.68	5,844
1984	400,673.67	290,488	274,142	126,532	15.36	8,238
1985	353,015.58	252,406	238,203	114,813	15.75	7,290
1986	665,521.45	466,331	440,090	225,431	16.45	13,704
1987	635,828.59	438,722	414,035	221,794	16.85	13,163
1988	1,147,777.96	774,980	731,371	416,407	17.56	23,713
1989	788,874.67	523,655	494,188	294,687	17.98	16,390
1990	1,122,167.11	727,838	686,882	435,285	18.69	23,290
1991	1,139,591.49	725,350	684,534	455,057	19.13	23,788
1992	1,487,860.47	923,664	871,688	616,172	19.85	31,041
1993	1,914,572.71	1,164,060	1,098,557	816,016	20.31	40,178
1994	3,224,372.22	1,907,861	1,800,503	1,423,869	21.05	67,642
1995	1,147,305.37	663,372	626,043	521,262	21.52	24,222
1996	1,337,477.80	750,860	708,608	628,870	22.26	28,251
1997	1,966,657.99	1,076,155	1,015,598	951,060	22.75	41,805
1998	2,759,545.20	1,462,559	1,380,259	1,379,286	23.50	58,693
1999	5,665,389.67	2,918,242	2,754,029	2,911,361	24.00	121,307
2000	1,290,172.74	641,732	605,621	684,552	24.76	27,647
2001	1,210,839.86	583,383	550,555	660,285	25.28	26,119
2002	1,476,774.59	684,485	645,968	830,807	26.04	31,905
2003	1,828,316.37	817,623	771,614	1,056,702	26.58	39,756
2004	1,524,465.97	653,081	616,331	908,135	27.35	33,204
2005	2,130,079.46	876,315	827,004	1,303,075	27.90	46,705
2006	1,788,673.44	701,518	662,043	1,126,630	28.67	39,296
2007	1,063,958.51	398,452	376,031	687,928	29.23	23,535
2008	1,038,311.61	368,393	347,663	690,649	30.01	23,014
2009	1,578,411.48	530,978	501,099	1,077,312	30.58	35,229
2010	1,047,911.57	332,817	314,089	733,823	31.16	23,550

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
2011	2,580,535.54	766,419	723,292	1,857,244	31.95	58,130
2012	2,737,333.20	759,610	716,866	2,020,467	32.55	62,073
2013	2,810,964.54	724,104	683,358	2,127,607	33.14	64,201
2014	2,850,755.45	676,484	638,417	2,212,338	33.75	65,551
2015	3,925,662.15	846,373	798,746	3,126,916	34.56	90,478
2016	3,919,578.24	762,750	719,829	3,199,749	35.17	90,979
2017	4,511,978.77	785,084	740,906	3,771,073	35.60	105,929
2018	5,045,654.51	767,444	724,259	4,321,396	36.24	119,244
2019	3,839,725.89	498,396	470,350	3,369,376	36.87	91,385
2020	3,189,179.89	343,156	323,846	2,865,334	37.34	76,736
2021	3,282,017.21	278,971	263,273	3,018,744	37.65	80,179
2022	4,137,796.60	255,716	241,327	3,896,470	37.98	102,593
2023	3,753,006.75	142,990	134,943	3,618,064	37.87	95,539
2024	5,354,333.82	71,748	67,711	5,286,623	36.68	144,128
	96,353,634.51	31,455,673	29,685,623	66,668,012		2,195,131
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.4 2.28

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1973	34,544.79	28,821	30,010	4,535	10.23	443
2000	490.91	244	254	237	24.76	10
2009	1,034.11	348	362	672	30.58	22
2012	68,827.49	19,100	19,888	48,939	32.55	1,504
2014	0.04					
2016	0.12					
2018	0.13					
2019	3,183.54	413	430	2,754	36.87	75
	108,081.13	48,926	50,944	57,138		2,054
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.8 1.90

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
1929	3,318.65	3,319	3,319			
1930	3,128.08	3,128	3,128			
1931	2,098.58	2,099	2,099			
1932	710.72	711	711			
1933	1,383.37	1,383	1,383			
1934	1,372.99	1,373	1,373			
1935	1,309.41	1,309	1,309			
1936	58.29	58	58			
1937	165.99	166	166			
1938	145.06	145	145			
1939	104.90	105	105			
1940	7.81	8	8			
1941	5.27	5	5			
1942	2,623.62	2,576	2,159	465	1.53	304
1943	970.75	949	795	176	1.83	96
1944	1,040.36	1,013	849	191	2.15	89
1945	9,226.87	8,949	7,500	1,727	2.47	699
1946	4,090.05	3,949	3,310	780	2.80	279
1948	8,951.66	8,629	7,232	1,720	2.87	599
1949	222.37	213	179	43	3.24	13
1950	72.74	69	58	15	3.62	4
1951	1,731.79	1,655	1,387	345	3.42	101
1952	3,273.08	3,109	2,606	667	3.83	174
1953	7,295.62	6,886	5,771	1,525	4.26	358
1955	139.15	131	110	29	4.58	6
1956	2,885.26	2,688	2,253	632	5.03	126
1957	75,056.65	69,915	58,598	16,459	4.96	3,318
1958	91,084.29	84,198	70,569	20,515	5.44	3,771
1959	145,251.60	134,154	112,438	32,814	5.42	6,054
1960	110,227.21	100,957	84,615	25,612	5.92	4,326
1961	105,241.96	96,233	80,655	24,587	5.94	4,139
1962	90,646.90	82,144	68,847	21,800	6.47	3,369
1963	107,156.26	96,869	81,188	25,968	6.53	3,977
1964	100,010.83	89,550	75,054	24,957	7.07	3,530
1965	86,198.86	76,932	64,479	21,720	7.17	3,029
1966	142,043.76	126,305	105,860	36,184	7.29	4,964
1967	311,309.85	273,890	229,554	81,756	7.86	10,402
1968	214,172.72	187,572	157,209	56,964	8.01	7,112
1969	211,268.47	184,099	154,298	56,970	8.19	6,956
1970	220,075.81	190,718	159,846	60,230	8.39	7,179
1971	268,465.31	229,806	192,606	75,859	9.00	8,429
1972	313,625.99	266,739	223,561	90,065	9.23	9,758
1973	312,045.97	263,554	220,892	91,154	9.48	9,615
1974	368,883.47	309,235	259,178	109,705	9.74	11,263

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
1975	316,204.23	262,955	220,390	95,814	10.02	9,562
1976	395,223.58	325,862	273,114	122,110	10.32	11,832
1977	505,359.75	412,879	346,045	159,315	10.64	14,973
1978	673,962.33	545,303	457,033	216,929	10.97	19,775
1979	859,161.95	688,017	576,645	282,517	11.32	24,957
1980	719,175.94	566,423	474,734	244,442	12.00	20,370
1981	710,254.32	553,004	463,487	246,767	12.37	19,949
1982	842,687.28	648,195	543,269	299,418	12.75	23,484
1983	785,130.45	596,228	499,714	285,416	13.15	21,705
1984	993,321.61	748,269	627,144	366,178	13.26	27,615
1985	822,118.05	610,505	511,680	310,438	13.69	22,676
1986	1,348,446.87	986,389	826,719	521,728	14.13	36,923
1987	1,151,321.32	828,951	694,766	456,555	14.58	31,314
1988	1,333,825.30	944,482	791,595	542,230	15.05	36,029
1989	1,162,253.15	808,696	677,789	484,464	15.52	31,215
1990	1,489,999.78	1,017,819	853,061	636,939	16.01	39,784
1991	1,170,862.88	784,478	657,492	513,371	16.50	31,113
1992	1,608,205.79	1,055,787	884,883	723,323	17.00	42,548
1993	1,453,402.51	938,607	786,671	666,732	17.28	38,584
1994	1,384,516.19	874,184	732,677	651,839	17.81	36,600
1995	1,373,815.60	847,095	709,973	663,843	18.34	36,196
1996	1,278,077.04	768,636	644,214	633,863	18.89	33,555
1997	1,092,615.37	643,004	538,919	553,696	19.23	28,793
1998	1,554,348.69	889,709	745,689	808,660	19.80	40,841
1999	1,180,831.10	659,376	552,640	628,191	20.16	31,160
2000	786,972.23	426,067	357,098	429,874	20.75	20,717
2001	872,500.04	459,284	384,938	487,562	21.14	23,063
2002	1,041,534.43	529,620	443,888	597,646	21.75	27,478
2003	2,673,685.32	1,316,523	1,103,413	1,570,272	22.17	70,829
2004	4,929,887.01	2,344,654	1,965,116	2,964,771	22.60	131,185
2005	5,166,764.15	2,357,594	1,975,962	3,190,802	23.24	137,298
2006	4,540,811.39	1,990,692	1,668,451	2,872,360	23.70	121,197
2007	5,503,617.04	2,311,519	1,937,345	3,566,272	24.17	147,550
2008	5,313,947.86	2,139,395	1,793,083	3,520,865	24.48	143,826
2009	5,048,388.92	1,932,523	1,619,698	3,428,691	24.99	137,203
2010	5,558,270.24	2,014,873	1,688,718	3,869,552	25.50	151,747
2011	5,352,219.25	1,835,276	1,538,193	3,814,026	25.87	147,430
2012	3,486,988.13	1,124,554	942,518	2,544,470	26.26	96,895
2013	3,157,599.53	951,385	797,381	2,360,219	26.67	88,497
2014	4,176,248.89	1,166,426	977,613	3,198,636	27.09	118,074
2015	4,089,683.52	1,052,685	882,283	3,207,401	27.40	117,058
2016	3,845,543.98	902,165	756,128	3,089,416	27.73	111,411
2017	3,681,967.50	778,736	652,679	3,029,288	27.96	108,344
2018	4,289,382.04	805,546	675,150	3,614,232	28.10	128,620

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
2019	4,819,473.94	784,610	657,602	4,161,872	28.28	147,167
2020	5,345,850.61	733,451	614,725	4,731,126	28.29	167,237
2021	4,733,600.92	523,536	438,789	4,294,812	28.15	152,569
2022	5,446,738.87	450,990	377,987	5,068,752	27.71	182,921
2023	5,335,492.73	282,781	237,006	5,098,487	26.83	190,029
2024	6,914,583.21	141,057	118,224	6,796,359	24.01	283,064
	135,645,971.18	50,278,290	42,141,796	93,504,175		3,977,001
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.5 2.93

PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1942	118.49	116	118			
1943	57.94	57	58			
1944	129.78	126	130			
1945	172.17	167	172			
1946	4,690.77	4,529	4,691			
1947	11,825.73	11,365	11,826			
1948	14,670.65	14,028	14,671			
1949	17,234.41	16,524	17,234			
1950	22,981.24	21,915	22,981			
1951	24,696.87	23,418	24,697			
1952	33,124.73	31,220	33,125			
1953	36,576.21	34,257	36,576			
1954	36,497.69	34,220	36,498			
1955	43,128.86	40,166	43,129			
1956	56,918.96	52,639	56,919			
1957	59,415.40	54,947	59,415			
1958	51,968.77	47,692	51,969			
1959	55,079.69	50,145	55,080			
1960	48,812.77	44,390	48,813			
1961	49,483.10	44,619	49,483			
1962	100,461.07	89,792	100,461			
1963	56,570.22	50,449	56,570			
1964	58,025.06	51,254	58,025			
1965	63,517.49	55,552	63,517			
1966	76,403.48	66,150	76,403			
1967	81,795.79	70,083	81,796			
1968	100,719.72	85,934	100,720			
1969	96,043.17	81,022	96,043			
1970	113,875.71	94,950	113,876			
1971	150,459.60	123,964	150,460			
1972	232,688.31	189,362	232,688			
1973	300,420.03	241,357	300,420			
1974	313,446.70	248,501	313,447			
1975	255,864.65	198,858	255,865			
1976	204,195.68	156,475	204,196			
1977	216,388.85	163,417	213,442	2,947	15.40	191
1978	292,998.46	217,991	284,722	8,276	16.00	517
1979	298,826.98	218,921	285,937	12,890	16.61	776
1980	317,176.41	228,652	298,647	18,529	17.23	1,075
1981	353,413.13	250,570	327,274	26,139	17.85	1,464
1982	356,764.54	248,665	324,786	31,979	18.48	1,730
1983	413,812.89	281,641	367,856	45,957	19.48	2,359
1984	454,955.71	304,001	397,061	57,895	20.11	2,879
1985	478,222.48	313,570	409,559	68,663	20.74	3,311

PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1986	665,651.83	428,014	559,037	106,615	21.38	4,987
1987	736,613.79	461,268	602,471	134,143	22.38	5,994
1988	1,100,478.26	674,813	881,385	219,093	23.02	9,518
1989	1,044,308.02	626,585	818,394	225,914	23.67	9,544
1990	1,474,130.85	859,418	1,122,501	351,630	24.67	14,253
1991	927,830.93	528,400	690,153	237,678	25.32	9,387
1992	888,748.04	491,033	641,347	247,401	26.32	9,400
1993	1,050,645.91	565,878	739,104	311,542	26.98	11,547
1994	1,827,276.44	953,107	1,244,870	582,406	27.98	20,815
1995	2,101,577.89	1,066,341	1,392,767	708,811	28.64	24,749
1996	2,173,069.01	1,065,238	1,391,327	781,742	29.64	26,375
1997	827,215.58	393,589	514,074	313,142	30.30	10,335
1998	239,076.43	109,593	143,141	95,935	31.31	3,064
1999	3,180,088.82	1,403,055	1,832,556	1,347,533	32.30	41,719
2000	133,997.03	57,123	74,609	59,388	32.97	1,801
2001	216,154.17	88,385	115,441	100,713	33.97	2,965
2002	223,690.62	87,575	114,383	109,308	34.97	3,126
2003	478,017.28	179,830	234,879	243,138	35.65	6,820
2004	820,976.53	294,566	384,738	436,239	36.64	11,906
2005	934,104.01	318,716	416,281	517,823	37.65	13,754
2006	1,596,901.57	517,077	675,364	921,538	38.64	23,849
2007	964,875.15	297,182	388,155	576,720	39.32	14,667
2008	809,159.00	234,980	306,912	502,247	40.32	12,457
2009	1,019,896.11	278,228	363,399	656,497	41.32	15,888
2010	887,866.74	226,584	295,945	591,922	42.32	13,987
2011	1,240,142.22	294,658	384,858	855,284	43.32	19,743
2012	1,101,361.31	242,299	316,471	784,890	44.32	17,710
2013	747,698.07	151,334	197,660	550,038	45.32	12,137
2014	1,185,043.73	218,996	286,035	899,009	46.32	19,409
2015	1,046,986.64	176,103	230,011	816,976	46.99	17,386
2016	997,504.93	150,025	195,951	801,554	48.00	16,699
2017	905,938.82	120,309	157,138	748,801	48.99	15,285
2018	1,064,904.07	122,464	159,952	904,952	50.00	18,099
2019	1,209,743.80	117,829	153,899	1,055,845	50.99	20,707
2020	1,325,164.69	105,483	137,773	1,187,392	52.00	22,834
2021	1,159,659.24	71,899	93,909	1,065,750	52.99	20,112
2022	1,197,290.45	52,920	69,120	1,128,170	54.00	20,892
2023	1,400,032.71	37,241	48,641	1,351,392	54.99	24,575
2024	1,073,455.35	9,446	12,337	1,061,118	56.00	18,949
	47,931,906.40	18,635,255	24,068,344	23,863,562		601,746

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.7 1.26

PENNSYLVANIA POWER COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
2008	4,696.33	3,983	3,388	1,308	2.96	442
2010	1,312.62	1,052	895	418	3.58	117
2013	112,812.40	79,781	67,867	44,945	4.76	9,442
2014	4,824,233.72	3,226,448	2,744,615	2,079,619	5.20	399,927
2015	23,572,863.55	14,735,397	12,534,834	11,038,030	5.70	1,936,496
2016	7,523,051.33	4,342,305	3,693,832	3,829,219	6.23	614,642
2017	1,330,888.65	696,720	592,673	738,216	6.83	108,084
2018	3,355,238.92	1,559,515	1,326,619	2,028,620	7.49	270,844
2019	2,040,884.35	819,415	697,045	1,343,839	8.20	163,883
2020	1,562,605.39	520,973	443,172	1,119,433	9.00	124,381
2021	1,700,868.17	446,478	379,801	1,321,067	9.83	134,391
2022	1,397,185.65	263,369	224,038	1,173,148	10.76	109,029
2023	1,500,360.84	170,441	144,988	1,355,373	11.71	115,745
2024	2,223,646.83	84,054	71,501	2,152,146	12.71	169,327
	51,150,648.75	26,949,931	22,925,268	28,225,381		4,156,750

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 8.13

PENNSYLVANIA POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R2						
1985	46,710.65	40,592	44,954	1,757	5.95	295
1986	137,608.86	118,151	130,848	6,761	6.34	1,066
1987	334,076.14	284,366	314,925	19,151	6.56	2,919
1988	184,422.49	154,823	171,461	12,961	6.98	1,857
1989	247,965.55	205,117	227,160	20,806	7.42	2,804
1990	362,486.95	296,369	328,218	34,269	7.70	4,451
1991	419,238.49	337,068	373,290	45,948	8.17	5,624
1992	318,064.59	252,225	279,330	38,735	8.48	4,568
1993	313,659.03	244,027	270,251	43,408	8.99	4,828
1994	55,391.25	42,408	46,965	8,426	9.34	902
1995	32,730.45	24,525	27,161	5,569	9.87	564
1996	72,142.69	53,047	58,748	13,395	10.26	1,306
1997	49,661.04	35,781	39,626	10,035	10.67	940
1998	50,327.87	35,340	39,138	11,190	11.24	996
1999	29,562.60	20,280	22,459	7,104	11.67	609
2000	38,279.49	25,601	28,352	9,927	12.13	818
2001	17,593.88	11,411	12,637	4,957	12.73	389
2002	22,648.18	14,268	15,801	6,847	13.21	518
2003	45,148.08	27,567	30,529	14,619	13.71	1,066
2004	72,212.72	42,634	47,216	24,997	14.22	1,758
2005	82,525.68	46,825	51,857	30,669	14.87	2,062
2006	120,445.73	65,739	72,804	47,642	15.40	3,094
2007	48,817.26	25,541	28,286	20,531	15.95	1,287
2008	51,803.85	25,902	28,685	23,119	16.50	1,401
2009	35,007.31	16,712	18,508	16,499	16.97	972
2010	82,292.82	37,229	41,230	41,063	17.55	2,340
2011	103,461.02	44,136	48,879	54,582	18.15	3,007
2012	69,333.80	27,817	30,806	38,528	18.65	2,066
2013	83,293.12	31,135	34,481	48,812	19.27	2,533
2014	43,479.38	15,066	16,685	26,794	19.80	1,353
2015	62,242.06	19,805	21,933	40,309	20.35	1,981
2016	32,703.16	9,451	10,467	22,236	20.91	1,063
2017	42,910.36	11,135	12,332	30,578	21.40	1,429
2018	55,902.08	12,790	14,164	41,738	21.91	1,905
2019	39,854.19	7,867	8,712	31,142	22.36	1,393
2020	61,312.15	10,129	11,217	50,095	22.75	2,202
2021	61,247.66	8,060	8,926	52,322	23.10	2,265
2022	79,689.83	7,730	8,561	71,129	23.27	3,057
2023	85,940.05	5,225	5,787	80,153	23.19	3,456
	4,092,192.51	2,693,894	2,983,389	1,108,804		77,144

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 1.89

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
1927	1,912.50	1,912	1,912			
1928	3,172.02	3,172	3,172			
1929	579.82	580	580			
1930	1,904.40	1,904	1,904			
1931	1,019.88	1,020	1,020			
1935	123.90	124	124			
1937	1,689.00	1,689	1,689			
1939	342.42	342	342			
1940	811.75	812	812			
1948	3,231.85	3,232	3,232			
1953	775.28	775	775			
1954	4,270.30	4,270	4,270			
1955	1,111.66	1,112	1,112			
1958	948.17	948	948			
1959	23.90	24	24			
1960	360.19	360	360			
1961	2,093.58	2,094	2,094			
1962	4,499.37	4,499	4,499			
1963	5,451.99	5,452	5,452			
1964	7,620.17	7,620	7,620			
1965	20,141.21	20,141	20,141			
1966	20,317.48	20,317	20,317			
1967	40,762.61	40,763	40,763			
1968	2,878.70	2,879	2,879			
1969	4,191.28	4,191	4,191			
1970	60,407.67	60,408	60,408			
1971	18,539.14	18,539	18,539			
1972	2,638.38	2,638	2,638			
1973	171.45	171	171			
1974	26,153.04	26,153	26,153			
1975	47,621.32	47,621	47,621			
1976	5,999.36	5,999	5,999			
1977	2,917.04	2,917	2,917			
1978	3,723.56	3,724	3,724			
1979	62,367.19	62,367	62,367			
1980	40,075.93	40,076	40,076			
1981	4,866.35	4,866	4,866			
1982	43,595.88	43,596	43,596			
1983	12,389.27	12,389	12,389			
1984	5,643.21	5,643	5,643			
1985	47,352.31	47,352	47,352			
1986	5,938.93	5,939	5,939			
1987	4,405.93	4,406	4,406			
1988	407.22	407	407			

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
1990	6,438.98	6,331	4,254	2,185	0.59	2,185
1991	14,973.07	14,596	9,808	5,165	0.87	5,165
1992	9,350.39	9,025	6,065	3,285	1.17	2,808
1993	5,304.16	5,079	3,413	1,891	1.39	1,360
1994	32,915.03	31,121	20,913	12,002	1.76	6,819
1995	18,056.43	16,886	11,347	6,709	2.04	3,289
1996	51,802.01	47,979	32,241	19,561	2.27	8,617
1997	32,832.30	30,068	20,205	12,627	2.53	4,991
1998	14,084.12	12,726	8,552	5,532	2.83	1,955
1999	24,874.23	22,138	14,876	9,998	3.15	3,174
2000	9,293.15	8,151	5,477	3,816	3.43	1,113
2001	22,331.44	19,259	12,942	9,389	3.75	2,504
2002	36,679.27	31,031	20,852	15,827	4.10	3,860
2003	71,151.56	58,899	39,579	31,573	4.47	7,063
2004	112,027.26	90,720	60,963	51,064	4.82	10,594
2005	122,350.68	96,388	64,772	57,579	5.25	10,967
2006	121,224.92	92,846	62,391	58,834	5.65	10,413
2007	87,206.40	64,707	43,482	43,724	6.08	7,191
2008	78,487.17	56,071	37,679	40,808	6.60	6,183
2009	89,758.16	61,628	41,413	48,345	7.07	6,838
2010	218,878.19	143,759	96,604	122,274	7.58	16,131
2011	197,715.94	123,572	83,039	114,677	8.10	14,158
2012	142,334.27	84,333	56,671	85,663	8.60	9,961
2013	219,799.12	122,340	82,211	137,588	9.16	15,021
2014	259,745.26	135,016	90,729	169,016	9.70	17,424
2015	209,562.66	100,737	67,694	141,869	10.26	13,827
2016	157,605.53	69,394	46,632	110,974	10.81	10,266
2017	225,953.32	89,816	60,355	165,598	11.37	14,564
2018	77,571.79	27,383	18,401	59,171	11.92	4,964
2019	103,121.61	31,535	21,191	81,931	12.49	6,560
2020	63,941.19	16,458	11,060	52,881	12.98	4,074
2021	62,803.46	12,950	8,702	54,101	13.48	4,013
2022	195,728.36	29,907	20,098	175,630	13.87	12,663
2023	95,075.32	9,146	6,146	88,929	14.10	6,307
2024	97,416.84	3,449	2,317	95,099	13.61	6,987
	3,813,840.20	2,300,887	1,718,517	2,095,323		264,009

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 6.92

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
2007	2,923.22	2,169	1,229	1,694	6.08	279
2009	3,092.00	2,123	1,203	1,889	7.07	267
2011	582.10	364	206	376	8.10	46
2012	1,646.55	976	553	1,094	8.60	127
2013	6,101.49	3,396	1,924	4,177	9.16	456
2014	4,093.59	2,128	1,206	2,888	9.70	298
2015	5,287.97	2,542	1,441	3,847	10.26	375
2016	641.39	282	160	481	10.81	44
2017	609.98	242	137	473	11.37	42
	24,978.29	14,222	8,059	16,919		1,934

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 7.74

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
2016	1,711,950.52	753,772	675,749	1,036,202	10.81	95,856
2017	611,764.19	243,176	218,005	393,759	11.37	34,631
2018	294,264.20	103,875	93,123	201,141	11.92	16,874
2019	256,409.99	78,410	70,294	186,116	12.49	14,901
2020	293,312.33	75,499	67,684	225,628	12.98	17,383
2021	342,689.85	70,663	63,348	279,342	13.48	20,723
2022	450,425.97	68,825	61,701	388,725	13.87	28,026
2023	509,836.24	49,046	43,969	465,867	14.10	33,040
2024	449,906.92	15,927	14,278	435,629	13.61	32,008
	4,920,560.21	1,459,193	1,308,151	3,612,409		293,442
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 5.96

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1949	546.05	499	530	16	7.14	2
1950	476.05	433	460	16	7.47	2
1951	101,254.14	91,534	97,184	4,070	7.80	522
1952	4,079.37	3,667	3,893	186	8.15	23
1953	4,092.65	3,658	3,884	209	8.50	25
1954	352.97	316	336	17	8.24	2
1956	198,120.43	175,059	185,865	12,255	9.02	1,359
1957	351.69	309	328	24	9.42	3
1958	1,855.46	1,616	1,716	139	9.83	14
1959	390.99	338	359	32	10.26	3
1960	624,064.10	539,379	572,674	51,390	10.13	5,073
1961	829.29	711	755	74	10.58	7
1962	10,511.36	8,935	9,487	1,024	11.03	93
1963	18,465.84	15,559	16,519	1,947	11.49	169
1964	19,533.49	16,309	17,316	2,217	11.96	185
1965	12,401.91	10,331	10,969	1,433	11.93	120
1966	21,131.57	17,429	18,505	2,627	12.43	211
1967	6,214.80	5,074	5,387	828	12.92	64
1969	130,200.67	104,785	111,253	18,948	13.46	1,408
1970	1,717.73	1,367	1,451	267	13.99	19
1972	1,708.51	1,328	1,410	299	15.07	20
1973	1,579.87	1,220	1,295	285	15.17	19
1974	15,886.85	12,115	12,863	3,024	15.72	192
1975	10,300.04	7,750	8,228	2,072	16.29	127
1976	1,739.41	1,299	1,379	360	16.44	22
1977	5,165.30	3,803	4,038	1,127	17.02	66
1978	4,260.83	3,091	3,282	979	17.60	56
1979	5,514.38	3,939	4,182	1,332	18.19	73
1980	484,419.17	342,775	363,934	120,485	18.39	6,552
1981	3,622.01	2,521	2,677	945	19.00	50
1982	43,491.31	29,757	31,594	11,897	19.61	607
1984	41,609.30	27,637	29,343	12,266	20.48	599
1985	41,680.73	27,167	28,844	12,837	21.10	608
1986	8,122.39	5,223	5,545	2,577	21.38	121
1987	28,017.54	17,651	18,741	9,277	22.02	421
1988	7,853.63	4,844	5,143	2,711	22.67	120
1989	1,129.37	686	728	401	22.98	17
1990	32,612.60	19,352	20,547	12,066	23.64	510
1991	70,918.85	41,105	43,642	27,277	24.30	1,123
1992	699,395.84	397,816	422,373	277,023	24.64	11,243
1993	429,771.94	238,266	252,974	176,798	25.32	6,983
1994	10,534.15	5,719	6,072	4,462	25.68	174
1995	211,244.15	111,537	118,422	92,822	26.37	3,520
2000	6,341.52	2,906	3,085	3,257	28.97	112

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
2003	1,176,031.28	482,878	512,686	663,345	30.86	21,495
2005	184,924.23	70,308	74,648	110,276	31.78	3,470
2006	148,351.12	53,792	57,113	91,238	32.52	2,806
2008	164,817.29	54,390	57,747	107,070	33.50	3,196
2010	78,182.23	23,126	24,554	53,628	34.52	1,554
2011	23,650.05	6,577	6,983	16,667	35.04	476
2012	18,259.69	4,748	5,041	13,219	35.58	372
2013	182,984.01	44,191	46,919	136,065	36.12	3,767
2014	81,869.58	18,224	19,349	62,521	36.67	1,705
2016	779,821.35	143,799	152,675	627,146	37.59	16,684
2017	598,025.54	98,674	104,765	493,261	37.95	12,998
2018	269,453.45	39,071	41,483	227,970	38.34	5,946
2022	136,926.32	8,284	8,795	128,131	38.82	3,301
2023	940,840.51	35,564	37,759	903,082	38.18	23,653
2024	525,277.27	7,249	7,697	517,580	35.86	14,433
	8,632,924.17	3,397,690	3,607,426	5,025,498		158,495

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.7 1.84

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
2008	41,239.11	13,609	13,332	27,907	33.50	833
2014	1.47		0	2	36.67	
	41,240.58	13,609	13,332	27,909		833
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.5 2.02

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2008	3,008.83	2,482	1,876	1,133	3.50	324
2009	1,198.60	929	702	497	4.50	110
2014	0.16					
2020	24,957.23	5,615	4,243	20,714	15.50	1,336
2021	7,181.94	1,257	950	6,232	16.50	378
2022	2,311.28	289	219	2,092	17.50	120
2023	1,480.96	111	83	1,398	18.50	76
	40,139.00	10,683	8,073	32,066		2,344

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 5.84

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2020	148,391.58	133,552	148,392			
2021	149,258.36	104,481	137,869	11,389	1.50	7,593
2022	94,331.98	47,166	62,238	32,094	2.50	12,838
2023	314,196.19	94,259	124,380	189,816	3.50	54,233
	706,178.11	379,458	472,879	233,299		74,664

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1 10.57

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT
 SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2020	901,597.51	811,438	839,689	61,909	0.50	61,909
2021	277,717.02	194,402	201,171	76,546	1.50	51,031
2022	211,785.59	105,893	109,580	102,206	2.50	40,882
2023	32,833.72	9,850	10,193	22,641	3.50	6,469
2024	541,342.11	54,134	56,018	485,324	4.50	107,850
	1,965,275.95	1,175,717	1,216,651	748,625		268,141
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.8 13.64

PENNSYLVANIA POWER COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2						
1963	1,534.08	1,534	1,534			
1971	1,311.61	1,312	1,312			
1977	4,867.15	4,867	4,867			
1980	9,527.95	9,528	9,528			
1981	6,200.00	6,200	6,200			
1983	14,623.92	14,624	14,624			
1994	13,412.00	13,412	13,412			
1996	3,827.00	3,827	3,827			
2010	194,531.10	166,130	194,531			
2014	7.46	6	7			
2019	227,488.51	128,758	190,636	36,853	4.22	8,733
2020	76,475.25	37,549	55,594	20,881	4.67	4,471
2021	225,880.65	90,443	133,908	91,973	5.24	17,552
2022	454,702.58	135,501	200,621	254,082	5.89	43,138
2023	200,063.58	37,012	54,799	145,265	6.61	21,977
2024	125,523.00	7,921	11,728	113,795	7.42	15,336
	1,559,975.84	658,624	897,128	662,848		111,207

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 7.13

PENNSYLVANIA POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1996	26,718.30	25,382	26,431	287	1.50	191
	26,718.30	25,382	26,431	287		191
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.5	0.71

PENNSYLVANIA POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
2005	296,211.09	231,045	215,276	80,935	5.50	14,715
2008	168,668.95	111,322	103,724	64,945	8.50	7,641
2009	79.57	49	46	34	9.50	4
2010	55,280.89	32,063	29,875	25,406	10.50	2,420
2011	7,431.35	4,013	3,739	3,692	11.50	321
2012	310,233.29	155,117	144,530	165,703	12.50	13,256
2013	72,949.00	33,557	31,267	41,682	13.50	3,088
2014	72,111.91	30,287	28,220	43,892	14.50	3,027
2016	54,625.00	18,572	17,304	37,321	16.50	2,262
2019	311,621.51	68,557	63,878	247,744	19.50	12,705
2020	258,040.87	46,447	43,277	214,764	20.50	10,476
2021	713,781.82	99,929	93,109	620,673	21.50	28,869
2022	251,044.84	25,104	23,391	227,654	22.50	10,118
2023	444,761.61	26,686	24,865	419,897	23.50	17,868
2024	665,020.00	13,300	12,392	652,628	24.50	26,638
	3,681,861.70	896,048	834,893	2,846,969		153,408

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 4.17

PENNSYLVANIA POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2008	21,538.93	17,770	17,189	4,350	3.50	1,243
2014	0.78		0	1	9.50	
	21,539.71	17,770	17,189	4,351		1,243
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 5.77

PENNSYLVANIA POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
1992	3,620.00	3,471	3,620			
2008	236,313.10	174,305	193,354	42,959	5.87	7,318
2009	126,250.06	89,814	99,629	26,621	6.29	4,232
2010	94,187.12	64,462	71,507	22,680	6.69	3,390
2014	16.06	9	10	6	8.81	1
2023	931,328.63	79,349	88,020	843,308	16.11	52,347
	1,391,714.97	411,410	456,140	935,575		67,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.9	4.83

PENNSYLVANIA POWER COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2010	99,246.05	95,938	48,636	50,610	0.50	50,610
2012	8,288.02	6,907	3,502	4,786	2.50	1,914
2013	353,658.70	271,140	137,456	216,203	3.50	61,772
2014	5,190.44	3,633	1,842	3,348	4.50	744
2015	221,828.08	140,490	71,222	150,606	5.50	27,383
2016	1,764,668.21	999,985	506,948	1,257,720	6.50	193,495
2017	1,182,569.15	591,285	299,755	882,814	7.50	117,709
2018	534,347.76	231,549	117,385	416,963	8.50	49,054
2019	356,683.16	130,785	66,302	290,381	9.50	30,566
2020	785,396.99	235,619	119,448	665,949	10.50	63,424
2021	1,507,908.68	351,840	178,367	1,329,542	11.50	115,612
2022	701,257.49	116,879	59,253	642,004	12.50	51,360
2023	1,022,882.39	102,288	51,855	971,027	13.50	71,928
2024	1,008,398.99	33,610	17,039	991,360	14.50	68,370
	9,552,324.11	3,311,948	1,679,010	7,873,314		903,941

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 9.46

PENNSYLVANIA POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2011	7,594.65	5,126	7,595			
2014	0.28		0			
	7,594.93	5,126	7,595			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

**PART VIII. EXPERIENCED AND ESTIMATED
NET SALVAGE**

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
361.10		20,315.00		20,315.00-
362.00	511,614.41	221,502.00		221,502.00-
362.10	16,202.20	11,793.00		11,793.00-
364.00	309,981.98	1,082,809.00		1,082,809.00-
364.20	1,477.77			
365.00	2,567,296.80	2,293,793.00		2,293,793.00-
365.01	434.09	89.00		89.00-
366.00	26.86			
367.00	275,245.19	447,338.00		447,338.00-
368.00	1,655,541.46	408,329.00		408,329.00-
369.00	45,263.21	229,728.00		229,728.00-
370.10	570,228.87	137,778.08		137,778.08-
371.00	13,098.91	10,109.00		10,109.00-
373.10	57,329.64	15,351.67		15,351.67-
373.30	215,428.09	33,212.00		33,212.00-
390.10	22,497.16	10,125.00		10,125.00-
	6,261,666.64	4,922,271.75		4,922,271.75-
2021 TRANSACTION YEAR				
362.00	296,607.00	246,012.00		246,012.00-
362.10	11,191.17	4,650.00		4,650.00-
364.00	252,348.95	1,030,020.00		1,030,020.00-
364.20	180.88	679.00		679.00-
365.00	1,998,214.87	1,750,443.00		1,750,443.00-
365.01	5,294.47	1,961.00		1,961.00-
367.00	257,417.40	432,343.00		432,343.00-
368.00	1,765,851.64	350,522.00		350,522.00-
369.00	15,286.67	187,937.00		187,937.00-
370.10	302,514.74	365,584.00		365,584.00-
371.00	17,134.99	10,381.00		10,381.00-
373.10	36,097.36	7,337.00		7,337.00-
373.30	174,273.07	46,288.00		46,288.00-
390.10	12,457.03	15,000.00		15,000.00-
397.00	6,467.42	171.00		171.00-
	5,151,337.66	4,449,328.00		4,449,328.00-

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
362.00	350,085.47	320,827.72		320,827.72-
362.10	10,505.79-			
364.00	445,590.67	1,411,626.72		1,411,626.72-
364.20	16,497.76	3,008.36		3,008.36-
365.00	2,028,506.06	1,659,186.54		1,659,186.54-
365.01	20,822.95	288.02		288.02-
367.00	455,608.98	606,757.55		606,757.55-
368.00	2,064,404.83	465,552.01		465,552.01-
369.00	158,838.47	268,503.51		268,503.51-
370.10	727,424.77	483,483.50		483,483.50-
371.00	31,625.29	15,915.27		15,915.27-
373.10	33,942.37	7,279.86		7,279.86-
373.30	287,929.61	50,875.98		50,875.98-
397.00	1,912.24	25,772.06		25,772.06-
	6,612,683.68	5,319,077.10		5,319,077.10-
2023 TRANSACTION YEAR				
361.10	6,411.72	8,451.80		8,451.80-
362.00	294,466.98	122,985.90		122,985.90-
362.10	41,303.78			
364.00	409,072.63	2,376,937.55		2,376,937.55-
364.20	42,226.18	2,920.00		2,920.00-
365.00	1,700,376.99	1,238,981.68		1,238,981.68-
365.01	20,303.87	2,778.76		2,778.76-
366.00	2,154.06	377.55		377.55-
367.00	556,660.65	800,475.67		800,475.67-
368.00	1,920,446.16	654,524.15		654,524.15-
369.00	22,940.54	137,607.20		137,607.20-
370.10	155,482.53	213,701.10		213,701.10-
371.00	27,691.72	16,817.44		16,817.44-
373.10	42,242.25	20,854.30		20,854.30-
373.30	301,491.84	70,140.13		70,140.13-
392.00			101,224.02	101,224.02
397.00		337.24		337.24-
	5,543,271.90	5,667,890.47	101,224.02	5,566,666.45-

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
361.10	4,157.26-	6,235.89		6,235.89-
362.00	553,138.26-	380,363.20		380,363.20-
362.10	6,561.93-	4,066.49		4,066.49-
364.20	628,563.62-	198,883.68		198,883.68-
365.00	1,228,371.75-	1,141,803.54		1,141,803.54-
366.00	7,657.45-	1,329.11		1,329.11-
367.00	535,724.58-	669,655.73		669,655.73-
368.00	692,404.24-	183,280.81		183,280.81-
369.00	107,346.17-	134,182.72		134,182.72-
370.10	111,182.34-	33,363.75		33,363.75-
373.10	9,347.66-	3,704.13		3,704.13-
373.30	45,487.97-	9,238.34		9,238.34-
390.10	52,563.64-	37,782.64		37,782.64-
397.00	926,285.91-	1,157,857.39		1,157,857.39-
	4,908,792.78-	3,961,747.42		3,961,747.42-
TOTAL	18,660,167.10	24,320,314.74	101,224.02	24,219,090.72-



PENNSYLVANIA POWER COMPANY

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

PENNSYLVANIA POWER COMPANY
Reading, Pennsylvania

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
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March 21, 2024

Pennsylvania Power Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of Pennsylvania Power Company ("Penn Power"). The results of our study as of December 31, 2025, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2025, are summarized on pages I-3 through I-8 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, appearing to read "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink, appearing to read "Jason A. Power".

JASON A. POWERY
Assistant Project Manager

JJS:mle

075752.600

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PART I. RESULTS OF STUDY

**PENNSYLVANIA POWER COMPANY
DEPRECIATION STUDY**

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-8 summarize the results of the depreciation study as of December 31, 2025. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2025. Table 3 sets forth the calculations of the depreciation accruals for the twelve months ended December 31, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2021 through 2025, beginning on pages III-2 through III-4.

PENNSYLVANIA POWER COMPANY
 TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
ELECTRIC PLANT								
INTANGIBLE PLANT								
303.00	MISCELLANEOUS INTANGIBLE PLANT	7-SQ	17,000,774.62	11,702,486	5,298,279	1,365,769	*	
303.10	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	7,487,474.69	6,973,338	514,137	83,353	*	
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	5-SQ	128,200.23	39,348	88,852	25,610	*	
	TOTAL INTANGIBLE PLANT		24,616,449.54	18,715,182	5,901,268	1,474,732		
DISTRIBUTION PLANT								
361.10	STRUCTURES AND IMPROVEMENTS	70-R4	3,578,262.87	849,492	2,728,771	51,145	1.43	53.4
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R4	790,187.07	594,830	195,357	5,230	0.66	37.4
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	70-R4	484,297.63	251,276	203,022	5,306	1.17	38.3
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	70-R4	195,215.93	136,606	58,610	1,882	0.96	31.1
362.00	STATION EQUIPMENT	52-R1	119,414,215.58	25,581,266	93,832,950	3,181,803	2.66	29.5
362.10	STATION EQUIPMENT - SUBTRANSMISSION	52-R1	8,596,049.79	5,212,764	3,383,286	119,629	1.39	28.3
364.00	POLES, TOWERS AND FIXTURES	65-R1.5	147,023,828.58	51,733,778	95,290,050	2,466,624	1.68	38.6
364.10	POLES AND FIXTURES - SUBTRANSMISSION	75-R4	7,576.09	7,534	42	5	0.07	8.4
364.20	POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	20,931,894.90	(984,152)	21,916,047	597,235	2.85	36.7
365.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1	202,127,171.13	32,321,279	169,805,892	4,598,977	2.28	36.9
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R1	3,332,630.26	1,050,045	2,282,585	61,435	1.84	37.2
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	64-R1	78,494,768.88	16,646,682	61,846,087	1,557,736	1.98	39.7
366.00	UNDERGROUND CONDUIT	70-R2.5	8,232,922.93	3,445,086	4,787,837	117,378	1.43	40.8
366.10	UNDERGROUND CONDUIT - SUBTRANSMISSION	70-R2.5	64,653.86	59,857	4,797	198	0.31	24.2
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	103,860,236.33	30,673,317	73,186,920	2,397,223	2.31	30.5
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	50-R2.5	108,081.13	52,998	55,084	2,002	1.85	27.5
368.00	LINE TRANSFORMERS	43-R1.5	143,404,698.69	45,547,101	97,857,599	4,153,666	2.90	23.6
369.00	SERVICES	60-R4	48,923,822.40	24,619,705	24,304,117	618,950	1.27	39.3
370.10	METERS - SMART GRID	15-S2	53,498,206.88	27,262,085	26,236,122	3,987,573	7.45	6.6
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	4,092,192.51	3,071,178	1,021,015	71,796	1.75	14.2
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	20-R2	3,888,153.88	1,985,039	1,903,115	241,986	6.22	7.9
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	20-R2	24,978.29	9,993	14,985	1,817	7.27	8.2
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	20-R2	5,262,432.74	1,607,757	3,654,675	302,587	5.75	12.1
	TOTAL DISTRIBUTION PLANT		956,306,479.35	271,737,514	684,568,965	24,541,183	2.57	27.9
GENERAL PLANT								
390.10	STRUCTURES AND IMPROVEMENTS	55-R2	9,371,058.80	3,643,042	5,728,018	179,295	1.91	31.9
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	55-R2	41,240.58	14,165	27,076	820	1.99	33.0
391.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ	40,139.00	10,417	29,722	2,357	5.87	12.6
391.20	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT	5-SQ	614,858.90	400,950	213,909	82,823	13.47	2.6
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT SMART GRID	5-SQ	1,316,156.78	603,191	712,966	234,833	17.84	3.0
392.00	TRANSPORTATION EQUIPMENT	10-L2	1,809,102.46	968,002	841,101	145,661	8.05	5.8
393.00	STORES EQUIPMENT	30-SQ	26,718.30	26,622	96	96	0.36	1.0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	3,938,478.08	992,872	2,945,606	163,500	4.15	18.0
395.00	LABORATORY EQUIPMENT	20-SQ	21,538.71	18,432	3,108	1,243	5.77	2.5
396.00	POWER OPERATED EQUIPMENT	20-S2	1,391,714.97	523,428	868,287	66,162	4.75	13.1
397.00	COMMUNICATION EQUIPMENT	15-SQ	10,580,276.71	2,641,687	7,938,590	906,814	8.57	8.8
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	7,594.93	7,595	-	-	**	-
	TOTAL GENERAL PLANT		29,158,880.22	9,850,402	19,308,479	1,783,694	6.12	10.8
	TOTAL DEPRECIABLE PLANT		1,010,081,899.11	300,303,098	709,778,712	27,799,609	2.75	25.5

PENNSYLVANIA POWER COMPANY
 TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
	NONDEPRECIABLE PLANT							
301.00	ORGANIZATION		22,833.53					
302.00	FRANCHISES AND CONSENTS		68,665.97	772				
350.00	LAND AND EASEMENTS		10,545,123.27	(148,289)				
360.00	LAND AND EASEMENTS		8,453,311.46					
374.00	ARC		4,407.74					
388.00	LAND		226,950.18					
390.30	STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS		118,403.96					
399.10	GENERAL PLANT ARO		32,875.01	31,008				
	TOTAL NONDEPRECIABLE PLANT		19,472,577.12	(116,509)				
	TOTAL ELECTRIC PLANT		1,029,554,386.23	300,186,588				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
 ** ASSETS ADDED AS OF JANUARY 1, 2025 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-SQ SURVIVOR CURVE.
 NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

PENNSYLVANIA POWER COMPANY
 TABLE 2. BRINGFORWARD TO DECEMBER 31, 2025 OF THE BOOK RESERVE AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	BOOK RESERVE AT BEGINNING OF YEAR + (2)	ANNUAL ACCRUALS + (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISCELLANEOUS DEBITS AND CREDITS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
ELECTRIC PLANT									
INTANGIBLE PLANT									
303 MISCELLANEOUS INTANGIBLE PLANT	11,155,288	1,325,720		776,512				11,702,496	66.90
303.1 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	6,176,650	384,914		120,667				6,953,338	93.56
303.7 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	14,987	23,252						38,239	11.34
TOTAL INTANGIBLE PLANT	17,879,335	1,735,046	0	898,189	0	0	0	18,715,182	
DISTRIBUTION PLANT									
361.1 STRUCTURES AND IMPROVEMENTS	814,224	50,017	7,001	8,700		13,050		849,492	23.10
361.2 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	598,530	5,247						594,830	74.61
361.3 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	245,936	5,340						251,276	54.14
361.2 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	134,705	1,901						136,606	69.00
362 STATION EQUIPMENT	23,988,840	2,998,224	258,338	986,070		678,067		25,581,266	21.70
362.1 STATION EQUIPMENT - SUBTRANSMISSION	5,084,706	123,956	4,102					5,212,764	59.15
364 POLES, TOWERS AND FIXTURES	47,989,139	2,564,360	1,180,279					51,733,778	32.64
364.1 TOWERS AND FIXTURES - SUBTRANSMISSION	7,529	5						7,534	99.38
364.2 POLES AND FIXTURES - SUBTRANSMISSION	3,669,561	379,788	41,098	1,346,060		426,539		(864,152)	4.20
365 OVERHEAD CONDUCTORS AND DEVICES	29,836,539	4,362,062	1,616,842	1,810,893		1,683,272		32,321,279	16.18
365 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	985,607	63,415	1,023					1,050,045	29.57
365.1 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	15,046,155	1,602,527						16,648,682	18.83
366 UNDERGROUND CONDUIT	3,337,850	117,386	341	8,939		1,552		3,445,086	40.94
366.1 UNDERGROUND CONDUIT - SUBTRANSMISSION	59,654	203						59,857	92.27
367 UNDERGROUND CONDUCTORS AND DEVICES	29,685,623	2,273,030	991,314	634,067		1,042,584		30,673,317	30.81
367.1 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	50,944	2,054						52,998	47.13
368 LINE TRANSFORMERS	42,141,796	4,083,138	412,442	862,081		228,195		46,547,101	50.21
368 SERVICES	24,068,344	607,748	191,582	110,213		137,786		24,615,705	50.21
370.1 METERS - SMART GRID	22,826,288	4,250,067	246,782	123,556		31,077		27,262,068	74.62
371.1 METER UNITS ON CUSTOMER PREMISES	1,946,744	10,945						1,957,689	75.83
371.1 STREET LIGHTING AND SIGNAL SYSTEMS	17,615,377	286,623	10,965	7,883		3,124		18,999,028	45.96
373.2 STREET LIGHTING AND SIGNAL SYSTEMS - ESP	16,059	1,934						18,093	32.26
373.3 STREET LIGHTING AND SIGNAL SYSTEMS - LED	1,308,151	303,806	41,951	38,360		7,791		1,697,557	26.59
TOTAL DISTRIBUTION PLANT	253,386,120	24,140,575	4,614,655	6,138,821	0	4,259,015	0	271,737,514	
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	3,607,426	164,001	12,582	82,015		58,952		3,643,042	41.79
390.2 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	13,332	833						14,165	32.33
391.1 OFFICE FURNITURE AND EQUIPMENT	8,073	2,344						10,417	20.11
391.2 DATA PROCESSING EQUIPMENT	472,879	76,462		148,392				400,950	66.96
391.3 DATA PROCESSING EQUIPMENT SMART GRID	1,216,651	288,137		901,598				603,191	61.91
392 TRANSPORTATION EQUIPMENT	897,128	118,800	(20,245)	27,681				968,002	62.25
393 STORES EQUIPMENT	26,431	191						26,622	98.92
394 TOOLS, SHOP AND GARAGE EQUIPMENT	834,883	157,979						992,872	27.21
395 LABORATORY EQUIPMENT	17,189	1,243						18,432	79.60
396 POWER OPERATED EQUIPMENT	456,140	67,288						523,428	32.78
397 COMMUNICATION EQUIPMENT	1,679,010	949,153	236,828	56,246		124,058		2,641,667	16.57
398 MISCELLANEOUS EQUIPMENT	7,595							7,595	100.00
TOTAL GENERAL PLANT	9,236,747	1,826,431	225,165	1,256,951	0	163,010	0	9,850,402	
TOTAL DEPRECIABLE PLANT	280,496,292	27,702,052	4,843,820	8,296,951	0	4,442,025	0	300,303,088	
INTANGIBLE PLANT AND NONDEPRECIABLE PLANT									
302 FRANCHISES AND CONSENTS	772							772	1.12
360 LAND AND EASEMENTS	(30,747)			117,543				(148,289)	(0.42)
398.1 GENERAL PLANT ARC	31,008							31,008	84.32
TOTAL INTANGIBLE PLANT AND NONDEPRECIABLE PLANT	1,024	0	0	117,543	0	0	0	(116,509)	
TOTAL ELECTRIC PLANT	280,497,235	27,702,052	4,843,820	8,414,494	0	4,442,025	0	300,186,588	

PENNSYLVANIA POWER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

(1)	(2)	(3)	(4)	(5)
ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	ORIGINAL COST AS OF DECEMBER 31, 2025	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
ELECTRIC PLANT				
INTANGIBLE PLANT				
303 MISCELLANEOUS INTANGIBLE PLANT	16,674,130.76	17,000,774.62	*	1,325,720
303.1 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7,170,029.18	7,487,474.69	*	384,074
303.7 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	124,316.40	128,200.23	*	25,252
TOTAL INTANGIBLE PLANT	23,968,476.34	24,616,449.54	7.05	1,735,046
DISTRIBUTION PLANT				
361.1 STRUCTURES AND IMPROVEMENTS	3,499,962.42	3,578,262.87	1.42	50,017
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	790,187.07	790,187.07	0.66	5,247
361.2 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	454,297.63	454,297.63	1.18	5,340
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	195,215.93	195,215.93	0.97	1,901
362 STATION EQUIPMENT	110,539,588.60	119,414,215.59	2.64	2,998,224
362.1 STATION EQUIPMENT - SUBTRANSMISSION	8,596,049.79	8,596,049.79	1.44	123,956
364 POLES, TOWERS AND FIXTURES	147,023,828.58	147,023,828.58	1.74	2,564,360
364.1 TOWERS AND FIXTURES - SUBTRANSMISSION	7,576.09	7,576.09	0.07	5
364.2 POLES AND FIXTURES - SUBTRANSMISSION	8,799,357.42	20,931,894.90	2.66	379,788
365 OVERHEAD CONDUCTORS AND DEVICES	185,829,135.17	202,127,171.13	2.26	4,362,062
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	3,332,630.26	3,332,630.26	1.90	63,415
365.1 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	78,494,768.88	78,494,768.88	2.04	1,602,527
366 UNDERGROUND CONDUIT	8,152,468.13	8,232,922.93	1.43	117,386
366.1 UNDERGROUND CONDUIT - SUBTRANSMISSION	64,653.86	64,653.86	0.31	203
367 UNDERGROUND CONDUCTORS AND DEVICES	96,353,634.51	103,860,236.33	2.28	2,273,030
367.1 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	108,081.13	108,081.13	1.90	2,054
368 LINE TRANSFORMERS	135,645,971.18	143,404,699.69	2.93	4,083,138
369 SERVICES	47,931,906.40	48,923,822.40	1.26	607,748
370.1 METERS - SMART GRID	51,150,648.75	53,498,206.88	8.13	4,250,667
371 INSTALLATIONS ON CUSTOMERS' PREMISES	4,092,192.51	4,092,192.51	1.89	77,144
373.1 STREET LIGHTING AND SIGNAL SYSTEMS	3,813,840.20	3,888,153.88	6.92	266,623
373.2 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	24,978.29	24,978.29	7.74	1,934
373.3 STREET LIGHTING AND SIGNAL SYSTEMS - LED	4,920,560.21	5,262,432.74	5.96	303,806
TOTAL DISTRIBUTION PLANT	899,821,533.01	956,306,479.36	2.52	24,140,575
GENERAL PLANT				
390.1 STRUCTURES AND IMPROVEMENTS	8,632,924.17	9,371,059.80	1.84	164,001
390.2 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	41,240.58	41,240.58	2.02	833
391.1 OFFICE FURNITURE AND EQUIPMENT	40,139.00	40,139.00	5.84	2,344
391.2 DATA PROCESSING EQUIPMENT	706,178.11	614,858.90	10.57	76,462
391.25 DATA PROCESSING EQUIPMENT SMART GRID	1,965,275.95	1,316,156.78	13.64	288,137
392 TRANSPORTATION EQUIPMENT	1,559,975.84	1,809,102.47	7.13	118,800
393 STORES EQUIPMENT	26,718.30	26,718.30	0.71	191
394 TOOLS, SHOP AND GARAGE EQUIPMENT	3,681,861.70	3,938,478.08	4.17	157,979
395 LABORATORY EQUIPMENT	21,539.71	21,539.71	5.77	1,243

PENNSYLVANIA POWER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

	(1) ACCOUNT	(2) ORIGINAL COST AS OF DECEMBER 31, 2024	(3) ORIGINAL COST AS OF DECEMBER 31, 2025	(4) ANNUAL ACCRUAL RATE	(5) ANNUAL ACCRUAL AMOUNT
396	POWER OPERATED EQUIPMENT	1,391,714.97	1,391,714.97	4.83	67,288
397	COMMUNICATION EQUIPMENT	9,552,324.11	10,580,276.71	9.46	949,153
398	MISCELLANEOUS EQUIPMENT	7,594.93	7,594.93	-	0
	TOTAL GENERAL PLANT	27,627,487.37	29,158,880.23	6.26	1,826,431
	TOTAL DEPRECIABLE PLANT	951,417,496.72	1,010,081,809.13	2.74	27,702,052

* TOTAL ACCRUALS SHOWN ARE BASED ON AVERAGE MONTHLY BALANCES

PENNSYLVANIA POWER COMPANY
 TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2021		2022		2023		2024		2025		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
361.1					8,452		6,236		13,050		(27,739)	(5,548)
362	246,012		320,828		122,986		380,363		678,067		(1,748,255)	(349,651)
362.1	4,650						4,066				(8,718)	(1,743)
364	1,030,020		1,411,627		2,376,938		198,884		426,539		(4,818,584)	(963,717)
364.2	679		3,008		2,920		1,141,804		1,683,272		(632,030)	(126,406)
365	1,750,443		1,659,187		1,238,982						(7,473,887)	(1,494,737)
365.01	1,961		288		2,779						(5,028)	(1,006)
366					378		1,329		1,552		(3,258)	(652)
367	432,343		606,758		800,476		669,656		1,042,684		(3,551,816)	(710,363)
368	360,522		465,522		654,524		183,281		228,195		(1,882,074)	(376,415)
369	187,987		269,504		137,607		134,183		137,766		(1,665,997)	(173,199)
370.1	365,584		483,484		213,701		33,364		37,077		(1,133,209)	(228,642)
371	10,381		19,915		16,817		3,704		3,124		(43,114)	(8,623)
373.1	7,337		7,280		20,854		9,238		7,791		(42,289)	(8,460)
373.3	46,286		50,676		70,140		37,783		86,952		(164,333)	(36,867)
382	15,000										(111,735)	(22,347)
397	171		25,772		337	101,224		101,224	124,058		101,224	20,245
TOTAL	4,449,328		5,319,077		5,667,890	101,224	3,961,747	101,224	4,442,025		(23,738,844)	(4,747,770)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1892	13,200	13,200				0.0
1902	5,877	5,877				0.0
1905	232	232				0.0
1909	41	41				0.0
1910	40	40				0.0
1913	29,386	26,453	2,933		2,933	0.0
1916	61,324	61,322	2		2,935	0.0
1923	2,178	1,891	287		3,222	0.0
1924	1,101	1,101			3,222	0.0
1925	7	6	1		3,223	0.0
1926	687	487	200		3,423	0.0
1927	40,818	38,903	1,915		5,338	0.0
1928	9,696	8,119	1,577		6,915	0.0
1929	77,001	71,045	5,956		12,871	0.0
1930	96,661	88,197	8,464		21,335	0.0
1931	8,576	6,609	1,967		23,302	0.0
1932	2,996	2,179	817		24,119	0.0
1933	3,319	2,564	755		24,874	0.0
1934	7,090	5,900	1,190		26,064	0.0
1935	5,925	4,165	1,760		27,824	0.0
1936	7,749	5,048	2,701		30,525	0.0
1937	78,138	67,940	10,198		40,723	0.0
1938	21,525	13,726	7,799		48,522	0.0
1939	30,870	24,661	6,209		54,731	0.0
1940	47,826	38,144	9,682		64,413	0.0
1941	26,364	16,827	9,537		73,950	0.0
1942	13,194	9,849	3,345		77,295	0.0
1943	6,566	4,578	1,988		79,283	0.0
1944	14,293	10,546	3,747		83,030	0.0
1945	30,164	20,685	9,479		92,509	0.0
1946	43,017	29,550	13,467		105,976	0.0
1947	100,622	71,145	29,477		135,453	0.0
1948	166,245	117,632	48,613		184,066	0.0
1949	260,342	205,230	55,112		239,178	0.0
1950	261,005	190,894	70,111		309,289	0.0
1951	356,197	282,757	73,440		382,729	0.1
1952	363,035	278,862	84,173		466,902	0.1
1953	510,193	387,231	122,962		589,864	0.1
1954	437,504	324,503	113,001		702,865	0.1
1955	305,443	221,902	83,541		786,406	0.1
1956	581,796	472,621	109,175		895,581	0.1
1957	555,097	398,893	156,204		1,051,785	0.1
1958	685,899	525,106	160,793		1,212,578	0.2
1959	680,946	499,473	181,473		1,394,051	0.2
1960	1,195,176	970,584	224,592		1,618,643	0.2
1961	629,897	448,325	181,572		1,800,215	0.3

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1962	908,646	641,359	267,287		2,067,502	0.3
1963	725,933	524,911	201,022		2,268,524	0.3
1964	761,557	544,475	217,082		2,485,606	0.4
1965	928,107	668,403	259,704		2,745,310	0.4
1966	1,274,728	918,137	356,591		3,101,901	0.4
1967	1,536,591	1,112,089	424,502		3,526,403	0.5
1968	1,385,833	979,475	406,358		3,932,761	0.6
1969	1,360,601	970,239	390,362		4,323,123	0.6
1970	1,431,563	1,044,258	387,305		4,710,428	0.7
1971	1,837,344	1,325,190	512,154		5,222,582	0.7
1972	1,832,479	1,324,231	508,248		5,730,830	0.8
1973	2,156,638	1,561,393	595,245		6,326,075	0.9
1974	2,512,593	1,818,667	693,926		7,020,001	1.0
1975	2,256,940	1,681,537	575,403		7,595,404	1.1
1976	1,860,971	1,352,954	508,017		8,103,421	1.1
1977	1,915,258	1,346,678	568,580		8,672,001	1.2
1978	3,143,724	2,193,729	949,995		9,621,996	1.4
1979	3,730,899	2,583,141	1,147,758		10,769,754	1.5
1980	3,947,450	2,656,780	1,290,670		12,060,424	1.7
1981	3,413,260	2,278,765	1,134,495		13,194,919	1.9
1982	3,432,025	2,315,686	1,116,339		14,311,258	2.0
1983	3,875,374	2,539,838	1,335,536		15,646,794	2.2
1984	4,732,910	3,032,494	1,700,416		17,347,210	2.4
1985	5,109,368	3,146,517	1,962,851		19,310,061	2.7
1986	6,208,828	3,915,685	2,293,143		21,603,204	3.0
1987	5,639,339	3,595,659	2,043,680		23,646,884	3.3
1988	7,383,116	4,520,613	2,862,503		26,509,387	3.7
1989	7,040,998	4,265,654	2,775,344		29,284,731	4.1
1990	9,187,943	5,496,207	3,691,736		32,976,467	4.6
1991	10,337,848	5,805,271	4,532,577		37,509,044	5.3
1992	11,015,670	6,068,533	4,947,137		42,456,181	6.0
1993	11,642,960	6,304,188	5,338,772		47,794,953	6.7
1994	13,477,899	7,180,052	6,297,847		54,092,800	7.6
1995	11,118,458	5,590,047	5,528,411		59,621,211	8.4
1996	11,606,140	5,734,570	5,871,570		65,492,781	9.2
1997	8,603,318	4,065,865	4,537,453		70,030,234	9.9
1998	9,741,747	4,513,943	5,227,804		75,258,038	10.6
1999	14,804,785	7,150,308	7,654,477		82,912,515	11.7
2000	6,222,874	2,644,607	3,578,267		86,490,782	12.2
2001	6,604,330	2,734,038	3,870,292		90,361,074	12.7
2002	7,568,658	2,996,163	4,572,495		94,933,569	13.4
2003	14,745,236	7,135,557	7,609,679		102,543,248	14.4
2004	14,818,034	5,973,873	8,844,161		111,387,409	15.7
2005	21,422,142	7,897,858	13,524,284		124,911,693	17.6
2006	15,332,127	5,438,609	9,893,518		134,805,211	19.0
2007	19,374,896	6,873,265	12,501,631		147,306,842	20.8

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2008	31,876,225	9,894,657	21,981,568		169,288,410	23.9
2009	21,101,594	6,476,496	14,625,098		183,913,508	25.9
2010	23,694,419	6,890,786	16,803,633		200,717,141	28.3
2011	24,165,998	6,525,445	17,640,553		218,357,694	30.8
2012	17,767,370	4,694,330	13,073,040		231,430,734	32.6
2013	29,137,033	7,056,597	22,080,436		253,511,170	35.7
2014	31,312,507	9,528,949	21,783,558		275,294,728	38.8
2015	57,955,777	23,061,941	34,893,836		310,188,564	43.7
2016	46,305,755	13,084,849	33,220,906		343,409,470	48.4
2017	52,329,090	11,636,151	40,692,939		384,102,409	54.1
2018	46,441,521	9,279,475	37,162,046		421,264,455	59.4
2019	46,676,578	8,132,784	38,543,794		459,808,249	64.8
2020	40,910,626	6,619,882	34,290,744		494,098,993	69.6
2021	41,733,949	5,696,968	36,036,981		530,135,974	74.7
2022	36,853,603	4,795,865	32,057,738		562,193,712	79.2
2023	43,156,041	3,965,685	39,190,356		601,384,068	84.7
2024	44,153,472	1,781,704	42,371,768		643,755,836	90.7
2025	66,766,857	743,981	66,022,876		709,778,712	100.0
TOTAL	1,010,081,809	300,303,098	709,778,712			

UTILITY PLANT IN SERVICE

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2003	2,148,371.02	2,148,371	2,148,371			
2004	888,339.90	888,340	888,340			
2005	209,534.87	209,535	209,535			
2007	824,017.36	824,017	824,017			
2009	206,763.41	206,763	206,763			
2011	299,939.51	299,940	299,940			
2012	226,764.25	226,764	226,764			
2013	154,902.50	154,902	154,902			
2014	426,236.89	426,237	426,237			
2015	186,206.19	186,206	186,206			
2016	299,172.97	299,173	299,173			
2017	906,908.44	906,908	906,908			
2018	781,992.42	781,992	781,992			
2019	797,603.22	740,630	713,034	84,569	0.50	84,569
2020	986,182.09	774,853	745,982	240,200	1.50	160,133
2021	259,753.55	166,985	160,763	98,991	2.50	39,596
2022	2,825,912.52	1,412,956	1,360,309	1,465,604	3.50	418,744
2023	2,704,885.88	966,023	930,029	1,774,857	4.50	394,413
2024	762,131.51	163,317	157,231	604,901	5.50	109,982
2025	1,105,156.12	78,941	76,000	1,029,156	6.50	158,332
	17,000,774.62	11,862,853	11,702,496	5,298,279		1,365,769

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 8.03

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2014	360,859.19	360,859	360,859			
2015	1,800,571.64	1,800,572	1,800,572			
2016	627,517.51	627,518	627,518			
2017	1,577,107.93	1,577,108	1,577,108			
2018	427,668.05	427,668	427,668			
2019	668,798.22	621,026	668,798			
2020	825,187.24	648,358	825,187			
2021	437,262.06	281,098	437,262			
2022	13,344.35	6,672	13,344			
2023	8,883.88	3,173	7,516	1,368	4.50	304
2024	302,142.32	64,746	153,371	148,771	5.50	27,049
2025	438,132.30	31,296	74,135	363,998	6.50	56,000
	7,487,474.69	6,450,094	6,973,338	514,137		83,353

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 1.11

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2022	3,911.48	2,738	2,745	1,166	1.50	777
2023	22.52	11	11	12	2.50	5
2024	120,382.40	36,115	36,203	84,179	3.50	24,051
2025	3,883.83	388	389	3,495	4.50	777
	128,200.23	39,252	39,348	88,852		25,610

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 19.98

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1924	37.92	38	38			
1927	911.57	898	912			
1928	186.89	184	187			
1929	2,572.91	2,508	2,573			
1930	2,227.70	2,170	2,228			
1934	956.87	919	957			
1938	185.33	177	185			
1939	28.66	27	29			
1944	458.03	429	458			
1947	1,667.90	1,532	1,659	9	6.97	1
1948	195.56	179	194	2	7.25	
1949	5,672.32	5,164	5,593	79	7.53	10
1950	6,225.01	5,640	6,108	117	7.83	15
1951	3,956.89	3,567	3,863	94	8.15	12
1952	15,118.96	13,557	14,683	436	8.47	51
1953	12,634.60	11,268	12,204	431	8.80	49
1954	9,347.24	8,287	8,975	372	9.15	41
1955	2,565.27	2,261	2,449	116	9.50	12
1956	6,938.90	6,076	6,581	358	9.87	36
1957	8,759.48	7,621	8,254	505	10.24	49
1958	12,494.28	10,795	11,692	802	10.62	76
1959	4,086.08	3,505	3,796	290	11.02	26
1961	10.35	9	10			
1962	6,586.81	5,479	5,934	653	12.84	51
1963	6,288.10	5,188	5,619	669	13.26	50
1964	759.50	617	668	92	14.26	6
1965	114.02	92	100	14	14.69	1
1966	26,012.44	20,740	22,463	3,549	15.13	235
1967	3,938.91	3,088	3,344	595	16.13	37
1968	6,826.08	5,298	5,738	1,088	16.58	66
1969	3,017.90	2,319	2,512	506	17.03	30
1970	457.99	346	375	83	18.03	5
1971	8,140.97	6,078	6,583	1,558	18.50	84
1972	7,437.73	5,491	5,947	1,491	18.96	79
1973	5,716.69	4,142	4,486	1,231	19.96	62
1974	20,749.87	14,853	16,087	4,663	20.45	228
1975	13,866.84	9,804	10,618	3,249	20.93	155
1976	11,009.77	7,630	8,264	2,746	21.93	125
1977	5,612.15	3,838	4,157	1,455	22.43	65
1978	4,459.90	2,987	3,235	1,225	23.42	52
1979	27,596.62	18,222	19,735	7,862	23.92	329
1982	5,516.46	3,456	3,743	1,773	25.94	68
1984	13,139.06	7,852	8,504	4,635	27.94	166
1985	4,652.22	2,732	2,959	1,693	28.47	59

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1986	35,655.34	20,423	22,119	13,536	29.46	459
1988	12,387.66	6,782	7,345	5,043	30.99	163
1989	36,476.60	19,573	21,199	15,278	31.52	485
1990	44,648.78	23,298	25,233	19,416	32.53	597
1991	20,227.30	10,259	11,111	9,116	33.52	272
1992	4,448.37	2,206	2,389	2,059	34.07	60
1993	139,044.03	66,880	72,435	66,609	35.07	1,899
1994	23,332.40	10,878	11,781	11,551	36.07	320
1995	855.80	386	418	438	37.07	12
1996	64,506.58	28,357	30,712	33,795	37.61	899
2007	224,646.51	62,766	67,979	156,668	47.72	3,283
2008	91,841.89	24,265	26,280	65,562	48.73	1,345
2009	143,672.32	35,803	38,777	104,895	49.72	2,110
2011	10,266.76	2,248	2,435	7,832	51.72	151
2014	24,648.35	4,279	4,634	20,014	54.73	366
2015	284,981.64	45,198	48,952	236,030	55.72	4,236
2016	433,622.32	62,181	67,345	366,277	56.73	6,456
2017	479,985.15	62,014	67,165	412,820	57.29	7,206
2018	23,365.79	2,664	2,885	20,481	58.29	351
2019	10,392.71	1,027	1,112	9,281	59.29	157
2020	339,856.88	28,412	30,772	309,085	60.29	5,127
2021	514,146.85	35,168	38,089	476,058	61.29	7,767
2022	202,946.73	10,797	11,694	191,253	62.29	3,070
2023	4,595.50	175	190	4,406	63.29	70
2024	41,571.86	948	1,027	40,545	64.29	631
2025	87,000.00	661	715	86,285	65.29	1,322
	3,578,262.87	784,711	849,492	2,728,771		51,145

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.4 1.43

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.11 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1892	13,199.66	13,200	13,200			
1902	5,876.85	5,877	5,877			
1905	231.68	232	232			
1910	39.90	40	40			
1916	60,448.97	60,449	60,449			
1924	43.93	44	44			
1927	8,724.08	8,593	8,724			
1928	177.84	175	178			
1929	1,767.51	1,723	1,768			
1930	14,505.87	14,130	14,506			
1934	1,584.41	1,522	1,584			
1937	73.90	71	74			
1939	22.85	22	23			
1940	2,686.64	2,550	2,687			
1947	1,236.71	1,136	1,237			
1948	143.92	132	144			
1949	25,332.31	23,063	25,332			
1950	5,551.99	5,030	5,552			
1951	2,081.51	1,876	2,082			
1952	33,072.03	29,656	33,072			
1953	10,213.52	9,108	10,214			
1954	6,627.96	5,876	6,628			
1955	1,809.72	1,595	1,810			
1956	4,607.45	4,035	4,607			
1957	6,127.12	5,331	6,127			
1958	14,126.41	12,205	14,126			
1959	2,837.39	2,434	2,837			
1961	7.14	6	7			
1962	4,535.32	3,772	4,535			
1963	4,319.60	3,564	4,320			
1964	5,403.39	4,386	5,403			
1965	78.02	63	78			
1966	8,856.75	7,061	8,852	5	15.13	
1967	6,231.00	4,884	6,123	108	16.13	7
1968	4,648.62	3,608	4,523	126	16.58	8
1969	356.16	274	343	13	17.03	1
1970	311.02	235	295	16	18.03	1
1971	9,172.95	6,849	8,586	587	18.50	32
1972	5,037.91	3,719	4,662	376	18.96	20
1973	3,867.63	2,802	3,513	355	19.96	18
1974	13,131.54	9,400	11,784	1,348	20.45	66
1975	29,166.31	20,621	25,851	3,315	20.93	158
1976	39,705.43	27,516	34,495	5,210	21.93	238
1977	3,830.92	2,620	3,285	546	22.43	24

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.11 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1978	17,998.16	12,055	15,113	2,885	23.42	123
1979	52,736.79	34,822	43,654	9,083	23.92	380
1982	28,737.55	18,001	22,567	6,171	25.94	238
1984	20,936.53	12,512	15,685	5,252	27.94	188
1985	6,426.42	3,774	4,731	1,695	28.47	60
1986	18,049.02	10,338	12,960	5,089	29.46	173
1988	8,340.21	4,566	5,724	2,616	30.99	84
1989	25,492.68	13,679	17,148	8,345	31.52	265
1990	51,854.52	27,058	33,921	17,934	32.53	551
1991	16,292.51	8,264	10,360	5,933	33.52	177
1992	10,310.34	5,112	6,409	3,901	34.07	114
1993	43,358.46	20,855	26,144	17,214	35.07	491
1994	2,144.77	1,000	1,254	891	36.07	25
2013	104,744.96	19,776	24,792	79,953	53.72	1,488
2014	20,952.31	3,637	4,559	16,393	54.73	300
	790,187.07	506,934	594,830	195,357		5,230

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.4 0.66

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1982	10,423.29	6,529	8,092	2,331	25.94	90
1984	22,196.95	13,265	16,440	5,757	27.94	206
1985	4,714.89	2,769	3,432	1,283	28.47	45
1986	27,260.71	15,615	19,352	7,909	29.46	268
1988	9,123.84	4,995	6,191	2,933	30.99	95
1989	32,176.26	17,266	21,398	10,778	31.52	342
1990	52,686.14	27,492	34,072	18,614	32.53	572
1991	55,883.01	28,344	35,128	20,755	33.52	619
1992	17,590.91	8,722	10,810	6,781	34.07	199
1993	43,941.89	21,136	26,195	17,747	35.07	506
1994	22,576.32	10,525	13,044	9,532	36.07	264
2005	137,521.89	42,288	52,409	85,113	46.17	1,843
2007	12,535.66	3,502	4,340	8,196	47.72	172
2022	5,665.87	301	373	5,293	62.29	85
	454,297.63	202,749	251,276	203,022		5,306

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.3 1.17

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUB-
 TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1982	13,229.30	8,287	10,562	2,667	25.94	103
1984	39,203.31	23,428	29,859	9,344	27.94	334
1985	3,143.26	1,846	2,353	790	28.47	28
1986	26,663.57	15,273	19,465	7,199	29.46	244
1988	6,076.93	3,327	4,240	1,837	30.99	59
1989	21,430.98	11,500	14,657	6,774	31.52	215
1990	23,239.46	12,126	15,454	7,785	32.53	239
1991	48,827.78	24,765	31,562	17,266	33.52	515
1992	12,619.20	6,257	7,975	4,644	34.07	136
1993	782.14	376	479	303	35.07	9
	195,215.93	107,185	136,606	58,610		1,882

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.1 0.96

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1926	251.15	247	210	41	1.52	27
1927	2,796.44	2,754	2,336	460	1.50	307
1928	157.51	154	131	27	2.50	11
1929	23,181.45	22,593	19,166	4,015	2.51	1,600
1930	28,604.74	27,864	23,637	4,968	2.54	1,956
1931	29.19	28	24	5	3.54	1
1933	45.88	44	37	9	3.65	2
1936	416.20	395	335	81	4.84	17
1937	12.60	12	10	3	4.95	1
1938	94.81	90	76	19	5.09	4
1939	948.82	895	759	190	5.25	36
1940	6,299.08	5,924	5,025	1,274	5.41	235
1941	681.94	634	538	144	6.41	22
1942	364.68	338	287	78	6.59	12
1943	142.20	131	111	31	6.79	5
1944	4,222.89	3,889	3,299	924	6.99	132
1945	847.26	778	660	187	7.22	26
1946	2,100.86	1,921	1,630	471	7.46	63
1948	33,234.30	30,137	25,565	7,669	7.97	962
1949	29,394.66	26,535	22,510	6,885	8.25	835
1950	41,073.53	36,900	31,303	9,771	8.54	1,144
1951	10,872.65	9,720	8,246	2,627	8.83	298
1952	67,663.09	60,180	51,051	16,612	9.14	1,818
1953	162,508.41	143,739	121,935	40,573	9.47	4,284
1954	76,690.40	67,442	57,212	19,478	9.80	1,988
1955	19,190.71	16,777	14,232	4,959	10.15	489
1956	41,176.84	35,774	30,347	10,830	10.50	1,031
1957	78,852.68	68,058	57,734	21,119	10.87	1,943
1958	96,490.42	82,712	70,165	26,325	11.24	2,342
1959	21,469.87	18,275	15,503	5,967	11.62	514
1960	16,075.34	13,584	11,523	4,552	12.02	379
1961	25,862.56	21,686	18,396	7,467	12.42	601
1962	49,339.44	41,041	34,815	14,524	12.84	1,131
1963	22,367.43	18,453	15,654	6,713	13.26	506
1964	17,435.17	14,262	12,099	5,336	13.68	390
1965	71,588.28	58,037	49,233	22,355	14.13	1,582
1966	135,108.46	109,330	92,745	42,363	14.03	3,019
1967	299,248.01	239,817	203,438	95,810	14.50	6,608
1968	228,911.02	181,641	154,087	74,824	14.96	5,002
1969	92,776.48	72,867	61,814	30,962	15.44	2,005
1970	101,200.89	78,633	66,705	34,496	15.93	2,165
1971	144,381.38	111,737	94,787	49,594	15.92	3,115
1972	149,805.88	114,601	97,217	52,589	16.43	3,201
1973	199,684.01	150,961	128,061	71,623	16.94	4,228

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1974	421,255.73	314,594	266,872	154,384	17.46	8,842
1975	132,354.17	98,260	83,355	48,999	17.52	2,797
1976	126,237.81	92,482	78,453	47,785	18.07	2,644
1977	285,303.52	206,160	174,887	110,417	18.62	5,930
1978	413,174.31	296,329	251,378	161,796	18.73	8,638
1979	676,528.06	478,170	405,635	270,893	19.29	14,043
1980	349,533.88	243,345	206,431	143,103	19.86	7,206
1981	62,163.39	42,880	36,375	25,788	20.01	1,289
1982	177,127.18	120,199	101,966	75,161	20.60	3,649
1983	14,366.45	9,647	8,184	6,182	20.79	297
1984	511,112.62	337,232	286,076	225,037	21.40	10,516
1985	182,115.14	118,739	100,727	81,388	21.61	3,766
1986	526,397.24	336,842	285,745	240,652	22.23	10,826
1987	255,394.91	161,256	136,795	118,600	22.48	5,276
1988	213,115.95	131,876	111,871	101,245	23.10	4,383
1989	731,920.14	446,179	378,497	353,423	23.38	15,116
1990	876,339.34	522,649	443,367	432,972	24.02	18,025
1991	1,847,917.95	1,083,804	919,398	928,520	24.32	38,179
1992	1,626,634.65	937,267	795,090	831,545	24.64	33,748
1993	1,228,684.74	694,821	589,421	639,264	24.97	25,601
1994	1,593,357.91	878,259	745,033	848,325	25.65	33,073
1995	525,724.75	283,786	240,738	284,987	26.00	10,961
1996	554,498.83	292,775	248,363	306,136	26.37	11,609
1997	355,059.81	183,140	155,359	199,701	26.75	7,465
1998	335,032.93	168,589	143,015	192,018	27.15	7,072
1999	635,253.33	311,401	264,164	371,089	27.56	13,465
2000	307,141.14	146,445	124,230	182,911	27.98	6,537
2001	1,165,886.98	539,806	457,921	707,966	28.41	24,920
2002	736,839.41	330,694	280,530	456,309	28.86	15,811
2003	307,848.42	133,668	113,392	194,456	29.32	6,632
2004	696,039.91	293,311	248,818	447,222	29.52	15,150
2005	4,625,054.58	1,877,310	1,592,535	3,032,520	30.01	101,050
2006	756,880.26	296,697	251,690	505,190	30.25	16,700
2007	3,122,915.61	1,178,588	999,804	2,123,112	30.52	69,565
2008	4,387,684.30	1,589,219	1,348,146	3,039,538	30.81	98,654
2009	2,758,253.93	955,735	810,757	1,947,497	31.12	62,580
2010	501,659.06	165,648	140,520	361,139	31.45	11,483
2011	504,853.40	158,120	134,134	370,719	31.80	11,658
2012	799,462.50	237,440	201,422	598,040	31.95	18,718
2013	1,342,685.31	375,952	318,923	1,023,762	32.14	31,853
2014	1,169,777.21	306,716	260,189	909,588	32.36	28,108
2015	7,044,647.82	1,723,121	1,461,736	5,582,912	32.42	172,206
2016	7,787,872.68	1,760,838	1,493,731	6,294,142	32.52	193,547
2017	6,167,181.36	1,274,140	1,080,862	5,086,319	32.65	155,783

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
2018	7,707,987.96	1,445,248	1,226,014	6,481,974	32.50	199,445
2019	7,324,085.20	1,223,122	1,037,583	6,286,502	32.41	193,968
2020	4,319,261.56	629,748	534,220	3,785,042	32.23	117,438
2021	9,484,372.64	1,174,165	996,052	8,488,321	31.86	266,426
2022	4,696,042.82	473,361	401,555	4,294,488	31.22	137,556
2023	9,411,075.53	717,124	608,342	8,802,734	30.29	290,615
2024	5,492,691.02	272,437	231,110	5,261,581	28.71	183,266
2025	9,835,810.62	194,749	165,207	9,670,604	24.69	391,681
	119,414,215.58	30,155,673	25,581,266	93,832,950		3,181,803
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.5 2.66

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1909	40.98	41	41			
1916	861.11	861	861			
1927	1,731.94	1,706	1,732			
1928	215.83	210	216			
1929	38,683.64	37,701	38,684			
1930	35,125.51	34,216	35,126			
1931	448.56	432	449			
1932	119.76	115	120			
1937	242.53	230	243			
1939	9,729.35	9,173	9,729			
1940	463.18	436	463			
1941	155.27	144	155			
1942	180.15	167	180			
1943	33.57	31	34			
1944	1,084.35	999	1,084			
1945	227.67	209	228			
1946	1,237.39	1,131	1,237			
1948	474.26	430	474			
1949	40,566.38	36,619	40,566			
1950	28,238.57	25,370	28,239			
1951	33,716.86	30,143	33,717			
1952	25,665.54	22,827	25,666			
1953	43,204.17	38,214	43,204			
1954	35,482.79	31,204	35,483			
1955	12,355.33	10,801	12,355			
1956	23,682.09	20,575	23,682			
1957	32,688.35	28,213	32,688			
1958	94,284.88	80,821	94,285			
1959	24,412.56	20,780	24,413			
1960	5,854.39	4,947	5,854			
1961	6,065.66	5,086	6,066			
1962	23,605.23	19,635	23,483	122	12.84	10
1963	27,533.16	22,715	27,167	366	13.26	28
1964	8,356.48	6,836	8,176	180	13.68	13
1965	43,920.49	35,606	42,584	1,336	14.13	95
1966	59,043.71	47,778	57,142	1,902	14.03	136
1967	40,990.95	32,850	39,288	1,703	14.50	117
1968	47,851.85	37,970	45,411	2,441	14.96	163
1969	12,254.17	9,624	11,510	744	15.44	48
1970	29,170.47	22,665	27,107	2,063	15.93	130
1971	128,390.92	99,362	118,835	9,556	15.92	600
1972	38,831.64	29,706	35,528	3,304	16.43	201
1973	63,741.72	48,189	57,633	6,109	16.94	361
1974	68,228.94	50,953	60,939	7,290	17.46	418

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1975	221,981.01	164,799	197,097	24,884	17.52	1,420
1976	140,859.19	103,193	123,417	17,442	18.07	965
1977	83,267.17	60,169	71,961	11,306	18.62	607
1978	371,996.75	266,796	319,084	52,913	18.73	2,825
1979	277,234.05	195,949	234,352	42,882	19.29	2,223
1980	38,819.47	27,026	32,323	6,496	19.86	327
1981	30,065.46	20,739	24,803	5,262	20.01	263
1982	133,673.48	90,711	108,489	25,184	20.60	1,223
1983	80,280.30	53,908	64,473	15,807	20.79	760
1984	277,364.09	183,005	218,871	58,493	21.40	2,733
1985	153,842.12	100,305	119,963	33,879	21.61	1,568
1986	204,550.55	130,892	156,545	48,006	22.23	2,160
1987	867.27	548	655	212	22.48	9
1988	75,105.63	46,475	55,583	19,523	23.10	845
1989	174,219.74	106,204	127,018	47,202	23.38	2,019
1990	276,554.70	164,937	197,262	79,293	24.02	3,301
1991	538,723.95	315,962	377,885	160,839	24.32	6,613
1992	249,173.54	143,574	171,712	77,462	24.64	3,144
1993	312,934.65	176,965	211,647	101,288	24.97	4,056
1994	158,622.75	87,433	104,569	54,054	25.65	2,107
1995	151,544.70	81,804	97,836	53,709	26.00	2,066
1996	31,683.62	16,729	20,008	11,676	26.37	443
1997	973.25	502	600	373	26.75	14
1999	42,336.33	20,753	24,820	17,516	27.56	636
2000	107,198.70	51,112	61,129	46,070	27.98	1,647
2001	17,239.98	7,982	9,546	7,694	28.41	271
2002	84,216.88	37,797	45,205	39,012	28.86	1,352
2003	412,418.86	179,072	214,167	198,252	29.32	6,762
2006	125,664.82	49,261	58,915	66,750	30.25	2,207
2008	96,913.36	35,102	41,981	54,932	30.81	1,783
2011	38,953.47	12,200	14,591	24,362	31.80	766
2012	136,944.32	40,672	48,643	88,301	31.95	2,764
2013	40,835.91	11,434	13,675	27,161	32.14	845
2014	10,177.69	2,669	3,192	6,986	32.36	216
2015	658,018.29	160,951	192,495	465,523	32.42	14,359
2016	213,083.66	48,178	57,620	155,464	32.52	4,781
2017	543,639.12	112,316	134,329	409,310	32.65	12,536
2018	857,055.31	160,698	192,193	664,862	32.50	20,457
2019	5,309.64	887	1,061	4,249	32.41	131

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
2020	11,793.83	1,720	2,057	9,737	32.23	302
2023	55,122.78	4,200	5,023	50,100	30.29	1,654
2024	65,597.05	3,254	3,892	61,705	28.71	2,149
	8,596,049.79	4,386,604	5,212,764	3,383,286		119,629
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.3 1.39

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1927	106.42	97	105	1	9.03	
1928	760.91	697	751	10	8.88	1
1929	22.57	21	23			
1930	6.05	5	5	1	9.77	
1931	2.56	2	2	1	9.67	
1932	109.66	99	107	3	9.59	
1933	78.93	71	77	2	10.60	
1934	150.89	135	145	6	10.54	1
1935	110.28	99	107	3	10.51	
1936	611.76	548	591	21	10.50	2
1937	56,036.55	49,592	53,444	2,593	11.50	225
1938	1,540.13	1,361	1,467	73	11.50	6
1939	3,807.62	3,359	3,620	188	11.54	16
1940	1,786.88	1,574	1,696	91	11.59	8
1941	2,051.17	1,785	1,924	127	12.58	10
1942	1,711.86	1,487	1,602	110	12.65	9
1943	1,082.60	938	1,011	72	12.74	6
1944	1,239.48	1,071	1,154	85	12.84	7
1945	1,585.52	1,353	1,458	128	13.84	9
1946	2,603.48	2,215	2,387	216	13.96	15
1947	7,011.46	5,944	6,406	605	14.09	43
1948	14,405.30	12,170	13,115	1,290	14.24	91
1949	26,318.54	22,147	23,867	2,452	14.41	170
1950	23,872.63	19,826	21,366	2,507	15.41	163
1951	43,654.38	36,102	38,906	4,748	15.59	305
1952	36,949.99	30,417	32,779	4,171	15.79	264
1953	71,898.68	58,899	63,474	8,425	16.00	527
1954	75,439.41	61,491	66,267	9,172	16.22	565
1955	68,007.31	55,140	59,423	8,584	16.45	522
1956	106,387.13	85,025	91,629	14,758	17.46	845
1957	37,632.40	29,903	32,226	5,406	17.71	305
1958	110,733.57	87,457	94,250	16,484	17.97	917
1959	175,337.01	137,587	148,273	27,064	18.25	1,483
1960	184,949.93	144,150	155,346	29,604	18.54	1,597
1961	193,414.31	149,703	161,330	32,084	18.83	1,704
1962	219,926.14	168,991	182,116	37,810	19.14	1,975
1963	215,877.70	164,607	177,392	38,486	19.47	1,977
1964	268,917.35	201,769	217,440	51,477	20.47	2,515
1965	301,304.57	224,231	241,647	59,658	20.80	2,868
1966	403,364.72	297,602	320,716	82,649	21.15	3,908
1967	385,535.31	281,903	303,798	81,737	21.50	3,802
1968	379,780.47	275,151	296,521	83,259	21.87	3,807
1969	429,446.87	308,171	332,106	97,341	22.24	4,377
1970	406,252.13	288,602	311,017	95,235	22.62	4,210

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1971	514,468.88	361,672	389,762	124,707	23.02	5,417
1972	523,038.05	363,773	392,027	131,011	23.42	5,594
1973	474,003.91	326,020	351,341	122,663	23.83	5,147
1974	638,736.24	434,213	467,937	170,799	24.26	7,040
1975	668,524.23	448,981	483,852	184,672	24.69	7,480
1976	554,968.38	368,111	396,701	158,267	25.13	6,298
1977	500,478.31	327,713	353,166	147,312	25.57	5,761
1978	764,039.19	493,569	531,904	232,135	26.03	8,918
1979	866,957.26	548,264	590,847	276,110	27.03	10,215
1980	1,173,862.43	731,786	788,622	385,240	27.49	14,014
1981	1,433,345.53	880,217	948,582	484,764	27.96	17,338
1982	1,236,028.22	747,303	805,345	430,683	28.45	15,138
1983	1,799,292.87	1,078,136	1,161,873	637,420	28.43	22,421
1984	1,351,223.51	796,276	858,121	493,103	28.92	17,051
1985	1,922,112.73	1,113,288	1,199,755	722,358	29.43	24,545
1986	1,690,372.14	961,484	1,036,161	654,211	29.94	21,851
1987	1,901,530.92	1,061,435	1,143,874	757,657	30.47	24,866
1988	2,195,291.27	1,201,922	1,295,273	900,018	30.99	29,042
1989	1,916,195.01	1,028,230	1,108,091	808,104	31.52	25,638
1990	2,171,715.50	1,141,019	1,229,640	942,076	32.07	29,376
1991	2,364,945.55	1,215,582	1,309,994	1,054,952	32.62	32,341
1992	2,463,245.24	1,237,781	1,333,917	1,129,328	33.17	34,047
1993	2,998,080.19	1,471,458	1,585,743	1,412,337	33.72	41,884
1994	3,082,927.17	1,485,971	1,601,383	1,481,544	33.86	43,755
1995	2,280,142.78	1,070,983	1,154,164	1,125,979	34.44	32,694
1996	2,592,119.56	1,185,117	1,277,163	1,314,957	35.02	37,549
1997	2,032,030.80	903,441	973,609	1,058,422	35.60	29,731
1998	2,843,036.87	1,235,300	1,331,243	1,511,794	35.79	42,241
1999	2,081,072.46	876,964	945,076	1,135,996	36.39	31,217
2000	2,079,909.20	848,603	914,512	1,165,397	37.00	31,497
2001	1,882,395.80	747,123	805,151	1,077,245	37.23	28,935
2002	2,122,572.89	812,945	876,085	1,246,488	37.85	32,932
2003	2,915,882.92	1,082,376	1,166,442	1,749,441	38.11	45,905
2004	1,982,266.62	707,471	762,419	1,219,848	38.74	31,488
2005	2,959,277.14	1,019,175	1,098,332	1,860,945	39.02	47,692
2006	2,570,055.19	847,090	912,882	1,657,173	39.67	41,774
2007	2,195,637.55	694,700	748,656	1,446,982	39.98	36,193
2008	3,311,737.37	1,002,794	1,080,679	2,231,058	40.30	55,361
2009	3,205,099.35	925,633	997,525	2,207,574	40.64	54,320
2010	3,802,745.96	1,043,473	1,124,517	2,678,229	40.99	65,339
2011	3,752,266.87	974,088	1,049,743	2,702,524	41.36	65,341
2012	3,170,224.76	774,803	834,980	2,335,245	41.75	55,934
2013	2,967,163.69	682,448	735,452	2,231,712	41.85	53,326
2014	3,977,276.81	850,740	916,815	3,060,462	42.26	72,420

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2015	3,945,737.03	782,834	843,635	3,102,102	42.41	73,146
2016	5,487,560.72	1,000,931	1,078,672	4,408,889	42.58	103,544
2017	5,184,125.41	859,528	926,286	4,257,839	42.78	99,529
2018	6,410,314.84	956,419	1,030,702	5,379,613	42.75	125,839
2019	6,857,593.36	905,202	975,507	5,882,086	42.76	137,560
2020	7,003,927.89	801,249	863,481	6,140,447	42.58	144,210
2021	5,863,495.84	564,655	608,511	5,254,985	42.23	124,437
2022	5,872,330.12	454,518	489,819	5,382,511	41.75	128,922
2023	6,208,623.42	356,996	384,723	5,823,900	40.98	142,116
	147,023,828.58	48,005,300	51,733,778	95,290,050		2,465,624
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.6 1.68

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.10 TOWERS AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1947	7,576.09	6,780	7,534	42	9.22	5
	7,576.09	6,780	7,534	42		5
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.4	0.07

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.20 POLES AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2003	46,952.67	17,429	22,658-	69,611	38.11	1,827
2004	236,216.87	84,306	109,598-	345,815	38.74	8,927
2005	2,555.36	880	1,144-	3,699	39.02	95
2006	6,476.78	2,135	2,775-	9,252	39.67	233
2007	14,224.55	4,501	5,851-	20,076	39.98	502
2008	96,716.34	29,286	38,072-	134,788	40.30	3,345
2009	49,368.16	14,258	18,535-	67,903	40.64	1,671
2010	18,769.11	5,150	6,695-	25,464	40.99	621
2011	272,599.30	70,767	91,997-	364,596	41.36	8,815
2012	65,118.54	15,915	20,689-	85,808	41.75	2,055
2013	44,076.74	10,138	13,179-	57,256	41.85	1,368
2015	133,275.70	26,442	34,375-	167,651	42.41	3,953
2016	16,357.25	2,984	3,879-	20,236	42.58	475
2017	238,662.16	39,570	51,441-	290,103	42.78	6,781
2018	109,439.39	16,328	21,226-	130,665	42.75	3,056
2021	5,291.23	510	663-	5,954	42.23	141
2022	1,845.65	143	186-	2,032	41.75	49
2023	46,563.28	2,677	3,480-	50,043	40.98	1,221
2024	6,150,851.42	226,351	294,257-	6,445,108	39.31	163,956
2025	13,376,534.40	187,271	243,452-	13,619,987	35.09	388,144
	20,931,894.90	757,041	984,152-	21,916,047		597,235
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.7 2.85

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1926	436.07	399	277	159	9.20	17
1927	715.96	649	450	266	10.20	26
1928	3,549.99	3,219	2,234	1,316	10.02	131
1929	3,805.31	3,452	2,395	1,410	9.88	143
1930	8,488.02	7,620	5,288	3,200	10.88	294
1931	5,204.08	4,672	3,242	1,962	10.76	182
1932	2,123.25	1,886	1,309	814	11.77	69
1933	1,938.57	1,721	1,194	745	11.67	64
1934	3,033.03	2,692	1,868	1,165	11.59	101
1935	4,494.59	3,945	2,738	1,757	12.60	139
1936	6,622.24	5,808	4,030	2,592	12.54	207
1937	18,947.34	16,602	11,520	7,427	12.51	594
1938	19,174.52	16,609	11,525	7,650	13.52	566
1939	13,449.96	11,634	8,073	5,377	13.50	398
1940	18,938.20	16,355	11,349	7,589	13.50	562
1941	22,018.99	18,791	13,039	8,980	14.51	619
1942	5,666.85	4,826	3,349	2,318	14.54	159
1943	4,173.70	3,547	2,461	1,713	14.58	117
1944	6,189.43	5,195	3,605	2,584	15.59	166
1945	18,493.08	15,482	10,743	7,750	15.65	495
1946	28,809.72	24,050	16,689	12,121	15.73	771
1947	61,825.39	50,956	35,359	26,466	16.74	1,581
1948	85,261.26	70,042	48,604	36,657	16.84	2,177
1949	93,795.73	76,781	53,280	40,516	16.95	2,390
1950	131,327.11	107,084	74,308	57,019	17.09	3,336
1951	133,571.48	107,472	74,577	58,994	18.09	3,261
1952	132,090.44	105,831	73,438	58,652	18.24	3,216
1953	158,414.45	126,336	87,667	70,747	18.41	3,843
1954	176,651.74	140,191	97,281	79,371	18.59	4,270
1955	144,255.00	112,894	78,339	65,916	19.59	3,365
1956	150,071.15	116,815	81,060	69,011	19.79	3,487
1957	241,567.88	186,974	129,745	111,823	20.00	5,591
1958	212,021.86	163,151	113,214	98,808	20.22	4,887
1959	250,789.96	191,804	133,097	117,693	20.45	5,755
1960	232,604.66	175,198	121,573	111,032	21.46	5,174
1961	249,801.29	186,901	129,694	120,107	21.71	5,532
1962	397,873.75	295,620	205,137	192,737	21.97	8,773
1963	266,130.37	196,271	136,196	129,934	22.25	5,840
1964	272,058.96	199,093	138,155	133,904	22.54	5,941
1965	299,305.16	217,296	150,786	148,519	22.83	6,505
1966	371,594.74	265,319	184,110	187,485	23.83	7,868
1967	311,992.54	220,828	153,237	158,756	24.15	6,574
1968	351,147.66	246,330	170,933	180,215	24.47	7,365
1969	346,538.43	240,844	167,126	179,412	24.80	7,234

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1970	288,965.96	198,866	137,997	150,969	25.15	6,003
1971	412,954.65	281,305	195,203	217,752	25.50	8,539
1972	353,595.33	238,359	165,402	188,193	25.87	7,275
1973	418,502.18	279,057	193,643	224,859	26.24	8,569
1974	328,309.23	216,421	150,179	178,130	26.62	6,692
1975	274,472.24	178,791	124,067	150,405	27.02	5,566
1976	229,397.42	147,617	102,434	126,963	27.42	4,630
1977	232,867.37	147,964	102,675	130,192	27.83	4,678
1978	442,869.63	277,679	192,687	250,183	28.26	8,853
1979	336,633.78	208,174	144,456	192,178	28.69	6,698
1980	554,400.51	338,018	234,557	319,844	29.13	10,980
1981	445,828.21	267,854	185,869	259,959	29.57	8,791
1982	313,485.84	185,458	128,693	184,793	30.03	6,154
1983	472,490.57	275,084	190,886	281,605	30.50	9,233
1984	589,012.50	337,327	234,078	354,934	30.96	11,464
1985	1,040,889.52	586,021	406,652	634,238	31.44	20,173
1986	669,200.94	370,068	256,798	412,403	31.93	12,916
1987	587,210.73	318,738	221,179	366,032	32.43	11,287
1988	1,083,031.20	576,714	400,193	682,838	32.92	20,742
1989	838,986.61	440,971	305,999	532,988	32.94	16,181
1990	1,181,036.17	607,997	421,901	759,135	33.46	22,688
1991	1,668,756.55	840,553	583,276	1,085,481	33.99	31,935
1992	1,568,553.57	772,356	535,953	1,032,601	34.53	29,904
1993	1,667,060.79	807,191	560,126	1,106,935	34.62	31,974
1994	1,582,929.32	747,934	519,006	1,063,923	35.17	30,251
1995	2,694,073.32	1,240,890	861,078	1,832,995	35.72	51,316
1996	2,535,819.67	1,144,669	794,308	1,741,512	35.86	48,564
1997	1,793,066.34	786,977	546,099	1,246,967	36.44	34,220
1998	1,480,981.94	635,341	440,876	1,040,106	36.60	28,418
1999	1,581,945.30	658,089	456,661	1,125,284	37.20	30,250
2000	1,314,368.73	532,845	369,752	944,617	37.40	25,257
2001	1,060,111.59	418,108	290,133	769,979	37.61	20,473
2002	1,665,695.11	634,130	440,035	1,225,660	38.23	32,060
2003	2,357,881.39	870,058	603,750	1,754,131	38.48	45,586
2004	2,985,533.61	1,065,537	739,397	2,246,137	38.74	57,980
2005	4,431,688.96	1,526,274	1,059,112	3,372,577	39.02	86,432
2006	3,394,757.13	1,125,362	780,911	2,613,846	39.32	66,476
2007	4,082,739.81	1,299,128	901,491	3,181,249	39.64	80,254
2008	4,183,905.31	1,273,999	884,053	3,299,852	39.97	82,558
2009	3,980,281.00	1,162,242	806,503	3,173,778	40.00	79,344
2010	4,218,412.69	1,170,188	812,017	3,406,396	40.37	84,379
2011	5,404,611.80	1,426,277	989,722	4,414,890	40.45	109,144
2012	4,748,290.85	1,186,123	823,074	3,925,217	40.55	96,799
2013	4,488,077.08	1,054,698	731,876	3,756,201	40.69	92,313

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
2014	6,113,589.21	1,349,880	936,708	5,176,881	40.58	127,572
2015	7,132,790.92	1,460,796	1,013,675	6,119,116	40.78	150,052
2016	8,993,731.36	1,699,815	1,179,535	7,814,196	40.75	191,759
2017	8,494,780.29	1,472,995	1,022,141	7,472,639	40.52	184,419
2018	10,087,274.49	1,581,685	1,097,563	8,989,711	40.34	222,849
2019	13,845,850.93	1,925,958	1,336,460	12,509,391	40.23	310,947
2020	11,591,111.10	1,409,479	978,065	10,613,046	39.75	266,995
2021	8,639,555.63	889,874	617,501	8,022,055	39.17	204,801
2022	8,408,836.57	702,979	487,811	7,921,026	38.34	206,600
2023	7,312,559.65	462,154	320,698	6,991,862	37.03	188,816
2024	12,193,624.19	501,158	347,764	11,845,860	35.00	338,453
2025	18,062,820.43	294,424	204,307	17,858,514	30.17	591,930
	202,127,171.13	46,577,834	32,321,279	169,805,892		4,598,977
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.9 2.28

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1913	29,386.00	28,099	26,453	2,933	5.15	570
1916	13.62	13	12	2	6.78	
1923	2,178.06	2,009	1,891	287	8.61	33
1925	6.98	6	6	1	9.38	
1927	8,088.50	7,330	6,901	1,188	10.20	116
1928	1,537.08	1,394	1,312	225	10.02	22
1929	3,641.76	3,303	3,110	532	9.88	54
1930	1,910.06	1,715	1,615	295	10.88	27
1934	113.13	100	94	19	11.59	2
1936	45.31	40	38	7	12.54	1
1937	1,008.70	884	832	177	12.51	14
1938	287.78	249	234	54	13.52	4
1939	2,447.56	2,117	1,993	455	13.50	34
1940	874.77	755	711	164	13.50	12
1941	1,451.78	1,239	1,166	286	14.51	20
1942	2,313.57	1,970	1,855	459	14.54	32
1943	173.55	147	138	36	14.58	2
1944	6.83	6	6	1	15.59	
1945	180.46	151	142	38	15.65	2
1946	155.69	130	122	34	15.73	2
1947	10,507.58	8,660	8,153	2,355	16.74	141
1948	7,002.27	5,752	5,415	1,587	16.84	94
1949	22,220.55	18,190	17,125	5,096	16.95	301
1950	2,866.22	2,337	2,200	666	17.09	39
1951	7,960.80	6,405	6,030	1,931	18.09	107
1952	14,423.94	11,556	10,879	3,545	18.24	194
1953	5,221.82	4,164	3,920	1,302	18.41	71
1954	18,134.94	14,392	13,549	4,586	18.59	247
1955	14,961.51	11,709	11,023	3,939	19.59	201
1956	1,219.79	949	893	327	19.79	17
1957	5,263.85	4,074	3,835	1,429	20.00	71
1958	2,868.18	2,207	2,078	790	20.22	39
1959	7,531.86	5,760	5,423	2,109	20.45	103
1960	679.20	512	482	197	21.46	9
1961	2,007.61	1,502	1,414	594	21.71	27
1962	6,497.23	4,827	4,544	1,953	21.97	89
1963	1,011.58	746	702	310	22.25	14
1964	8,286.91	6,064	5,709	2,578	22.54	114
1965	9,238.07	6,707	6,314	2,924	22.83	128
1966	8,492.25	6,063	5,708	2,784	23.83	117
1967	24,528.79	17,361	16,344	8,185	24.15	339
1968	23,710.69	16,633	15,659	8,052	24.47	329
1969	17,838.09	12,397	11,671	6,167	24.80	249
1970	36,907.85	25,400	23,912	12,996	25.15	517

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1971	12,447.78	8,479	7,982	4,466	25.50	175
1972	32,350.36	21,807	20,530	11,820	25.87	457
1973	88,068.76	58,724	55,285	32,784	26.24	1,249
1974	4,552.88	3,001	2,825	1,728	26.62	65
1975	1,847.36	1,203	1,133	714	27.02	26
1976	2,678.48	1,724	1,623	1,055	27.42	38
1977	818.55	520	490	329	27.83	12
1978	304.53	191	180	125	28.26	4
1979	23,542.48	14,559	13,706	9,836	28.69	343
1980	1,253.57	764	719	535	29.13	18
1981	3,085.21	1,854	1,745	1,340	29.57	45
1982	4,719.35	2,792	2,628	2,091	30.03	70
1983	3,399.92	1,979	1,863	1,537	30.50	50
1984	25,100.87	14,375	13,533	11,568	30.96	374
1985	5,544.47	3,122	2,939	2,605	31.44	83
1986	165,760.26	91,665	86,297	79,463	31.93	2,489
1987	15,518.28	8,423	7,930	7,588	32.43	234
1988	5,249.01	2,795	2,631	2,618	32.92	80
1989	6,336.79	3,331	3,136	3,201	32.94	97
1990	7,227.17	3,721	3,503	3,724	33.46	111
1991	12,484.49	6,288	5,920	6,564	33.99	193
1992	15,690.38	7,726	7,274	8,416	34.53	244
1993	11,266.70	5,455	5,136	6,131	34.62	177
1994	12,798.70	6,047	5,693	7,106	35.17	202
1996	68,704.51	31,013	29,197	39,508	35.86	1,102
1997	1,954.42	858	808	1,146	36.44	31
1998	8,508.98	3,650	3,436	5,073	36.60	139
1999	81.74	34	32	50	37.20	1
2000	7,536.16	3,055	2,876	4,660	37.40	125
2001	9,062.63	3,574	3,365	5,698	37.61	152
2002	46,603.02	17,742	16,703	29,900	38.23	782
2003	30,236.03	11,157	10,504	19,732	38.48	513
2004	270,112.12	96,403	90,757	179,355	38.74	4,630
2005	7,335.56	2,526	2,378	4,958	39.02	127
2006	995.53	330	311	685	39.32	17
2007	35,594.21	11,326	10,663	24,931	39.64	629
2008	118,310.73	36,026	33,916	84,395	39.97	2,111
2009	121,985.20	35,620	33,534	88,451	40.00	2,211
2010	67,909.64	18,838	17,735	50,175	40.37	1,243
2011	218,949.87	57,781	54,397	164,553	40.45	4,068
2012	148,694.61	37,144	34,969	113,726	40.55	2,805
2013	117,096.69	27,518	25,906	91,191	40.69	2,241
2014	19,206.81	4,241	3,993	15,214	40.58	375
2015	245,476.73	50,274	47,329	198,148	40.78	4,859

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
2016	50,119.72	9,473	8,918	41,202	40.75	1,011
2017	606,119.32	105,101	98,945	507,174	40.52	12,517
2018	112,186.18	17,591	16,561	95,625	40.34	2,370
2020	10,997.56	1,337	1,259	9,739	39.75	245
2021	37,294.92	3,841	3,616	33,679	39.17	860
2022	3,190.67	267	251	2,940	38.34	77
2023	191,117.58	12,079	11,372	179,746	37.03	4,854
	3,332,630.26	1,115,368	1,050,045	2,282,585		61,435
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.2 1.84

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 64-R1						
2004	149,196.07	53,890	51,396	97,800	38.02	2,572
2007	1,124,793.26	362,071	345,315	779,478	38.97	20,002
2008	11,514,810.25	3,546,562	3,382,429	8,132,381	39.32	206,826
2009	2,680,789.05	791,905	755,256	1,925,533	39.36	48,921
2010	6,827,436.70	1,926,020	1,836,884	4,990,553	39.45	126,503
2011	3,990,494.35	1,064,664	1,015,392	2,975,102	39.85	74,658
2012	434,935.88	109,778	104,698	330,238	39.98	8,260
2013	11,736,737.00	2,787,475	2,658,472	9,078,265	40.13	226,221
2014	5,546,949.12	1,237,524	1,180,252	4,366,697	40.05	109,031
2015	3,368,514.59	700,314	667,904	2,700,611	40.01	67,498
2016	1,510,135.68	289,795	276,383	1,233,753	40.00	30,844
2017	14,989,852.30	2,624,723	2,503,251	12,486,601	40.04	311,853
2018	4,896,934.38	774,695	738,842	4,158,092	39.90	104,213
2019	3,964,783.38	559,034	533,162	3,431,621	39.59	86,679
2020	2,838,505.98	349,704	333,520	2,504,986	39.14	64,001
2021	2,265,759.04	236,545	225,598	2,040,161	38.60	52,854
2023	654,141.85	41,865	39,928	614,214	36.56	16,800
	78,494,768.88	17,456,564	16,648,682	61,846,087		1,557,736
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.7 1.98

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1924	1,019.27	952	1,019			
1927	15,869.98	14,694	15,870			
1930	1,121.35	1,039	1,121			
1938	108.03	97	105	3	9.59	
1940	15,969.18	14,200	15,405	564	10.65	53
1942	411.72	364	395	17	10.84	2
1948	393.79	339	368	26	12.59	2
1949	434.85	373	405	30	12.79	2
1955	30.70	25	27	4	14.97	
1956	1,230.74	1,009	1,095	136	15.25	9
1957	14,724.56	11,902	12,912	1,813	16.25	112
1958	2,426.28	1,949	2,114	312	16.54	19
1959	824.28	658	714	110	16.83	7
1960	20.42	16	17	3	17.14	
1965	24,496.24	18,524	20,097	4,399	19.50	226
1966	8,357.82	6,266	6,798	1,560	19.87	79
1967	24,996.81	18,573	20,150	4,847	20.24	239
1968	12,304.87	8,985	9,748	2,557	21.24	120
1969	12,169.25	8,801	9,548	2,621	21.62	121
1970	98,711.05	70,677	76,677	22,034	22.02	1,001
1971	70,117.34	49,678	53,895	16,222	22.42	724
1972	20,961.58	14,579	15,817	5,145	23.42	220
1973	56,525.89	38,879	42,180	14,346	23.83	602
1974	177,631.34	120,754	131,005	46,626	24.26	1,922
1975	81,601.13	54,803	59,455	22,146	24.69	897
1976	27,710.04	18,380	19,940	7,770	25.13	309
1977	6,893.44	4,480	4,860	2,033	26.13	78
1978	34,307.54	21,998	23,865	10,443	26.58	393
1979	39,105.36	24,730	26,829	12,276	27.03	454
1980	17,997.87	11,220	12,173	5,825	27.49	212
1981	27,490.49	16,758	18,181	9,309	28.50	327
1982	30,737.69	18,452	20,018	10,720	28.96	370
1983	22,674.44	13,396	14,533	8,141	29.44	277
1984	17,004.13	9,879	10,718	6,286	29.93	210
1985	21,171.61	12,004	13,023	8,149	30.93	263
1986	52,379.54	29,175	31,652	20,728	31.42	660
1987	22,231.75	12,154	13,186	9,046	31.92	283
1988	48,301.18	25,899	28,098	20,203	32.43	623
1989	47,098.74	24,586	26,673	20,426	33.43	611
1990	58,501.67	29,906	32,445	26,057	33.94	768
1991	57,640.27	28,832	31,280	26,360	34.47	765
1992	82,777.72	40,487	43,924	38,854	34.99	1,110
1993	82,121.32	38,967	42,275	39,846	35.99	1,107
1994	519,226.07	240,402	260,810	258,416	36.53	7,074

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1995	614,406.12	277,343	300,888	313,518	37.07	8,457
1996	847,611.87	372,610	404,242	443,370	37.61	11,789
1997	485,860.79	207,705	225,338	260,523	38.17	6,825
1998	501,323.83	206,796	224,351	276,973	39.17	7,071
1999	456,668.71	182,759	198,274	258,395	39.72	6,505
2000	159,523.97	61,831	67,080	92,444	40.29	2,294
2001	147,619.89	55,328	60,025	87,595	40.86	2,144
2002	131,176.97	47,473	51,503	79,674	41.44	1,923
2003	290,707.25	100,730	109,281	181,426	42.44	4,275
2004	192,330.09	64,084	69,524	122,806	43.02	2,855
2005	178,308.20	57,023	61,864	116,444	43.60	2,671
2006	199,115.79	60,969	66,145	132,971	44.19	3,009
2007	102,953.36	30,093	32,648	70,305	44.79	1,570
2008	176,894.53	49,212	53,390	123,505	45.40	2,720
2009	86,135.81	22,602	24,521	61,615	46.39	1,328
2010	82,877.06	20,554	22,299	60,578	47.00	1,289
2011	196,602.61	45,887	49,782	146,821	47.61	3,084
2012	119,307.09	26,092	28,307	91,000	48.23	1,887
2013	418,380.42	85,266	92,505	325,875	48.85	6,671
2014	188,806.92	35,609	38,632	150,175	49.48	3,035
2015	126,944.95	21,987	23,853	103,092	50.11	2,057
2016	162,397.94	25,756	27,943	134,455	50.38	2,669
2017	83,151.61	11,874	12,882	70,270	51.02	1,377
2018	74,861.39	9,492	10,298	64,563	51.67	1,250
2019	24,707.36	2,747	2,980	21,727	51.98	418
2020	25,414.45	2,404	2,608	22,806	52.64	433
2021	27,461.44	2,150	2,332	25,129	52.97	474
2022	90,758.63	5,627	6,105	84,654	52.99	1,598
2023	16,885.32	760	825	16,060	53.06	303
2024	76,524.66	2,112	2,291	74,234	52.85	1,405
2025	89,374.56	876	950	88,424	50.78	1,741
	8,232,922.93	3,175,592	3,445,086	4,787,837		117,378

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.8 1.43

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.10 UNDERGROUND CONDUIT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1973	64,301.63	44,227	59,672	4,630	23.83	194
2000	352.23	137	185	167	40.29	4
	64,653.86	44,364	59,857	4,797		198
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.2 0.31

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1967	8,983.39	7,883	7,344	1,639	8.17	201
1968	19,877.72	17,373	16,186	3,692	8.29	445
1969	14,225.39	12,378	11,532	2,693	8.44	319
1970	80,549.17	69,288	64,553	15,996	9.02	1,773
1971	107,075.42	91,614	85,353	21,722	9.20	2,361
1972	160,259.95	135,468	126,210	34,050	9.79	3,478
1973	143,221.68	120,306	112,084	31,138	10.00	3,114
1974	126,505.18	105,543	98,330	28,175	10.23	2,754
1975	211,922.48	174,455	162,533	49,389	10.85	4,552
1976	130,206.77	106,353	99,085	31,122	11.10	2,804
1977	73,362.03	59,423	55,362	18,000	11.38	1,582
1978	133,037.40	106,164	98,909	34,128	12.02	2,839
1979	220,701.81	174,465	162,542	58,160	12.32	4,721
1980	263,507.40	205,009	190,999	72,508	12.98	5,586
1981	346,701.02	266,890	248,651	98,050	13.31	7,367
1982	206,226.48	156,980	146,252	59,974	13.65	4,394
1983	272,301.96	203,682	189,762	82,540	14.32	5,764
1984	386,386.77	285,424	265,918	120,469	14.68	8,206
1985	341,405.48	247,519	230,604	110,801	15.36	7,214
1986	645,313.30	461,399	429,867	215,446	15.75	13,679
1987	618,002.51	433,034	403,440	214,563	16.45	13,043
1988	1,118,060.77	771,462	718,740	399,321	16.85	23,699
1989	770,047.87	519,936	484,404	285,644	17.56	16,267
1990	1,097,422.50	728,469	678,686	418,736	17.98	23,289
1991	1,116,357.42	724,069	674,586	441,771	18.69	23,637
1992	1,459,800.42	929,163	865,664	594,136	19.13	31,058
1993	1,881,189.39	1,167,842	1,088,032	793,157	19.85	39,958
1994	3,172,412.55	1,928,827	1,797,011	1,375,402	20.31	67,720
1995	1,130,182.81	668,729	623,028	507,155	21.05	24,093
1996	1,318,987.47	762,639	710,520	608,467	21.52	28,274
1997	1,941,469.51	1,089,941	1,015,455	926,015	22.26	41,600
1998	2,726,876.17	1,492,147	1,390,174	1,336,702	22.75	58,756
1999	5,603,290.73	2,969,744	2,766,792	2,836,499	23.50	120,702
2000	1,277,074.31	657,821	612,866	664,208	24.00	27,675
2001	1,199,457.48	596,610	555,838	643,619	24.76	25,994
2002	1,463,935.91	705,324	657,122	806,814	25.28	31,915
2003	1,813,646.37	840,625	783,177	1,030,469	26.04	39,573
2004	1,513,156.02	676,683	630,439	882,717	26.58	33,210
2005	2,115,477.24	906,270	844,336	1,271,141	27.35	46,477
2006	1,777,351.59	731,202	681,232	1,096,120	27.90	39,287
2007	1,057,759.07	414,853	386,502	671,257	28.67	23,413
2008	1,032,738.78	386,761	360,330	672,409	29.23	23,004
2009	1,570,606.37	557,251	519,168	1,051,438	30.01	35,036
2010	1,043,141.12	350,913	326,932	716,209	30.58	23,421

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
2011	2,569,735.56	816,148	760,372	1,809,364	31.16	58,067
2012	2,726,834.99	809,870	754,523	1,972,312	31.95	61,731
2013	2,801,062.20	777,295	724,175	2,076,887	32.55	63,806
2014	2,841,537.85	731,980	681,956	2,159,582	33.14	65,165
2015	3,914,021.04	928,797	865,323	3,048,698	33.75	90,332
2016	3,908,949.18	842,769	785,174	3,123,775	34.56	90,387
2017	4,500,788.07	875,853	815,997	3,684,791	35.17	104,771
2018	5,034,198.59	875,951	816,089	4,218,110	35.60	118,486
2019	3,831,749.84	582,809	542,980	3,288,770	36.24	90,750
2020	3,183,123.71	413,169	384,933	2,798,191	36.87	75,893
2021	3,276,342.04	352,534	328,442	2,947,900	37.34	78,948
2022	4,131,260.35	351,157	327,159	3,804,101	37.65	101,039
2023	3,747,592.34	231,601	215,773	3,531,819	37.98	92,992
2024	5,347,283.29	203,731	189,808	5,157,475	37.87	136,189
2025	8,335,542.10	111,696	104,063	8,231,480	36.68	224,413
	103,860,236.33	32,923,291	30,673,317	73,186,920		2,397,223
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.5 2.31

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1973	34,544.79	29,018	30,415	4,130	10.00	413
2000	490.91	253	265	226	24.00	9
2009	1,034.11	367	385	649	30.01	22
2012	68,827.49	20,442	21,425	47,402	31.95	1,484
2014	0.04					
2016	0.12					
2018	0.13					
2019	3,183.54	484	508	2,676	36.24	74
	108,081.13	50,564	52,998	55,084		2,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 1.85

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
1929	2,756.95	2,757	2,757			
1930	2,802.46	2,802	2,802			
1931	1,889.51	1,890	1,890			
1932	642.87	643	643			
1933	1,255.97	1,256	1,256			
1934	1,251.58	1,252	1,252			
1935	1,198.13	1,198	1,198			
1936	53.51	54	54			
1937	152.86	153	153			
1938	134.01	134	134			
1939	97.18	97	97			
1940	7.25	7	7			
1941	4.91	5	5			
1942	2,449.62	2,414	2,085	365	1.25	292
1943	908.48	892	771	137	1.53	90
1944	975.94	954	824	152	1.83	83
1945	8,674.98	8,449	7,299	1,376	2.15	640
1946	3,853.41	3,737	3,228	625	2.47	253
1948	8,469.17	8,205	7,088	1,381	2.50	552
1949	210.79	203	175	36	2.87	13
1950	69.09	66	57	12	3.24	4
1951	1,647.89	1,571	1,357	291	3.62	80
1952	3,120.05	2,981	2,575	545	3.42	159
1953	6,966.88	6,617	5,716	1,251	3.83	327
1955	133.33	126	109	24	4.13	6
1956	2,769.07	2,598	2,244	525	4.58	115
1957	72,147.35	67,212	58,064	14,083	5.03	2,800
1958	87,687.06	81,680	70,563	17,124	4.96	3,452
1959	140,041.20	129,454	111,835	28,206	5.44	5,185
1960	106,424.77	98,294	84,916	21,509	5.42	3,968
1961	101,751.82	93,194	80,510	21,242	5.92	3,588
1962	87,759.14	80,247	69,325	18,434	5.94	3,103
1963	103,875.74	94,132	81,320	22,556	6.47	3,486
1964	97,069.06	87,750	75,807	21,262	6.53	3,256
1965	83,766.01	75,004	64,796	18,970	7.07	2,683
1966	138,193.20	123,337	106,551	31,642	7.17	4,413
1967	303,204.73	269,610	232,916	70,289	7.29	9,642
1968	208,826.19	183,725	158,720	50,106	7.86	6,375
1969	206,205.58	180,595	156,016	50,190	8.01	6,266
1970	215,012.10	187,362	161,862	53,150	8.19	6,490
1971	262,543.31	227,520	196,554	65,989	8.39	7,865
1972	306,988.78	262,782	227,017	79,972	9.00	8,886
1973	305,706.18	260,003	224,616	81,090	9.23	8,785
1974	361,697.17	305,489	263,911	97,786	9.48	10,315

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
1975	310,297.57	260,122	224,719	85,579	9.74	8,786
1976	388,135.62	322,774	278,844	109,292	10.02	10,907
1977	496,665.33	409,501	353,767	142,898	10.32	13,847
1978	662,849.35	541,548	467,842	195,007	10.64	18,328
1979	845,558.04	684,141	591,028	254,530	10.97	23,202
1980	708,244.16	567,162	489,970	218,274	11.32	19,282
1981	699,910.95	551,250	476,224	223,687	12.00	18,641
1982	830,898.91	646,938	558,889	272,010	12.37	21,989
1983	774,578.61	595,806	514,716	259,863	12.75	20,381
1984	980,531.02	744,615	643,272	337,259	13.15	25,647
1985	811,945.83	611,639	528,394	283,552	13.26	21,384
1986	1,332,409.55	989,447	854,781	477,629	13.69	34,889
1987	1,138,188.16	832,585	719,269	418,919	14.13	29,647
1988	1,319,205.04	949,828	820,555	498,650	14.58	34,201
1989	1,149,999.43	814,315	703,485	446,514	15.05	29,669
1990	1,474,914.01	1,026,245	886,571	588,343	15.52	37,909
1991	1,159,470.04	792,034	684,237	475,233	16.01	29,684
1992	1,593,142.11	1,067,405	922,129	671,013	16.50	40,667
1993	1,440,309.99	945,564	816,871	623,439	17.00	36,673
1994	1,372,526.72	886,378	765,740	606,787	17.28	35,115
1995	1,362,352.09	860,189	743,116	619,236	17.81	34,769
1996	1,267,804.01	781,728	675,333	592,471	18.34	32,305
1997	1,084,168.94	652,019	563,278	520,891	18.89	27,575
1998	1,542,757.39	907,913	784,344	758,413	19.23	39,439
1999	1,172,333.75	671,044	579,714	592,620	19.80	29,930
2000	781,522.38	436,402	377,007	404,515	20.16	20,065
2001	866,664.20	469,212	405,351	461,313	20.75	22,232
2002	1,034,803.53	544,721	470,584	564,220	21.14	26,690
2003	2,657,026.60	1,351,098	1,167,211	1,489,816	21.75	68,497
2004	4,900,200.98	2,412,859	2,084,465	2,815,736	22.17	127,007
2005	5,136,667.30	2,442,999	2,110,503	3,026,164	22.60	133,901
2006	4,515,265.96	2,060,316	1,779,903	2,735,363	23.24	117,701
2007	5,473,681.36	2,399,662	2,073,064	3,400,617	23.70	143,486
2008	5,285,964.47	2,220,105	1,917,945	3,368,019	24.17	139,347
2009	5,022,684.67	2,022,133	1,746,917	3,275,768	24.48	133,814
2010	5,530,917.51	2,117,235	1,829,076	3,701,842	24.99	148,133
2011	5,326,719.80	1,930,936	1,668,132	3,658,588	25.50	143,474
2012	3,470,919.03	1,190,178	1,028,193	2,442,726	25.87	94,423
2013	3,143,547.48	1,013,794	875,815	2,267,732	26.26	86,357
2014	4,158,260.75	1,252,884	1,082,364	3,075,897	26.67	115,332
2015	4,072,639.31	1,137,488	982,674	3,089,965	27.09	114,063
2016	3,830,082.68	985,863	851,685	2,978,398	27.40	108,701
2017	3,667,644.52	860,429	743,323	2,924,322	27.73	105,457
2018	4,273,240.21	903,790	780,782	3,492,458	27.96	124,909

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
2019	4,801,983.43	901,812	779,074	4,022,909	28.10	143,164
2020	5,327,096.37	867,251	749,217	4,577,879	28.28	161,877
2021	4,717,544.56	647,247	559,155	4,158,390	28.29	146,992
2022	5,428,921.56	600,439	518,718	4,910,204	28.15	174,430
2023	5,318,642.44	440,384	380,447	4,938,195	27.71	178,210
2024	6,893,483.01	365,355	315,630	6,577,853	26.83	245,168
2025	8,607,983.68	175,603	151,703	8,456,281	24.01	352,198
	143,404,699.69	52,720,836	45,547,101	97,857,599		4,153,666
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.6 2.90

PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1942	95.64	93	96			
1943	51.59	51	52			
1944	116.34	114	116			
1945	155.32	151	155			
1946	4,256.55	4,128	4,257			
1947	10,796.88	10,425	10,797			
1948	13,467.90	12,943	13,468			
1949	15,911.50	15,215	15,912			
1950	21,332.03	20,453	21,332			
1951	23,045.45	21,976	23,045			
1952	31,066.77	29,458	31,067			
1953	34,476.56	32,494	34,477			
1954	34,561.65	32,370	34,562			
1955	41,032.63	38,472	41,033			
1956	54,381.11	50,645	54,381			
1957	56,996.50	52,710	56,996			
1958	50,045.01	46,282	50,045			
1959	53,215.93	48,836	53,216			
1960	47,321.09	43,081	47,321			
1961	48,098.16	43,740	48,098			
1962	97,900.90	88,277	97,901			
1963	55,246.94	49,380	55,247			
1964	56,771.51	50,629	56,772			
1965	62,250.54	54,986	62,251			
1966	74,978.43	65,576	74,978			
1967	80,379.23	69,592	80,379			
1968	99,086.54	84,897	99,087			
1969	94,592.83	80,707	94,593			
1970	112,276.60	94,717	112,277			
1971	148,488.19	123,809	148,488			
1972	229,875.29	189,394	229,875			
1973	297,034.85	241,727	297,035			
1974	310,191.98	249,208	310,192			
1975	253,404.23	200,899	253,404			
1976	202,382.02	157,291	202,382			
1977	214,624.66	164,467	211,646	2,979	14.79	201
1978	290,786.86	219,602	282,597	8,190	15.40	532
1979	296,774.28	220,800	284,138	12,636	16.00	790
1980	315,166.25	230,891	297,124	18,042	16.61	1,086
1981	351,369.20	253,302	325,964	25,405	17.23	1,474
1982	354,879.78	251,610	323,786	31,094	17.85	1,742
1983	411,811.47	287,033	369,371	42,440	18.48	2,297
1984	452,967.17	308,289	396,724	56,243	19.48	2,887
1985	476,308.28	318,269	409,567	66,741	20.11	3,319

PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1986	663,254.57	434,896	559,649	103,606	20.74	4,995
1987	734,201.61	472,092	607,515	126,687	21.38	5,925
1988	1,097,224.07	687,082	884,177	213,047	22.38	9,520
1989	1,041,533.33	638,668	821,875	219,658	23.02	9,542
1990	1,470,579.85	882,348	1,135,456	335,124	23.67	14,158
1991	925,847.91	539,769	694,606	231,242	24.67	9,373
1992	887,030.43	505,164	650,074	236,956	25.32	9,358
1993	1,048,841.34	579,485	745,715	303,126	26.32	11,517
1994	1,824,472.05	982,661	1,264,545	559,927	26.98	20,753
1995	2,098,698.57	1,094,681	1,408,699	690,000	27.98	24,660
1996	2,170,445.27	1,101,284	1,417,196	753,249	28.64	26,301
1997	826,321.70	405,063	521,258	305,064	29.64	10,292
1998	238,851.00	113,645	146,245	92,606	30.30	3,056
1999	3,177,423.30	1,456,531	1,874,348	1,303,075	31.31	41,618
2000	133,898.54	59,076	76,022	57,877	32.30	1,792
2001	216,015.09	92,087	118,503	97,512	32.97	2,958
2002	223,563.74	91,415	117,638	105,926	33.97	3,118
2003	477,783.71	187,052	240,709	237,075	34.97	6,779
2004	820,623.28	308,718	397,276	423,347	35.65	11,875
2005	933,758.60	335,033	431,140	502,619	36.64	13,718
2006	1,596,388.06	544,688	700,936	895,452	37.65	23,784
2007	964,607.08	312,340	401,937	562,670	38.64	14,562
2008	808,966.90	249,162	320,636	488,331	39.32	12,419
2009	1,019,685.64	296,117	381,060	638,626	40.32	15,839
2010	887,712.97	242,168	311,636	576,077	41.32	13,942
2011	1,239,956.65	316,437	407,209	832,748	42.32	19,677
2012	1,101,222.10	261,650	336,706	764,516	43.32	17,648
2013	747,617.98	164,476	211,657	535,961	44.32	12,093
2014	1,184,935.86	239,831	308,628	876,308	45.32	19,336
2015	1,046,907.46	193,468	248,966	797,941	46.32	17,227
2016	997,440.78	167,770	215,896	781,545	46.99	16,632
2017	905,890.88	136,246	175,329	730,562	48.00	15,220
2018	1,064,856.78	141,413	181,979	882,878	48.99	18,022
2019	1,209,699.26	139,115	179,021	1,030,678	50.00	20,614
2020	1,325,124.63	129,067	166,091	1,159,034	50.99	22,731
2021	1,159,629.99	92,307	118,786	1,040,844	52.00	20,016
2022	1,197,266.20	74,231	95,525	1,101,741	52.99	20,791
2023	1,400,009.27	61,880	79,631	1,320,378	54.00	24,451
2024	1,073,440.91	28,554	36,745	1,036,696	54.99	18,852
2025	1,102,122.40	9,699	12,481	1,089,641	56.00	19,458
	48,923,822.40	19,326,358	24,619,705	24,304,117		618,950

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.3 1.27

PENNSYLVANIA POWER COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
2008	4,625.49	4,015	3,704	921	2.66	346
2010	1,298.82	1,073	990	309	3.26	95
2013	112,181.65	83,295	76,844	35,338	4.34	8,142
2014	4,803,372.01	3,396,945	3,133,867	1,669,505	4.76	350,736
2015	23,496,409.85	15,714,399	14,497,389	8,999,021	5.20	1,730,581
2016	7,505,420.67	4,691,638	4,328,291	3,177,130	5.70	557,391
2017	1,328,739.57	766,948	707,551	621,189	6.23	99,709
2018	3,351,715.35	1,754,623	1,618,735	1,732,980	6.83	253,731
2019	2,039,590.67	948,002	874,584	1,165,007	7.49	155,542
2020	1,562,065.77	627,169	578,598	983,468	8.20	119,935
2021	1,700,591.84	566,977	523,067	1,177,525	9.00	130,836
2022	1,397,100.57	366,739	338,337	1,058,764	9.83	107,707
2023	1,500,337.73	282,814	260,911	1,239,427	10.76	115,188
2024	2,223,643.07	252,606	233,043	1,990,600	11.71	169,991
2025	2,471,113.82	93,408	86,174	2,384,940	12.71	187,643
	53,498,206.88	29,550,651	27,262,085	26,236,122		3,987,573

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 7.45

PENNSYLVANIA POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R2						
1985	46,710.65	41,049	45,621	1,090	5.59	195
1986	137,608.86	119,582	132,901	4,708	5.95	791
1987	334,076.14	286,838	318,786	15,290	6.34	2,412
1988	184,422.49	156,980	174,465	9,957	6.56	1,518
1989	247,965.55	208,167	231,353	16,613	6.98	2,380
1990	362,486.95	299,849	333,246	29,241	7.42	3,941
1991	419,238.49	342,769	380,947	38,291	7.70	4,973
1992	318,064.59	255,724	284,207	33,858	8.17	4,144
1993	313,659.03	248,732	276,436	37,223	8.48	4,390
1994	55,391.25	43,094	47,894	7,497	8.99	834
1995	32,730.45	25,058	27,849	4,881	9.34	523
1996	72,142.69	54,057	60,078	12,065	9.87	1,222
1997	49,661.04	36,516	40,583	9,078	10.26	885
1998	50,327.87	36,261	40,300	10,028	10.67	940
1999	29,562.60	20,759	23,071	6,492	11.24	578
2000	38,279.49	26,260	29,185	9,094	11.67	779
2001	17,593.88	11,767	13,078	4,516	12.13	372
2002	22,648.18	14,690	16,326	6,322	12.73	497
2003	45,148.08	28,443	31,611	13,537	13.21	1,025
2004	72,212.72	44,093	49,004	23,209	13.71	1,693
2005	82,525.68	48,723	54,150	28,376	14.22	1,995
2006	120,445.73	68,341	75,953	44,493	14.87	2,992
2007	48,817.26	26,644	29,612	19,205	15.40	1,247
2008	51,803.85	27,104	30,123	21,681	15.95	1,359
2009	35,007.31	17,504	19,454	15,553	16.50	943
2010	82,292.82	39,287	43,663	38,630	16.97	2,276
2011	103,461.02	46,806	52,019	51,442	17.55	2,931
2012	69,333.80	29,578	32,872	36,462	18.15	2,009
2013	83,293.12	33,417	37,139	46,154	18.65	2,475
2014	43,479.38	16,253	18,063	25,416	19.27	1,319
2015	62,242.06	21,567	23,969	38,273	19.80	1,933
2016	32,703.16	10,406	11,565	21,138	20.35	1,039
2017	42,910.36	12,401	13,782	29,128	20.91	1,393
2018	55,902.08	14,507	16,123	39,779	21.40	1,859
2019	39,854.19	9,119	10,135	29,719	21.91	1,356
2020	61,312.15	12,103	13,451	47,861	22.36	2,140
2021	61,247.66	10,118	11,245	50,003	22.75	2,198
2022	79,689.83	10,487	11,655	68,035	23.10	2,945
2023	85,940.05	8,336	9,264	76,676	23.27	3,295
	4,092,192.51	2,763,389	3,071,178	1,021,015		71,796

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 1.75

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
1927	1,873.09	1,873	1,873			
1928	3,109.96	3,110	3,110			
1929	568.80	569	569			
1930	1,869.26	1,869	1,869			
1931	1,001.61	1,002	1,002			
1935	121.93	122	122			
1937	1,663.66	1,664	1,664			
1939	337.58	338	338			
1940	800.61	801	801			
1948	3,196.95	3,197	3,197			
1953	768.08	768	768			
1954	4,231.79	4,232	4,232			
1955	1,101.93	1,102	1,102			
1958	940.58	941	941			
1959	23.71	24	24			
1960	357.47	357	357			
1961	2,078.26	2,078	2,078			
1962	4,467.42	4,467	4,467			
1963	5,414.41	5,414	5,414			
1964	7,569.19	7,569	7,569			
1965	20,010.43	20,010	20,010			
1966	20,189.43	20,189	20,189			
1967	40,513.26	40,513	40,513			
1968	2,861.61	2,862	2,862			
1969	4,167.13	4,167	4,167			
1970	60,069.77	60,070	60,070			
1971	18,438.49	18,438	18,438			
1972	2,624.48	2,624	2,624			
1973	170.57	171	171			
1974	26,023.22	26,023	26,023			
1975	47,391.89	47,392	47,392			
1976	5,971.31	5,971	5,971			
1977	2,903.80	2,904	2,904			
1978	3,707.16	3,707	3,707			
1979	62,100.64	62,101	62,101			
1980	39,909.71	39,910	39,910			
1981	4,846.78	4,847	4,847			
1982	43,425.76	43,426	43,426			
1983	12,342.36	12,342	12,342			
1984	5,622.48	5,622	5,622			
1985	47,183.54	47,184	47,184			
1986	5,918.39	5,918	5,918			
1987	4,391.15	4,391	4,391			
1988	405.90	406	406			

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
1990	6,419.27	6,381	4,939	1,480	0.21	1,480
1991	14,928.63	14,678	11,361	3,568	0.59	3,568
1992	9,323.48	9,089	7,035	2,288	0.87	2,288
1993	5,289.36	5,105	3,951	1,338	1.17	1,144
1994	32,825.97	31,434	24,330	8,496	1.39	6,112
1995	18,009.07	17,028	13,180	4,829	1.76	2,744
1996	51,670.30	48,322	37,401	14,269	2.04	6,995
1997	32,751.39	30,334	23,478	9,273	2.27	4,085
1998	14,050.49	12,867	9,959	4,091	2.53	1,617
1999	24,816.67	22,424	17,356	7,461	2.83	2,636
2000	9,272.31	8,252	6,387	2,885	3.15	916
2001	22,282.94	19,544	15,127	7,156	3.43	2,086
2002	36,602.10	31,566	24,432	12,170	3.75	3,245
2003	71,006.59	60,072	46,496	24,511	4.10	5,978
2004	111,806.23	92,553	71,636	40,170	4.47	8,987
2005	122,116.96	98,890	76,541	45,576	4.82	9,456
2006	121,000.74	95,324	73,781	47,220	5.25	8,994
2007	87,050.32	66,672	51,604	35,446	5.65	6,274
2008	78,351.21	58,137	44,998	33,353	6.08	5,486
2009	89,607.73	64,016	49,548	40,060	6.60	6,070
2010	218,523.37	150,038	116,129	102,394	7.07	14,483
2011	197,406.16	129,656	100,353	97,053	7.58	12,804
2012	142,118.59	88,824	68,750	73,369	8.10	9,058
2013	219,477.09	130,040	100,651	118,826	8.60	13,817
2014	259,377.34	144,369	111,741	147,636	9.16	16,117
2015	209,275.75	108,782	84,197	125,079	9.70	12,895
2016	157,397.00	75,661	58,561	98,836	10.26	9,633
2017	225,664.48	99,360	76,904	148,760	10.81	13,761
2018	77,476.00	30,797	23,837	53,639	11.37	4,718
2019	102,998.62	36,359	28,142	74,857	11.92	6,280
2020	63,867.55	19,531	15,117	48,751	12.49	3,903
2021	62,733.63	16,148	12,498	50,236	12.98	3,870
2022	195,518.33	40,316	31,205	164,313	13.48	12,189
2023	94,976.87	14,512	11,232	83,745	13.87	6,038
2024	97,319.52	9,362	7,246	90,074	14.10	6,388
2025	82,156.27	2,908	2,251	79,905	13.61	5,871
	3,888,153.88	2,412,036	1,985,039	1,903,115		241,986

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 6.22

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
2007	2,923.22	2,239	1,484	1,439	5.65	255
2009	3,092.00	2,209	1,464	1,628	6.60	247
2011	582.10	382	253	329	7.58	43
2012	1,646.55	1,029	682	965	8.10	119
2013	6,101.49	3,615	2,396	3,705	8.60	431
2014	4,093.59	2,278	1,510	2,584	9.16	282
2015	5,287.97	2,749	1,822	3,466	9.70	357
2016	641.39	308	204	437	10.26	43
2017	609.98	269	178	432	10.81	40
	24,978.29	15,078	9,993	14,985		1,817

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 7.27

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
2016	1,694,400.48	814,498	774,598	919,802	10.26	89,649
2017	606,159.57	266,892	253,818	352,342	10.81	32,594
2018	291,859.92	116,014	110,331	181,529	11.37	15,966
2019	254,541.86	89,853	85,451	169,091	11.92	14,185
2020	291,410.41	89,113	84,748	206,662	12.49	16,546
2021	340,717.86	87,701	83,405	257,313	12.98	19,824
2022	448,132.31	92,405	87,878	360,254	13.48	26,725
2023	507,541.38	77,552	73,753	433,788	13.87	31,275
2024	448,121.69	43,109	40,998	407,124	14.10	28,874
2025	379,547.26	13,436	12,777	366,770	13.61	26,949
	5,262,432.74	1,690,573	1,607,757	3,654,675		302,587
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.1 5.75

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1949	484.40	445	465	19	6.83	3
1950	448.75	410	429	20	7.14	3
1951	95,689.58	86,972	90,934	4,756	7.47	637
1952	3,864.36	3,493	3,652	212	7.80	27
1953	3,885.90	3,493	3,652	234	8.15	29
1954	335.89	300	314	22	8.50	3
1956	189,331.89	168,430	176,102	13,230	8.62	1,535
1957	336.76	298	312	25	9.02	3
1958	1,780.12	1,562	1,633	147	9.42	16
1959	375.81	327	342	34	9.83	3
1960	600,889.02	519,529	543,195	57,694	10.26	5,623
1961	799.88	691	722	78	10.13	8
1962	10,155.00	8,705	9,102	1,053	10.58	100
1963	17,867.74	15,188	15,880	1,988	11.03	180
1964	18,929.72	15,950	16,677	2,253	11.49	196
1965	12,035.65	10,049	10,507	1,529	11.96	128
1966	20,535.98	17,106	17,885	2,651	11.93	222
1967	6,047.70	4,988	5,215	833	12.43	67
1969	127,012.95	102,626	107,301	19,712	13.43	1,468
1970	1,677.61	1,350	1,411	267	13.46	20
1972	1,672.22	1,315	1,375	297	14.53	20
1973	1,547.84	1,203	1,258	290	15.07	19
1974	15,579.31	12,035	12,583	2,996	15.17	197
1975	10,110.31	7,710	8,061	2,049	15.72	130
1976	1,708.81	1,286	1,345	364	16.29	22
1977	5,078.62	3,793	3,966	1,113	16.44	68
1978	4,192.75	3,087	3,228	965	17.02	57
1979	5,430.24	3,939	4,118	1,312	17.60	75
1980	477,372.70	341,035	356,570	120,803	18.19	6,641
1981	3,571.81	2,527	2,642	930	18.39	51
1982	42,915.59	29,869	31,230	11,686	19.00	615
1984	41,109.00	27,806	29,073	12,036	19.85	606
1985	41,201.98	27,366	28,613	12,589	20.48	615
1986	8,033.61	5,236	5,475	2,559	21.10	121
1987	27,725.22	17,827	18,639	9,086	21.38	425
1988	7,775.35	4,898	5,121	2,654	22.02	121
1989	1,118.67	690	721	398	22.67	18
1990	32,317.32	19,617	20,511	11,806	22.98	514
1991	70,305.99	41,720	43,620	26,686	23.64	1,129
1992	693,644.80	402,037	420,351	273,294	24.30	11,247
1993	426,395.52	242,534	253,582	172,814	24.64	7,014
1994	10,455.25	5,796	6,060	4,395	25.32	174
1995	209,737.37	113,866	119,053	90,684	25.68	3,531
2000	6,305.91	2,975	3,111	3,195	28.55	112

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
2003	1,170,325.60	500,314	523,104	647,222	30.13	21,481
2005	184,108.22	72,833	76,151	107,957	31.32	3,447
2006	147,729.79	56,167	58,725	89,005	31.78	2,801
2008	164,190.98	56,892	59,484	104,707	33.01	3,172
2010	77,913.45	24,395	25,506	52,407	34.00	1,541
2011	23,572.87	6,973	7,291	16,282	34.52	472
2012	18,203.10	5,062	5,293	12,910	35.04	368
2013	182,444.23	47,435	49,596	132,848	35.58	3,734
2014	81,640.86	19,716	20,614	61,027	36.12	1,690
2016	777,854.35	158,838	166,073	611,781	37.01	16,530
2017	596,600.75	110,013	115,024	481,577	37.59	12,811
2018	268,843.83	44,359	46,379	222,465	37.95	5,862
2022	136,677.42	11,290	11,804	124,873	38.87	3,213
2023	939,227.70	56,823	59,412	879,816	38.82	22,664
2024	524,424.33	19,823	20,726	503,698	38.18	13,193
2025	819,511.42	11,309	11,824	807,688	35.86	22,523
	9,371,059.80	3,484,321	3,643,042	5,728,018		179,295

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.9 1.91

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
2008	41,239.11	14,289	14,165	27,074	33.01	820
2014	1.47		0	2	36.12	
	41,240.58	14,289	14,165	27,076		820
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.0 1.99

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2008	3,008.83	2,633	2,161	848	2.50	339
2009	1,198.60	989	812	387	3.50	111
2014	0.16					
2020	24,957.23	6,863	5,634	19,323	14.50	1,333
2021	7,181.94	1,616	1,327	5,855	15.50	378
2022	2,311.28	404	332	1,979	16.50	120
2023	1,480.96	185	151	1,330	17.50	76
	40,139.00	12,690	10,417	29,722		2,357

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 5.87

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2021	149,258.36	134,333	148,307	951	0.50	951
2022	94,331.98	66,032	72,901	21,431	1.50	14,287
2023	314,196.19	157,098	173,441	140,755	2.50	56,302
2025	57,072.37	5,707	6,301	50,772	4.50	11,283
	614,858.90	363,170	400,950	213,909		82,823

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 13.47

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT
 SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2021	277,717.02	249,945	250,330	27,387	0.50	27,387
2022	211,785.59	148,250	148,478	63,308	1.50	42,205
2023	32,833.72	16,417	16,442	16,392	2.50	6,557
2024	541,342.11	162,403	162,654	378,688	3.50	108,197
2025	252,478.34	25,248	25,287	227,192	4.50	50,487
	1,316,156.78	602,263	603,191	712,966		234,833
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 17.84

PENNSYLVANIA POWER COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2						
1971	723.52	724	724			
1977	3,551.69	3,552	3,552			
1980	7,382.00	7,382	7,382			
1981	4,881.57	4,882	4,882			
1983	11,835.41	11,835	11,835			
1994	11,899.49	11,899	11,899			
1996	3,426.94	3,427	3,427			
2010	183,341.00	159,708	183,341			
2014	7.23	6	7			
2019	225,547.51	141,035	181,334	44,214	3.90	11,337
2020	75,992.14	43,012	55,302	20,690	4.22	4,903
2021	224,900.71	110,426	141,979	82,922	4.67	17,756
2022	453,520.11	181,589	233,476	220,044	5.24	41,993
2023	199,812.28	59,544	76,558	123,254	5.89	20,926
2024	125,478.39	23,214	29,847	95,631	6.61	14,468
2025	276,802.47	17,466	22,457	254,346	7.42	34,278
	1,809,102.46	779,701	968,002	841,101		145,661

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 8.05

PENNSYLVANIA POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1996	26,718.30	26,273	26,622	96	0.50	96
	26,718.30	26,273	26,622	96		96
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.0	0.36

PENNSYLVANIA POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
2005	296,211.09	242,893	230,016	66,195	4.50	14,710
2008	168,668.95	118,068	111,809	56,860	7.50	7,581
2009	79.57	53	50	30	8.50	4
2010	55,280.89	34,274	32,457	22,824	9.50	2,403
2011	7,431.35	4,310	4,082	3,349	10.50	319
2012	310,233.29	167,526	158,645	151,588	11.50	13,182
2013	72,949.00	36,474	34,540	38,409	12.50	3,073
2014	72,111.91	33,171	31,413	40,699	13.50	3,015
2016	54,625.00	20,758	19,658	34,967	15.50	2,256
2019	311,621.51	81,022	76,727	234,895	18.50	12,697
2020	258,040.87	56,769	53,759	204,282	19.50	10,476
2021	713,781.82	128,481	121,670	592,112	20.50	28,884
2022	251,044.84	35,146	33,283	217,762	21.50	10,128
2023	444,761.61	44,476	42,118	402,644	22.50	17,895
2024	665,020.00	39,901	37,785	627,235	23.50	26,691
2025	256,616.38	5,132	4,860	251,756	24.50	10,276
	3,938,478.08	1,048,454	992,872	2,945,606		163,590

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 4.15

PENNSYLVANIA POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2008	21,538.93	18,847	18,432	3,107	2.50	1,243
2014	0.78		0	1	8.50	
	21,539.71	18,847	18,432	3,108		1,243
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 5.77

PENNSYLVANIA POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
1992	3,620.00	3,505	3,620			
2008	236,313.10	179,882	198,068	38,245	5.49	6,966
2009	126,250.06	93,122	102,537	23,713	5.87	4,040
2010	94,187.12	67,005	73,779	20,408	6.29	3,245
2014	16.06	9	10	6	8.22	1
2023	931,328.63	132,062	145,414	785,914	15.14	51,910
	1,391,714.97	475,585	523,428	868,287		66,162
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.1	4.75

PENNSYLVANIA POWER COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2012	8,288.02	7,459	5,073	3,215	1.50	2,143
2013	353,658.70	294,714	200,460	153,199	2.50	61,280
2014	5,190.44	3,979	2,706	2,484	3.50	710
2015	221,828.08	155,280	105,619	116,209	4.50	25,824
2016	1,764,668.21	1,117,617	760,185	1,004,483	5.50	182,633
2017	1,182,569.15	670,126	455,809	726,760	6.50	111,809
2018	534,347.76	267,174	181,728	352,620	7.50	47,016
2019	356,683.16	154,562	105,131	251,552	8.50	29,594
2020	785,396.99	287,982	195,881	589,516	9.50	62,054
2021	1,507,908.68	452,373	307,696	1,200,213	10.50	114,306
2022	701,257.49	163,624	111,294	589,963	11.50	51,301
2023	1,022,882.39	170,484	115,961	906,921	12.50	72,554
2024	1,008,398.99	100,840	68,590	939,809	13.50	69,615
2025	1,127,198.65	37,570	25,554	1,101,644	14.50	75,975
	10,580,276.71	3,883,784	2,641,687	7,938,590		906,814

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 8.57

PENNSYLVANIA POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2011	7,594.65	5,506	7,595			
2014	0.28		0			
	7,594.93	5,506	7,595			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

**PART III. EXPERIENCED AND
ESTIMATED NET SALVAGE**

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
362.00	296,607.00	246,012.00		246,012.00-
362.10	11,191.17	4,650.00		4,650.00-
364.00	252,348.95	1,030,020.00		1,030,020.00-
364.20	180.88	679.00		679.00-
365.00	1,998,214.87	1,750,443.00		1,750,443.00-
365.01	5,294.47	1,961.00		1,961.00-
367.00	257,417.40	432,343.00		432,343.00-
368.00	1,765,851.64	350,522.00		350,522.00-
369.00	15,286.67	187,937.00		187,937.00-
370.10	302,514.74	365,584.00		365,584.00-
371.00	17,134.99	10,381.00		10,381.00-
373.10	36,097.36	7,337.00		7,337.00-
373.30	174,273.07	46,288.00		46,288.00-
390.10	12,457.03	15,000.00		15,000.00-
397.00	6,467.42	171.00		171.00-
	5,151,337.66	4,449,328.00		4,449,328.00-
2022 TRANSACTION YEAR				
362.00	350,085.47	320,827.72		320,827.72-
362.10	10,505.79-			
364.00	445,590.67	1,411,626.72		1,411,626.72-
364.20	16,497.76	3,008.36		3,008.36-
365.00	2,028,506.06	1,659,186.54		1,659,186.54-
365.01	20,822.95	288.02		288.02-
367.00	455,608.98	606,757.55		606,757.55-
368.00	2,064,404.83	465,552.01		465,552.01-
369.00	158,838.47	268,503.51		268,503.51-
370.10	727,424.77	483,483.50		483,483.50-
371.00	31,625.29	15,915.27		15,915.27-
373.10	33,942.37	7,279.86		7,279.86-
373.30	287,929.61	50,875.98		50,875.98-
397.00	1,912.24	25,772.06		25,772.06-
	6,612,683.68	5,319,077.10		5,319,077.10-

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
361.10	6,411.72	8,451.80		8,451.80-
362.00	294,466.98	122,985.90		122,985.90-
362.10	41,303.78			
364.00	409,072.63	2,376,937.55		2,376,937.55-
364.20	42,226.18	2,920.00		2,920.00-
365.00	1,700,376.99	1,238,981.68		1,238,981.68-
365.01	20,303.87	2,778.76		2,778.76-
366.00	2,154.06	377.55		377.55-
367.00	556,660.65	800,475.67		800,475.67-
368.00	1,920,446.16	654,524.15		654,524.15-
369.00	22,940.54	137,607.20		137,607.20-
370.10	155,482.53	213,701.10		213,701.10-
371.00	27,691.72	16,817.44		16,817.44-
373.10	42,242.25	20,854.30		20,854.30-
373.30	301,491.84	70,140.13		70,140.13-
392.00			101,224.02	101,224.02
397.00		337.24		337.24-
	5,543,271.90	5,667,890.47	101,224.02	5,566,666.45-
2024 TRANSACTION YEAR				
361.10	4,157.26-	6,235.89		6,235.89-
362.00	553,138.26-	380,363.20		380,363.20-
362.10	6,561.93-	4,066.49		4,066.49-
364.20	628,563.62-	198,883.68		198,883.68-
365.00	1,228,371.75-	1,141,803.54		1,141,803.54-
366.00	7,657.45-	1,329.11		1,329.11-
367.00	535,724.58-	669,655.73		669,655.73-
368.00	692,404.24-	183,280.81		183,280.81-
369.00	107,346.17-	134,182.72		134,182.72-
370.10	111,182.34-	33,363.75		33,363.75-
373.10	9,347.66-	3,704.13		3,704.13-
373.30	45,487.97-	9,238.34		9,238.34-
390.10	52,563.64-	37,782.64		37,782.64-
397.00	926,285.91-	1,157,857.39		1,157,857.39-
	4,908,792.78-	3,961,747.42		3,961,747.42-

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
361.10	8,700.05-	13,050.07		13,050.07-
362.00	986,069.67-	678,066.65		678,066.65-
364.20	1,348,059.72-	426,539.30		426,539.30-
365.00	1,810,892.88-	1,683,272.11		1,683,272.11-
366.00	8,939.42-	1,551.62		1,551.62-
367.00	834,066.87-	1,042,583.59		1,042,583.59-
368.00	862,080.95-	228,194.58		228,194.58-
369.00	110,212.89-	137,766.11		137,766.11-
370.10	123,555.69-	37,076.77		37,076.77-
373.10	7,882.89-	3,123.70		3,123.70-
373.30	38,360.03-	7,790.70		7,790.70-
390.10	82,015.07-	58,952.26		58,952.26-
392.00	27,680.74-			
397.00	99,246.05-	124,057.56		124,057.56-
	6,347,762.92-	4,442,025.02		4,442,025.02-
TOTAL	6,050,737.54	23,840,068.01	101,224.02	23,738,843.99-



WEST PENN POWER COMPANY

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

WEST PENN POWER COMPANY
Reading, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
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gannettfleming.com

March 21, 2024

West Penn Power Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant of West Penn Power Company ("West Penn"). The results of our study as of December 31, 2023, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2023, are summarized on pages I-3 through I-5 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink that reads "Melissa M. Howard".

MELISSA M. HOWARD
Assistant Project Manager

JJS:jmr

075752.800

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PART I. RESULTS OF STUDY

WEST PENN POWER COMPANY DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Electric Plant in Service as of December 31, 2023. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2019-2023 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2019 through 2023, beginning on beginning on III-2 through III-4.

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2023 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRAU RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
ELECTRIC PLANT									
INTANGIBLE PLANT									
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE		7-SQ	62,032,057.64	37,200,625	24,831,432	8,380,264	*	*
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE		10-SQ	60,428,774.95	56,561,955	3,866,820	542,876	*	*
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		5-SQ	15,207.22	5,580	9,627	2,749	*	*
	TOTAL INTANGIBLE PLANT			122,476,039.81	93,768,160	28,707,879	8,925,889		
DISTRIBUTION PLANT									
360.20	LAND RIGHTS		75-R4	10,877,053.47	4,910,753	5,966,301	190,658	1.75	31.3
361.00	STRUCTURES AND IMPROVEMENTS		70-R3	24,234,955.87	11,618,810	12,616,146	318,345	1.31	39.6
362.10	STATION EQUIPMENT		60-R1.5	390,774,682.12	168,707,810	222,068,872	6,540,680	1.67	34.0
362.15	STATION EQUIPMENT - SUBTRANSMISSION		60-R1.5	10,897,065.83	9,531,310	9,363,746	283,486	1.50	33.0
362.40	STATION EQUIPMENT - SCADA		35-R2.5	4,897,084.73	4,392,671	504,414	29,968	0.61	16.8
364.00	POLES, TOWERS AND FIXTURES		70-R2	417,086,552.07	132,659,393	284,427,159	6,477,374	1.55	43.9
364.55	POLES AND FIXTURES - SUBTRANSMISSION		60-R1	73,680,720.07	35,475,883	38,184,837	1,004,691	1.36	38.0
365.10	OVERHEAD CONDUCTORS AND DEVICES		60-R1	515,295,122.62	84,100,667	431,194,455	12,872,553	2.50	33.5
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R1	57,488,342.16	22,206,932	35,281,410	1,149,192	2.00	30.7
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES		75-R4	316,219,698.24	44,403,942	271,815,756	4,550,135	1.44	59.7
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION		75-R4	24,960,133.41	4,368,392	20,591,741	345,404	1.38	59.6
366.00	UNDERGROUND CONDUIT		65-R3	24,641,325.25	8,424,038	16,217,288	434,066	1.76	37.4
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION		65-R3	11,035.25	783	10,252	200	1.81	51.3
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R2.5	225,822,089.41	59,801,527	166,020,562	4,604,484	2.04	36.1
367.50	UNDERGROUND CONDUCTORS AND DEVICES		55-R2.5	13,620,057.73	5,938,971	7,681,087	236,906	1.74	32.4
368.00	LINE TRANSFORMERS		48-R1.5	476,001,320.99	175,896,709	300,104,612	11,436,487	2.40	26.2
369.00	SERVICES		55-R2.5	138,445,714.05	61,219,185	77,226,529	2,365,942	1.71	32.6
370.30	METERS - SMART GRID		15-S2	195,829,927.84	57,042,622	138,787,306	16,385,816	8.37	8.5
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES		32-R1.5	9,987,325.49	5,949,292	4,038,034	229,461	2.30	17.6
372.00	LEASED PROPERTY		30-R1.5	296,618.63	270,751	25,867	2,673	0.90	9.7
373.10	STREET LIGHTING AND SIGNAL SYSTEMS		25-L0	24,221,712.65	4,898,971	19,322,741	1,623,025	6.70	11.9
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-R2	21,415,837.36	938,690	20,477,147	1,650,018	7.70	12.4
	TOTAL DISTRIBUTION PLANT			2,984,684,365.24	902,758,102	2,081,926,262	72,731,554	2.44	

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2023 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCUMULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	GENERAL PLANT								
389.20	LAND RIGHTS		75-R4	293,153.40	139,016	154,137	3,995	1.36	38.6
390.10	STRUCTURES AND IMPROVEMENTS								
	ARNOLD SERVICE CENTER	06-2031	**	3,100,077.30	1,613,360	1,486,717	203,544	6.57	7.3
	BOYCE SERVICE CENTER	06-2045	**	2,167,492.63	658,183	1,509,309	82,379	3.80	18.3
	BUTLER SERVICE CENTER	06-2035	**	2,854,446.18	1,121,552	1,732,894	157,364	5.51	11.0
	CHARLEROI SERVICE CENTER	06-2037	**	4,892,375.59	2,993,072	1,899,304	150,504	3.08	12.6
	CLARION SERVICE CENTER AND POLE YARD	06-2045	**	1,754,807.61	502,494	1,252,314	65,612	3.74	19.1
	CONNELLSVILLE CONFERENCE CENTER	06-2044	**	2,806,195.11	1,379,599	1,426,596	79,109	2.82	18.0
	CONNELLSVILLE HAZARDOUS MATERIAL	06-2046	**	706,427.51	317,277	389,150	21,468	3.04	18.1
	CONNELLSVILLE METER LAB AND STOREHOUSE	06-2043	**	828,706.26	827,354	1,352	77	0.01	17.6
	CONNELLSVILLE COVERED STORAGE AND OFFICE	06-2043	**	10,236,714.46	2,381,577	7,853,137	445,835	4.36	17.6
	CONNELLSVILLE QUONSET STOREHOUSE	06-2024	**	193,295.02	193,295	0	0	-	-
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	06-2038	**	2,169,792.09	1,025,565	1,144,227	84,631	3.90	13.5
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	06-2028	**	527,202.87	527,203	0	0	-	-
	CONNELLSVILLE GARAGE	06-2046	**	4,104,512.24	1,601,061	2,503,451	132,629	3.23	18.9
	CONNELLSVILLE WEST SIDE COMPLEX	06-2037	**	1,128,076.12	1,706,043	422,033	33,529	1.58	12.6
	DUNBAR STORAGE FACILITY	06-2034	**	2,682,455.59	1,428,765	1,253,691	129,436	4.83	9.7
	GREENSBURG CORP CENTER A WING	06-2045	**	2,651,022.17	1,633,737	1,017,285	57,419	2.17	17.7
	GREENSBURG CORP CENTER B WING	06-2045	**	24,295,754.60	10,423,115	13,872,639	761,362	3.13	18.2
	GREENSBURG CORP CENTER C WING	06-2045	**	7,498,889.83	3,124,731	4,374,158	244,756	3.26	17.9
	GREENSBURG CORP CENTER MAIN BUILDING	06-2045	**	34,597,547.91	13,273,850	21,323,698	1,142,848	3.30	18.7
	GREENSBURG CORP CENTER PARKING GARAGE	06-2045	**	2,456,837.15	2,137,162	319,675	17,268	0.70	18.5
	JEANETTE SERVICE CENTER	06-2048	**	6,256,973.13	4,167,492	2,091,481	101,158	1.62	20.7
	JEANETTE SERVICE CENTER GARAGE	06-2046	**	921,620.12	471,401	450,219	26,160	2.84	18.0
	JEFFERSON SERVICE CENTER	06-2031	**	2,807,324.40	1,600,289	687,036	95,058	4.16	7.2
	KITTANNING SERVICE CENTER	06-2046	**	3,307,078.62	2,174,044	1,133,035	57,334	1.73	19.8
	KITTANNING SERVICE CENTER GARAGE	06-2046	**	745,933.28	452,307	293,627	16,946	2.27	17.3
	LATROBE SERVICE CENTER	06-2033	**	2,513,146.10	1,010,960	1,502,186	111,663	4.44	9.1
	MCCONNELLSBURG SERVICE CENTER	06-2045	**	1,472,017.02	413,891	1,058,126	59,001	4.01	17.9
	PLEASANT VALLEY SERVICE CENTER	06-2034	**	3,263,966.03	1,816,793	1,447,173	144,202	4.42	10.0
	ST. MARYS SERVICE CENTER	06-2048	**	4,339,296.01	1,707,709	2,631,587	127,210	2.93	20.7
	ST. MARYS SERVICE CENTER GARAGE	06-2048	**	1,785,128.91	567,279	1,217,850	61,375	3.44	19.8
	STATE COLLEGE SERVICE CENTER GARAGE	06-2046	**	1,961,300.02	888,019	1,073,281	57,240	2.92	18.8
	WASHINGTON SERVICE CENTER	06-2033	**	5,120,542.96	1,371,797	3,748,746	406,727	7.94	9.2
	WAYNESBORO SERVICE CENTER	06-2047	**	3,395,224.32	1,284,560	2,110,664	105,761	3.11	20.0
	WAYNESBORO SERVICE CENTER GARAGE	06-2047	**	962,919.52	440,132	522,787	28,115	2.92	18.6
	MINOR STRUCTURES		45-R3	4,827,557.67	937,403	3,890,155	271,100	5.62	14.3
	TOTAL ACCOUNT 390.10			155,814,656.35	68,643,116	87,171,539	5,478,840	3.52	
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		16-SQ	3,306,493.57	2,128,772	1,177,721	185,187	5.60	6.4
391.20	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS		7-SQ	7,378,813.04	2,616,146	4,762,667	1,123,152	15.22	4.2
391.30	OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT		16-SQ	21,150.65	21,150	0	0	-	-
391.50	OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE		5-SQ	4,026,192.41	3,602,570	423,622	171,219	4.25	2.5
392.10	TRANSPORTATION EQUIPMENT - AUTOS		8-S2	8,058,657.37	3,060,147	4,998,510	1,156,085	14.35	4.3
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS		12-S1	1,386,702.25	784,284	602,418	168,227	12.15	3.6
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS		12-L3	805,637.61	347,912	457,726	129,420	16.06	3.5
392.40	TRANSPORTATION EQUIPMENT - TRAILERS		24-S1	438,040.31	315,190	122,850	9,448	2.16	13.0
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES		11-S2.5	200,858.76	162,652	38,207	19,104	9.51	2.0
393.00	STORES EQUIPMENT		25-SQ	311,862.95	252,898	58,965	11,486	3.68	5.1
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		15-SQ	19,368,727.52	9,534,233	9,834,495	1,191,234	6.15	8.3
395.00	LABORATORY EQUIPMENT		23-SQ	451,986.64	370,687	81,300	12,516	2.77	6.5
396.00	POWER OPERATED EQUIPMENT		20-S0.5	285,470.35	220,687	44,783	4,823	1.82	9.3
397.00	COMMUNICATION EQUIPMENT		12-SQ	42,855,543.35	19,059,981	23,795,563	3,378,352	7.88	7.0
398.00	MISCELLANEOUS EQUIPMENT		14-SQ	275,542.29	275,543	0	0	-	-
	TOTAL GENERAL PLANT			245,259,488.82	111,534,985	133,724,503	13,043,288	5.32	
	TOTAL DEPRECIABLE PLANT			3,352,419,893.87	1,108,061,247	2,244,356,644	94,700,731	2.82	

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2023 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRALED ANNUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00 ORGANIZATION			156,797.11					
350.10 LAND			2,499,695.10					
350.20 LAND RIGHTS			31,457,349.73	16,011,953				
360.10 LAND			6,737,625.52					
374.00 ARO FOR DISTRIBUTION PLANT			15,612.81	14,215				
389.10 LAND			2,062,853.82					
390.20 STRUCTURES AND IMPROVEMENTS - LEASED			1,685,110.24	1,669,418				
399.10 ARO FOR GENERAL PLANT			732,514.28	365,746				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			45,347,558.61	18,062,332				
TRANSMISSION PLANT								
303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE			12,085,204.99	7,587,907				
352.00 STRUCTURES AND IMPROVEMENTS			20,655,216.28	3,683,491				
353.10 STATION EQUIPMENT			288,942,032.74	66,655,153				
353.40 STATION EQUIPMENT - SCADA			19,785,023.96	1,153,570				
354.00 TOWERS AND FIXTURES			46,223,965.87	32,298,758				
355.00 POLES AND FIXTURES			129,501,412.03	58,062,579				
356.10 OVERHEAD CONDUCTORS AND DEVICES			117,830,272.80	46,260,709				
356.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES			32,451,451.74	12,925,557				
358.00 UNDERGROUND CONDUCTORS AND DEVICES			299,751.15	209,754				
359.10 ARO FOR TRANSMISSION PLANT			1,721.08	1,217				
391.10 OFFICE FURNITURE			350,773.37	143,188				
391.20 INFORMATION SYSTEMS			1,799,379.27	692,545				
397.00 COMMUNICATION EQUIPMENT			10,767,079.19	1,731,841				
TOTAL TRANSMISSION PLANT			680,693,284.47	231,406,269				
TOTAL ELECTRIC PLANT			4,078,460,736.95	1,357,529,847				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
 ** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

WEST PENN POWER COMPANY
 TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2019		2020		2021		2022		2023		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
360.20			4,972	3,500							(1,472)	(294)
361.00	31,429		162,134		28,612		(785,357)		69,948	754	493,988	98,798
362.10	725,140		1,631,031		1,122,991		861,120	800	1,043,634	7,601	(5,375,514)	(1,075,103)
364.00	4,070,333		3,359,377		3,224,815		3,631,949		3,833,808		(18,120,281)	(3,624,056)
365.10	7,191,653		6,194,815		5,084,102		6,492,272		6,218,242		(31,181,084)	(6,236,217)
366.00	23,827		16,103		72		3,711		316		(44,029)	(8,806)
367.00	1,515,023		1,588,805		1,185,858		1,304,705		987,482		(6,581,872)	(1,316,374)
368.00	1,644,188		1,752,780		1,422,232		2,113,534		2,097,175		(9,029,909)	(1,805,982)
369.00	515,705		644,391		367,006		410,920		364,836		(2,302,857)	(460,571)
370.30	9,653		7,387,964		676,241		1,134,040		634,497		(9,842,396)	(1,968,479)
371.00	38,567		31,331		37,736		44,036		32,891		(184,561)	(36,912)
373.10	426,181		265,757		165,994		155,568		158,513		(1,172,012)	(234,402)
373.30	34,856		65,711		85,711		120,883		162,861		(470,109)	(94,022)
390.10	440,107		221,087		58,744		405,753		34,295		(1,159,986)	(231,997)
390.20	68,022	154,075									(68,022)	(13,604)
392.30											154,075	30,815
394.00											(100)	(20)
397.00			483		100				8,916		(9,399)	(1,880)
TOTAL	16,734,684	154,075	23,326,828	3,500	13,460,214	0	15,893,134	800	15,647,413	8,356	(84,895,542)	(16,979,106)

**PART II. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT		PCT OF COL 4 TOTAL
			(2)	(3)	(4)	(5)	(6)
1901	2,924	2,924					0.0
1903	13,969	13,969					0.0
1905	2,413	2,412			1	1	0.0
1906	28,210	28,209			1	2	0.0
1907	9,383	9,383				2	0.0
1908	3,129	3,129				2	0.0
1909	485	461			24	26	0.0
1910	10,013	10,013				26	0.0
1911	3,212	3,212				26	0.0
1912	143,875	133,135	10,740		10,766		0.0
1913	46,632	43,647	2,985		13,751		0.0
1914	37,375	34,611	2,764		16,515		0.0
1915	71,478	66,366	5,112		21,627		0.0
1916	57,449	50,839	6,610		28,237		0.0
1917	35,925	32,148	3,777		32,014		0.0
1918	30,497	27,038	3,459		35,473		0.0
1919	40,014	35,243	4,771		40,244		0.0
1920	30,177	26,313	3,864		44,108		0.0
1921	226,866	207,274	19,592		63,700		0.0
1922	172,320	147,926	24,394		88,094		0.0
1923	232,915	206,128	26,787		114,881		0.0
1924	237,990	208,174	29,816		144,697		0.0
1925	247,314	211,636	35,678		180,375		0.0
1926	323,859	279,243	44,616		224,991		0.0
1927	580,452	522,427	58,025		283,016		0.0
1928	550,213	472,849	77,364		360,380		0.0
1929	439,355	357,766	81,589		441,969		0.0
1930	399,291	309,141	90,150		532,119		0.0
1931	518,044	426,738	91,306		623,425		0.0
1932	482,856	420,141	62,715		686,140		0.0
1933	214,511	172,617	41,894		728,034		0.0
1934	106,917	82,480	24,437		752,471		0.0
1935	146,790	111,751	35,039		787,510		0.0
1936	513,731	383,571	130,160		917,670		0.0
1937	193,985	166,939	27,046		944,716		0.0
1938	289,492	242,459	47,033		991,749		0.0
1939	657,062	493,286	163,776		1,155,525		0.1
1940	412,292	311,762	100,530		1,256,055		0.1
1941	882,683	690,696	191,987		1,448,042		0.1
1942	302,641	237,945	64,696		1,512,738		0.1
1943	378,950	317,130	61,820		1,574,558		0.1
1944	214,915	185,382	29,533		1,604,091		0.1
1945	359,158	299,046	60,112		1,664,203		0.1
1946	652,667	529,190	123,477		1,787,680		0.1
1947	1,118,991	881,072	237,919		2,025,599		0.1
1948	1,649,732	1,323,224	326,508		2,352,107		0.1

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1949	1,794,059	1,380,756		413,303	2,765,410	0.1
1950	2,500,217	1,935,281		564,936	3,330,346	0.1
1951	2,513,213	1,971,876		541,337	3,871,683	0.2
1952	2,370,792	1,881,725		489,067	4,360,750	0.2
1953	2,327,368	1,896,631		430,737	4,791,487	0.2
1954	4,773,399	3,900,362		873,037	5,664,524	0.3
1955	2,439,457	1,981,971		457,486	6,122,010	0.3
1956	14,956,391	12,559,215	2,397,176		8,519,186	0.4
1957	3,794,403	3,173,110		621,293	9,140,479	0.4
1958	5,096,220	4,125,752		970,468	10,110,947	0.5
1959	3,462,019	2,739,679		722,340	10,833,287	0.5
1960	4,978,876	3,996,579		982,297	11,815,584	0.5
1961	4,333,077	3,442,681		890,396	12,705,980	0.6
1962	5,350,654	4,308,025	1,042,629		13,748,609	0.6
1963	3,283,572	2,549,256		734,316	14,482,925	0.6
1964	4,056,041	3,106,770		949,271	15,432,196	0.7
1965	5,311,394	4,119,005	1,192,389		16,624,585	0.7
1966	5,592,381	4,237,676	1,354,705		17,979,290	0.8
1967	4,827,870	3,642,578	1,185,292		19,164,582	0.9
1968	7,311,960	5,457,663	1,854,297		21,018,879	0.9
1969	6,772,684	5,063,541	1,709,143		22,728,022	1.0
1970	7,679,677	5,528,432	2,151,245		24,879,267	1.1
1971	7,679,946	5,560,551	2,119,395		26,998,662	1.2
1972	8,150,743	5,797,575	2,353,168		29,351,830	1.3
1973	8,564,581	6,009,150	2,555,431		31,907,261	1.4
1974	10,377,906	7,434,489	2,943,417		34,850,678	1.6
1975	11,951,245	8,369,485	3,581,760		38,432,438	1.7
1976	10,976,315	7,582,833	3,393,482		41,825,920	1.9
1977	14,084,255	9,819,301	4,264,954		46,090,874	2.1
1978	18,601,515	12,496,005	6,105,510		52,196,384	2.3
1979	18,758,139	12,404,071	6,354,068		58,550,452	2.6
1980	21,347,288	13,249,735	8,097,553		66,648,005	3.0
1981	26,953,945	17,155,782	9,798,163		76,446,168	3.4
1982	23,606,185	14,953,998	8,652,187		85,098,355	3.8
1983	24,615,116	15,439,381	9,175,735		94,274,090	4.2
1984	24,461,690	14,952,340	9,509,350		103,783,440	4.6
1985	29,290,463	17,811,639	11,478,824		115,262,264	5.1
1986	29,585,011	17,528,516	12,056,495		127,318,759	5.7
1987	29,881,123	17,809,509	12,071,614		139,390,373	6.2
1988	29,913,346	17,286,380	12,626,966		152,017,339	6.8
1989	39,403,420	22,488,360	16,915,060		168,932,399	7.5
1990	44,782,990	24,140,108	20,642,882		189,575,281	8.4
1991	46,422,810	24,750,490	21,672,320		211,247,601	9.4
1992	44,765,546	23,620,040	21,145,506		232,393,107	10.4
1993	39,699,142	21,034,267	18,664,875		251,057,982	11.2
1994	51,799,534	28,039,434	23,760,100		274,818,082	12.2

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1995	52,996,431	25,152,175	27,844,256		302,662,338	13.5
1996	52,533,508	24,757,515	27,775,993		330,438,331	14.7
1997	60,531,184	27,424,158	33,107,026		363,545,357	16.2
1998	43,336,169	20,762,857	22,573,312		386,118,669	17.2
1999	52,555,702	21,658,598	30,897,104		417,015,773	18.6
2000	76,612,852	31,933,533	44,679,319		461,695,092	20.6
2001	22,015,234	8,677,181	13,338,053		475,033,145	21.2
2002	26,530,371	10,408,046	16,122,325		491,155,470	21.9
2003	24,718,595	9,614,930	15,103,665		506,259,135	22.6
2004	23,571,480	9,328,161	14,243,319		520,502,454	23.2
2005	40,297,842	14,822,712	25,475,130		545,977,584	24.3
2006	26,302,870	9,262,006	17,040,864		563,018,448	25.1
2007	43,337,500	15,310,135	28,027,365		591,045,813	26.3
2008	94,262,757	31,461,939	62,800,818		653,846,631	29.1
2009	19,990,794	6,198,127	13,792,667		667,639,298	29.7
2010	68,913,408	19,813,631	49,099,777		716,739,075	31.9
2011	137,638,244	58,453,173	79,185,071		795,924,146	35.5
2012	78,353,520	23,152,123	55,201,397		851,125,543	37.9
2013	133,306,035	33,286,046	100,019,989		951,145,532	42.4
2014	112,952,798	30,504,347	82,448,451		1,033,593,983	46.1
2015	102,513,708	28,642,106	73,871,602		1,107,465,585	49.3
2016	140,826,090	32,816,984	108,009,106		1,215,474,691	54.2
2017	123,625,800	29,471,667	94,154,133		1,309,628,824	58.4
2018	239,267,143	48,793,074	190,474,069		1,500,102,893	66.8
2019	225,218,372	34,635,733	190,582,639		1,690,685,532	75.3
2020	162,056,047	20,678,938	141,377,109		1,832,062,641	81.6
2021	148,085,932	11,681,850	136,404,082		1,968,466,723	87.7
2022	130,130,747	6,825,309	123,305,438		2,091,772,161	93.2
2023	155,667,635	3,081,143	152,586,492		2,244,358,653	100.0
TOTAL	3,352,419,894	1,108,061,247	2,244,358,644			

UTILITY PLANT IN SERVICE

WEST PENN POWER COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	3,944.61	3,945	3,945			
2007	892,135.59	892,136	892,136			
2008	508,967.40	508,967	508,967			
2009	137,448.03	137,448	137,448			
2010	1,002,854.19	1,002,854	1,002,854			
2011	588,722.30	588,722	588,722			
2012	8,046,329.80	8,046,330	8,046,330			
2013	3,927,427.56	3,927,428	3,927,428			
2014	3,886,308.26	3,886,308	3,886,308			
2015	2,476,053.50	2,476,054	2,476,054			
2016	3,679,063.59	3,679,064	3,679,064			
2017	2,866,051.25	2,661,329	1,762,018	1,104,033	0.50	1,104,033
2018	8,462,037.94	6,648,708	4,401,991	4,060,047	1.50	2,706,698
2019	5,906,851.08	3,797,278	2,514,110	3,392,741	2.50	1,357,096
2020	4,858,584.36	2,429,292	1,608,390	3,250,194	3.50	928,627
2021	2,300,930.04	821,754	544,069	1,756,861	4.50	390,414
2022	6,662,639.60	1,427,737	945,279	5,717,361	5.50	1,039,520
2023	5,825,708.54	416,130	275,512	5,550,196	6.50	853,876
	62,032,057.64	43,351,484	37,200,625	24,831,432		8,380,264
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 13.51

WEST PENN POWER COMPANY

ACCOUNT 303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	26,332,200.34	26,332,200	26,332,200			
2014	250,008.03	237,508	250,008			
2015	11,048,735.27	9,391,425	11,048,735			
2016	2,829,852.40	2,122,389	2,829,852			
2017	6,746,190.01	4,385,024	6,746,190			
2018	2,404,150.70	1,322,283	2,404,151			
2019	2,854,227.27	1,284,402	2,499,300	354,927	5.50	64,532
2020	4,690,736.28	1,641,758	3,194,675	1,496,061	6.50	230,163
2021	2,017,504.45	504,376	981,458	1,036,046	7.50	138,139
2022	787,630.35	118,145	229,897	557,733	8.50	65,616
2023	467,539.85	23,377	45,489	422,051	9.50	44,426
	60,428,774.95	47,362,887	56,561,955	3,866,820		542,876
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 0.90

WEST PENN POWER COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	15,178.01	4,553	5,577	9,601	3.50	2,743
2023	29.21	3	3	26	4.50	6
	15,207.22	4,556	5,580	9,627		2,749
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 18.08

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1903	1,346.13	1,346	1,346			
1905	531.48	531	531			
1906	5,832.20	5,832	5,832			
1907	2,066.98	2,067	2,067			
1908	689.19	689	689			
1909	106.95	107	107			
1910	1,707.94	1,708	1,708			
1911	521.99	522	522			
1912	30,138.83	29,910	26,498	3,641	0.85	3,641
1913	8,547.09	8,500	7,530	1,017	0.61	1,017
1914	8,099.79	8,071	7,150	950	0.40	950
1915	7,919.63	7,820	6,928	992	1.38	719
1916	5,844.20	5,780	5,121	723	1.20	602
1917	4,783.88	4,738	4,197	587	1.03	570
1918	4,029.44	3,954	3,503	526	2.02	260
1919	1,749.99	1,719	1,523	227	1.88	121
1921	12,313.14	11,991	10,623	1,690	2.76	612
1922	6,268.83	6,108	5,411	858	2.67	321
1923	27,574.85	26,880	23,813	3,762	2.60	1,447
1924	29,796.03	28,759	25,478	4,318	3.59	1,203
1925	26,376.16	25,461	22,556	3,820	3.54	1,079
1926	33,323.32	32,164	28,494	4,829	3.52	1,372
1927	44,437.95	42,883	37,990	6,448	3.50	1,842
1928	17,664.58	16,870	14,945	2,720	4.50	604
1929	20,292.42	19,367	17,157	3,135	4.51	695
1930	19,568.32	18,662	16,533	3,035	4.54	669
1931	15,318.04	14,595	12,930	2,388	4.58	521
1932	37,636.02	35,468	31,421	6,215	5.59	1,112
1933	11,954.78	11,252	9,968	1,987	5.65	352
1934	5,486.49	5,156	4,568	918	5.73	160
1935	6,429.77	6,032	5,344	1,086	5.84	186
1936	67,051.10	62,773	55,611	11,440	5.96	1,919
1937	17,372.38	16,229	14,377	2,995	6.09	492
1938	39,462.14	36,439	32,282	7,180	7.09	1,013
1939	63,470.20	58,456	51,787	11,683	7.25	1,611
1940	40,888.60	37,556	33,271	7,618	7.41	1,028
1941	60,811.18	55,691	49,337	11,474	7.59	1,512
1942	24,413.12	22,284	19,742	4,671	7.79	600
1943	66,033.10	60,064	53,211	12,822	8.00	1,603
1944	11,848.74	10,645	9,431	2,418	8.99	269
1945	38,002.57	34,008	30,128	7,875	9.22	854
1946	42,699.59	38,054	33,712	8,988	9.46	950
1947	76,458.80	67,850	60,109	16,350	9.71	1,684

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1948	102,701.95	90,727	80,376	22,326	9.97	2,239
1949	113,555.41	99,827	88,438	25,117	10.25	2,450
1950	177,733.18	154,148	136,561	41,172	11.25	3,660
1951	132,312.91	114,160	101,135	31,178	11.53	2,704
1952	110,350.98	94,681	83,879	26,472	11.83	2,238
1953	80,016.27	68,254	60,467	19,549	12.15	1,609
1954	85,927.38	72,265	64,020	21,907	13.14	1,667
1955	66,923.91	55,928	49,547	17,377	13.47	1,290
1956	61,553.31	51,102	45,272	16,281	13.80	1,180
1957	69,444.12	56,805	50,324	19,120	14.80	1,292
1958	68,534.84	55,664	49,313	19,222	15.15	1,269
1959	63,047.68	50,426	44,673	18,375	16.15	1,138
1960	135,140.89	107,275	95,036	40,105	16.50	2,431
1961	114,218.59	89,947	79,685	34,534	16.87	2,047
1962	110,911.42	85,945	76,140	34,771	17.87	1,946
1963	77,556.12	59,594	52,795	24,761	18.24	1,358
1964	78,839.01	59,571	52,775	26,064	19.24	1,355
1965	143,220.80	107,244	95,008	48,213	19.62	2,457
1966	74,025.53	54,483	48,267	25,759	20.62	1,249
1967	57,221.59	41,703	36,945	20,277	21.02	965
1968	110,813.46	79,952	70,830	39,983	21.42	1,867
1969	51,834.74	36,725	32,535	19,300	22.42	861
1970	133,210.30	93,354	82,703	50,507	22.84	2,211
1971	43,471.66	29,900	26,489	16,983	23.83	713
1972	81,637.19	55,497	49,165	32,472	24.26	1,338
1973	46,647.51	31,095	27,547	19,101	25.26	756
1974	26,882.24	17,699	15,680	11,202	25.68	436
1975	42,949.39	27,702	24,541	18,408	26.69	690
1976	17,083.94	10,874	9,633	7,451	27.13	275
1977	33,895.94	21,121	18,711	15,185	28.13	540
1978	60,649.68	36,978	32,759	27,891	29.13	957
1979	158,576.12	95,273	84,403	74,173	29.57	2,508
1980	106,745.30	62,681	55,530	51,215	30.58	1,675
1981	108,441.19	62,679	55,528	52,913	31.03	1,705
1982	106,373.60	60,037	53,187	53,187	32.03	1,661
1983	50,068.65	27,578	24,432	25,637	33.03	776
1984	186,242.84	100,795	89,295	96,948	33.49	2,895
1985	148,908.94	78,535	69,575	79,334	34.50	2,300
1986	361,961.06	185,976	164,758	197,203	35.49	5,557
1987	94,952.99	47,828	42,371	52,582	35.96	1,462
1988	133,950.93	65,623	58,136	75,815	36.96	2,051
1989	130,280.43	62,027	54,950	75,330	37.96	1,984
1990	221,120.40	102,224	90,561	130,559	38.96	3,351

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1991	232,572.85	105,076	93,088	139,485	39.44	3,537
1992	189,342.35	82,894	73,437	115,905	40.45	2,865
1993	84,087.10	35,653	31,585	52,502	41.44	1,267
1994	71,384.64	29,268	25,929	45,456	42.45	1,071
1995	502,549.76	199,110	176,394	326,156	43.44	7,508
1996	515,551.06	198,487	175,842	339,709	43.93	7,733
1997	622,579.46	230,977	204,625	417,954	44.93	9,302
1998	419,896.16	149,903	132,801	287,095	45.93	6,251
1999	121,829.14	41,787	37,020	84,809	46.93	1,807
2000	154,395.76	50,796	45,001	109,395	47.93	2,282
2001	56,673.04	17,852	15,815	40,858	48.93	835
2002	173,984.52	52,369	46,394	127,591	49.93	2,555
2003	85,817.01	24,801	21,971	63,846	50.43	1,266
2004	10,965.79	3,016	2,672	8,294	51.42	161
2005	326,906.37	85,257	75,530	251,376	52.43	4,795
2006	14,195.39	3,503	3,103	11,092	53.42	208
2007	252,085.02	58,635	51,946	200,139	54.43	3,677
2008	559,069.56	122,213	108,270	450,800	55.42	8,134
2009	7,234.71	1,479	1,310	5,925	56.43	105
2010	339,611.40	64,662	57,285	282,326	57.42	4,917
2011	549,038.03	96,741	85,704	463,334	58.43	7,930
2012	117,948.80	19,131	16,948	101,001	59.42	1,700
2013	139,170.36	20,597	18,247	120,923	60.43	2,001
2014	3,190.18	427	379	2,811	61.42	46
2023	172.69	1	1	172	69.92	2
	10,877,053.47	5,541,528	4,910,753	5,966,301		190,658
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.3 1.75

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1903	3,430.33	3,430	3,430			
1906	1,733.22	1,711	1,733			
1912	7,453.06	7,313	7,453			
1913	7,831.03	7,701	7,831			
1915	25.87	25	26			
1921	9,597.00	9,247	9,597			
1922	1,543.59	1,488	1,544			
1924	3,100.20	2,961	3,100			
1925	2,154.91	2,059	2,155			
1926	8,621.79	8,238	8,622			
1927	1,726.86	1,633	1,727			
1928	18,215.17	17,221	18,215			
1929	17,054.22	16,116	17,054			
1930	4,433.65	4,187	4,434			
1931	73,896.27	69,034	73,896			
1932	83,553.88	77,981	83,554			
1933	16,261.22	15,159	16,261			
1934	2,206.54	2,054	2,207			
1935	17.45	16	17			
1936	4,950.43	4,548	4,950			
1937	33.85	31	34			
1938	762.86	698	763			
1939	7,237.46	6,605	7,237			
1940	1,018.36	927	1,018			
1941	10,665.32	9,679	10,665			
1942	1,130.12	1,013	1,126	4	9.41	
1943	585.21	523	581	4	9.59	
1944	624.48	556	618	6	9.79	1
1945	1,072.31	951	1,057	15	10.00	2
1946	771.04	681	757	14	10.22	1
1947	649.77	572	636	14	10.45	1
1948	242.40	212	236	6	10.71	1
1949	3,937.15	3,402	3,781	156	11.71	13
1950	41,187.58	35,421	39,362	1,826	11.97	153
1951	22,460.84	19,215	21,353	1,108	12.25	90
1952	17,039.01	14,497	16,110	929	12.54	74
1953	35,398.61	29,947	33,279	2,120	12.83	165
1954	57,275.77	48,169	53,528	3,748	13.14	285
1955	41,888.56	35,006	38,901	2,988	13.47	222
1956	23,006.17	18,946	21,054	1,952	14.47	135
1957	8,201.15	6,709	7,455	746	14.80	50
1958	118,833.98	96,517	107,255	11,579	15.15	764
1959	126,631.50	102,090	113,448	13,184	15.50	851

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1960	26,358.41	21,089	23,435	2,923	15.87	184
1961	111,376.81	88,411	98,247	13,130	16.24	808
1962	67,384.84	52,628	58,483	8,902	17.24	516
1963	137,220.00	106,263	118,086	19,134	17.62	1,086
1964	111,180.35	85,342	94,837	16,343	18.02	907
1965	117,297.07	89,204	99,129	18,168	18.42	986
1966	114,741.44	85,769	95,312	19,429	19.42	1,000
1967	95,215.84	70,479	78,320	16,896	19.83	852
1968	175,911.13	128,872	143,210	32,701	20.26	1,614
1969	139,598.19	101,181	112,438	27,160	20.69	1,313
1970	203,137.04	144,552	160,635	42,502	21.68	1,960
1971	159,840.31	112,448	124,959	34,881	22.13	1,576
1972	129,291.14	89,883	99,883	29,408	22.58	1,302
1973	79,209.37	54,401	60,454	18,755	23.03	814
1974	471,593.86	317,477	352,799	118,795	24.03	4,944
1975	289,025.80	192,029	213,394	75,632	24.50	3,087
1976	91,579.90	60,031	66,710	24,870	24.96	996
1977	236,245.15	151,599	168,466	67,779	25.96	2,611
1978	216,627.56	136,995	152,237	64,391	26.45	2,434
1979	338,386.84	210,815	234,270	104,117	26.93	3,866
1980	185,107.74	112,731	125,273	59,835	27.93	2,142
1981	380,586.16	228,047	253,419	127,167	28.43	4,473
1982	540,937.66	318,775	354,241	186,697	28.92	6,456
1983	402,375.66	231,406	257,152	145,224	29.92	4,854
1984	321,655.95	181,671	201,883	119,773	30.43	3,936
1985	831,497.93	460,982	512,270	319,228	30.94	10,318
1986	735,895.35	397,383	441,595	294,300	31.94	9,214
1987	780,857.69	413,230	459,205	321,653	32.47	9,906
1988	333,713.93	172,964	192,208	141,506	32.99	4,289
1989	960,847.26	483,979	537,826	423,021	33.99	12,445
1990	152,246.47	74,966	83,307	68,939	34.53	1,996
1991	652,942.80	314,065	349,007	303,936	35.07	8,667
1992	689,115.75	321,266	357,010	332,106	36.07	9,207
1993	998,247.95	453,604	504,071	494,177	36.62	13,495
1994	316,498.75	139,133	154,613	161,886	37.61	4,304
1995	481,610.78	205,889	228,796	252,815	38.17	6,623
1996	2,416,750.44	1,003,435	1,115,075	1,301,675	38.73	33,609
1997	31,006.63	12,409	13,790	17,217	39.72	433
1998	250,111.60	96,943	107,729	142,383	40.29	3,534
1999	734,026.35	273,351	303,764	430,262	41.29	10,420
2000	14,214.76	5,112	5,681	8,534	41.86	204
2001	36,776.69	12,659	14,067	22,710	42.86	530
2002	305,623.25	101,192	112,450	193,173	43.44	4,447

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2003	1,510,282.51	479,968	533,368	976,915	44.01	22,198
2004	261,803.49	79,117	87,919	173,884	45.02	3,862
2005	927,118.55	267,566	297,335	629,784	45.60	13,811
2006	580,841.08	158,570	176,212	404,629	46.60	8,683
2007	34,505.07	8,937	9,931	24,574	47.20	521
2008	7,441.82	1,811	2,012	5,430	48.19	113
2010	64,156.38	13,685	15,208	48,948	49.79	983
2011	30,283.45	6,020	6,690	23,593	50.39	468
2012	6,131.56	1,121	1,246	4,886	51.40	95
2013	138,389.96	23,250	25,837	112,553	52.00	2,164
2014	975,143.00	148,222	164,713	810,430	53.00	15,291
2015	577,330.25	78,979	87,766	489,564	53.61	9,132
2016	444,323.93	53,674	59,646	384,678	54.61	7,044
2017	380,083.42	40,023	44,476	335,607	55.23	6,077
2018	478,173.38	42,844	47,611	430,562	55.85	7,709
2019	375,811.58	27,585	30,654	345,158	56.85	6,071
2020	247,981.35	14,234	15,818	232,163	57.48	4,039
2021	529,703.73	21,824	24,252	505,452	58.11	8,698
2022	10,730.47	268	298	10,432	58.38	179
2023	2,392.10	20	22	2,370	58.32	41
	24,234,955.87	10,466,867	11,618,810	12,616,146		318,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.6 1.31

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1901	2,924.16	2,924	2,924			
1910	2,259.47	2,205	2,259			
1911	842.35	824	842			
1914	604.41	582	604			
1917	840.00	805	840			
1918	345.37	332	345			
1919	6,313.19	6,070	6,313			
1920	5,411.62	5,153	5,412			
1921	71,082.86	67,756	71,083			
1922	9,968.16	9,511	9,968			
1923	6,437.62	6,082	6,438			
1924	17,800.22	16,825	17,800			
1925	16,463.90	15,568	16,464			
1926	37,888.82	35,464	37,889			
1927	25,192.63	23,580	25,193			
1928	171,714.22	160,707	171,714			
1929	26,674.65	24,957	26,675			
1930	14,822.87	13,720	14,823			
1931	75,617.07	69,946	75,617			
1932	100,022.87	92,441	100,023			
1933	24,830.43	22,921	24,830			
1934	3,194.76	2,916	3,195			
1935	10,933.64	9,967	10,934			
1936	12,005.55	10,925	12,006			
1937	31,846.05	28,923	31,846			
1938	61,179.99	55,447	61,180			
1939	53,012.48	47,483	53,012			
1940	9,646.71	8,618	9,622	25	9.96	3
1941	155,294.42	138,367	154,482	812	10.09	80
1942	66,836.79	59,378	66,293	544	10.24	53
1943	40,136.42	35,541	39,680	456	10.41	44
1944	52,254.09	46,109	51,479	775	10.59	73
1945	59,288.25	52,126	58,197	1,091	10.79	101
1946	178,056.09	154,553	172,553	5,503	11.79	467
1947	213,108.80	184,211	205,665	7,444	12.00	620
1948	273,691.25	235,566	263,001	10,690	12.22	875
1949	228,661.03	195,917	218,734	9,927	12.45	797
1950	235,340.77	200,652	224,021	11,320	12.71	891
1951	703,513.64	596,720	666,216	37,298	12.97	2,876
1952	651,823.61	549,944	613,992	37,832	13.25	2,855
1953	659,135.26	553,014	617,420	41,715	13.53	3,083
1954	652,338.17	544,050	607,412	44,926	13.83	3,248
1955	465,766.78	386,028	430,986	34,781	14.15	2,458

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1956	669,961.10	551,713	615,967	53,994	14.47	3,731
1957	1,743,311.86	1,426,029	1,592,109	151,203	14.80	10,216
1958	1,288,445.99	1,046,476	1,168,352	120,094	15.15	7,927
1959	770,367.74	621,070	693,402	76,966	15.50	4,966
1960	1,437,563.00	1,150,194	1,284,149	153,414	15.87	9,667
1961	1,044,676.98	829,265	925,844	118,833	16.24	7,317
1962	1,307,997.36	1,029,656	1,149,573	158,424	16.62	9,532
1963	857,650.03	669,310	747,260	110,390	17.02	6,486
1964	1,086,960.22	840,764	938,682	148,278	17.42	8,512
1965	1,293,763.07	991,540	1,107,018	186,745	17.83	10,474
1966	1,718,850.10	1,304,607	1,456,546	262,304	18.26	14,365
1967	2,130,417.22	1,600,795	1,787,229	343,188	18.69	18,362
1968	3,257,617.12	2,422,690	2,704,845	552,772	19.13	28,896
1969	2,943,404.58	2,165,757	2,417,988	525,417	19.57	26,848
1970	1,908,591.59	1,388,691	1,550,423	358,169	20.03	17,882
1971	2,542,370.98	1,828,473	2,041,423	500,948	20.50	24,436
1972	1,751,580.78	1,244,848	1,389,827	361,754	20.96	17,259
1973	1,727,242.09	1,212,524	1,353,739	373,503	21.44	17,421
1974	2,770,406.65	1,919,892	2,143,489	626,918	21.93	28,587
1975	3,109,055.98	2,141,207	2,390,579	718,477	21.92	32,777
1976	2,075,213.52	1,409,485	1,573,638	501,576	22.43	22,362
1977	3,908,198.61	2,616,930	2,921,706	986,493	22.94	43,003
1978	4,554,003.07	3,004,731	3,354,672	1,199,331	23.46	51,122
1979	4,601,618.22	2,989,671	3,337,858	1,263,760	23.99	52,679
1980	2,601,185.60	1,663,198	1,856,900	744,286	24.53	30,342
1981	5,477,164.12	3,445,136	3,846,368	1,630,796	25.07	65,050
1982	7,342,813.12	4,570,901	5,103,243	2,239,570	25.17	88,978
1983	7,348,039.34	4,494,061	5,017,454	2,330,585	25.72	90,614
1984	4,205,752.21	2,525,134	2,819,220	1,386,532	26.29	52,740
1985	8,768,047.93	5,164,380	5,765,841	3,002,207	26.86	111,772
1986	7,860,787.89	4,539,605	5,068,302	2,792,486	27.44	101,767
1987	6,198,691.12	3,529,535	3,940,596	2,258,095	27.60	81,815
1988	5,254,544.31	2,928,883	3,269,990	1,984,554	28.19	70,399
1989	9,227,971.62	5,030,167	5,615,997	3,611,975	28.79	125,459
1990	5,279,279.30	2,811,744	3,139,209	2,140,070	29.40	72,791
1991	7,126,174.92	3,728,415	4,162,639	2,963,536	29.61	100,086
1992	7,166,396.64	3,657,012	4,082,920	3,083,477	30.23	102,001
1993	8,883,699.58	4,416,975	4,931,391	3,952,309	30.85	128,114
1994	8,883,280.00	4,324,381	4,828,013	4,055,267	31.10	130,394
1995	6,462,711.40	3,057,509	3,413,597	3,049,114	31.74	96,065
1996	10,220,461.13	4,721,853	5,271,776	4,948,685	32.02	154,550
1997	4,262,105.62	1,908,571	2,130,849	2,131,257	32.67	65,236
1998	4,356,152.13	1,899,282	2,120,479	2,235,673	32.98	67,789

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1999	4,178,956.67	1,761,012	1,966,105	2,212,852	33.64	65,780
2000	4,545,129.36	1,858,503	2,074,950	2,470,179	33.97	72,716
2001	3,352,260.94	1,320,120	1,473,866	1,878,395	34.64	54,226
2002	3,332,175.46	1,268,226	1,415,928	1,916,247	34.99	54,766
2003	3,733,123.41	1,370,056	1,529,617	2,203,506	35.36	62,316
2004	4,525,354.79	1,597,450	1,783,494	2,741,861	35.75	76,695
2005	7,328,905.94	2,481,568	2,770,580	4,558,326	36.14	126,130
2006	13,253,696.79	4,291,547	4,791,355	8,462,342	36.55	231,528
2007	6,575,899.85	2,029,323	2,265,665	4,310,235	36.97	116,587
2008	13,674,695.56	4,006,686	4,473,318	9,201,378	37.41	245,960
2009	8,388,267.47	2,323,550	2,594,158	5,794,109	37.85	153,081
2010	6,153,185.44	1,611,519	1,799,202	4,353,983	38.05	114,428
2011	6,512,838.31	1,595,645	1,781,479	4,731,359	38.52	122,829
2012	6,325,709.08	1,447,322	1,615,882	4,709,827	38.75	121,544
2013	8,003,813.93	1,697,609	1,895,318	6,108,496	39.00	156,628
2014	12,035,519.17	2,344,519	2,617,569	9,417,950	39.28	239,765
2015	4,453,053.91	790,862	882,968	3,570,086	39.35	90,726
2016	8,430,410.63	1,347,180	1,504,077	6,926,334	39.45	175,572
2017	7,251,342.37	1,022,439	1,141,516	6,109,826	39.59	154,328
2018	10,666,737.20	1,307,742	1,460,046	9,206,691	39.35	233,969
2019	19,662,513.55	2,025,239	2,261,105	17,401,409	39.17	444,253
2020	8,472,172.58	703,190	785,086	7,687,087	38.69	198,684
2021	12,424,819.86	767,854	857,281	11,567,539	37.98	304,569
2022	12,195,249.69	480,493	536,453	11,658,797	36.52	319,244
2023	12,439,202.88	187,832	209,708	12,229,495	32.61	375,023
	390,774,682.12	151,135,374	168,707,810	222,066,872		6,540,660
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.0 1.67

WEST PENN POWER COMPANY

ACCOUNT 362.15 STATION EQUIPMENT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1994	581,249.06	282,952	329,349	251,900	31.10	8,100
1995	91,040.41	43,071	50,134	40,906	31.74	1,289
1996	476,777.43	220,271	256,390	220,387	32.02	6,883
1997	3,302.66	1,479	1,722	1,581	32.67	48
1998	16,932,855.86	7,382,725	8,593,307	8,339,549	32.98	252,867
1999	5,771.17	2,432	2,831	2,940	33.64	87
2000	538,196.65	220,069	256,155	282,042	33.97	8,303
2001	4,333.99	1,707	1,987	2,347	34.64	68
2007	16,885.50	5,211	6,065	10,820	36.97	293
2013	51,334.66	10,888	12,673	38,662	39.00	991
2014	2,090.04	407	474	1,616	39.28	41
2015	0.86			1	39.35	
2016	8,307.89	1,328	1,546	6,762	39.45	171
2017	425.11	60	70	355	39.59	9
2018	43,911.94	5,384	6,267	37,645	39.35	957
2019	188.51	19	22	167	39.17	4
2020	124,357.37	10,322	12,014	112,343	38.69	2,904
2021	363.28	22	26	337	37.98	9
2022	104.37	4	5	99	36.52	3
2023	15,559.07	235	273	15,286	32.61	469
	18,897,055.83	8,188,586	9,531,310	9,365,746		283,496
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.0 1.50

WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1931	121.03	121	121			
1969	996.76	951	997			
1972	1,452.75	1,369	1,453			
1974	3,164.64	2,945	3,165			
1975	2,131.44	1,975	2,131			
1976	11,337.18	10,447	11,337			
1977	12,902.83	11,819	12,903			
1978	9,154.85	8,331	9,155			
1979	1,613.17	1,457	1,613			
1980	200.00	179	200			
1981	200.00	178	200			
1982	200.00	177	200			
1983	9,501.56	8,312	9,502			
1984	43,336.22	37,486	43,336			
1985	24,442.88	20,987	24,443			
1986	116,102.96	98,397	116,103			
1987	80,564.37	67,634	80,564			
1988	67,496.13	55,833	67,496			
1989	124,314.43	101,217	124,314			
1990	74,442.26	59,598	74,442			
1991	100,676.66	79,514	100,677			
1992	260,476.55	201,843	260,477			
1993	499,026.15	378,960	499,026			
1994	1,054,912.61	784,222	1,054,913			
1995	199,784.16	145,203	199,784			
1996	297,588.69	211,943	295,532	2,057	11.11	185
1997	1,064.14	739	1,030	34	11.67	3
1999	16,618.73	10,912	15,216	1,403	12.81	110
2000	13,474.94	8,581	11,965	1,510	13.40	113
2002	397,801.90	236,931	330,375	67,427	14.60	4,618
2003	140,439.14	80,612	112,405	28,034	15.21	1,843
2004	453,549.74	250,269	348,973	104,577	15.84	6,602
2005	166,246.20	87,961	122,652	43,594	16.47	2,647
2006	225,999.95	114,311	159,395	66,605	17.10	3,895
2007	126,432.75	60,915	84,939	41,494	17.75	2,338
2008	191,326.89	87,475	121,975	69,352	18.40	3,769
2010	154,524.49	63,000	87,847	66,677	19.61	3,400
2014	819.98	245	342	478	22.25	21

WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
2020	39.60	5	7	33	25.91	1
2021	11,334.00	984	1,371	9,963	26.32	379
2022	1,272.00	68	95	1,177	26.59	44
	4,897,084.73	3,294,106	4,392,671	504,414		29,968
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.8 0.61

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1926	121.92	112	122			
1927	421.90	387	422			
1933	224.56	201	225			
1935	342.33	303	342			
1938	618.18	539	617	1	12.54	
1939	1,420.30	1,236	1,415	5	12.58	
1940	17,717.40	15,386	17,615	102	12.65	8
1941	28,237.94	24,460	28,004	234	12.74	18
1942	7,458.79	6,383	7,308	151	13.73	11
1943	24,427.67	20,844	23,864	564	13.84	41
1944	4,434.32	3,772	4,319	115	13.96	8
1945	11,720.30	9,936	11,376	344	14.09	24
1946	25,401.41	21,261	24,342	1,059	15.09	70
1947	58,137.65	48,475	55,499	2,639	15.25	173
1948	82,710.90	68,691	78,644	4,067	15.41	264
1949	163,958.78	135,594	155,240	8,719	15.59	559
1950	322,557.62	263,143	301,270	21,288	16.59	1,283
1951	267,548.63	217,249	248,726	18,823	16.79	1,121
1952	332,066.23	268,310	307,186	24,880	16.99	1,464
1953	531,599.08	427,246	489,150	42,449	17.22	2,465
1954	736,142.77	588,325	673,568	62,575	17.46	3,584
1955	607,383.91	478,497	547,827	59,557	18.45	3,228
1956	1,335,356.01	1,045,584	1,197,079	138,277	18.71	7,391
1957	303,463.61	236,095	270,303	33,161	18.97	1,748
1958	510,212.19	394,343	451,479	58,733	19.25	3,051
1959	570,560.33	434,253	497,172	73,388	20.25	3,624
1960	597,655.81	451,589	517,020	80,636	20.54	3,926
1961	460,863.97	345,648	395,729	65,135	20.83	3,127
1962	517,997.03	385,493	441,347	76,650	21.14	3,626
1963	594,383.93	438,715	502,281	92,103	21.47	4,290
1964	652,725.16	473,813	542,464	110,261	22.47	4,907
1965	744,435.82	535,696	613,313	131,123	22.80	5,751
1966	701,075.54	499,867	572,293	128,783	23.15	5,563
1967	625,330.94	441,609	505,594	119,737	23.50	5,095
1968	831,571.55	581,518	665,774	165,798	23.87	6,946
1969	703,755.56	483,269	553,290	150,466	24.87	6,050
1970	864,723.40	587,493	672,615	192,108	25.24	7,611
1971	972,257.18	653,357	748,022	224,235	25.62	8,752
1972	987,128.36	655,848	750,874	236,254	26.02	9,080
1973	1,262,254.41	828,670	948,736	313,518	26.42	11,867
1974	1,124,762.98	729,296	834,964	289,799	26.84	10,797
1975	1,643,844.49	1,044,499	1,195,837	448,007	27.83	16,098
1976	1,605,344.67	1,006,551	1,152,391	452,954	28.26	16,028

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1977	1,503,463.48	929,742	1,064,453	439,010	28.69	15,302
1978	2,226,235.83	1,357,336	1,554,001	672,235	29.13	23,077
1979	2,174,353.21	1,306,351	1,495,629	678,724	29.57	22,953
1980	3,337,737.32	1,974,605	2,260,706	1,077,031	30.03	35,865
1981	3,062,915.60	1,770,365	2,026,874	1,036,042	31.03	33,388
1982	2,867,958.39	1,630,721	1,866,997	1,000,961	31.49	31,787
1983	3,328,505.23	1,860,302	2,129,842	1,198,663	31.96	37,505
1984	3,684,970.17	2,023,049	2,316,169	1,368,801	32.45	42,182
1985	3,493,043.46	1,882,750	2,155,542	1,337,501	32.93	40,616
1986	3,501,672.95	1,851,685	2,119,976	1,381,697	33.42	41,343
1987	3,765,714.40	1,951,770	2,234,563	1,531,151	33.92	45,140
1988	4,002,158.19	2,031,495	2,325,839	1,676,319	34.43	48,688
1989	4,878,390.42	2,406,998	2,755,749	2,122,641	35.43	59,911
1990	6,361,680.69	3,068,875	3,513,525	2,848,156	35.94	79,248
1991	7,505,388.43	3,536,539	4,048,949	3,456,439	36.47	94,775
1992	7,827,591.18	3,599,909	4,121,501	3,706,090	36.99	100,192
1993	6,098,554.20	2,734,592	3,130,808	2,967,746	37.52	79,098
1994	5,938,613.89	2,592,799	2,968,471	2,970,143	38.07	78,018
1995	11,191,964.92	4,752,108	5,440,643	5,751,322	38.62	148,921
1996	9,370,823.84	3,865,465	4,425,534	4,945,290	39.17	126,252
1997	15,381,067.99	6,155,503	7,047,376	8,333,692	39.72	209,811
1998	3,006,708.12	1,165,400	1,334,255	1,672,453	40.29	41,510
1999	14,431,646.26	5,408,981	6,192,690	8,238,956	40.86	201,639
2000	12,304,328.45	4,452,936	5,098,123	7,206,205	41.44	173,895
2001	4,952,683.15	1,727,496	1,977,793	2,974,890	42.01	70,814
2002	6,206,830.04	2,081,771	2,383,400	3,823,430	42.60	89,752
2003	5,009,960.81	1,622,726	1,857,843	3,152,118	42.79	73,665
2004	3,857,058.57	1,195,688	1,368,932	2,488,127	43.40	57,330
2005	5,768,499.91	1,707,476	1,954,873	3,813,627	44.00	86,673
2006	4,442,597.40	1,251,924	1,433,316	3,009,281	44.61	67,458
2007	6,797,811.18	1,817,055	2,080,329	4,717,482	45.23	104,300
2008	19,314,423.40	4,909,726	5,621,098	13,693,325	45.48	301,085
2009	1,779,584.23	425,677	487,353	1,292,231	46.11	28,025
2010	11,234,633.07	2,517,681	2,882,469	8,352,164	46.74	178,694
2011	18,252,247.75	3,832,972	4,388,332	13,863,916	47.02	294,851
2012	7,807,251.72	1,517,730	1,737,634	6,069,618	47.67	127,326
2013	6,338,439.85	1,138,384	1,303,325	5,035,115	47.98	104,942
2014	8,722,840.39	1,434,035	1,641,813	7,081,027	48.30	146,605
2015	6,921,113.83	1,029,862	1,179,079	5,742,035	48.64	118,052
2016	8,558,032.93	1,136,507	1,301,176	7,256,857	48.99	148,129
2017	12,127,937.02	1,411,692	1,616,233	10,511,704	49.36	212,960
2018	14,472,832.20	1,448,731	1,658,638	12,814,194	49.45	259,134
2019	19,522,970.16	1,624,311	1,859,658	17,663,312	49.56	356,403

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2020	17,466,055.55	1,156,253	1,323,783	16,142,273	49.41	326,701
2021	16,025,721.15	777,247	889,862	15,135,859	49.05	308,580
2022	20,749,153.00	626,624	717,416	20,031,737	48.25	415,166
2023	28,678,032.61	315,458	361,165	28,316,868	44.95	629,964
	417,086,552.07	115,870,858	132,659,393	284,427,159		6,477,374
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.9 1.55

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1912	377.17	362	377			
1915	20,950.84	20,004	20,951			
1920	306.04	285	305	1	7.61	
1923	11,943.60	11,043	11,825	119	8.20	15
1924	17,578.98	16,268	17,419	160	8.02	20
1925	13,401.07	12,408	13,286	115	7.88	15
1926	5,899.65	5,407	5,790	110	8.88	12
1927	43,838.87	40,191	43,035	804	8.76	92
1928	22,021.61	19,978	21,392	630	9.77	64
1929	23,222.12	21,067	22,558	664	9.67	69
1930	40,755.57	36,965	39,581	1,175	9.59	123
1931	31,581.86	28,629	30,655	927	9.54	97
1932	24,130.84	21,638	23,169	962	10.54	91
1933	12,836.81	11,502	12,316	521	10.51	50
1934	12,067.46	10,800	11,564	503	10.50	48
1935	9,492.54	8,401	8,996	497	11.50	43
1936	20,854.40	18,431	19,735	1,119	11.50	97
1937	28,344.24	25,008	26,778	1,566	11.54	136
1938	578.59	505	541	38	12.54	3
1939	8,180.13	7,120	7,624	556	12.58	44
1940	7,082.97	6,151	6,586	497	12.65	39
1941	52,614.96	45,575	48,801	3,814	12.74	299
1942	7,934.56	6,790	7,271	664	13.73	48
1943	56,097.88	47,868	51,256	4,842	13.84	350
1944	56,682.57	48,214	51,626	5,057	13.96	362
1945	34,919.06	29,604	31,699	3,220	14.09	229
1946	20,866.12	17,465	18,701	2,165	15.09	143
1947	33,095.90	27,595	29,548	3,548	15.25	233
1948	16,810.36	13,961	14,949	1,861	15.41	121
1949	97,177.99	80,366	86,054	11,124	15.59	714
1950	241,798.54	197,259	211,220	30,579	16.59	1,843
1951	76,849.02	62,401	66,817	10,032	16.79	597
1952	146,162.77	118,100	126,458	19,705	16.99	1,160
1953	59,499.62	47,820	51,204	8,296	17.22	482
1954	117,618.31	94,001	100,654	16,964	17.46	972
1955	24,886.25	19,605	20,993	3,893	18.45	211
1956	11,216,020.62	8,782,144	9,403,688	1,812,333	18.71	96,864
1957	353,887.10	275,324	294,810	59,077	18.97	3,114
1958	446,145.59	344,826	369,231	76,915	19.25	3,996
1959	334,184.80	254,348	272,349	61,836	20.25	3,054
1960	521,116.24	393,755	421,622	99,494	20.54	4,844
1961	277,473.12	208,105	222,833	54,640	20.83	2,623
1962	317,834.93	236,533	253,273	64,562	21.14	3,054

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1963	166,040.48	122,554	131,228	34,812	21.47	1,621
1964	409,205.95	297,043	318,066	91,140	22.47	4,056
1965	349,656.04	251,612	269,419	80,237	22.80	3,519
1966	385,509.37	274,868	294,321	91,188	23.15	3,939
1967	259,917.02	183,553	196,544	63,373	23.50	2,697
1968	324,280.97	226,770	242,819	81,462	23.87	3,413
1969	197,439.20	135,581	145,177	52,262	24.87	2,101
1970	492,754.18	334,777	358,470	134,284	25.24	5,320
1971	198,147.29	133,155	142,579	55,568	25.62	2,169
1972	333,594.14	221,640	237,326	96,268	26.02	3,700
1973	305,987.00	200,880	215,097	90,890	26.42	3,440
1974	293,582.08	190,359	203,831	89,751	26.84	3,344
1975	354,362.90	225,162	241,098	113,265	27.83	4,070
1976	215,938.88	135,394	144,976	70,963	28.26	2,511
1977	281,710.43	174,210	186,539	95,171	28.69	3,317
1978	509,936.93	310,909	332,913	177,024	29.13	6,077
1979	932,002.34	559,947	599,576	332,426	29.57	11,242
1980	1,449,509.00	857,530	918,221	531,288	30.03	17,692
1981	455,851.64	263,482	282,130	173,722	31.03	5,599
1982	861,604.06	489,908	524,581	337,023	31.49	10,703
1983	1,287,122.90	719,373	770,286	516,837	31.96	16,171
1984	980,295.94	538,182	576,271	404,025	32.45	12,451
1985	919,324.06	495,516	530,585	388,739	32.93	11,805
1986	1,076,790.45	569,407	609,706	467,084	33.42	13,976
1987	962,017.34	498,614	533,903	428,114	33.92	12,621
1988	1,272,525.54	645,934	691,649	580,877	34.43	16,871
1989	1,165,266.71	574,943	615,634	549,633	35.43	15,513
1990	2,956,825.13	1,426,372	1,527,321	1,429,504	35.94	39,775
1991	2,982,994.46	1,405,587	1,505,065	1,477,929	36.47	40,525
1992	2,000,654.03	920,101	985,220	1,015,434	36.99	27,452
1993	1,449,334.31	649,882	695,876	753,458	37.52	20,082
1994	1,727,585.34	754,264	807,646	919,939	38.07	24,164
1995	3,471,207.54	1,473,875	1,578,186	1,893,022	38.62	49,017
1996	3,339,050.91	1,377,359	1,474,840	1,864,211	39.17	47,593
1997	1,913,168.33	765,650	819,838	1,093,330	39.72	27,526
1998	223,114.70	86,479	92,599	130,516	40.29	3,239
1999	40,868.66	15,318	16,402	24,467	40.86	599
2000	3,149.71	1,140	1,221	1,929	41.44	47
2001	32,262.95	11,253	12,049	20,214	42.01	481
2002	33.46	11	12	21	42.60	
2003	23,317.12	7,552	8,086	15,231	42.79	356
2004	240,254.80	74,479	79,750	160,505	43.40	3,698
2006	45,342.63	12,778	13,682	31,661	44.61	710

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2007	178,149.77	47,619	50,989	127,161	45.23	2,811
2008	887,191.73	225,524	241,485	645,707	45.48	14,198
2009	809,118.73	193,541	207,239	601,880	46.11	13,053
2010	3,171,085.33	710,640	760,935	2,410,150	46.74	51,565
2011	1,678,238.40	352,430	377,373	1,300,865	47.02	27,666
2012	1,831,747.27	356,092	381,294	1,450,453	47.67	30,427
2013	51.86	9	10	42	47.98	1
2014	133,319.92	21,918	23,469	109,851	48.30	2,274
2015	96,563.30	14,369	15,386	81,177	48.64	1,669
2016	821,526.19	109,099	116,820	704,706	48.99	14,385
2017	913,954.12	106,384	113,913	800,041	49.36	16,208
2018	1,334,283.07	133,562	143,015	1,191,268	49.45	24,090
2019	3,520,318.47	292,890	313,619	3,206,699	49.56	64,703
2020	2,521,929.77	166,952	178,768	2,343,162	49.41	47,423
2021	1,320,477.34	64,043	68,576	1,251,901	49.05	25,523
2022	1,024,004.80	30,925	33,114	990,891	48.25	20,537
2023	1,664,101.41	18,305	19,600	1,644,501	44.95	36,585
	73,660,720.07	33,131,527	35,475,883	38,184,837		1,004,691
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.0 1.36

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1920	105.58	101	64	42	5.20	8
1923	1,030.67	974	619	412	5.88	70
1924	19,180.91	17,940	11,394	7,787	6.88	1,132
1925	28,988.69	27,128	17,230	11,759	6.76	1,739
1926	35,786.17	33,496	21,274	14,512	6.67	2,176
1927	61,523.51	56,995	36,199	25,325	7.67	3,302
1928	118,461.27	109,743	69,701	48,760	7.59	6,424
1929	131,551.34	121,830	77,378	54,173	7.54	7,185
1930	136,190.35	124,791	79,258	56,932	8.54	6,667
1931	140,124.13	128,326	81,503	58,621	8.51	6,888
1932	78,516.02	71,842	45,629	32,887	8.50	3,869
1933	62,901.09	56,925	36,155	26,746	9.50	2,815
1934	35,634.81	32,214	20,460	15,175	9.50	1,597
1935	49,564.26	44,742	28,417	21,147	9.54	2,217
1936	183,393.68	165,274	104,970	78,424	9.59	8,178
1937	10,441.26	9,303	5,909	4,532	10.58	428
1938	49,507.52	44,022	27,960	21,548	10.65	2,023
1939	274,704.70	243,718	154,792	119,913	10.74	11,165
1940	153,188.39	134,316	85,308	67,880	11.73	5,787
1941	304,818.31	266,564	169,302	135,516	11.84	11,446
1942	101,169.95	88,220	56,031	45,139	11.96	3,774
1943	44,185.05	38,414	24,398	19,787	12.09	1,637
1944	20,632.91	17,880	11,356	9,277	12.24	758
1945	45,982.74	39,343	24,988	20,995	13.25	1,585
1946	154,284.44	131,527	83,536	70,748	13.41	5,276
1947	317,485.29	269,609	171,236	146,249	13.59	10,762
1948	358,100.92	302,810	192,323	165,778	13.79	12,022
1949	488,642.57	411,339	261,252	227,391	14.00	16,242
1950	614,074.99	510,051	323,947	290,128	14.99	19,355
1951	673,203.75	556,403	353,387	319,817	15.22	21,013
1952	546,786.41	449,568	285,533	261,253	15.46	16,899
1953	438,775.39	358,831	227,903	210,872	15.71	13,423
1954	652,937.17	530,969	337,233	315,704	15.97	19,769
1955	455,124.10	367,877	233,649	221,475	16.25	13,629
1956	476,948.35	383,085	243,308	233,640	16.54	14,126
1957	436,961.30	345,811	219,634	217,327	17.53	12,397
1958	728,058.87	572,254	363,454	364,605	17.83	20,449
1959	602,757.11	470,392	298,759	303,998	18.15	16,749
1960	657,561.67	509,413	323,542	334,020	18.47	18,084
1961	660,976.37	508,159	322,745	338,231	18.80	17,991
1962	672,308.05	512,702	325,631	346,677	19.15	18,103
1963	559,946.25	423,431	268,932	291,014	19.50	14,924
1964	628,199.39	470,961	299,120	329,079	19.87	16,562

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1965	716,594.76	532,430	338,161	378,434	20.24	18,697
1966	770,938.39	567,411	360,378	410,560	20.62	19,911
1967	657,941.69	479,508	304,548	353,394	21.02	16,812
1968	993,238.68	716,622	455,146	538,093	21.42	25,121
1969	807,214.03	576,351	366,056	441,158	21.83	20,209
1970	1,042,343.18	736,103	467,519	574,824	22.26	25,823
1971	1,166,142.46	814,201	517,121	649,021	22.69	28,604
1972	1,215,031.16	838,493	532,549	682,482	23.13	29,506
1973	1,315,010.80	896,574	569,438	745,573	23.57	31,632
1974	1,123,935.91	756,634	480,559	643,377	24.03	26,774
1975	1,582,286.61	1,051,271	667,691	914,596	24.50	37,330
1976	1,488,718.98	975,855	619,792	868,927	24.96	34,813
1977	1,427,667.79	922,844	586,123	841,545	25.44	33,080
1978	2,610,242.01	1,674,731	1,063,667	1,546,575	25.42	60,841
1979	2,323,104.32	1,467,970	932,347	1,390,757	25.92	53,656
1980	4,119,645.90	2,562,420	1,627,462	2,492,184	26.43	94,294
1981	3,642,722.78	2,229,346	1,415,918	2,226,805	26.94	82,658
1982	2,906,715.44	1,749,261	1,111,003	1,795,712	27.46	65,394
1983	2,969,042.04	1,767,768	1,122,757	1,846,285	27.52	67,089
1984	3,182,959.43	1,860,758	1,181,818	2,001,141	28.07	71,291
1985	3,535,401.77	2,027,906	1,287,978	2,247,424	28.62	78,526
1986	3,124,405.27	1,757,478	1,116,222	2,008,183	29.17	68,844
1987	3,006,696.98	1,668,115	1,059,465	1,947,232	29.29	66,481
1988	3,269,808.18	1,776,160	1,128,087	2,141,721	29.86	71,725
1989	4,210,576.62	2,237,079	1,420,829	2,789,748	30.44	91,647
1990	5,085,082.06	2,657,464	1,687,827	3,397,255	30.60	111,021
1991	5,340,694.30	2,724,822	1,730,608	3,610,086	31.20	115,708
1992	6,031,954.50	3,020,803	1,918,593	4,113,362	31.40	130,999
1993	4,142,778.62	2,021,676	1,284,021	2,858,758	32.00	89,336
1994	5,302,048.27	2,533,849	1,609,316	3,692,732	32.23	114,574
1995	7,159,644.08	3,326,371	2,112,668	5,046,976	32.85	153,637
1996	6,344,855.85	2,879,296	1,828,718	4,516,138	33.10	136,439
1997	8,259,126.39	3,655,489	2,321,699	5,937,427	33.38	177,874
1998	4,290,823.34	1,838,189	1,167,483	3,123,340	34.02	91,809
1999	11,394,429.18	4,745,780	3,014,173	8,380,256	34.32	244,180
2000	15,478,308.95	6,256,332	3,973,565	11,504,744	34.64	332,123
2001	4,238,282.33	1,659,288	1,053,858	3,184,424	34.97	91,062
2002	4,065,633.81	1,538,436	977,102	3,088,532	35.32	87,444
2003	2,174,833.47	793,597	504,035	1,670,798	35.68	46,827
2004	983,795.10	347,280	220,567	763,228	35.75	21,349
2005	5,273,078.95	1,785,465	1,133,997	4,139,082	36.14	114,529
2006	1,144,299.53	370,524	235,330	908,970	36.55	24,869
2007	3,792,102.60	1,176,310	747,106	3,044,997	36.69	82,993

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2008	10,237,758.55	3,030,377	1,924,674	8,313,085	36.86	225,531
2009	2,050,848.65	576,904	366,407	1,684,442	37.05	45,464
2010	10,430,963.29	2,774,636	1,762,246	8,668,717	37.26	232,655
2011	12,723,831.21	3,180,958	2,020,312	10,703,519	37.50	285,427
2012	18,324,052.25	4,298,823	2,730,298	15,593,754	37.52	415,612
2013	18,721,466.59	4,088,768	2,596,887	16,124,580	37.58	429,073
2014	11,556,872.78	2,327,554	1,478,292	10,078,581	37.67	267,549
2015	13,175,909.98	2,429,638	1,543,128	11,632,782	37.59	309,465
2016	25,272,688.81	4,225,594	2,683,789	22,588,900	37.35	604,790
2017	25,396,262.11	3,778,964	2,400,122	22,996,140	37.17	618,675
2018	30,596,463.64	3,971,421	2,522,356	28,074,108	36.87	761,435
2019	41,730,299.08	4,598,679	2,920,745	38,809,554	36.32	1,068,545
2020	32,259,357.89	2,890,438	1,835,795	30,423,563	35.56	855,556
2021	35,493,980.06	2,395,844	1,521,665	33,972,315	34.54	983,564
2022	31,653,192.51	1,392,740	884,566	30,768,627	32.63	942,955
2023	29,750,303.01	520,630	330,666	29,419,637	28.07	1,048,081
	515,295,122.62	132,415,521	84,100,667	431,194,455		12,872,553
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.5 2.50

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1915	14,533.55	14,034	12,425	2,109	3.87	545
1916	30,918.13	29,913	26,484	4,434	3.61	1,228
1917	13,367.34	12,813	11,344	2,023	4.61	439
1918	12,506.96	12,007	10,631	1,876	4.40	426
1919	25,756.10	24,494	21,686	4,070	5.38	757
1920	24,353.63	23,190	20,532	3,822	5.20	735
1921	92,081.88	87,772	77,712	14,370	5.03	2,857
1922	131,658.71	124,286	110,040	21,619	6.02	3,591
1923	86,926.09	82,119	72,706	14,220	5.88	2,418
1924	45,584.18	42,635	37,748	7,836	6.88	1,139
1925	65,248.53	61,060	54,061	11,188	6.76	1,655
1926	82,525.33	77,244	68,390	14,135	6.67	2,119
1927	101,723.18	94,236	83,435	18,288	7.67	2,384
1928	106,256.86	98,436	87,153	19,104	7.59	2,517
1929	85,478.82	79,162	70,088	15,391	7.54	2,041
1930	100,724.12	92,294	81,715	19,009	8.54	2,226
1931	125,124.49	114,589	101,455	23,669	8.51	2,781
1932	66,925.78	61,237	54,218	12,708	8.50	1,495
1933	40,517.62	36,668	32,465	8,053	9.50	848
1934	27,670.39	25,014	22,147	5,523	9.50	581
1935	47,953.76	43,288	38,326	9,628	9.54	1,009
1936	153,081.01	137,957	122,144	30,937	9.59	3,226
1937	58,835.45	52,422	46,413	12,422	10.58	1,174
1938	756.89	673	596	161	10.65	15
1939	4,401.70	3,905	3,457	945	10.74	88
1940	10,044.42	8,807	7,798	2,246	11.73	191
1941	41,966.89	36,700	32,493	9,474	11.84	800
1942	1,731.79	1,510	1,337	395	11.96	33
1943	49,819.05	43,313	38,348	11,471	12.09	949
1944	15,442.63	13,383	11,849	3,594	12.24	294
1945	14,364.13	12,290	10,881	3,483	13.25	263
1946	15,131.57	12,900	11,421	3,711	13.41	277
1947	9,670.44	8,212	7,271	2,399	13.59	177
1948	28,737.28	24,300	21,515	7,222	13.79	524
1949	180,639.23	152,062	134,633	46,006	14.00	3,286
1950	219,067.96	181,958	161,102	57,966	14.99	3,867
1951	123,196.27	101,822	90,151	33,045	15.22	2,171
1952	143,150.97	117,699	104,208	38,943	15.46	2,519
1953	55,900.84	45,716	40,476	15,425	15.71	982
1954	205,972.43	167,497	148,298	57,674	15.97	3,611
1955	101,572.66	82,101	72,691	28,882	16.25	1,777
1956	77,913.83	62,580	55,407	22,507	16.54	1,361
1957	170,302.26	134,777	119,329	50,973	17.53	2,908

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1958	200,074.90	157,259	139,234	60,841	17.83	3,412
1959	162,908.00	127,133	112,561	50,347	18.15	2,774
1960	340,287.99	263,621	233,405	106,883	18.47	5,787
1961	221,370.06	170,189	150,682	70,688	18.80	3,760
1962	490,137.02	373,778	330,935	159,202	19.15	8,313
1963	154,261.98	116,653	103,282	50,980	19.50	2,614
1964	328,299.21	246,126	217,915	110,384	19.87	5,555
1965	307,098.78	228,174	202,021	105,078	20.24	5,192
1966	316,704.66	233,095	206,377	110,328	20.62	5,351
1967	243,453.69	177,429	157,092	86,362	21.02	4,109
1968	414,625.07	299,152	264,863	149,762	21.42	6,992
1969	154,559.84	110,356	97,707	56,853	21.83	2,604
1970	462,868.75	326,878	289,411	173,458	22.26	7,792
1971	260,650.54	181,986	161,127	99,524	22.69	4,386
1972	431,712.95	297,925	263,777	167,936	23.13	7,261
1973	429,602.13	292,903	259,330	170,272	23.57	7,224
1974	290,177.16	195,347	172,956	117,221	24.03	4,878
1975	476,678.37	316,705	280,404	196,274	24.50	8,011
1976	328,228.82	215,154	190,493	137,736	24.96	5,518
1977	304,992.88	197,147	174,550	130,443	25.44	5,127
1978	840,165.29	539,050	477,264	362,901	25.42	14,276
1979	1,085,857.38	686,153	607,506	478,351	25.92	18,455
1980	1,819,797.52	1,131,914	1,002,173	817,625	26.43	30,935
1981	1,085,574.45	664,372	588,221	497,353	26.94	18,462
1982	1,393,705.53	838,732	742,596	651,110	27.46	23,711
1983	952,308.08	567,004	502,014	450,294	27.52	16,362
1984	1,059,206.33	619,212	548,237	510,969	28.07	18,203
1985	918,371.76	526,778	466,398	451,974	28.62	15,792
1986	1,045,949.54	588,347	520,910	525,040	29.17	17,999
1987	1,332,946.33	739,519	654,755	678,191	29.29	23,154
1988	1,170,642.38	635,893	563,006	607,636	29.86	20,349
1989	931,690.40	495,007	438,269	493,421	30.44	16,210
1990	2,553,506.01	1,334,462	1,181,505	1,372,001	30.60	44,837
1991	1,766,425.29	901,230	797,930	968,495	31.20	31,042
1992	1,303,841.59	652,964	578,121	725,721	31.40	23,112
1993	596,810.48	291,244	257,861	338,949	32.00	10,592
1994	1,011,855.24	483,566	428,139	583,716	32.23	18,111
1995	2,130,135.46	989,661	876,225	1,253,910	32.85	38,171
1996	2,045,749.93	928,361	821,952	1,223,798	33.10	36,973
1997	1,221,810.18	540,773	478,789	743,021	33.38	22,259
1998	143,690.39	61,557	54,501	89,189	34.02	2,622
1999	319,671.65	133,143	117,882	201,790	34.32	5,880
2000	5.41	2	2	3	34.64	

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2001	26,542.94	10,392	9,201	17,342	34.97	496
2002	7.86	3	3	5	35.32	
2003	34,615.69	12,631	11,183	23,433	35.68	657
2004	446,749.41	157,703	139,627	307,122	35.75	8,591
2005	66,586.84	22,546	19,962	46,625	36.14	1,290
2006	102,019.19	33,034	29,248	72,771	36.55	1,991
2007	230,152.38	71,393	63,210	166,942	36.69	4,550
2008	1,495,777.61	442,750	392,002	1,103,776	36.86	29,945
2009	1,346,265.73	378,705	335,297	1,010,969	37.05	27,287
2010	1,179,350.43	313,707	277,750	901,600	37.26	24,198
2011	2,189,196.12	547,299	484,567	1,704,629	37.50	45,457
2012	8,532.49	2,002	1,773	6,759	37.52	180
2013	292,185.68	63,813	56,499	235,687	37.58	6,272
2014	86,727.28	17,467	15,465	71,262	37.67	1,892
2015	78,537.32	14,482	12,822	65,715	37.59	1,748
2016	1,606,721.09	268,644	237,852	1,368,869	37.35	36,650
2017	1,554,706.53	231,340	204,823	1,349,884	37.17	36,316
2018	2,282,045.41	296,209	262,257	2,019,788	36.87	54,781
2019	3,495,760.56	385,233	341,077	3,154,684	36.32	86,858
2020	1,855,854.51	166,285	147,225	1,708,630	35.56	48,049
2021	1,081,700.61	73,015	64,646	1,017,055	34.54	29,446
2022	893,210.82	39,301	34,797	858,414	32.63	26,308
2023	1,077,151.09	18,850	16,689	1,060,462	28.07	37,779
	57,488,342.16	25,081,833	22,206,932	35,281,410		1,149,192

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7 2.00

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1903	9,192.67	9,193	9,193			
1905	1,881.26	1,881	1,881			
1906	20,644.15	20,644	20,644			
1907	7,316.43	7,316	7,316			
1908	2,439.53	2,440	2,440			
1909	378.53	377	354	25	0.44	25
1910	6,045.59	6,046	6,046			
1911	1,847.64	1,848	1,848			
1912	105,906.20	105,101	98,807	7,099	0.85	7,099
1913	30,254.10	30,088	28,286	1,968	0.61	1,968
1914	28,670.72	28,568	26,857	1,814	0.40	1,814
1915	28,048.27	27,695	26,036	2,012	1.38	1,458
1916	20,686.63	20,459	19,234	1,453	1.20	1,211
1917	16,933.50	16,771	15,767	1,166	1.03	1,132
1918	13,615.19	13,359	12,559	1,056	2.02	523
1919	6,194.40	6,085	5,721	473	1.88	252
1921	41,791.42	40,696	38,259	3,532	2.76	1,280
1922	22,846.34	22,261	20,928	1,918	2.67	718
1923	99,000.79	96,506	90,726	8,275	2.60	3,183
1924	104,895.78	101,245	95,182	9,714	3.59	2,706
1925	94,544.77	91,264	85,798	8,747	3.54	2,471
1926	119,051.39	114,908	108,026	11,025	3.52	3,132
1927	76,998.43	74,303	69,853	7,145	3.50	2,041
1928	54,586.14	52,130	49,008	5,578	4.50	1,240
1929	75,229.10	71,799	67,499	7,730	4.51	1,714
1930	70,411.01	67,151	63,129	7,282	4.54	1,604
1931	52,700.51	50,213	47,206	5,495	4.58	1,200
1932	87,096.95	82,080	77,164	9,933	5.59	1,777
1933	25,589.45	24,085	22,643	2,946	5.65	521
1934	18,596.78	17,477	16,430	2,167	5.73	378
1935	21,783.43	20,435	19,211	2,572	5.84	440
1936	66,003.95	61,793	58,092	7,912	5.96	1,328
1937	42,576.55	39,775	37,393	5,184	6.09	851
1938	134,728.20	124,408	116,957	17,771	7.09	2,506
1939	220,288.10	202,885	190,734	29,554	7.25	4,076
1940	146,513.69	134,573	126,514	20,000	7.41	2,699
1941	207,528.26	190,054	178,672	28,856	7.59	3,802
1942	85,067.32	77,649	72,999	12,068	7.79	1,549
1943	76,522.00	69,604	65,435	11,087	8.00	1,386
1944	49,537.33	44,504	41,839	7,698	8.99	856
1945	125,482.05	112,294	105,569	19,913	9.22	2,160
1946	145,689.90	129,839	122,063	23,627	9.46	2,498
1947	253,981.58	225,383	211,885	42,097	9.71	4,335

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1948	352,165.16	311,103	292,471	59,694	9.97	5,987
1949	400,947.50	352,473	331,364	69,584	10.25	6,789
1950	508,813.36	441,294	414,865	93,948	11.25	8,351
1951	372,353.75	321,267	302,027	70,327	11.53	6,099
1952	291,462.42	250,075	235,098	56,364	11.83	4,764
1953	199,545.77	170,213	160,019	39,527	12.15	3,253
1954	231,436.93	194,638	182,981	48,456	13.14	3,688
1955	166,251.98	138,937	130,616	35,636	13.47	2,646
1956	143,858.24	119,431	112,278	31,580	13.80	2,288
1957	196,831.35	161,008	151,365	45,466	14.80	3,072
1958	194,818.73	158,232	148,756	46,063	15.15	3,040
1959	187,959.63	150,330	141,327	46,633	16.15	2,887
1960	197,125.92	156,479	147,108	50,018	16.50	3,031
1961	223,299.34	175,848	165,317	57,982	16.87	3,437
1962	196,487.10	152,258	143,139	53,348	17.87	2,985
1963	166,124.72	127,650	120,005	46,120	18.24	2,529
1964	156,546.18	118,286	111,202	45,344	19.24	2,357
1965	217,380.62	162,775	153,027	64,354	19.62	3,280
1966	187,171.55	137,758	129,508	57,664	20.62	2,797
1967	155,510.94	113,336	106,548	48,963	21.02	2,329
1968	196,306.67	141,635	133,153	63,154	21.42	2,948
1969	192,269.01	136,223	128,065	64,204	22.42	2,864
1970	191,850.46	134,449	126,397	65,453	22.84	2,866
1971	187,212.45	128,765	121,053	66,159	23.83	2,776
1972	240,878.39	163,749	153,942	86,936	24.26	3,584
1973	228,638.28	152,410	143,282	85,356	25.26	3,379
1974	242,414.13	159,605	150,046	92,368	25.68	3,597
1975	332,953.00	214,755	201,894	131,059	26.69	4,910
1976	272,499.49	173,446	163,058	109,441	27.13	4,034
1977	273,296.46	170,291	160,092	113,204	28.13	4,024
1978	378,687.09	230,886	217,058	161,629	29.13	5,549
1979	336,953.63	202,442	190,318	146,636	29.57	4,959
1980	596,336.80	350,169	329,198	267,139	30.58	8,736
1981	389,636.54	225,210	211,722	177,915	31.03	5,734
1982	343,441.48	193,838	182,229	161,212	32.03	5,033
1983	289,239.40	159,313	149,772	139,467	33.03	4,222
1984	604,696.39	327,262	307,663	297,033	33.49	8,869
1985	712,562.23	375,805	353,298	359,264	34.50	10,413
1986	834,696.54	428,867	403,183	431,514	35.49	12,159
1987	873,476.81	439,970	413,621	459,856	35.96	12,788
1988	846,239.47	414,573	389,745	456,494	36.96	12,351
1989	793,122.44	377,606	354,992	438,130	37.96	11,542
1990	904,326.50	418,070	393,032	511,294	38.96	13,124

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1991	899,113.44	406,219	381,891	517,222	39.44	13,114
1992	913,952.47	400,128	376,165	537,787	40.45	13,295
1993	786,387.44	333,428	313,459	472,928	41.44	11,412
1994	1,043,217.26	427,719	402,103	641,114	42.45	15,103
1995	1,429,194.25	566,247	532,335	896,859	43.44	20,646
1996	1,073,506.97	413,300	388,548	684,959	43.93	15,592
1997	2,003,127.77	743,160	698,653	1,304,475	44.93	29,033
1998	662,152.50	236,388	222,231	439,922	45.93	9,578
1999	1,801,922.88	618,060	581,045	1,220,878	46.93	26,015
2000	2,589,453.17	851,930	800,909	1,788,544	47.93	37,316
2001	202,454.60	63,773	59,954	142,501	48.93	2,912
2002	791,434.88	238,222	223,955	567,480	49.93	11,366
2003	405,872.85	117,297	110,272	295,601	50.43	5,862
2004	17,309.99	4,760	4,475	12,835	51.42	250
2005	351,679.44	91,718	86,225	265,454	52.43	5,063
2006	114,517.75	28,263	26,570	87,948	53.42	1,646
2007	64,606.93	15,028	14,128	50,479	54.43	927
2008	22.02	5	5	17	55.42	
2009	7,625.65	1,559	1,466	6,160	56.43	109
2011	15,273,467.46	2,691,185	2,530,012	12,743,455	58.43	218,098
2012	12,782,754.59	2,073,363	1,949,191	10,833,564	59.42	182,322
2013	42,063,966.43	6,225,467	5,852,629	36,211,337	60.43	599,228
2014	33,972,176.09	4,552,272	4,279,640	29,692,536	61.42	483,434
2015	29,762,506.52	3,565,548	3,352,011	26,410,496	62.43	423,042
2016	23,192,005.20	2,469,949	2,322,026	20,869,979	62.92	331,691
2017	5,741,406.19	529,932	498,195	5,243,211	63.92	82,028
2018	43,679,445.58	3,411,365	3,207,061	40,472,385	64.92	623,419
2019	29,799,169.61	1,904,167	1,790,128	28,009,042	65.92	424,894
2020	24,406,888.40	1,213,022	1,140,375	23,266,513	66.92	347,677
2021	20,703,247.93	734,965	690,949	20,012,299	67.92	294,645
2022	1,265,740.14	26,960	25,345	1,240,395	68.92	17,998
2023	592,450.96	4,206	3,954	588,497	69.92	8,417
	316,219,698.24	47,229,520	44,403,942	271,815,756		4,550,135

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.7 1.44

WEST PENN POWER COMPANY

ACCOUNT 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES -
 SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1926	176.71	171	177			
1927	11,476.90	11,075	11,477			
1928	879.44	840	879			
1931	966.10	921	966			
1932	4,882.53	4,601	4,883			
1933	11,588.79	10,907	11,586	3	5.65	1
1934	184.66	174	185			
1935	16.48	15	16			
1936	4,522.32	4,234	4,498	24	5.96	4
1937	571.15	534	567	4	6.09	1
1938	56.99	53	56	1	7.09	
1940	279.50	257	273	6	7.41	1
1941	26.62	24	25	2	7.59	
1943	20,130.93	18,311	19,451	680	8.00	85
1944	210.97	190	202	9	8.99	1
1945	2,931.33	2,623	2,786	145	9.22	16
1946	90.51	81	86	5	9.46	1
1947	1,651.27	1,465	1,556	95	9.71	10
1948	398.37	352	374	24	9.97	2
1949	910.43	800	850	60	10.25	6
1950	15,549.47	13,486	14,326	1,223	11.25	109
1951	5,474.07	4,723	5,017	457	11.53	40
1952	5,666.27	4,862	5,165	501	11.83	42
1953	5,248.83	4,477	4,756	493	12.15	41
1954	4,874.38	4,099	4,354	520	13.14	40
1955	3,731.32	3,118	3,312	419	13.47	31
1956	3,494.07	2,901	3,082	412	13.80	30
1957	5,725.26	4,683	4,975	750	14.80	51
1958	758.53	616	654	105	15.15	7
1959	1.46	1	1			
1960	101,306.15	80,417	85,424	15,882	16.50	963
1961	7,545.39	5,942	6,312	1,233	16.87	73
1962	1,215.01	942	1,001	214	17.87	12
1963	21,522.58	16,538	17,568	3,955	18.24	217
1964	17,680.62	13,359	14,191	3,490	19.24	181
1965	6,556.56	4,910	5,216	1,341	19.62	68
1966	26,386.97	19,421	20,630	5,757	20.62	279
1967	9,982.31	7,275	7,728	2,254	21.02	107
1968	34,282.26	24,735	26,275	8,007	21.42	374
1969	908.87	644	684	225	22.42	10
1970	45,044.93	31,567	33,532	11,513	22.84	504

WEST PENN POWER COMPANY

ACCOUNT 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES -
 SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1971	2,854.85	1,964	2,086	769	23.83	32
1972	6,518.41	4,431	4,707	1,811	24.26	75
1973	3,377.60	2,252	2,392	986	25.26	39
1974	590.35	389	413	177	25.68	7
1975	3,725.78	2,403	2,553	1,173	26.69	44
1976	365.41	233	248	117	27.13	4
1978	1,567.27	956	1,016	551	29.13	19
1979	57,249.98	34,396	36,538	20,712	29.57	700
1980	31,521.69	18,510	19,663	11,859	30.58	388
1989	206,945.03	98,527	104,662	102,283	37.96	2,694
1990	387,918.52	179,335	190,501	197,418	38.96	5,067
1991	432,458.78	195,385	207,550	224,909	39.44	5,703
1992	155,406.46	68,037	72,273	83,133	40.45	2,055
1993	196,252.86	83,211	88,392	107,861	41.44	2,603
1994	111,996.20	45,918	48,777	63,219	42.45	1,489
1995	994,725.81	394,110	418,649	576,077	43.44	13,261
1996	715,764.96	275,570	292,728	423,037	43.93	9,630
1997	624,235.79	231,591	246,011	378,225	44.93	8,418
1998	53,834.56	19,219	20,416	33,419	45.93	728
1999	13,275.99	4,554	4,838	8,438	46.93	180
2001	1,241.22	391	415	826	48.93	17
2004	32,512.02	8,941	9,498	23,014	51.42	448
2005	876.04	228	242	634	52.43	12
2011	2,534,623.05	446,601	474,408	2,060,215	58.43	35,260
2013	3,172,428.36	469,519	498,753	2,673,675	60.43	44,244
2014	1,852,815.14	248,277	263,736	1,589,079	61.42	25,872
2015	2,730,846.74	327,155	347,525	2,383,322	62.43	38,176
2016	433,784.18	46,198	49,074	384,710	62.92	6,114
2017	805,675.05	74,364	78,994	726,681	63.92	11,369
2018	3,071,604.64	239,892	254,828	2,816,777	64.92	43,388
2019	1,645,698.10	105,160	111,708	1,533,990	65.92	23,270
2020	1,850,167.93	91,953	97,678	1,752,490	66.92	26,188
2021	2,437,194.68	86,520	91,907	2,345,288	67.92	34,530
2022	5,166.66	110	117	5,050	68.92	73
2023	5.99			6	69.92	
	24,960,133.41	4,112,644	4,368,392	20,591,741		345,404

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.6 1.38

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1922	8.90	9	9			
1925	66.58	65	58	9	2.51	4
1926	33.15	32	29	4	2.50	2
1927	118.73	115	103	16	3.50	5
1928	164.18	158	141	23	3.50	7
1929	135.01	130	116	19	3.54	5
1930	84.54	81	72	13	3.59	4
1931	84.54	81	72	13	4.58	3
1932	75.41	72	64	11	4.65	2
1933	5,976.36	5,679	5,071	905	4.74	191
1934	168.17	160	143	25	4.84	5
1935	100.86	96	86	15	4.95	3
1936	193.21	183	163	30	5.09	6
1937	328.84	310	277	52	5.25	10
1939	191.94	178	159	33	6.41	5
1941	662.40	612	546	116	6.79	17
1942	70.35	65	58	12	6.99	2
1943	176.53	162	145	32	7.22	4
1944	867.41	793	708	159	7.46	21
1945	2,804.03	2,553	2,280	524	7.71	68
1946	116.01	105	94	22	7.97	3
1947	72.03	65	58	14	8.25	2
1948	3,674.19	3,301	2,948	726	8.54	85
1949	2,904.47	2,597	2,319	585	8.83	66
1950	1,418.63	1,262	1,127	292	9.14	32
1954	622.51	541	483	140	10.50	13
1955	58.80	51	46	13	10.87	1
1956	678.62	582	520	159	11.24	14
1957	91.14	78	70	21	11.62	2
1958	1,624.16	1,372	1,225	399	12.02	33
1959	976.33	819	731	245	12.42	20
1960	1,364.94	1,135	1,014	351	12.84	27
1961	1,653.27	1,364	1,218	435	13.26	33
1962	6,740.17	5,513	4,923	1,817	13.68	133
1963	13,097.42	10,618	9,481	3,616	14.13	256
1964	5,555.63	4,462	3,984	1,572	14.58	108
1965	235,958.31	187,728	167,633	68,325	15.03	4,546
1966	32,873.93	25,898	23,126	9,748	15.49	629
1967	24,371.47	19,002	16,968	7,403	15.96	464
1968	64,759.14	49,955	44,608	20,151	16.45	1,225
1969	58,491.24	44,313	39,570	18,921	17.44	1,085
1970	107,077.40	80,201	71,616	35,461	17.93	1,978
1971	30,448.37	22,538	20,125	10,323	18.43	560

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1972	70,066.74	51,240	45,755	24,312	18.92	1,285
1973	161,967.38	116,973	104,452	57,515	19.43	2,960
1974	129,673.24	92,431	82,537	47,136	19.94	2,364
1975	147,751.32	103,899	92,777	54,974	20.47	2,686
1976	127,429.28	88,372	78,912	48,517	20.99	2,311
1977	91,279.51	61,970	55,337	35,943	21.99	1,635
1978	155,373.59	103,914	92,791	62,583	22.53	2,778
1979	265,808.27	175,061	156,322	109,486	23.07	4,746
1980	193,453.67	125,397	111,974	81,480	23.61	3,451
1981	118,927.72	75,816	67,700	51,228	24.17	2,119
1982	267,494.29	166,515	148,691	118,803	25.17	4,720
1983	157,352.51	96,237	85,936	71,417	25.72	2,777
1984	283,397.56	170,152	151,938	131,460	26.29	5,000
1985	196,307.06	115,625	103,248	93,059	26.86	3,465
1986	461,238.82	266,365	237,853	223,386	27.44	8,141
1987	436,217.70	245,198	218,951	217,267	28.44	7,639
1988	547,012.37	300,966	268,750	278,262	29.02	9,589
1989	666,464.23	358,691	320,296	346,168	29.60	11,695
1990	557,903.98	293,457	262,045	295,859	30.19	9,800
1991	743,118.83	379,139	338,555	404,564	31.20	12,967
1992	897,453.24	446,662	398,850	498,603	31.79	15,684
1993	594,800.69	288,478	257,599	337,202	32.39	10,411
1994	657,146.55	308,202	275,211	381,936	33.40	11,435
1995	1,032,097.54	470,636	420,258	611,840	34.00	17,995
1996	953,416.29	422,173	376,982	576,434	34.61	16,655
1997	772,768.72	331,750	296,239	476,530	35.23	13,526
1998	467,739.06	193,223	172,540	295,199	36.23	8,148
1999	307,379.63	122,767	109,626	197,754	36.85	5,366
2000	1,131,481.31	436,073	389,394	742,087	37.48	19,800
2001	571,518.67	210,890	188,316	383,203	38.48	9,958
2002	863,903.03	306,513	273,703	590,200	39.10	15,095
2003	1,099,359.60	371,803	332,004	767,356	40.11	19,131
2004	716,162.61	231,822	207,007	509,156	40.74	12,498
2005	521,626.60	161,183	143,929	377,698	41.38	9,128
2006	466,759.58	136,387	121,788	344,972	42.38	8,140
2007	1,028,603.87	285,129	254,608	773,996	43.02	17,992
2008	353,903.70	92,723	82,798	271,106	43.67	6,208
2009	411,269.10	100,761	89,975	321,294	44.67	7,193
2010	592,190.50	135,908	121,360	470,830	45.32	10,389
2011	696,571.04	148,021	132,176	564,395	46.32	12,185
2012	459,876.64	90,412	80,734	379,143	46.98	8,070
2013	101,578.35	18,345	16,381	85,197	47.64	1,788
2014	214,198.99	35,000	31,254	182,945	48.64	3,761

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2015	144,979.96	21,312	19,031	125,949	49.31	2,554
2016	632,625.62	82,115	73,325	559,301	50.30	11,119
2017	99,218.15	11,222	10,021	89,197	50.97	1,750
2018	215,114.77	20,694	18,479	196,636	51.65	3,807
2019	302,363.75	23,947	21,384	280,980	52.32	5,370
2020	631,155.47	39,132	34,943	596,212	52.99	11,251
2021	332,360.73	14,790	13,206	319,155	53.68	5,946
2022	246,301.85	6,601	5,894	240,408	54.37	4,422
2023	740,222.25	6,736	6,016	734,207	54.45	13,484
	24,641,325.25	9,433,862	8,424,038	16,217,288		434,066
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.4 1.76

WEST PENN POWER COMPANY

ACCOUNT 366.50 UNDERGROUND CONDUIT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2014	339.99	56	37	303	48.64	6
2015	2,253.78	331	219	2,035	49.31	41
2017	863.00	98	65	798	50.97	16
2018	5,757.08	554	367	5,390	51.65	104
2019	1,821.40	144	95	1,726	52.32	33
	11,035.25	1,183	783	10,252		200
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.3 1.81

WEST PENN POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1926	413.01	407	413			
1933	608.42	589	604	4	2.95	1
1937	33.80	32	33	1	3.59	
1941	377.34	358	367	10	4.45	2
1945	1,235.83	1,155	1,185	51	5.53	9
1946	129.79	121	124	6	5.83	1
1947	354.39	328	337	17	6.15	3
1948	39.98	37	38	2	6.47	
1949	3,002.13	2,773	2,846	156	6.15	25
1950	10.56	10	10	1	6.50	
1951	882.57	806	827	56	6.87	8
1953	11,283.42	10,261	10,530	753	7.02	107
1954	2,101.48	1,899	1,949	152	7.42	20
1955	22.91	21	22	1	7.83	
1957	1,044.20	930	954	90	8.13	11
1958	2,038.93	1,803	1,850	189	8.58	22
1959	1,504.41	1,320	1,355	149	9.03	17
1960	1,578.29	1,383	1,419	159	8.96	18
1961	2,117.61	1,840	1,888	230	9.44	24
1962	9,011.60	7,759	7,963	1,049	9.93	106
1963	34,934.07	30,012	30,799	4,135	9.92	417
1964	31,950.45	27,183	27,896	4,054	10.43	389
1965	160,318.10	135,982	139,550	20,768	10.47	1,984
1966	141,208.01	118,544	121,654	19,554	10.99	1,779
1967	20,234.36	16,807	17,248	2,986	11.52	259
1968	111,686.97	92,365	94,788	16,899	11.61	1,456
1969	70,082.84	57,293	58,796	11,287	12.17	927
1970	151,170.29	122,115	125,319	25,851	12.73	2,031
1971	67,133.83	53,922	55,337	11,797	12.86	917
1972	207,478.14	164,551	168,869	38,609	13.44	2,873
1973	174,258.34	136,409	139,988	34,270	14.01	2,446
1974	321,961.91	250,229	256,795	65,167	14.19	4,592
1975	469,587.36	359,845	369,287	100,300	14.79	6,782
1976	314,101.48	237,209	243,433	70,668	15.40	4,589
1977	192,305.14	143,075	146,829	45,476	16.00	2,842
1978	414,686.00	305,665	313,685	101,001	16.23	6,223
1979	544,182.09	394,750	405,108	139,074	16.85	8,254
1980	1,056,542.90	753,738	773,515	283,028	17.48	16,192
1981	637,581.48	447,072	458,802	178,779	18.11	9,872
1982	573,531.72	397,457	407,886	165,646	18.38	9,012
1983	494,480.40	336,444	345,272	149,208	19.02	7,845
1984	832,111.30	555,518	570,094	262,017	19.67	13,321
1985	928,240.88	607,534	623,475	304,766	20.32	14,998

WEST PENN POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1986	1,168,983.16	753,994	773,777	395,206	20.64	19,148
1987	1,171,836.66	739,898	759,312	412,525	21.31	19,358
1988	1,819,301.72	1,123,783	1,153,269	666,033	21.97	30,316
1989	1,436,450.09	867,329	890,086	546,364	22.64	24,133
1990	1,502,177.29	890,791	914,164	588,013	22.99	25,577
1991	1,911,358.38	1,105,721	1,134,733	776,625	23.68	32,797
1992	2,528,883.64	1,425,785	1,463,195	1,065,689	24.37	43,730
1993	1,943,717.11	1,067,101	1,095,100	848,617	25.06	33,863
1994	2,758,745.21	1,481,170	1,520,033	1,238,712	25.45	48,672
1995	3,431,182.24	1,789,705	1,836,664	1,594,518	26.14	60,999
1996	3,729,421.37	1,887,087	1,936,601	1,792,820	26.85	66,772
1997	5,356,094.46	2,625,558	2,694,448	2,661,646	27.56	96,576
1998	745,229.90	353,463	362,737	382,493	28.26	13,535
1999	6,452,638.80	2,972,085	3,050,067	3,402,572	28.69	118,598
2000	10,494,820.65	4,661,799	4,784,116	5,710,705	29.41	194,176
2001	594,089.24	253,973	260,637	333,452	30.13	11,067
2002	3,302,672.60	1,363,343	1,399,115	1,903,558	30.58	62,248
2003	2,688,602.57	1,063,611	1,091,518	1,597,085	31.32	50,992
2004	1,774,311.80	671,222	688,834	1,085,478	32.05	33,868
2005	3,674,863.76	1,325,891	1,360,680	2,314,184	32.78	70,597
2006	3,174,269.50	1,094,488	1,123,205	2,051,064	33.26	61,668
2007	9,741,268.70	3,182,472	3,265,975	6,475,294	34.01	190,394
2008	10,489,536.00	3,234,973	3,319,853	7,169,683	34.75	206,322
2009	1,598,296.04	465,743	477,963	1,120,333	35.25	31,782
2010	5,524,112.90	1,506,426	1,545,952	3,978,161	36.00	110,504
2011	5,975,916.84	1,523,859	1,563,842	4,412,075	36.52	120,813
2012	5,666,299.62	1,336,113	1,371,170	4,295,130	37.28	115,213
2013	5,778,358.10	1,256,215	1,289,176	4,489,182	37.81	118,730
2014	6,708,181.52	1,325,537	1,360,317	5,347,865	38.58	138,618
2015	7,599,357.32	1,356,485	1,392,077	6,207,280	39.12	158,673
2016	8,206,652.27	1,304,858	1,339,095	6,867,557	39.67	173,117
2017	7,934,383.49	1,103,673	1,132,631	6,801,752	40.23	169,072
2018	12,122,091.54	1,440,104	1,477,890	10,644,202	40.80	260,887
2019	15,538,975.31	1,532,143	1,572,344	13,966,631	41.16	339,325
2020	14,675,878.68	1,140,316	1,170,236	13,505,643	41.55	325,046
2021	11,577,130.21	654,108	671,271	10,905,859	41.75	261,218
2022	12,580,573.07	437,804	449,291	12,131,282	41.60	291,617
2023	14,457,868.92	176,386	181,014	14,276,855	40.32	354,089
	225,822,089.41	58,272,563	59,801,527	166,020,562		4,604,484

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.1 2.04

WEST PENN POWER COMPANY

ACCOUNT 367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1974	257.39	200	233	24	14.19	2
1975	9,909.08	7,593	8,842	1,067	14.79	72
1976	12,061.36	9,109	10,607	1,454	15.40	94
1977	2,586.87	1,925	2,242	345	16.00	22
1978	8,508.96	6,272	7,304	1,205	16.23	74
1979	7,746.71	5,619	6,543	1,204	16.85	71
1980	24,424.68	17,425	20,291	4,134	17.48	236
1981	19,962.71	13,998	16,301	3,662	18.11	202
1982	35,025.80	24,273	28,266	6,760	18.38	368
1983	21,904.64	14,904	17,356	4,549	19.02	239
1984	13,639.11	9,105	10,603	3,036	19.67	154
1985	8,601.83	5,630	6,556	2,046	20.32	101
1986	42,722.03	27,556	32,089	10,633	20.64	515
1988	94,025.00	58,079	67,633	26,392	21.97	1,201
1989	120,896.67	72,997	85,004	35,893	22.64	1,585
1990	28,362.07	16,819	19,586	8,776	22.99	382
1991	41,887.31	24,232	28,218	13,669	23.68	577
1992	88,791.32	50,061	58,296	30,495	24.37	1,251
1993	40,153.51	22,044	25,670	14,484	25.06	578
1994	260,718.95	139,980	163,006	97,713	25.45	3,839
1995	285,807.01	149,077	173,599	112,208	26.14	4,293
1996	248,196.38	125,587	146,245	101,951	26.85	3,797
1997	299,852.64	146,988	171,166	128,687	27.56	4,669
1998	2,993,590.71	1,419,860	1,653,415	1,340,176	28.26	47,423
1999	33,399.18	15,384	17,915	15,484	28.69	540
2000	723,599.68	321,423	374,294	349,306	29.41	11,877
2001	173,097.38	73,999	86,171	86,926	30.13	2,885
2002	265,286.68	109,510	127,524	137,763	30.58	4,505
2003	32,644.15	12,914	15,038	17,606	31.32	562
2004	107,692.66	40,740	47,441	60,252	32.05	1,880
2005	1,132,280.55	408,527	475,726	656,555	32.78	20,029
2006	73,813.31	25,451	29,637	44,176	33.26	1,328
2007	1,075,677.99	351,424	409,231	666,447	34.01	19,596
2008	1,804,950.50	556,647	648,211	1,156,740	34.75	33,287
2009	255,638.16	74,493	86,747	168,891	35.25	4,791
2010	646,839.42	176,393	205,408	441,431	36.00	12,262
2011	2,110,521.45	538,183	626,710	1,483,811	36.52	40,630
2013	6,667.18	1,449	1,687	4,980	37.81	132
2014	16,863.11	3,332	3,880	12,983	38.58	337
2015	12,278.66	2,192	2,553	9,726	39.12	249
2016	2,655.67	422	491	2,165	39.67	55
2017	8,235.16	1,146	1,335	6,900	40.23	172
2018	38,418.25	4,564	5,315	33,103	40.80	811

WEST PENN POWER COMPANY

ACCOUNT 367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
2019	13,549.11	1,336	1,556	11,993	41.16	291
2020	100,750.80	7,828	9,115	91,636	41.55	2,205
2023	275,565.94	3,362	3,915	271,651	40.32	6,737
	13,620,057.73	5,100,052	5,938,971	7,681,087		236,906
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.4 1.74

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
1929	7,267.60	7,211	6,844	424	0.74	424
1930	7,505.32	7,439	7,061	444	0.84	444
1931	2,401.04	2,377	2,256	145	0.95	145
1934	1,707.24	1,666	1,581	126	2.24	56
1936	1,354.92	1,316	1,249	106	2.59	41
1937	3,593.26	3,481	3,304	289	2.79	104
1938	1,463.58	1,414	1,342	122	2.99	41
1939	10,420.42	10,038	9,527	893	3.22	277
1940	23,598.05	22,659	21,507	2,091	3.46	604
1941	17,197.46	16,458	15,621	1,576	3.71	425
1942	5,445.00	5,192	4,928	517	3.97	130
1944	1,935.62	1,831	1,738	198	4.54	44
1945	16,935.83	15,954	15,143	1,793	4.83	371
1946	69,423.85	65,106	61,795	7,629	5.14	1,484
1947	149,213.73	139,261	132,178	17,036	5.47	3,114
1948	166,373.64	154,495	146,637	19,737	5.80	3,403
1949	106,564.15	98,444	93,437	13,127	6.15	2,134
1950	119,065.61	110,267	104,659	14,407	5.87	2,454
1951	126,489.90	116,472	110,548	15,942	6.24	2,555
1952	110,828.37	101,430	96,271	14,557	6.62	2,199
1953	137,698.91	125,223	118,854	18,845	7.02	2,684
1954	129,339.89	117,751	111,762	17,578	6.84	2,570
1955	358,619.20	324,263	307,771	50,848	7.26	7,004
1956	339,814.81	305,086	289,569	50,246	7.68	6,542
1957	245,577.77	218,834	207,704	37,874	8.13	4,659
1958	464,990.72	414,214	393,147	71,844	8.03	8,947
1959	344,533.61	304,430	288,946	55,588	8.50	6,540
1960	344,321.16	301,729	286,383	57,938	8.96	6,466
1961	276,448.24	241,892	229,589	46,859	8.93	5,247
1962	237,746.53	206,174	195,688	42,059	9.42	4,465
1963	194,770.05	168,515	159,944	34,826	9.43	3,693
1964	260,606.11	223,287	211,930	48,676	9.94	4,897
1965	366,186.76	312,760	296,853	69,334	9.99	6,940
1966	265,066.20	224,034	212,639	52,427	10.53	4,979
1967	226,063.19	189,034	179,420	46,643	11.07	4,213
1968	322,541.05	268,515	254,858	67,683	11.17	6,059
1969	897,383.29	738,546	700,983	196,400	11.72	16,758
1970	1,499,028.83	1,227,105	1,164,693	334,336	11.86	28,190
1971	1,485,759.80	1,209,111	1,147,614	338,146	12.01	28,155
1972	1,482,064.85	1,190,691	1,130,131	351,934	12.60	27,931
1973	1,788,972.74	1,427,421	1,354,821	434,152	12.79	33,945
1974	2,572,213.81	2,024,332	1,921,372	650,842	13.40	48,570
1975	1,831,080.50	1,429,708	1,356,992	474,088	13.61	34,834

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
1976	3,087,283.99	2,375,665	2,254,836	832,448	14.23	58,500
1977	4,250,808.25	3,241,666	3,076,791	1,174,017	14.48	81,079
1978	4,896,652.18	3,698,441	3,510,334	1,386,318	14.74	94,051
1979	4,118,202.88	3,060,648	2,904,980	1,213,223	15.38	78,883
1980	4,208,911.25	3,094,392	2,937,008	1,271,903	15.67	81,168
1981	4,774,899.51	3,470,397	3,293,889	1,481,011	15.98	92,679
1982	4,802,801.12	3,428,239	3,253,875	1,548,926	16.64	93,084
1983	5,515,023.82	3,886,437	3,688,769	1,826,255	16.97	107,617
1984	5,265,569.15	3,660,624	3,474,441	1,791,128	17.32	103,414
1985	6,479,817.12	4,415,347	4,190,778	2,289,039	18.00	127,169
1986	6,158,043.01	4,133,278	3,923,055	2,234,988	18.37	121,665
1987	7,291,653.84	4,816,867	4,571,876	2,719,778	18.75	145,055
1988	7,995,284.86	5,193,737	4,929,578	3,065,707	19.15	160,089
1989	9,590,470.29	6,120,638	5,809,336	3,781,134	19.56	193,310
1990	9,117,597.88	5,681,175	5,392,224	3,725,374	20.26	183,878
1991	7,547,480.08	4,611,510	4,376,964	3,170,516	20.69	153,239
1992	9,406,784.81	5,629,961	5,343,615	4,063,170	21.13	192,294
1993	7,095,041.50	4,154,856	3,943,536	3,151,506	21.58	146,038
1994	8,672,804.45	4,963,446	4,711,000	3,961,804	22.05	179,674
1995	9,278,820.20	5,183,149	4,919,529	4,359,291	22.52	193,574
1996	5,509,129.47	2,999,721	2,847,152	2,661,977	23.01	115,688
1997	13,137,302.77	6,962,770	6,608,636	6,528,667	23.50	277,816
1998	4,560,270.49	2,348,995	2,229,523	2,330,747	24.00	97,114
1999	8,121,277.09	4,059,014	3,852,568	4,268,709	24.52	174,091
2000	15,755,165.79	7,627,076	7,239,155	8,516,011	25.04	340,096
2001	7,446,977.78	3,485,186	3,307,926	4,139,052	25.58	161,808
2002	4,463,374.14	2,024,587	1,921,614	2,541,760	25.90	98,137
2003	4,974,059.54	2,171,674	2,061,220	2,912,840	26.45	110,126
2004	7,155,528.03	2,999,597	2,847,034	4,308,494	27.01	159,515
2005	7,805,170.35	3,147,825	2,987,723	4,817,447	27.37	176,012
2006	1,347,228.89	521,108	494,604	852,625	27.75	30,725
2007	8,485,422.87	3,122,636	2,963,815	5,521,608	28.34	194,834
2008	22,300,431.54	7,811,841	7,414,523	14,885,909	28.75	517,771
2009	1,911,926.46	634,760	602,475	1,309,451	29.17	44,890
2010	19,869,704.81	6,223,192	5,906,674	13,963,031	29.60	471,724
2011	24,512,939.55	7,231,317	6,863,525	17,649,415	29.87	590,874
2012	11,078,498.63	3,044,371	2,889,531	8,188,968	30.34	269,907
2013	9,945,878.99	2,538,188	2,409,093	7,536,786	30.65	245,898
2014	9,303,708.30	2,191,954	2,080,469	7,223,239	30.82	234,369
2015	10,476,421.89	2,244,050	2,129,915	8,346,507	31.18	267,688
2016	11,755,726.49	2,266,504	2,151,227	9,604,499	31.41	305,778
2017	11,392,603.22	1,948,135	1,849,051	9,543,552	31.52	302,778
2018	14,098,953.86	2,093,695	1,987,207	12,111,747	31.54	384,012

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
2019	20,122,004.28	2,517,263	2,389,233	17,732,771	31.47	563,482
2020	16,305,265.45	1,637,049	1,553,787	14,751,478	31.34	470,692
2021	16,400,409.75	1,230,031	1,167,470	15,232,940	30.83	494,095
2022	19,806,940.56	950,733	902,378	18,904,563	29.75	635,447
2023	21,385,437.20	393,492	373,478	21,011,959	26.60	789,923
	476,001,320.99	185,322,403	175,896,709	300,104,612		11,436,487
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.2 2.40

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1928	24.28	24	24			
1931	29.41	29	29			
1932	15.91	15	16			
1936	42.33	41	42			
1940	26.24	25	26			
1942	20.30	19	20			
1944	69.10	65	69			
1948	56.21	52	56			
1949	164.51	152	165			
1952	30.75	28	31			
1954	98,658.59	89,138	98,659			
1955	136,233.58	122,256	136,234			
1956	218,697.09	194,859	218,697			
1957	236,612.20	210,845	236,612			
1958	185,924.01	164,394	184,897	1,027	8.58	120
1959	196,368.76	172,255	193,739	2,630	9.03	291
1960	220,360.04	193,102	217,186	3,174	8.96	354
1961	259,162.21	225,160	253,242	5,920	9.44	627
1962	242,765.54	209,021	235,090	7,676	9.93	773
1963	221,673.96	190,440	214,192	7,482	9.92	754
1964	240,922.89	204,977	230,542	10,381	10.43	995
1965	250,942.74	212,850	239,396	11,547	10.47	1,103
1966	259,244.62	217,636	244,779	14,466	10.99	1,316
1967	220,628.38	183,254	206,109	14,519	11.52	1,260
1968	322,144.09	266,413	299,640	22,504	11.61	1,938
1969	341,680.17	279,324	314,161	27,519	12.17	2,261
1970	347,938.11	281,064	316,118	31,820	12.73	2,500
1971	398,161.94	319,804	359,690	38,472	12.86	2,992
1972	662,306.41	525,275	590,787	71,519	13.44	5,321
1973	806,827.95	631,585	710,356	96,472	14.01	6,886
1974	779,845.22	606,096	681,688	98,157	14.19	6,917
1975	1,324,444.49	1,014,922	1,141,502	182,942	14.79	12,369
1976	1,090,575.45	823,603	926,322	164,253	15.40	10,666
1977	1,380,337.97	1,026,971	1,155,054	225,284	16.00	14,080
1978	1,532,003.60	1,129,240	1,270,078	261,926	16.23	16,138
1979	1,531,485.44	1,110,940	1,249,496	281,989	16.85	16,735
1980	1,342,688.99	957,874	1,077,339	265,350	17.48	15,180
1981	1,408,564.57	987,685	1,110,868	297,697	18.11	16,438
1982	1,331,309.87	922,598	1,037,664	293,646	18.38	15,976
1983	1,494,034.78	1,016,541	1,143,323	350,712	19.02	18,439
1984	1,756,396.43	1,172,570	1,318,812	437,584	19.67	22,246
1985	1,799,150.14	1,177,544	1,324,406	474,744	20.32	23,363
1986	2,148,991.49	1,386,100	1,558,973	590,018	20.64	28,586

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1987	2,149,792.73	1,357,379	1,526,670	623,123	21.31	29,241
1988	2,321,446.95	1,433,958	1,612,800	708,647	21.97	32,255
1989	2,545,802.45	1,537,156	1,728,869	816,933	22.64	36,084
1990	2,967,602.24	1,759,788	1,979,268	988,334	22.99	42,990
1991	2,529,600.45	1,463,374	1,645,885	883,715	23.68	37,319
1992	2,401,386.40	1,353,902	1,522,760	878,626	24.37	36,054
1993	2,701,452.70	1,483,098	1,668,069	1,033,384	25.06	41,236
1994	2,860,764.03	1,535,944	1,727,506	1,133,258	25.45	44,529
1995	3,252,650.34	1,696,582	1,908,179	1,344,471	26.14	51,433
1996	3,388,907.64	1,714,787	1,928,654	1,460,254	26.85	54,386
1997	5,344,000.34	2,619,629	2,946,347	2,397,653	27.56	86,998
1998	1,621,915.61	769,275	865,218	756,698	28.26	26,776
1999	4,554,073.19	2,097,606	2,359,218	2,194,855	28.69	76,502
2000	5,035,249.97	2,236,658	2,515,613	2,519,637	29.41	85,673
2001	37.64	16	18	20	30.13	1
2002	2,027,170.17	836,816	941,183	1,085,987	30.58	35,513
2003	2,369,924.20	937,542	1,054,472	1,315,452	31.32	42,000
2004	2,103,783.47	795,861	895,120	1,208,663	32.05	37,712
2005	4,293,316.14	1,549,028	1,742,222	2,551,094	32.78	77,825
2006	539,821.40	186,130	209,344	330,477	33.26	9,936
2007	783,302.85	255,905	287,821	495,482	34.01	14,569
2008	5,190,709.95	1,600,815	1,800,468	3,390,242	34.75	97,561
2010	1,653,263.04	450,845	507,074	1,146,189	36.00	31,839
2011	2,333,674.10	595,087	669,306	1,664,368	36.52	45,574
2012	2,971,741.21	700,737	788,132	2,183,609	37.28	58,573
2013	3,188,022.10	693,076	779,516	2,408,506	37.81	63,700
2014	4,031,926.76	796,709	896,074	3,135,853	38.58	81,282
2015	4,137,301.98	738,508	830,614	3,306,688	39.12	84,527
2016	4,598,384.11	731,143	822,331	3,776,053	39.67	95,187
2017	3,655,493.08	508,479	571,896	3,083,597	40.23	76,649
2018	4,335,030.87	515,002	579,233	3,755,798	40.80	92,054
2019	5,088,735.28	501,749	564,327	4,524,408	41.16	109,922
2020	4,041,243.72	314,005	353,167	3,688,077	41.55	88,762
2021	4,265,268.30	240,988	271,044	3,994,224	41.75	95,670
2022	4,316,323.78	150,208	168,942	4,147,382	41.60	99,697
2023	4,059,034.10	49,520	55,696	4,003,339	40.32	99,289
	138,445,714.05	54,434,091	61,219,185	77,226,529		2,365,942

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.6 1.71

WEST PENN POWER COMPANY

ACCOUNT 370.30 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2013	117,845.05	78,815	60,848	56,997	5.20	10,961
2014	362,966.32	226,890	175,168	187,798	5.70	32,947
2015	3,162,532.54	1,825,414	1,409,288	1,753,245	6.23	281,420
2016	24,568,644.29	12,861,685	9,929,699	14,638,945	6.83	2,143,330
2017	23,714,754.78	11,022,618	8,509,871	15,204,884	7.49	2,030,025
2018	70,714,287.53	28,391,786	21,919,516	48,794,772	8.20	5,950,582
2019	42,191,232.06	14,066,557	10,859,906	31,331,326	9.00	3,481,258
2020	11,095,560.91	2,912,585	2,248,624	8,846,937	9.83	899,994
2021	9,033,137.59	1,702,746	1,314,583	7,718,555	10.76	717,338
2022	5,091,051.13	578,343	446,502	4,644,549	11.71	396,631
2023	5,777,915.64	218,405	168,617	5,609,299	12.71	441,330
	195,829,927.84	73,885,844	57,042,622	138,787,306		16,385,816
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 8.37

WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 32-R1.5						
NET SALVAGE PERCENT.. 0						
1960	5,548.96	5,532	5,549			
1961	69,689.85	69,258	69,690			
1962	31,849.08	31,339	31,849			
1963	16,197.65	15,875	16,198			
1964	21,181.21	20,669	21,181			
1965	16,335.55	15,863	16,336			
1966	4,620.55	4,463	4,621			
1967	206.35	198	206			
1970	17,472.59	16,547	17,473			
1971	5,077.01	4,798	5,077			
1972	3,747.10	3,512	3,747			
1973	39,718.16	37,105	39,718			
1974	41,208.27	38,142	41,208			
1975	55,543.03	51,183	55,543			
1976	44,808.08	41,080	44,808			
1977	16,202.99	14,693	16,203			
1978	37,386.15	33,681	37,386			
1979	56,606.28	50,629	56,606			
1980	56,079.43	49,765	56,079			
1981	47,762.90	42,022	47,763			
1982	34,005.31	29,636	34,005			
1983	40,790.35	35,186	40,790			
1984	42,253.53	36,220	42,254			
1985	36,090.40	30,569	36,090			
1986	3,875.57	3,241	3,876			
1987	2,863.84	2,373	2,864			
1988	1,302.81	1,064	1,303			
1989	1,289.81	1,041	1,281	9	8.24	1
1990	94.70	75	92	3	8.69	
1991	618.01	484	595	23	9.00	3
1992	3,006.29	2,311	2,843	163	9.48	17
1993	8,426.48	6,374	7,841	585	9.82	60
1994	7,766.68	5,774	7,103	664	10.18	65
1995	5,013.26	3,644	4,483	530	10.71	49
1996	119,841.18	85,351	104,999	14,842	11.11	1,336
1997	411,534.78	286,840	352,870	58,665	11.52	5,092
1998	1,218,195.16	829,347	1,020,260	197,935	11.96	16,550
1999	17,569.86	11,666	14,351	3,219	12.40	260
2000	1,118,951.35	723,066	889,514	229,437	12.87	17,827
2001	224,728.37	141,084	173,561	51,167	13.34	3,836
2002	51,953.69	31,609	38,885	13,069	13.84	944
2003	60,192.77	35,417	43,570	16,623	14.34	1,159
2004	11,843.77	6,744	8,296	3,548	14.75	241

WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
NET SALVAGE PERCENT.. 0						
2005	45,933.53	25,153	30,943	14,991	15.28	981
2006	11,555.57	6,087	7,488	4,068	15.72	259
2007	32,826.57	16,518	20,320	12,507	16.29	768
2008	567,105.08	272,494	335,222	231,883	16.76	13,836
2009	2,061.04	941	1,158	903	17.24	52
2011	2,587,067.61	1,054,230	1,296,912	1,290,156	18.17	71,005
2012	302,871.14	115,636	142,255	160,616	18.62	8,626
2013	276,027.39	97,962	120,513	155,514	19.09	8,146
2014	484,849.97	158,934	195,520	289,330	19.48	14,853
2015	309,543.48	92,615	113,935	195,608	19.91	9,825
2016	163,946.46	44,397	54,617	109,329	20.20	5,412
2017	194,569.20	46,794	57,566	137,003	20.53	6,673
2018	170,063.55	35,543	43,725	126,339	20.82	6,068
2019	209,419.62	36,942	45,446	163,974	21.01	7,805
2020	148,353.69	21,126	25,989	122,365	21.07	5,808
2021	141,001.08	15,059	18,526	122,475	20.92	5,854
2022	180,897.53	12,428	15,289	165,609	20.33	8,146
2023	149,783.82	3,984	4,901	144,883	18.33	7,904
	9,987,325.49	4,912,313	5,949,292	4,038,034		229,461
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.6 2.30

WEST PENN POWER COMPANY

ACCOUNT 372.00 LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R1.5						
NET SALVAGE PERCENT.. 0						
1996	296,546.83	219,385	270,732	25,815	9.67	2,670
2018	71.80	16	19	52	19.44	3
	296,618.63	219,401	270,751	25,867		2,673
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.7 0.90

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
1922	25.68	26	26			
1923	1.21	1	1			
1924	53.38	53	53			
1925	68.96	68	28	41	1.50	27
1926	17.30	17	17			
1927	36.17	36	36			
1928	922.41	907	374	548	1.59	345
1929	87.57	86	35	53	1.65	32
1930	3,798.37	3,729	1,538	2,260	1.73	1,306
1931	79.48	78	32	47	1.84	26
1933	1,221.26	1,194	493	728	2.09	348
1935	155.49	151	62	93	2.41	39
1936	277.61	270	111	167	2.59	64
1937	8.35	8	8			
1938	353.21	341	141	212	2.99	71
1939	197.90	191	79	119	3.22	37
1940	105.58	102	42	64	2.71	24
1941	167.69	162	67	101	2.97	34
1942	879.40	846	349	530	3.25	163
1943	125.36	120	50	75	3.53	21
1944	374.86	358	148	227	3.83	59
1945	1,096.21	1,050	433	663	3.47	191
1946	6.46	6	6			
1947	17.14	16	7	10	4.15	2
1948	129.63	123	51	79	3.87	20
1949	2,154.92	2,039	841	1,314	4.24	310
1950	1,164.50	1,104	455	710	4.02	177
1951	3,522.28	3,320	1,370	2,152	4.42	487
1952	4,231.30	3,963	1,635	2,596	4.84	536
1953	530.00	497	205	325	4.69	69
1954	3,060.96	2,872	1,185	1,876	4.58	410
1955	884.50	824	340	544	5.03	108
1956	326.53	304	125	202	4.96	41
1957	16.22	15	6	10	5.44	2
1958	3,271.16	3,021	1,246	2,025	5.42	374
1960	4,404.54	4,056	1,673	2,732	5.46	500
1961	2,796.60	2,552	1,053	1,744	5.99	291
1962	3,059.83	2,785	1,149	1,911	6.07	315
1963	7,875.24	7,147	2,948	4,927	6.17	799
1964	3,748.75	3,390	1,399	2,350	6.29	374
1965	11,965.15	10,779	4,447	7,518	6.44	1,167
1966	68,682.99	61,609	25,416	43,267	6.60	6,556
1967	89,751.18	80,121	33,053	56,698	6.79	8,350

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
1968	149,124.19	133,257	54,974	94,150	6.61	14,244
1969	131,172.76	116,534	48,075	83,098	6.85	12,131
1970	184,708.66	163,061	67,269	117,440	7.10	16,541
1971	96,113.84	84,273	34,766	61,348	7.38	8,313
1972	168,158.77	147,223	60,736	107,423	7.32	14,675
1973	175,162.81	152,146	62,767	112,396	7.64	14,712
1974	128,361.94	111,187	45,869	82,493	7.65	10,783
1975	214,513.76	184,139	75,965	138,549	8.00	17,319
1976	142,478.09	121,819	50,255	92,223	8.06	11,442
1977	139,736.32	118,916	49,058	90,678	8.14	11,140
1978	120,556.39	102,027	42,090	78,466	8.26	9,500
1979	166,279.99	139,841	57,690	108,590	8.41	12,912
1980	211,138.92	176,343	72,749	138,390	8.58	16,129
1981	146,314.12	121,265	50,027	96,287	8.78	10,967
1982	100,159.53	82,301	33,953	66,207	9.01	7,348
1983	149,752.99	122,513	50,542	99,211	9.00	11,023
1984	128,656.42	104,186	42,981	85,675	9.28	9,232
1985	148,187.97	119,232	49,188	99,000	9.35	10,588
1986	151,086.47	120,114	49,552	101,534	9.67	10,500
1987	140,429.73	110,715	45,675	94,755	9.80	9,669
1988	255,347.75	199,427	82,272	173,076	9.95	17,395
1989	315,550.01	243,857	100,601	214,949	10.14	21,198
1990	398,249.52	304,183	125,488	272,762	10.36	26,328
1991	164,458.37	124,528	51,373	113,085	10.42	10,853
1992	200,734.28	150,490	62,083	138,651	10.52	13,180
1993	207,611.47	153,238	63,217	144,394	10.82	13,345
1994	241,095.68	175,662	72,468	168,628	10.99	15,344
1995	334,771.36	241,370	99,575	235,196	11.03	21,323
1996	385,253.29	273,337	112,763	272,490	11.26	24,200
1997	506,450.43	354,313	146,169	360,281	11.38	31,659
1998	665,126.61	457,940	188,919	476,208	11.54	41,266
1999	10,348.07	6,997	2,887	7,461	11.73	636
2000	1,099,315.04	728,516	300,543	798,772	11.96	66,787
2001	73,110.91	47,537	19,611	53,500	12.10	4,421
2002	2,609.74	1,667	688	1,922	12.17	158
2003	1,109.49	691	285	824	12.39	67
2004	5,125.53	3,118	1,286	3,840	12.55	306
2005	79,675.13	47,311	19,518	60,157	12.65	4,755
2006	26,443.80	15,271	6,300	20,144	12.80	1,574
2007	158,698.05	89,030	36,729	121,969	12.91	9,448
2008	1,004,349.80	546,366	225,399	778,951	12.99	59,965
2009	14,037.79	7,368	3,040	10,998	13.12	838
2010	691,998.77	349,390	144,138	547,861	13.24	41,379

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
2011	3,192,450.51	1,544,508	637,173	2,555,278	13.34	191,550
2012	517,976.92	239,461	98,787	419,190	13.38	31,330
2013	713,913.77	313,337	129,264	584,650	13.42	43,566
2014	672,285.40	277,788	114,599	557,686	13.49	41,341
2015	1,006,966.33	388,588	160,309	846,657	13.53	62,576
2016	1,640,357.31	585,608	241,587	1,398,770	13.51	103,536
2017	910,954.20	296,060	122,137	788,817	13.50	58,431
2018	837,566.54	243,229	100,342	737,225	13.44	54,853
2019	1,012,925.67	255,662	105,471	907,455	13.33	68,076
2020	991,929.83	208,305	85,934	905,996	13.17	68,792
2021	792,109.87	128,718	53,102	739,008	12.88	57,376
2022	944,254.50	101,602	41,915	902,340	12.45	72,477
2023	932,803.91	38,991	16,085	916,718	11.48	79,853
	24,221,712.65	11,874,893	4,898,971	19,322,741		1,623,025
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.9 6.70

WEST PENN POWER COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. 0						
2015	98,949.36	43,567	6,764	92,185	10.81	8,528
2016	4,572,378.32	1,817,520	282,161	4,290,217	11.37	377,328
2017	6,459,860.70	2,280,331	354,009	6,105,852	11.92	512,236
2018	3,106,961.32	950,109	147,500	2,959,461	12.49	236,946
2019	1,131,812.34	291,328	45,227	1,086,585	12.98	83,712
2020	1,134,554.39	233,945	36,319	1,098,235	13.48	81,471
2021	1,258,779.01	192,341	29,860	1,228,919	13.87	88,603
2022	1,777,452.64	170,991	26,545	1,750,908	14.10	124,178
2023	1,875,089.28	66,378	10,305	1,864,784	13.61	137,016
	21,415,837.36	6,046,510	938,690	20,477,147		1,650,018
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.4 7.70

WEST PENN POWER COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1983	3,637.01	2,003	2,035	1,602	33.03	49
1987	90,209.78	45,439	46,156	44,054	35.96	1,225
1989	23,585.85	11,229	11,406	12,180	37.96	321
1990	137,251.60	63,451	64,452	72,800	38.96	1,869
1993	8,146.57	3,454	3,508	4,639	41.44	112
1994	23,838.30	9,774	9,928	13,910	42.45	328
2007	6,473.97	1,506	1,530	4,944	54.43	91
2014	10.32	1	1	9	61.42	
	293,153.40	136,857	139,016	154,137		3,995
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.6 1.36

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARNOLD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1939	1,260.78	1,183	1,187	74	5.59	13
1947	102.20	95	95	7	6.15	1
1948	188,432.17	174,978	175,605	12,827	5.80	2,212
1949	500.85	463	465	36	6.15	6
1950	1,110.37	1,028	1,032	79	5.87	13
1951	129.79	120	120	9	6.24	1
1952	1,372.74	1,266	1,271	102	6.02	17
1953	520.29	477	479	42	6.42	7
1954	7,829.66	7,183	7,209	621	6.26	99
1955	854.72	785	788	67	6.13	11
1957	2,768.04	2,522	2,531	237	6.50	36
1958	179.88	164	165	15	6.45	2
1960	215.95	196	197	19	6.43	3
1961	198,524.25	179,903	180,547	17,977	6.47	2,779
1962	2,034.39	1,839	1,846	189	6.53	29
1963	32,596.39	29,382	29,487	3,109	6.62	470
1964	1,334.82	1,199	1,203	132	6.73	20
1968	852.87	762	765	88	6.61	13
1971	694.08	616	618	76	6.67	11
1976	20,611.30	18,014	18,079	2,533	6.85	370
1979	6,452.82	5,600	5,620	833	6.78	123
1981	730.87	631	633	98	6.76	14
1983	1,696.76	1,450	1,455	242	6.89	35
1985	954.61	809	812	143	6.95	21
1988	111,321.76	92,865	93,198	18,124	7.06	2,567
1989	65,310.43	54,299	54,494	10,817	7.00	1,545
1990	3,106.20	2,570	2,579	527	6.99	75
1991	72,408.54	59,534	59,747	12,661	7.03	1,801
1992	51,338.16	41,882	42,032	9,306	7.11	1,309
1993	93,025.04	75,471	75,741	17,284	7.09	2,438
1994	51,016.14	41,088	41,235	9,781	7.13	1,372
2000	91,902.37	70,406	70,658	21,244	7.17	2,963
2002	24,373.01	18,290	18,356	6,017	7.15	842
2004	99,057.60	72,431	72,690	26,367	7.17	3,677
2007	33,109.80	22,998	23,080	10,029	7.25	1,383
2008	7,415.34	5,057	5,075	2,340	7.23	324
2011	275,701.58	174,381	175,006	100,696	7.26	13,870
2012	161,189.68	98,616	98,969	62,220	7.30	8,523
2013	51,905.66	30,630	30,740	21,166	7.29	2,903
2014	380,052.26	214,806	215,576	164,477	7.31	22,500

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARNOLD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2015	58,489.42	31,421	31,534	26,956	7.32	3,683
2020	26,895.08	8,649	8,680	18,215	7.38	2,468
2023	970,698.63	61,542	61,762	908,936	7.39	122,995
	3,100,077.30	1,607,601	1,613,360	1,486,717		203,544

BOYCE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1989	744,224.38	503,245	357,894	386,331	16.52	23,386
1990	2,319.78	1,546	1,099	1,220	16.75	73
2006	40,862.48	19,949	14,187	26,675	18.34	1,454
2007	5,408.14	2,561	1,821	3,587	18.34	196
2008	3,882.70	1,769	1,258	2,625	18.51	142
2009	87,429.54	38,417	27,321	60,108	18.50	3,249
2011	180,127.55	72,051	51,241	128,887	18.75	6,874
2013	202,031.16	72,125	51,293	150,738	18.91	7,971
2014	376,080.87	125,385	89,170	286,911	18.99	15,109
2015	255,819.35	78,946	56,144	199,675	19.05	10,482
2016	5,111.54	1,437	1,022	4,090	19.17	213
2020	11,402.67	1,740	1,237	10,165	19.44	523
2023	252,792.47	6,320	4,495	248,298	19.54	12,707
	2,167,492.63	925,491	658,183	1,509,309		82,379

BUTLER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1956	274,124.82	242,381	249,753	24,372	8.84	2,757
1958	2,768.85	2,448	2,522	246	8.58	29
1959	5,050.73	4,431	4,566	485	9.03	54
1960	3,962.73	3,473	3,579	384	8.96	43
1961	571.88	500	515	57	8.93	6
1962	693.18	605	623	70	8.92	8
1963	8,926.12	7,776	8,013	914	8.94	102
1964	351.07	305	314	37	8.99	4

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUTLER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1969	1,781.40	1,515	1,561	220	9.60	23
1971	1,136.22	960	989	147	9.61	15
1972	2,389.06	2,018	2,079	310	9.48	33
1973	2,452.45	2,056	2,119	334	9.74	34
1975	1,446.01	1,206	1,243	203	9.64	21
1977	5,703.59	4,721	4,865	839	9.68	87
1981	226.13	184	190	37	9.85	4
1984	21,150.80	16,876	17,389	3,761	10.00	376
1985	1,345.22	1,067	1,099	246	10.04	25
1986	49,208.02	38,751	39,930	9,278	10.12	917
1987	2,634.76	2,058	2,121	514	10.23	50
1988	42,831.84	33,297	34,310	8,522	10.16	839
1989	73,454.14	56,765	58,492	14,963	10.14	1,476
1990	35,415.80	27,051	27,874	7,542	10.36	728
1991	18,643.63	14,178	14,609	4,034	10.24	394
1992	127,296.26	95,829	98,744	28,553	10.34	2,761
2000	56,286.89	38,759	39,938	16,349	10.63	1,538
2005	36,704.90	23,223	23,929	12,776	10.74	1,190
2007	65,720.57	39,689	40,896	24,824	10.82	2,294
2008	54,727.62	32,235	33,215	21,512	10.82	1,988
2012	81,203.29	41,649	42,916	38,287	10.92	3,506
2013	90,320.89	44,194	45,538	44,783	10.96	4,086
2014	206.67	96	99	108	10.99	10
2015	382,159.20	166,621	171,689	210,470	10.99	19,151
2019	306,942.52	88,522	91,215	215,728	11.10	19,435
2021	42,408.66	7,782	8,019	34,390	11.12	3,093
2023	1,054,200.26	45,225	46,601	1,007,600	11.16	90,287
	2,854,446.18	1,088,446	1,121,552	1,732,894		157,364

CHARLEROI SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2037
 NET SALVAGE PERCENT.. 0

1962	579,345.30	498,816	569,167	10,179	9.93	1,025
1963	1,847.82	1,576	1,798	50	10.43	5
1965	136.42	116	132	4	10.47	
1967	144.56	122	139	5	10.62	
1968	454.42	381	435	20	10.73	2

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHARLEROI SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1971	221.47	184	210	12	10.79	1
1973	4,196.29	3,454	3,941	255	10.85	24
1975	347.00	283	323	24	11.02	2
1978	14,887.94	11,922	13,603	1,285	11.32	114
1979	10,655.47	8,488	9,685	970	11.36	85
1984	18,945.38	14,668	16,737	2,209	11.52	192
1985	641.88	494	564	78	11.50	7
1986	62,055.50	47,472	54,167	7,888	11.52	685
1987	27,875.30	21,163	24,148	3,728	11.58	322
1989	16,983.16	12,656	14,441	2,542	11.80	215
1990	5,869.09	4,345	4,958	911	11.75	78
1991	50,092.04	36,793	41,982	8,110	11.75	690
1992	2,755.13	2,005	2,288	467	11.79	40
1993	7,243.82	5,214	5,949	1,294	11.87	109
1994	455,312.48	323,727	369,384	85,929	11.99	7,167
1995	976.17	687	784	192	11.98	16
2000	28,794.64	18,947	21,619	7,175	12.21	588
2004	586,391.55	359,048	409,686	176,705	12.35	14,308
2006	4,777.42	2,792	3,186	1,592	12.44	128
2007	269,670.01	153,496	175,144	94,526	12.49	7,568
2008	22,074.61	12,216	13,939	8,136	12.51	650
2009	4,222.02	2,265	2,584	1,638	12.53	131
2010	96,717.19	50,138	57,209	39,508	12.54	3,151
2011	106,960.17	53,213	60,718	46,242	12.63	3,661
2012	1,116,266.02	531,454	606,408	509,858	12.65	40,305
2013	620,836.66	280,991	320,621	300,216	12.70	23,639
2014	15,065.36	6,440	7,348	7,717	12.72	607
2015	58,565.17	23,449	26,756	31,809	12.73	2,499
2016	315,770.27	116,772	133,241	182,529	12.78	14,282
2018	9,153.80	2,744	3,131	6,023	12.85	469
2020	3,384.71	723	825	2,560	12.89	199
2023	372,739.35	13,866	15,822	356,918	12.96	27,540
	4,892,375.59	2,623,120	2,993,072	1,899,304		150,504

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLARION SERVICE CENTER AND POLE YARD						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	766,745.56	387,207	417,909	348,837	18.13	19,241
2007	10,259.50	4,859	5,244	5,015	18.34	273
2008	45,908.95	20,921	22,580	23,329	18.51	1,260
2018	8,888.17	1,970	2,126	6,762	19.32	350
2020	215,877.47	32,943	35,555	180,322	19.44	9,276
2023	707,127.96	17,678	19,080	688,048	19.54	35,212
	1,754,807.61	465,578	502,494	1,252,314		65,612

CONNELLSVILLE CONFERENCE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2044
 NET SALVAGE PERCENT.. 0

1929	52,362.02	49,482	52,362			
1940	2,182.19	1,986	2,182			
1994	948,176.96	607,023	697,465	250,712	16.58	15,121
2000	241,326.77	139,511	160,297	81,030	17.15	4,725
2007	13,353.55	6,434	7,393	5,961	17.75	336
2013	18,355.01	6,725	7,727	10,628	18.15	586
2014	6,558.23	2,243	2,577	3,981	18.28	218
2016	707,576.10	204,843	235,363	472,213	18.41	25,650
2018	814,736.28	186,412	214,186	600,550	18.54	32,392
2023	1,568.00	41	47	1,521	18.81	81
	2,806,195.11	1,204,700	1,379,599	1,426,596		79,109

CONNELLSVILLE HAZARDOUS MATERIAL
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2046
 NET SALVAGE PERCENT.. 0

1991	509,838.09	333,026	269,421	240,417	17.25	13,937
2015	196,589.42	59,154	47,856	148,733	19.75	7,531
	706,427.51	392,180	317,277	389,150		21,468

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE METER LAB AND STOREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1927	204,449.57	195,331	204,450			
1928	39,302.84	37,534	39,303			
1930	354.30	335	354			
1939	12,252.05	11,181	12,252			
1941	2,313.77	2,100	2,314			
1942	400.51	362	401			
1943	710.64	635	711			
1945	3,323.69	2,948	3,324			
1947	4,991.71	4,392	4,992			
1948	5,682.83	5,020	5,683			
1949	337.84	297	338			
1950	87.49	77	87			
1951	3,384.33	2,944	3,384			
1952	1,333.40	1,154	1,333			
1953	60,277.60	51,845	60,278			
1954	12,495.97	10,769	12,496			
1955	5,224.20	4,473	5,224			
1956	37,384.86	31,796	37,385			
1957	9,099.40	7,745	9,099			
1958	7,116.91	6,014	7,117			
1959	35,993.78	30,181	35,994			
1960	56.74	48	57			
1961	1,828.34	1,520	1,828			
1962	3,335.98	2,770	3,336			
1963	1,232.03	1,021	1,232			
1969	16,101.63	12,901	16,102			
1972	1,413.87	1,114	1,414			
1981	310.80	230	311			
1992	69,724.21	46,339	69,724			
2000	1,753.99	1,030	1,754			
2002	5,940.24	3,346	5,940			
2005	51,939.77	27,196	51,940			
2007	66,092.90	32,498	66,093			
2013	162,175.40	60,962	160,844	1,331	17.43	76
2014	282.67	99	261	21	17.53	1
	828,706.26	598,207	827,354	1,352		77

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE COVERED STORAGE AND OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1958	78,432.85	66,276	54,312	24,121	12.02	2,007
1961	17,490.43	14,538	11,914	5,577	12.69	439
2000	565,703.57	332,351	272,354	293,350	16.50	17,779
2005	12,608.54	6,602	5,410	7,198	16.83	428
2008	1,149.00	547	448	701	17.07	41
2009	9,685.09	4,438	3,637	6,048	17.15	353
2012	24,222.10	9,638	7,898	16,324	17.40	938
2013	4,883,770.27	1,835,809	1,504,401	3,379,369	17.43	193,882
2014	61,172.22	21,502	17,620	43,552	17.53	2,484
2015	129,643.11	42,212	34,592	95,051	17.61	5,398
2016	81,845.33	24,431	20,021	61,825	17.63	3,507
2020	3,151,466.01	514,950	421,989	2,729,477	17.91	152,400
2023	1,219,525.94	32,927	26,983	1,192,543	18.02	66,179
	10,236,714.46	2,906,221	2,381,577	7,855,137		445,835

CONNELLSVILLE QUONSET STOREHOUSE
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2024
 NET SALVAGE PERCENT.. 0

1948	32,576.28	32,466	32,576
1950	1,236.76	1,227	1,237
1955	150.34	149	150
1958	5,550.78	5,526	5,551
1959	61.34	61	61
1960	980.80	972	981
1965	340.75	339	341
1997	26,915.85	26,391	26,916
2000	25,221.07	24,717	25,221
2007	28,050.11	27,214	28,050
2008	53,704.61	52,029	53,705
2014	18,506.33	17,581	18,506
	193,295.02	188,672	193,295

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE GENERAL AND TRANSFORMER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1954	141,936.32	124,294	133,495	8,442	9.87	855
1955	1,314.64	1,144	1,229	86	10.24	8
1956	44,076.98	38,382	41,223	2,854	10.02	285
1957	117.37	101	108	9	10.42	1
1958	3,333.73	2,882	3,095	238	10.26	23
1960	1,435.93	1,231	1,322	114	10.58	11
1962	157.05	134	144	13	10.45	1
1964	1,547.58	1,308	1,405	143	10.92	13
1965	432.75	365	392	41	10.94	4
1970	6,409.35	5,281	5,672	737	11.44	64
1971	1,753.91	1,446	1,553	201	11.20	18
1980	1,098.00	860	924	174	12.06	14
1983	1,133.26	872	937	197	12.13	16
2001	4,162.02	2,641	2,836	1,326	12.96	102
2003	7,187.49	4,391	4,716	2,471	13.06	189
2005	24,696.33	14,437	15,506	9,191	13.15	699
2007	56,357.92	31,245	33,558	22,800	13.26	1,719
2008	259,944.47	139,798	150,146	109,798	13.32	8,243
2010	362,339.18	181,967	195,437	166,902	13.38	12,474
2014	992.41	409	439	553	13.54	41
2015	145,223.55	55,795	59,925	85,298	13.62	6,263
2016	436,562.55	154,892	166,358	270,205	13.64	19,810
2018	666,296.98	190,961	205,097	461,200	13.69	33,689
2023	1,282.32	45	48	1,234	13.85	89
	2,169,792.09	954,881	1,025,565	1,144,227		84,631

CONNELLSVILLE OIL STORAGE/WATER SEPARATOR
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2028
 NET SALVAGE PERCENT.. 0

1954	2,629.39	2,485	2,629
1957	1,226.60	1,158	1,227
1985	259,569.21	233,846	259,569
2003	263,777.67	217,379	263,778
	527,202.87	454,868	527,203

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	2,129,356.65	1,390,896	1,221,860	907,497	17.25	52,609
1994	69,177.02	43,263	38,005	31,172	17.67	1,764
2008	82,463.78	36,944	32,454	50,010	19.10	2,618
2012	42,693.34	15,856	13,929	28,764	19.46	1,478
2014	122,705.96	39,978	35,119	87,587	19.66	4,455
2015	196,589.40	59,154	51,965	144,624	19.75	7,323
2018	1,051,095.56	226,616	199,075	852,020	20.01	42,580
2023	410,430.53	9,850	8,653	401,778	20.29	19,802
	4,104,512.24	1,822,557	1,601,061	2,503,451		132,629

CONNELLSVILLE WEST SIDE COMPLEX
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2037
 NET SALVAGE PERCENT.. 0

1927	8,507.80	8,128	8,508			
1938	23.82	22	24			
1939	23.62	22	24			
1942	82.66	75	83			
1953	9.25	8	9			
1954	99.76	88	100			
1955	990.28	868	990			
1956	7,455.80	6,542	7,456			
1957	623.73	543	624			
1958	3,135.17	2,731	3,135			
1959	4,418.55	3,819	4,419			
1960	11,602.18	10,020	11,602			
1964	10,951.46	9,318	10,951			
1974	1,789.26	1,461	1,789			
1978	3,938.07	3,154	3,938			
1986	2,262.79	1,731	2,263			
1987	124,424.30	94,463	124,424			
1988	167,915.07	126,373	167,915			
1990	93,394.42	69,149	92,473	921	11.75	78
1991	48,438.98	35,578	47,579	860	11.75	73
1992	258.55	188	251	7	11.79	1
1993	2,057.10	1,481	1,981	77	11.87	6
1994	274,029.35	194,835	260,553	13,476	11.99	1,124
2002	188,176.35	119,755	160,149	28,028	12.28	2,282

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE WEST SIDE COMPLEX						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
2005	551.71	331	443	109	12.36	9
2006	87,861.84	51,355	68,677	19,185	12.44	1,542
2007	633,245.85	360,444	482,023	151,223	12.49	12,108
2008	207,314.24	114,728	153,426	53,888	12.51	4,308
2010	116,110.86	60,192	80,495	35,616	12.54	2,840
2011	5,448.52	2,711	3,625	1,823	12.63	144
2023	122,934.78	4,573	6,115	116,819	12.96	9,014
	2,128,076.12	1,284,686	1,706,043	422,033		33,529

DUNBAR STORAGE FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1984	1,597,505.16	1,293,660	1,016,466	581,039	9.28	62,612
1990	6,941.16	5,418	4,257	2,684	9.42	285
1991	3,500.00	2,707	2,127	1,373	9.52	144
1994	23,837.64	18,002	14,145	9,693	9.56	1,014
1995	4,625.23	3,454	2,714	1,911	9.67	198
2003	6,222.00	4,209	3,307	2,915	9.80	297
2007	74,302.64	46,343	36,413	37,890	9.96	3,804
2008	9,342.20	5,691	4,472	4,871	9.94	490
2013	11,373.70	5,804	4,560	6,813	10.08	676
2014	37,205.71	18,060	14,190	23,015	10.07	2,286
2015	907,600.15	415,046	326,114	581,487	10.09	57,630
	2,682,455.59	1,818,394	1,428,765	1,253,691		129,436

GREENSBURG CORP CENTER A WING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1972	372,667.92	289,787	309,166	63,502	14.73	4,311
1984	17,012.92	12,096	12,905	4,108	16.06	256
1994	941,799.67	594,558	634,317	307,482	17.23	17,846
1996	566,734.98	347,522	370,761	195,974	17.35	11,295
2007	13,701.48	6,489	6,923	6,779	18.34	370
2008	108,184.21	49,300	52,597	55,587	18.51	3,003

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENSBURG CORP CENTER A WING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2010	113,447.09	47,625	50,810	62,637	18.66	3,357
2013	484,392.66	172,928	184,492	299,901	18.91	15,859
2014	33,081.24	11,029	11,767	21,315	18.99	1,122
	2,651,022.17	1,531,334	1,633,737	1,017,285		57,419

GREENSBURG CORP CENTER B WING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1981	5,061,350.58	3,699,847	3,328,786	1,732,565	15.64	110,778
1984	30,805.92	21,903	19,706	11,100	16.06	691
1987	12,768.20	8,808	7,925	4,844	16.41	295
1990	3,674.98	2,450	2,204	1,471	16.75	88
1995	448,948.54	280,234	252,129	196,819	17.16	11,470
1996	13,016.77	7,982	7,181	5,835	17.35	336
1997	7,189.24	4,344	3,908	3,281	17.36	189
1998	327,429.35	193,707	174,280	153,149	17.60	8,702
2000	2,401,940.73	1,371,508	1,233,958	1,167,983	17.65	66,175
2003	53,864.55	28,710	25,831	28,034	17.96	1,561
2005	223,141.36	112,686	101,385	121,757	18.13	6,716
2006	277,819.85	135,632	122,029	155,791	18.34	8,495
2007	1,077,018.02	510,076	458,920	618,098	18.34	33,702
2008	407,733.55	185,804	167,170	240,564	18.51	12,996
2010	4,144,899.31	1,740,029	1,565,520	2,579,379	18.66	138,230
2011	199,736.26	79,895	71,882	127,854	18.75	6,819
2013	7,991,146.31	2,852,839	2,566,725	5,424,421	18.91	286,855
2014	23,421.95	7,809	7,026	16,396	18.99	863
2017	162,742.20	41,141	37,015	125,727	19.21	6,545
2018	1,155,426.23	256,042	230,363	925,063	19.32	47,881
2019	152,789.05	28,816	25,926	126,863	19.37	6,549
2020	36,502.20	5,570	5,011	31,491	19.44	1,620
2021	79,871.73	9,089	8,177	71,694	19.48	3,680
2023	2,517.72	63	57	2,461	19.54	126
	24,295,754.60	11,584,984	10,423,115	13,872,639		761,362

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENSBURG CORP CENTER C WING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1990	4,398,320.18	2,931,920	2,332,980	2,065,340	16.75	123,304
1993	59,493.74	38,106	30,322	29,172	17.12	1,704
2000	28,913.71	16,510	13,137	15,776	17.65	894
2004	60,501.68	31,382	24,971	35,530	18.09	1,964
2007	87,995.67	41,675	33,162	54,834	18.34	2,990
2011	872,681.89	349,073	277,763	594,918	18.75	31,729
2014	23,275.77	7,760	6,175	17,101	18.99	901
2016	1,155,809.09	325,014	258,619	897,190	19.17	46,802
2017	505,731.90	127,849	101,732	404,000	19.21	21,031
2019	305,578.09	57,632	45,859	259,719	19.37	13,408
2023	588.11	15	12	576	19.54	29
	7,498,889.83	3,926,936	3,124,731	4,374,158		244,756

GREENSBURG CORP CENTER MAIN BUILDING
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2045
 NET SALVAGE PERCENT.. 0

1954	1,576,674.26	1,347,741	1,336,122	240,552	11.80	20,386
1956	4,962.26	4,187	4,151	811	12.50	65
1958	1,228.61	1,030	1,021	207	12.62	16
1960	80,447.99	66,917	66,340	14,108	12.84	1,099
1961	8,327.04	6,870	6,811	1,516	13.26	114
1962	14,703.37	12,117	12,013	2,691	13.13	205
1964	2,212.25	1,803	1,787	425	13.49	32
1965	5,553.85	4,516	4,477	1,077	13.44	80
1966	1,416.39	1,140	1,130	286	13.93	21
1967	6,074.42	4,874	4,832	1,242	13.92	89
1969	2,405.98	1,901	1,885	521	14.47	36
1970	9,795.12	7,703	7,637	2,159	14.53	149
1973	2,996.39	2,315	2,295	701	14.86	47
1974	5,766.23	4,424	4,386	1,380	15.02	92
1976	29,650.45	22,534	22,340	7,311	15.00	487
1978	548.13	409	405	143	15.48	9
1979	32,231.22	23,954	23,747	8,484	15.38	552
1981	109,379.73	79,957	79,268	30,112	15.64	1,925
1982	90,022.76	65,005	64,445	25,578	15.97	1,602
1983	44,390.03	31,819	31,545	12,845	16.00	803
1984	13,141.92	9,344	9,263	3,878	16.06	241

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENSBURG CORP CENTER MAIN BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1985	11,069.33	7,799	7,732	3,338	16.14	207
1986	139,700.36	97,441	96,601	43,099	16.26	2,651
1987	278,444.53	192,071	190,415	88,029	16.41	5,364
1989	33,189.15	22,443	22,250	10,940	16.52	662
1990	56,109.92	37,403	37,081	19,029	16.75	1,136
1992	767,111.62	497,779	493,488	273,624	17.04	16,058
1993	945,796.22	605,782	600,560	345,237	17.12	20,166
1994	5,992,395.69	3,782,999	3,750,386	2,242,010	17.23	130,122
1995	707,003.92	441,312	437,507	269,496	17.16	15,705
1996	501,803.86	307,706	305,053	196,751	17.35	11,340
1997	327,527.01	197,892	196,186	131,341	17.36	7,566
2000	1,772,761.07	1,012,247	1,003,520	769,241	17.65	43,583
2005	127,454.85	64,365	63,810	63,645	18.13	3,510
2006	103,263.54	50,413	49,978	53,285	18.34	2,905
2007	24,874.81	11,781	11,679	13,195	18.34	719
2008	105,660.37	48,149	47,734	57,926	18.51	3,129
2009	57,991.88	25,482	25,262	32,730	18.50	1,769
2010	50,305.62	21,118	20,936	29,370	18.66	1,574
2011	260,309.83	104,124	103,226	157,083	18.75	8,378
2013	5,165,525.06	1,844,092	1,828,194	3,337,331	18.91	176,485
2014	630,493.70	210,207	208,395	422,099	18.99	22,227
2015	84,114.88	25,958	25,734	58,381	19.05	3,065
2016	2,881,374.15	810,242	803,257	2,078,117	19.17	108,405
2017	1,213,243.68	306,708	304,064	909,180	19.21	47,328
2018	2,102,121.08	465,830	461,814	1,640,307	19.32	84,902
2019	1,687,311.62	318,227	315,484	1,371,828	19.37	70,822
2022	344,860.78	24,554	24,342	320,518	19.55	16,395
2023	6,183,800.98	154,595	153,262	6,030,539	19.54	308,625
	34,597,547.91	13,389,279	13,273,850	21,323,698		1,142,848

GREENSBURG CORP CENTER PARKING GARAGE
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2045
 NET SALVAGE PERCENT.. 0

1984	105,909.77	75,302	105,910			
1987	451,614.98	311,524	451,615			
2007	81,291.73	38,500	70,312	10,979	18.34	599

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENSBURG CORP CENTER PARKING GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2008	1,798,152.51	819,418	1,496,499	301,653	18.51	16,297
2013	16,899.58	6,033	11,018	5,882	18.91	311
2014	2,968.58	990	1,808	1,161	18.99	61
	2,456,837.15	1,251,767	2,137,162	319,675		17,268

JEANETTE SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2048
 NET SALVAGE PERCENT.. 0

1955	8.54	7	9			
1956	1,604.92	1,354	1,605			
1962	1,638.34	1,340	1,638			
1979	4,261.22	3,091	4,261			
1983	6,656.00	4,663	6,656			
1985	4,459.18	3,056	4,459			
1987	26,911.00	18,073	26,858	53	17.85	3
1988	14,063.69	9,335	13,873	191	17.98	11
1989	607,372.76	398,133	591,662	15,710	18.13	867
1990	149,745.61	96,826	143,892	5,853	18.31	320
1991	22,075.53	14,133	21,003	1,073	18.26	59
1992	357,456.21	225,197	334,664	22,793	18.50	1,232
1993	844,907.01	525,701	781,240	63,667	18.52	3,438
1994	21,781.24	13,300	19,765	2,016	18.81	107
1997	14,996.83	8,704	12,935	2,062	19.16	108
1998	49,604.07	28,334	42,107	7,497	19.14	392
2001	24,000.00	12,852	19,099	4,901	19.52	251
2005	672,565.14	323,504	480,757	191,808	19.96	9,610
2006	13,846.46	6,446	9,579	4,267	20.09	212
2007	12,550.37	5,633	8,371	4,179	20.26	206
2008	390,449.82	168,831	250,898	139,551	20.34	6,861
2010	32,600.96	12,939	19,229	13,372	20.51	652
2011	161,896.16	60,905	90,510	71,386	20.72	3,445
2013	2,198,679.43	736,558	1,094,593	1,104,086	20.85	52,954
2014	61,569.78	19,185	28,511	33,059	20.99	1,575
2015	55,266.55	15,878	23,596	31,670	21.09	1,502

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANETTE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2018	315,071.59	64,464	95,799	219,272	21.38	10,256
2020	192,327.33	26,849	39,900	152,427	21.56	7,070
2023	607.39	14	21	587	21.72	27
	6,258,973.13	2,805,305	4,167,492	2,091,481		101,158

JEANETTE SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	704,755.57	460,346	395,338	309,417	17.25	17,937
2002	54,199.92	29,132	25,018	29,182	18.50	1,577
2016	84,713.63	23,254	19,970	64,743	19.82	3,267
2020	77,800.90	11,515	9,889	67,912	20.14	3,372
2023	150.10	4	3	147	20.29	7
	921,620.12	524,251	450,219	471,401		26,160

JEFFERSON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1959	224.02	204	208	16	6.43	2
1961	318,738.41	288,841	294,074	24,665	6.47	3,812
1962	6,834.28	6,178	6,290	544	6.53	83
1963	868.17	783	797	71	6.62	11
1965	750.74	676	688	62	6.44	10
1966	143.04	128	130	13	6.60	2
1971	1,380.13	1,224	1,246	134	6.67	20
1972	565.63	501	510	56	6.64	8
1973	403.47	357	363	40	6.64	6
1980	2,694.80	2,333	2,375	320	6.75	47
1983	43,619.36	37,277	37,952	5,667	6.89	822
1984	52,653.38	44,713	45,523	7,130	7.01	1,017
1986	523.94	442	450	74	6.94	11
1987	54,312.11	45,595	46,421	7,891	6.98	1,131
1988	33,261.63	27,747	28,250	5,012	7.06	710
1989	32,201.81	26,773	27,258	4,944	7.00	706

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFERSON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1990	3,002.67	2,484	2,529	474	6.99	68
1991	30,447.94	25,034	25,488	4,960	7.03	706
1992	2,862.83	2,335	2,377	486	7.11	68
1993	262,910.32	213,299	217,163	45,747	7.09	6,452
1994	5,657.94	4,557	4,640	1,018	7.13	143
1998	65,202.85	51,041	51,966	13,237	7.07	1,872
2000	36,329.72	27,832	28,336	7,993	7.17	1,115
2006	15,972.48	11,293	11,498	4,475	7.25	617
2007	1,071.15	744	757	314	7.25	43
2008	11,366.85	7,752	7,892	3,474	7.23	480
2009	197,221.72	131,547	133,930	63,292	7.24	8,742
2010	9,813.55	6,373	6,488	3,325	7.29	456
2011	225,284.31	142,492	145,073	80,211	7.26	11,048
2013	506,255.41	298,741	304,153	202,102	7.29	27,723
2014	872.52	493	502	371	7.31	51
2015	45,127.55	24,243	24,682	20,445	7.32	2,793
2016	24,376.66	12,322	12,545	11,831	7.34	1,612
2018	290,925.49	124,487	126,742	164,183	7.35	22,338
2020	2,916.24	938	955	1,961	7.38	266
2023	531.28	34	35	497	7.39	67
	2,287,324.40	1,571,813	1,600,289	687,036		95,058

KITTANNING SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2046
 NET SALVAGE PERCENT.. 0

1965	366,190.35	295,625	366,190
1966	204.92	165	205
1967	455.33	363	455
1970	6,858.01	5,393	6,858
1973	437.22	336	437
1976	742.39	561	742
1977	1,848.13	1,384	1,848
1978	9,335.05	6,923	9,335
1979	125.37	92	125
1980	543.56	397	544
1981	1,365.33	986	1,365
1984	13,425.37	9,439	13,425

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KITTANNING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1985	4,815.89	3,356	4,816			
1986	28,209.80	19,465	28,086	123	16.85	7
1987	209,230.84	142,821	206,079	3,152	16.97	186
1988	114,840.35	77,460	111,768	3,072	17.13	179
1989	38,523.76	25,784	37,204	1,320	17.05	77
1990	223,696.62	147,640	213,033	10,664	17.26	618
1991	45,621.25	29,800	42,999	2,622	17.25	152
1992	527,429.06	338,926	489,043	38,386	17.52	2,191
1994	4,069.71	2,545	3,672	397	17.67	22
1996	2,946.63	1,783	2,573	374	17.95	21
2007	112,943.22	52,552	75,828	37,115	18.96	1,958
2008	28,634.63	12,828	18,510	10,125	19.10	530
2009	82,826.11	35,665	51,462	31,364	19.17	1,636
2011	151,482.76	59,457	85,792	65,691	19.35	3,395
2013	3,340.85	1,165	1,681	1,660	19.62	85
2014	278.32	91	131	147	19.66	7
2015	36,693.24	11,041	15,931	20,762	19.75	1,051
2016	37,322.66	10,245	14,783	22,540	19.82	1,137
2017	881,282.31	216,531	312,437	568,846	19.96	28,499
2018	134,684.00	29,038	41,899	92,785	20.01	4,637
2020	36,830.12	5,451	7,865	28,965	20.14	1,438
2023	199,845.46	4,796	6,920	192,925	20.29	9,508
	3,307,078.62	1,550,104	2,174,044	1,133,035		57,334

KITTANNING SERVICE CENTER GARAGE
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2046
 NET SALVAGE PERCENT.. 0

1991	733,303.03	478,994	449,417	283,886	17.25	16,457
2014	56.89	19	18	39	19.66	2
2016	6,940.97	1,905	1,787	5,154	19.82	260
2018	4,767.37	1,028	965	3,803	20.01	190
2020	865.02	128	120	745	20.14	37
	745,933.28	482,074	452,307	293,627		16,946

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LATROBE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	319,671.20	286,873	287,131	32,540	7.49	4,344
1959	3,375.72	3,027	3,030	346	7.44	47
1960	566.16	503	503	63	7.93	8
1961	450.26	400	400	50	7.92	6
1962	2,403.86	2,129	2,131	273	7.94	34
1963	4,474.39	3,952	3,956	519	7.99	65
1964	401.67	354	354	47	8.07	6
1966	1,888.98	1,662	1,663	225	7.86	29
1969	5,695.91	4,967	4,971	724	8.00	90
1970	4,694.75	4,069	4,073	622	8.23	76
1971	246.03	213	213	33	8.11	4
1972	54.36	47	47	7	8.02	1
1973	8,094.11	6,949	6,955	1,139	8.32	137
1975	16,905.93	14,431	14,444	2,462	8.32	296
1976	262.04	223	223	39	8.37	5
1977	12,770.55	10,808	10,818	1,953	8.45	231
1978	369.58	313	313	56	8.26	7
1980	1,774.36	1,490	1,491	283	8.31	34
1981	314.89	262	262	53	8.52	6
1982	98.74	82	82	17	8.50	2
1987	3,588.42	2,908	2,911	678	8.55	79
1988	16,029.51	12,917	12,929	3,101	8.56	362
1989	125,783.18	100,677	100,768	25,016	8.60	2,909
1991	347,686.05	274,602	274,849	72,837	8.65	8,420
1992	19,275.91	15,120	15,134	4,142	8.66	478
1993	79,278.19	61,663	61,719	17,560	8.71	2,016
1995	66,936.48	51,126	51,172	15,764	8.81	1,789
1998	25,905.91	19,222	19,239	6,667	8.87	752
2007	1,046.94	675	676	371	9.07	41
2008	47,782.31	30,141	30,168	17,614	9.07	1,942
2009	212,043.06	130,364	130,481	81,562	9.08	8,983
2014	128,372.66	65,367	65,426	62,947	9.16	6,872
2015	9,509.61	4,567	4,571	4,938	9.20	537
2016	496,861.94	223,190	223,391	273,471	9.20	29,725
2019	362,186.55	118,507	118,614	243,573	9.25	26,332
2020	123,541.58	33,850	33,880	89,661	9.27	9,672
2021	61,923.34	13,140	13,152	48,772	9.28	5,256
2023	880.97	45	45	836	9.29	90
	2,513,146.10	1,500,835	1,502,186	1,010,960		111,683

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCONNELLSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1990	629,294.31	419,488	232,251	397,044	16.75	23,704
1994	75,707.42	47,794	26,461	49,246	17.23	2,858
2003	15,464.57	8,243	4,564	10,901	17.96	607
2006	41,940.97	20,476	11,337	30,604	18.34	1,669
2008	1,726.74	787	436	1,291	18.51	70
2010	59,442.10	24,954	13,816	45,626	18.66	2,445
2011	117,223.37	46,889	25,960	91,263	18.75	4,867
2013	472,015.19	168,509	93,295	378,720	18.91	20,027
2014	189.68	63	35	155	18.99	8
2018	19,661.99	4,357	2,412	17,250	19.32	893
2020	39,350.68	6,005	3,325	36,026	19.44	1,853
	1,472,017.02	747,565	413,891	1,058,126		59,001

PLEASANT VALLEY SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2034
 NET SALVAGE PERCENT.. 0

1960	279,298.07	246,508	260,780	18,518	8.45	2,191
1961	911.33	803	849	62	8.43	7
1963	7,088.79	6,218	6,578	511	8.47	60
1964	212.49	186	197	16	8.53	2
1965	278.63	243	257	22	8.62	3
1974	5,821.29	4,927	5,212	609	8.98	68
1979	4,218.54	3,492	3,694	524	9.26	57
1981	11,172.30	9,164	9,695	1,478	9.32	159
1982	7,532.74	6,159	6,516	1,017	9.26	110
1983	2,994.99	2,438	2,579	416	9.25	45
1985	2,005.70	1,614	1,707	298	9.35	32
1988	17,275.02	13,675	14,467	2,808	9.35	300
1989	38,568.68	30,207	31,956	6,613	9.55	692
1990	56,979.31	44,478	47,053	9,926	9.42	1,054
1993	213.07	162	171	42	9.50	4
1994	828,750.72	625,873	662,109	166,641	9.56	17,431
1995	2,259.35	1,687	1,785	475	9.67	49
1998	15,716.73	11,382	12,041	3,676	9.71	379
2000	44,505.73	31,483	33,306	11,200	9.72	1,152
2006	46,854.95	29,931	31,664	15,191	9.90	1,534

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLEASANT VALLEY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2007	148,298.57	92,494	97,849	50,449	9.96	5,065
2008	61,497.04	37,464	39,633	21,864	9.94	2,200
2011	176,922.43	98,192	103,877	73,045	10.02	7,290
2013	72,574.02	37,035	39,179	33,395	10.08	3,313
2014	289,620.95	140,582	148,721	140,900	10.07	13,992
2015	51,506.20	23,554	24,918	26,588	10.09	2,635
2016	56,015.21	23,818	25,197	30,818	10.14	3,039
2018	294,742.05	103,572	109,569	185,174	10.15	18,244
2019	193,475.41	59,281	62,713	130,762	10.19	12,832
2020	25,205.06	6,440	6,813	18,392	10.20	1,803
2023	521,450.66	24,300	25,707	495,744	10.23	48,460
	3,263,966.03	1,717,362	1,816,793	1,447,173		144,202

ST. MARYS SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2048
 NET SALVAGE PERCENT.. 0

1960	174.01	144	152	22	13.42	2
1962	522,506.15	427,410	452,199	70,308	13.68	5,139
1963	141.85	115	122	20	14.13	1
1964	4,308.66	3,461	3,662	647	14.58	44
1966	733.08	586	620	113	14.45	8
1982	453.63	320	339	115	17.32	7
1985	22,640.38	15,515	16,415	6,226	17.68	352
1986	7,941.01	5,390	5,703	2,238	17.75	126
1987	10,391.97	6,979	7,384	3,008	17.85	169
1988	8,350.36	5,543	5,864	2,486	17.98	138
1989	35,636.62	23,360	24,715	10,922	18.13	602
1990	25,404.88	16,427	17,380	8,025	18.31	438
1991	8,056.68	5,158	5,457	2,600	18.26	142
1993	24,219.23	15,069	15,943	8,276	18.52	447
1994	530,089.86	323,673	342,445	187,645	18.81	9,976
1995	22,050.15	13,261	14,030	8,020	18.89	425
1996	1,412.25	835	883	529	19.01	28
2000	38,801.97	21,248	22,480	16,322	19.42	840
2007	124,573.56	55,909	59,152	65,422	20.26	3,229
2008	8,185.88	3,540	3,745	4,441	20.34	218
2010	107,852.92	42,807	45,290	62,563	20.51	3,050

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARYS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2013	514,442.93	172,338	182,333	332,110	20.85	15,929
2014	755.09	235	249	506	20.99	24
2015	65,820.77	18,910	20,007	45,814	21.09	2,172
2016	1,425,914.96	372,164	393,748	1,032,167	21.24	48,595
2021	487,362.14	50,442	53,367	433,995	21.65	20,046
2022	132,615.95	8,567	9,064	123,552	21.70	5,694
2023	208,459.07	4,690	4,962	203,497	21.72	9,369
	4,339,296.01	1,614,096	1,707,709	2,631,587		127,210

ST. MARYS SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1993	967,008.96	601,673	410,532	556,477	18.52	30,047
2014	571,200.70	177,986	121,443	449,758	20.99	21,427
2016	182,237.49	47,564	32,454	149,784	21.24	7,052
2022	64,681.76	4,178	2,851	61,831	21.70	2,849
	1,785,128.91	831,401	567,279	1,217,850		61,375

STATE COLLEGE SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	1,181,849.96	771,984	740,653	441,197	17.25	25,577
1993	27,648.55	17,540	16,828	10,820	17.58	615
1994	52,211.15	32,653	31,328	20,883	17.67	1,182
2014	119.51	39	37	82	19.66	4
2015	182,948.63	55,049	52,815	130,134	19.75	6,589
2018	160,399.56	34,582	33,178	127,221	20.01	6,358
2020	41,861.03	6,195	5,944	35,917	20.14	1,783
2023	314,261.63	7,542	7,236	307,026	20.29	15,132
	1,961,300.02	925,584	888,019	1,073,281		57,240

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1957	328.85	295	282	47	7.57	6
1958	430,449.70	386,286	369,096	61,354	7.49	8,191
1959	26,956.59	24,169	23,093	3,863	7.44	519
1960	8,284.84	7,365	7,037	1,248	7.93	157
1961	1,057.36	938	896	161	7.92	20
1962	2,308.80	2,045	1,954	355	7.94	45
1963	2,290.48	2,023	1,933	358	7.99	45
1964	598.58	527	504	95	8.07	12
1967	196.34	172	164	32	8.01	4
1971	57,810.46	50,075	47,847	9,964	8.11	1,229
1972	1,005.10	870	831	174	8.02	22
1973	1,124.24	965	922	202	8.32	24
1974	41,831.72	35,825	34,231	7,601	8.30	916
1977	8,302.31	7,026	6,713	1,589	8.45	188
1979	167.07	141	135	32	8.41	4
1980	150.07	126	120	30	8.31	4
1981	11,988.72	9,987	9,543	2,446	8.52	287
1985	7,430.87	6,065	5,795	1,636	8.67	189
1987	26,128.21	21,172	20,230	5,898	8.55	690
1988	2,656.62	2,141	2,046	611	8.56	71
1989	18,905.26	15,132	14,459	4,447	8.60	517
1990	8,655.24	6,872	6,566	2,089	8.69	240
1992	585.27	459	439	147	8.66	17
1993	817.77	636	608	210	8.71	24
1995	120.74	92	88	33	8.81	4
2000	61,226.37	44,463	42,484	18,742	8.86	2,115
2004	80,711.68	55,239	52,781	27,931	8.99	3,107
2006	45,034.29	29,714	28,392	16,643	9.02	1,845
2007	38,727.55	24,987	23,875	14,853	9.07	1,638
2008	10,581.41	6,675	6,378	4,203	9.07	463
2009	25,309.92	15,561	14,869	10,441	9.08	1,150
2010	320,252.39	191,095	182,591	137,661	9.12	15,094
2011	71,395.57	41,324	39,485	31,911	9.10	3,507
2013	20,100.67	10,742	10,264	9,837	9.15	1,075
2014	334.29	170	162	172	9.16	19
2015	63,187.03	30,342	28,992	34,195	9.20	3,717
2016	304,070.43	136,588	130,510	173,561	9.20	18,865

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2018	281,891.25	105,258	100,574	181,317	9.23	19,644
2020	9,458.33	2,592	2,477	6,982	9.27	753
2023	3,128,110.57	159,534	152,434	2,975,676	9.29	320,310
	5,120,542.96	1,435,688	1,371,797	3,748,746		406,727
WAYNESBORO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1966	520,895.13	416,299	418,060	102,835	14.45	7,117
1967	2,014.29	1,605	1,612	402	14.43	28
1974	1,665.88	1,262	1,267	399	15.86	25
1975	42,702.46	32,309	32,446	10,257	15.60	658
1983	1,445.76	1,019	1,023	422	16.97	25
1989	18,036.62	11,947	11,998	6,039	17.58	344
1990	180,337.42	117,796	118,294	62,043	17.78	3,489
1991	39,856.72	25,779	25,888	13,969	17.75	787
1993	517.16	325	326	191	18.04	11
1998	197,737.36	113,956	114,438	83,299	18.75	4,443
2000	12,772.14	7,083	7,113	5,659	18.87	300
2005	69,811.06	34,096	34,240	35,571	19.38	1,835
2008	10,369.66	4,565	4,584	5,785	19.71	294
2009	7,919.65	3,342	3,356	4,564	19.86	230
2011	39,440.58	15,137	15,201	24,240	20.07	1,208
2014	85,109.59	27,082	27,197	57,913	20.35	2,846
2015	134,563.30	39,575	39,742	94,821	20.40	4,648
2016	15,856.61	4,246	4,264	11,593	20.51	565
2017	62,260.99	14,930	14,993	47,268	20.60	2,295
2018	1,908,965.33	401,074	402,771	1,506,194	20.68	72,833
2020	39,272.73	5,636	5,660	33,613	20.89	1,609
2023	3,673.88	85	85	3,589	21.01	171
	3,395,224.32	1,279,148	1,284,560	2,110,664		105,761

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WAYNESBORO SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1992	773,680.91	492,293	394,499	379,182	18.00	21,066
2008	8,836.24	3,890	3,117	5,719	19.71	290
2015	180,402.37	53,056	42,516	137,886	20.40	6,759
	962,919.52	549,239	440,132	522,787		28,115

MINOR STRUCTURES
 SURVIVOR CURVE.. IOWA 45-R3
 NET SALVAGE PERCENT.. 0

1930	642.62	643	643			
1948	37,208.69	37,082	15,741	21,468	0.26	21,468
1951	1,891.16	1,878	797	1,094	0.50	1,094
1952	8,486.67	8,374	3,555	4,932	0.96	4,932
1953	51,929.20	50,891	21,602	30,327	1.44	21,060
1954	53,427.06	52,359	22,226	31,202	1.42	21,973
1955	1,565.61	1,523	646	919	1.92	479
1956	12,863.65	12,503	5,307	7,556	1.94	3,895
1957	8,769.36	8,455	3,589	5,180	2.47	2,097
1958	30,619.83	29,481	12,514	18,106	2.53	7,157
1959	24,136.68	23,195	9,846	14,291	2.62	5,455
1960	156.14	149	63	93	3.17	29
1961	51,509.01	48,934	20,772	30,737	3.29	9,343
1962	1,247.92	1,182	502	746	3.44	217
1963	851.84	804	341	511	3.60	142
1964	521.11	490	208	313	3.79	83
1967	1,502.82	1,384	587	915	4.85	189
1968	1,750.03	1,603	680	1,070	5.10	210
1969	54,442.67	49,554	21,035	33,408	5.38	6,210
1971	1,060.82	958	407	654	5.64	116
1985	27,534.16	21,201	8,999	18,535	11.50	1,612
1986	501,906.88	380,194	161,386	340,521	12.00	28,377
1987	241,901.86	180,120	76,458	165,444	12.52	13,214
1989	78,417.73	56,006	23,774	54,644	13.81	3,957
1991	480,427.40	329,477	139,858	340,570	14.89	22,872
1993	48,859.23	31,890	13,537	35,322	16.23	2,176
1995	8,599.72	5,343	2,268	6,332	17.37	365
1998	43,165.54	24,436	10,373	32,793	19.55	1,677
2004	14,325.72	6,481	2,751	11,575	23.60	490
2005	29,880.35	12,878	5,467	24,414	24.42	1,000

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MINOR STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2007	21,084.19	8,210	3,485	17,599	25.87	680
2008	339,352.66	124,678	52,924	286,429	26.69	10,732
2009	89,502.97	31,022	13,168	76,335	27.34	2,792
2010	277,737.78	89,987	38,198	239,540	28.17	8,503
2011	66,973.40	20,172	8,563	58,411	29.00	2,014
2013	1,914,103.35	490,393	208,164	1,705,939	30.48	55,969
2014	249,634.30	58,115	24,669	224,965	31.31	7,185
2018	20,796.16	2,859	1,214	19,583	34.50	568
2019	532.69	60	25	507	35.18	14
2020	28,238.69	2,502	1,062	27,177	36.02	754
	4,827,557.67	2,207,466	937,403	3,890,155		271,100
	155,814,656.35	69,761,833	68,643,116	87,171,539		5,478,840
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.9 3.52

WEST PENN POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 16-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	17,882.92	17,883	17,883			
2008	38,123.72	36,932	38,124			
2009	2,497.60	2,263	2,373	125	1.50	83
2010	172,483.05	145,533	152,591	19,892	2.50	7,957
2012	282.59	203	213	70	4.50	16
2013	2,278,326.01	1,495,151	1,567,662	710,664	5.50	129,212
2014	104,871.18	62,267	65,287	39,584	6.50	6,090
2015	50,295.58	26,720	28,016	22,280	7.50	2,971
2016	140,284.52	65,758	68,947	71,338	8.50	8,393
2017	351,119.59	142,642	149,559	201,561	9.50	21,217
2019	70,746.72	19,898	20,863	49,884	11.50	4,338
2020	74,502.51	16,297	17,087	57,416	12.50	4,593
2023	5,077.58	159	167	4,910	15.50	317
	3,306,493.57	2,031,706	2,128,772	1,177,721		185,187
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.4 5.60

WEST PENN POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	567,226.55	526,710	482,174	85,053	0.50	85,053
2018	265,898.25	208,919	191,254	74,644	1.50	49,763
2019	1,080,612.35	694,682	635,943	444,669	2.50	177,868
2020	1,756,241.23	878,121	803,871	952,370	3.50	272,106
2021	355,238.83	126,870	116,142	239,097	4.50	53,133
2022	1,280,540.38	274,407	251,205	1,029,335	5.50	187,152
2023	2,073,055.45	148,078	135,557	1,937,498	6.50	298,077
	7,378,813.04	2,857,787	2,616,146	4,762,667		1,123,152
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 15.22

WEST PENN POWER COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 16-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	10,190.35	9,235	10,190			
2010	10,865.00	9,167	10,865			
2014	95.30	57	95			
	21,150.65	18,459	21,150			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

WEST PENN POWER COMPANY

ACCOUNT 391.50 OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	1,652,418.18	1,652,418	1,652,418			
2019	12,607.27	11,347	12,607			
2020	1,639,918.72	1,147,943	1,545,080	94,839	1.50	63,226
2021	376,068.73	188,034	253,086	122,983	2.50	49,193
2022	345,179.51	103,554	139,379	205,801	3.50	58,800
	4,026,192.41	3,103,296	3,602,570	423,622		171,219
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 4.25

WEST PENN POWER COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-S2						
NET SALVAGE PERCENT.. 0						
2010	3,080.49	3,011	2,747	333	0.31	333
2012	822.29	769	701	121	0.80	121
2019	3,770,371.52	2,161,554	1,971,708	1,798,664	3.35	536,915
2020	404,273.39	189,321	172,693	231,580	3.97	58,332
2021	2,343,310.10	811,957	740,645	1,602,665	4.72	339,548
2022	560,073.72	118,736	108,307	451,767	5.58	80,962
2023	976,725.86	69,445	63,346	913,380	6.53	139,874
	8,058,657.37	3,354,793	3,060,147	4,998,510		1,156,085
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 14.35

WEST PENN POWER COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1						
NET SALVAGE PERCENT.. 0						
1956	6,289.06	6,289	6,289			
2005	184,754.87	171,231	132,427	52,328	1.46	35,841
2009	84,861.66	71,861	55,576	29,286	2.62	11,178
2012	196,726.40	149,768	115,828	80,898	3.61	22,409
2013	99,434.73	72,249	55,876	43,559	3.95	11,028
2014	349,844.51	240,973	186,364	163,481	4.29	38,107
2015	464,791.02	299,883	231,924	232,867	4.67	49,864
	1,386,702.25	1,012,254	784,284	602,418		168,427
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.6	12.15

WEST PENN POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
1989	95,594.42	95,594	95,594			
1990	63,610.08	63,610	63,610			
2014	574,099.21	419,437	168,679	405,420	3.50	115,834
2015	72,333.90	49,802	20,029	52,305	3.85	13,586
	805,637.61	628,443	347,912	457,726		129,420
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	16.06

WEST PENN POWER COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-S1						
NET SALVAGE PERCENT.. 0						
1967	1,236.16	1,236	1,236			
1969	1,465.34	1,465	1,465			
1987	31,973.83	29,525	31,974			
1989	51,302.94	46,373	51,303			
1990	46,561.02	41,644	46,561			
1993	618.09	534	618			
1997	3,956.47	3,219	3,956			
2005	6,777.68	4,589	6,595	183	8.82	21
2006	12,097.76	7,939	11,408	690	9.17	75
2014	4,219.34	1,816	2,610	1,609	12.57	128
2015	277,831.68	109,577	157,464	120,367	13.05	9,224
	438,040.31	247,917	315,190	122,850		9,448
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.0	2.16

WEST PENN POWER COMPANY

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-S2.5						
NET SALVAGE PERCENT.. 0						
2009	108,472.45	99,556	94,964	13,508	1.30	10,391
2013	13,080.24	10,645	10,154	2,926	2.40	1,219
2014	58,348.88	45,121	43,040	15,309	2.79	5,487
2015	20,957.19	15,194	14,494	6,464	3.22	2,007
	200,858.76	170,516	162,652	38,207		19,104
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						9.51

WEST PENN POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	92,397.32	86,853	87,876	4,521	1.50	3,014
2002	7,185.99	6,180	6,253	933	3.50	267
2003	7,259.27	5,953	6,023	1,236	4.50	275
2005	189,173.30	139,988	141,637	47,536	6.50	7,313
2006	13,185.36	9,230	9,339	3,846	7.50	513
2007	2,638.05	1,741	1,761	877	8.50	103
2014	23.66	9	9	15	15.50	1
	311,862.95	249,954	252,898	58,965		11,486

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 3.68

WEST PENN POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	1,550,530.63	1,550,531	1,550,531			
2009	99,574.38	96,256	95,918	3,656	0.50	3,656
2010	309,992.28	278,993	278,013	31,979	1.50	21,319
2011	1,869,274.64	1,557,723	1,552,250	317,025	2.50	126,810
2012	186,616.14	143,073	142,570	44,046	3.50	12,585
2013	830,614.01	581,430	579,387	251,227	4.50	55,828
2014	5,562,646.74	3,522,991	3,510,614	2,052,033	5.50	373,097
2015	64,550.14	36,579	36,451	28,099	6.50	4,323
2016	300,974.63	150,487	149,958	151,017	7.50	20,136
2017	477,366.90	206,857	206,130	271,237	8.50	31,910
2018	1,528,191.07	560,342	558,374	969,817	9.50	102,086
2019	717,478.10	215,243	214,487	502,991	10.50	47,904
2020	1,102,439.09	257,232	256,328	846,111	11.50	73,575
2021	640,941.54	106,826	106,451	534,491	12.50	42,759
2022	2,403,582.36	240,358	239,513	2,164,069	13.50	160,301
2023	1,723,954.87	57,459	57,258	1,666,697	14.50	114,945
	19,368,727.52	9,562,380	9,534,233	9,834,495		1,191,234
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.3 6.15

WEST PENN POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 23-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	67,906.52	67,907	67,907			
2003	20,665.59	18,419	19,825	841	2.50	336
2004	26,690.36	22,629	24,356	2,334	3.50	667
2005	125,933.64	101,295	109,025	16,909	4.50	3,758
2006	32,005.88	24,352	26,210	5,796	5.50	1,054
2007	21,924.82	15,729	16,929	4,996	6.50	769
2009	156,859.83	98,889	106,435	50,425	8.50	5,932
	451,986.64	349,220	370,687	81,300		12,516

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 2.77

WEST PENN POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
NET SALVAGE PERCENT.. 0						
1990	104,884.79	98,739	104,885			
1991	18,488.29	17,185	18,488			
2000	45,066.70	36,856	41,372	3,695	5.24	705
2005	12,338.96	8,994	10,096	2,243	6.88	326
2007	21,264.26	14,596	16,384	4,880	7.54	647
2013	7,169.49	3,734	4,191	2,978	9.66	308
2014	30.60	15	17	14	10.03	1
2015	9,992.30	4,493	5,043	4,949	10.40	476
2016	42,471.94	17,392	19,523	22,949	10.82	2,121
2021	3,763.02	613	688	3,075	12.84	239
	265,470.35	202,617	220,687	44,783		4,823

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 1.82

WEST PENN POWER COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 12-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	4,570,844.18	4,570,844	4,570,844			
2012	295,776.47	283,451	271,486	24,290	0.50	24,290
2013	1,700,200.23	1,487,675	1,424,875	275,325	1.50	183,550
2014	7,902,182.38	6,255,921	5,991,836	1,910,346	2.50	764,138
2015	41,900.90	29,680	28,427	13,474	3.50	3,850
2016	705,912.09	441,195	422,571	283,341	4.50	62,965
2017	1,249,858.19	677,011	648,432	601,426	5.50	109,350
2018	3,445,009.99	1,578,951	1,512,298	1,932,712	6.50	297,340
2019	2,431,093.42	911,660	873,175	1,557,918	7.50	207,722
2020	5,136,657.75	1,498,209	1,434,964	3,701,694	8.50	435,493
2021	5,547,870.31	1,155,788	1,106,998	4,440,872	9.50	467,460
2022	4,783,965.22	597,996	572,753	4,211,212	10.50	401,068
2023	5,044,272.22	210,195	201,322	4,842,951	11.50	421,126
	42,855,543.35	19,698,576	19,059,981	23,795,563		3,378,352
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.0 7.88

WEST PENN POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 14-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	34,564.29	34,564	34,564			
2010	16,995.18	16,388	16,995			
2011	212,712.81	189,923	212,713			
2014	3,090.56	2,097	3,091			
2022	8,179.45	876	8,180			
	275,542.29	243,848	275,543			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PART III. EXPERIENCED NET SALVAGE

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
361.00	35,551.79	31,429.38		31,429.38-
362.10	1,486,382.30	725,140.10		725,140.10-
362.40	472.89			
364.00	246,204.79	4,070,332.77		4,070,332.77-
365.10	5,896,920.62	7,191,653.03		7,191,653.03-
366.00	6,186.70	23,826.79		23,826.79-
367.00	1,116,932.82	1,515,022.54		1,515,022.54-
368.00	7,844,225.91	1,644,187.89		1,644,187.89-
369.00	101,683.61	515,704.98		515,704.98-
370.30	2,554,984.83	9,653.45		9,653.45-
371.00	9,397.84	38,567.41		38,567.41-
373.10	2,011,402.32	426,180.54		426,180.54-
373.30	175,504.86	34,855.57		34,855.57-
390.10	177,734.41	440,107.16		440,107.16-
390.20		68,021.90		68,021.90-
392.20	88,697.52			
392.30	140,753.44		154,075.24	154,075.24
392.40	435.67			
394.00	702,989.16			
397.00	109,106.23			
	22,705,567.71	16,734,683.51	154,075.24	16,580,608.27-
2020 TRANSACTION YEAR				
360.20		4,972.00	3,500.00	1,472.00-
361.00	15,735.23	162,134.00		162,134.00-
362.10	1,596,409.25	1,631,031.00		1,631,031.00-
362.40	572.59			
364.00	193,857.16	3,359,377.00		3,359,377.00-
365.10	5,540,309.58	6,194,815.00		6,194,815.00-
366.00	1,687.27	16,103.00		16,103.00-
367.00	1,805,125.81	1,588,805.00		1,588,805.00-
368.00	3,761,288.92	1,752,780.00		1,752,780.00-
369.00	95,396.39	644,391.00		644,391.00-
370.30	1,332,494.56	7,387,964.00		7,387,964.00-
371.00	9,489.87	31,331.00		31,331.00-
373.10	1,020,602.93	265,756.55		265,756.55-
373.30	344,931.82	65,798.82		65,798.82-
390.10	815,104.53	221,087.00		221,087.00-
392.20	79,103.40			
392.30	149,302.74			
392.40	437.48			
394.00	181,620.37			
397.00		483.00		483.00-
	16,943,469.90	23,326,828.37	3,500.00	23,323,328.37-

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
361.00	23,621.59	28,612.00		28,612.00-
362.10	1,745,434.22	1,122,991.00		1,122,991.00-
362.40	22,097.58			
364.00	142,064.51	3,224,815.00		3,224,815.00-
365.10	5,362,015.62	5,084,102.00		5,084,102.00-
366.00	901.62	72.00		72.00-
367.00	1,754,921.59	1,185,858.00		1,185,858.00-
368.00	3,535,328.64	1,422,232.00		1,422,232.00-
369.00	63,485.11	367,006.00		367,006.00-
370.30	3,263,797.01	676,241.00		676,241.00-
371.00	10,198.21	37,736.00		37,736.00-
373.10	810,035.19	165,993.87		165,993.87-
373.30	465,754.95	85,711.42		85,711.42-
390.10	176,709.89	58,744.00		58,744.00-
392.20	130,966.66			
392.30	478,115.87			
392.40	3,190.49			
394.00	610,408.08	100.00		100.00-
397.00	104,588.37			
	18,703,635.20	13,460,214.29		13,460,214.29-
2022 TRANSACTION YEAR				
361.00	192,975.48	785,357.00-		785,357.00
362.10	1,343,729.17	861,120.00	800.00	860,320.00-
364.00	325,374.48	3,631,949.00		3,631,949.00-
365.10	6,111,429.81	6,492,272.00		6,492,272.00-
366.00	1,597.00	3,711.00		3,711.00-
367.00	1,445,906.46	1,304,705.00		1,304,705.00-
368.00	4,611,680.77	2,113,534.00		2,113,534.00-
369.00	215,607.15	410,920.00		410,920.00-
370.30	3,835,251.04	1,134,040.00		1,134,040.00-
371.00	14,777.89	44,036.00		44,036.00-
373.10	621,140.39	155,568.27		155,568.27-
373.30	1,134,083.12	120,882.73		120,882.73-
390.10	169,938.33	405,753.00		405,753.00-
392.20	11,550.91			
392.40	437.48			
394.00	572,280.78			
397.00	1,797,282.37			
	22,405,042.63	15,893,134.00	800.00	15,892,334.00-

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
361.00	29,700.71	69,947.87	754.34	69,193.53-
362.10	1,206,473.60	1,043,633.57	7,601.41	1,036,032.16-
364.00	545,848.47	3,833,807.56		3,833,807.56-
365.10	5,379,952.49	6,218,242.23		6,218,242.23-
366.00	40.89	316.47		316.47-
367.00	1,002,149.11	987,481.61		987,481.61-
368.00	4,434,779.33	2,097,174.79		2,097,174.79-
369.00	103,192.38	364,835.51		364,835.51-
370.30	1,029,668.70	634,497.38		634,497.38-
371.00	14,086.46	32,890.84		32,890.84-
373.10	607,646.36	158,512.94		158,512.94-
373.30	1,098,829.86	162,860.94		162,860.94-
390.10	73,008.88	34,294.73		34,294.73-
392.20	17,860.84			
394.00	207,946.51			
397.00	6,212,298.19	8,916.34		8,916.34-
	21,963,482.78	15,647,412.78	8,355.75	15,639,057.03-
TOTAL	102,721,198.22	85,062,272.95	166,730.99	84,895,541.96-



WEST PENN POWER COMPANY

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

WEST PENN POWER COMPANY
Reading, Pennsylvania

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

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March 21, 2024

West Penn Power Company
2800 Pottsville Pike
Reading, PA 19605-2469

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant in service. The results of our study as of December 31, 2024 are presented in the attached report. The results of our study as of December 31, 2023 are presented in our report titled "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2023". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of December 31, 2024.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink that reads "Melissa M. Howard".

MELISSA M. HOWARD
Assistant Project Manager

JJS:jmr
075752.800

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PART I. INTRODUCTION

WEST PENN POWER COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for West Penn Power Company (“West Penn”) to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant as of December 31, 2024.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2023.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual

amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and the equal life group (ELG) procedure for all vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2023 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1955 through 2023 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual

depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established by the Commission.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

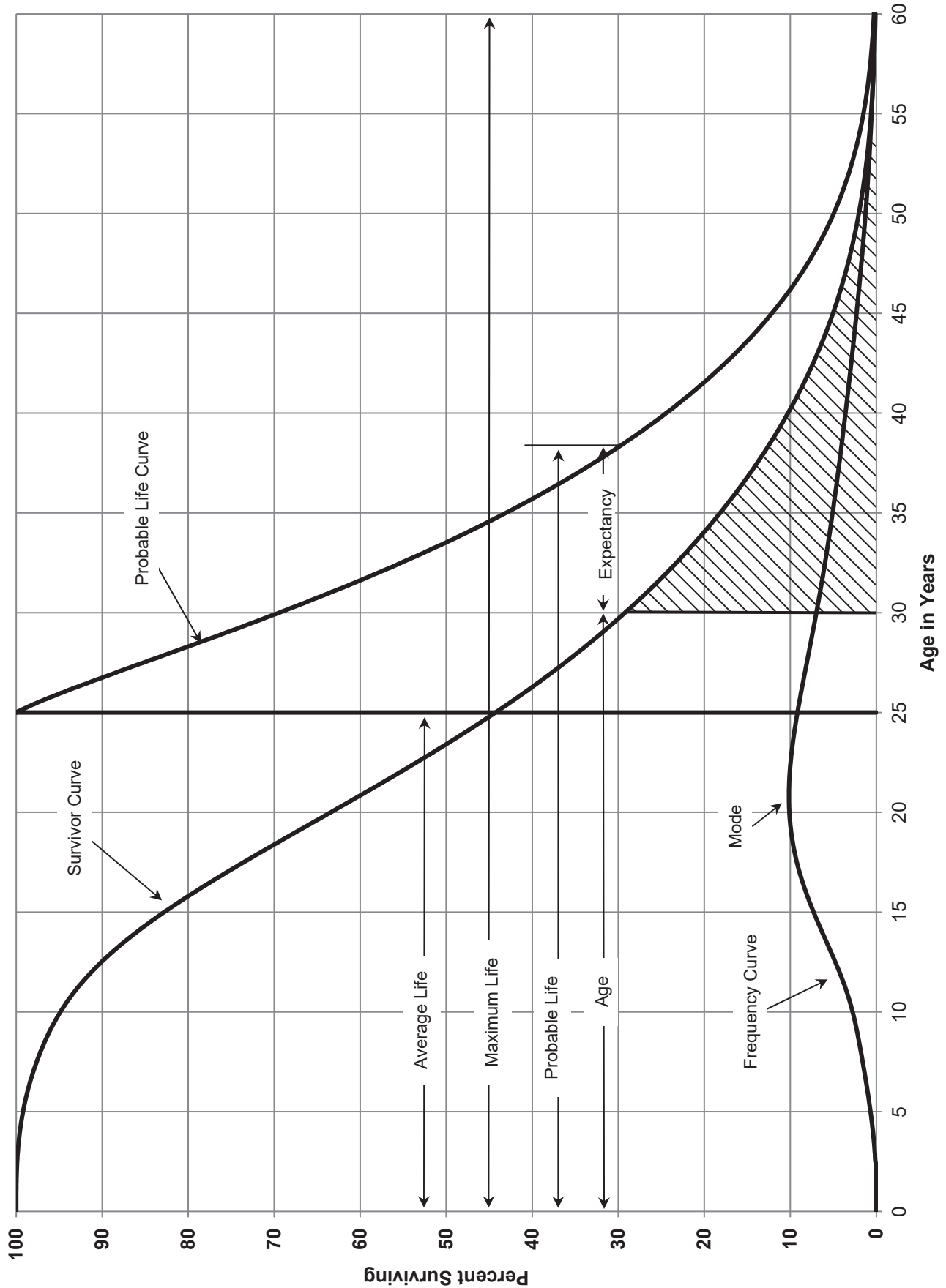


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

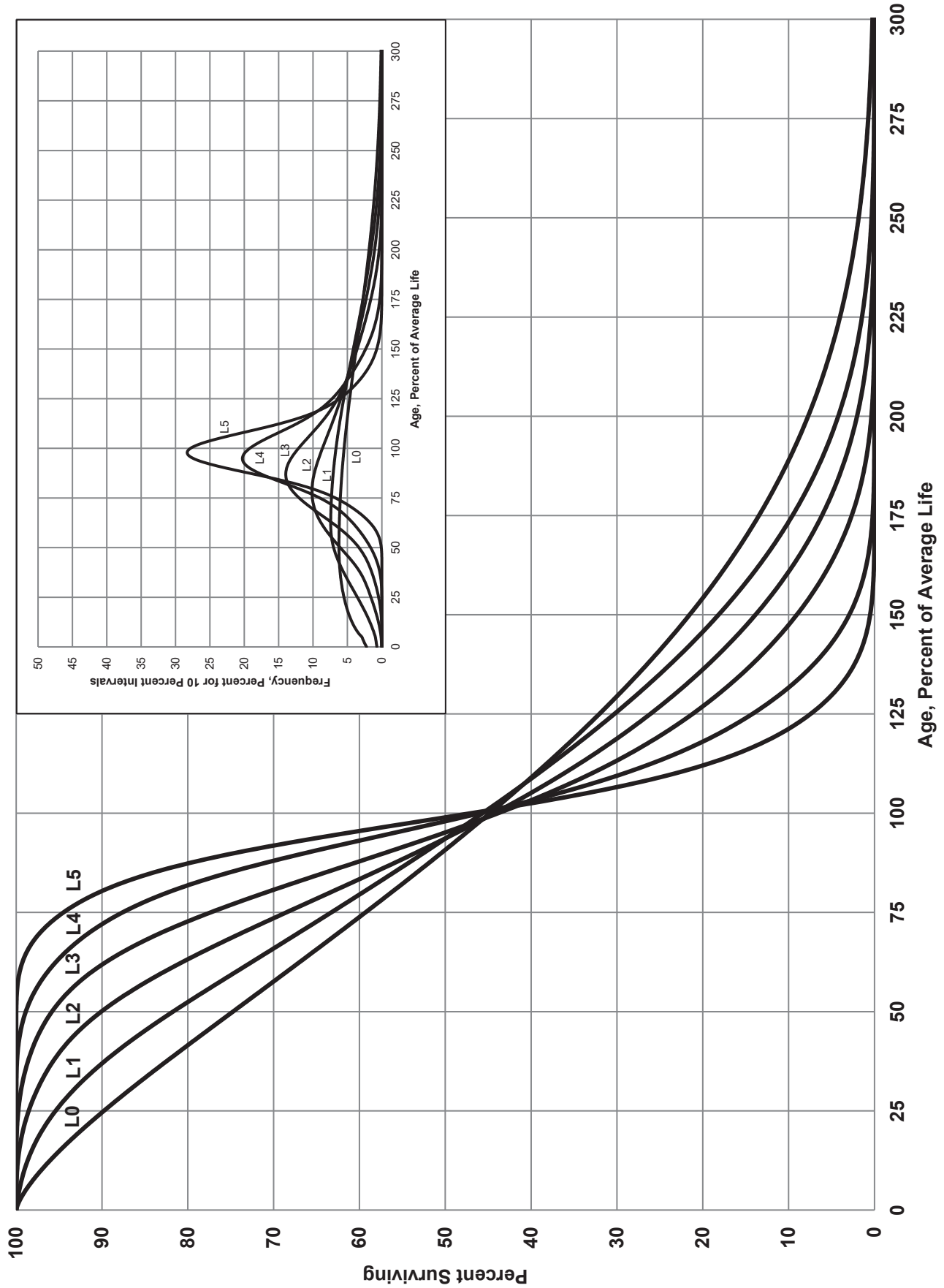


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

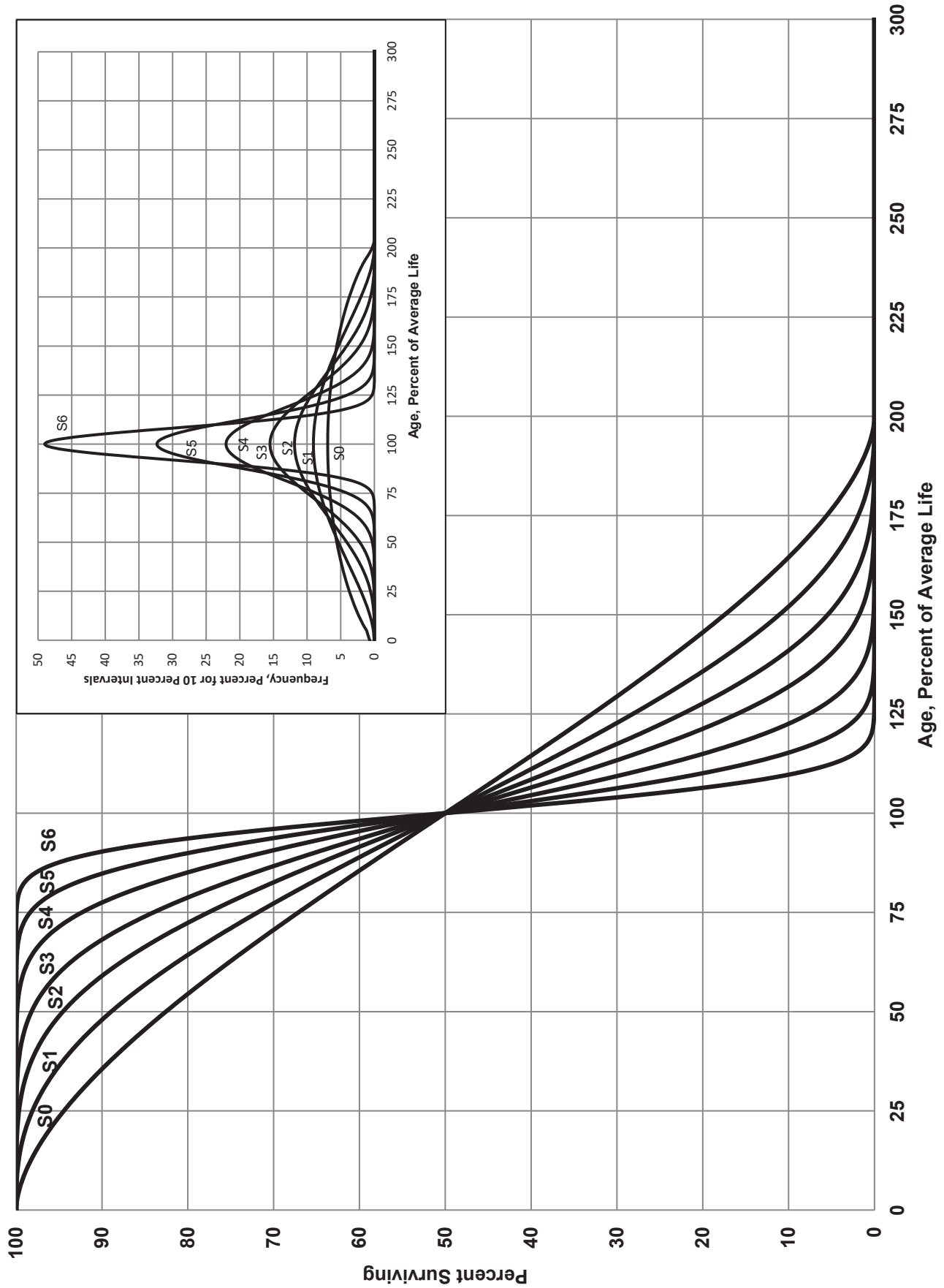


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

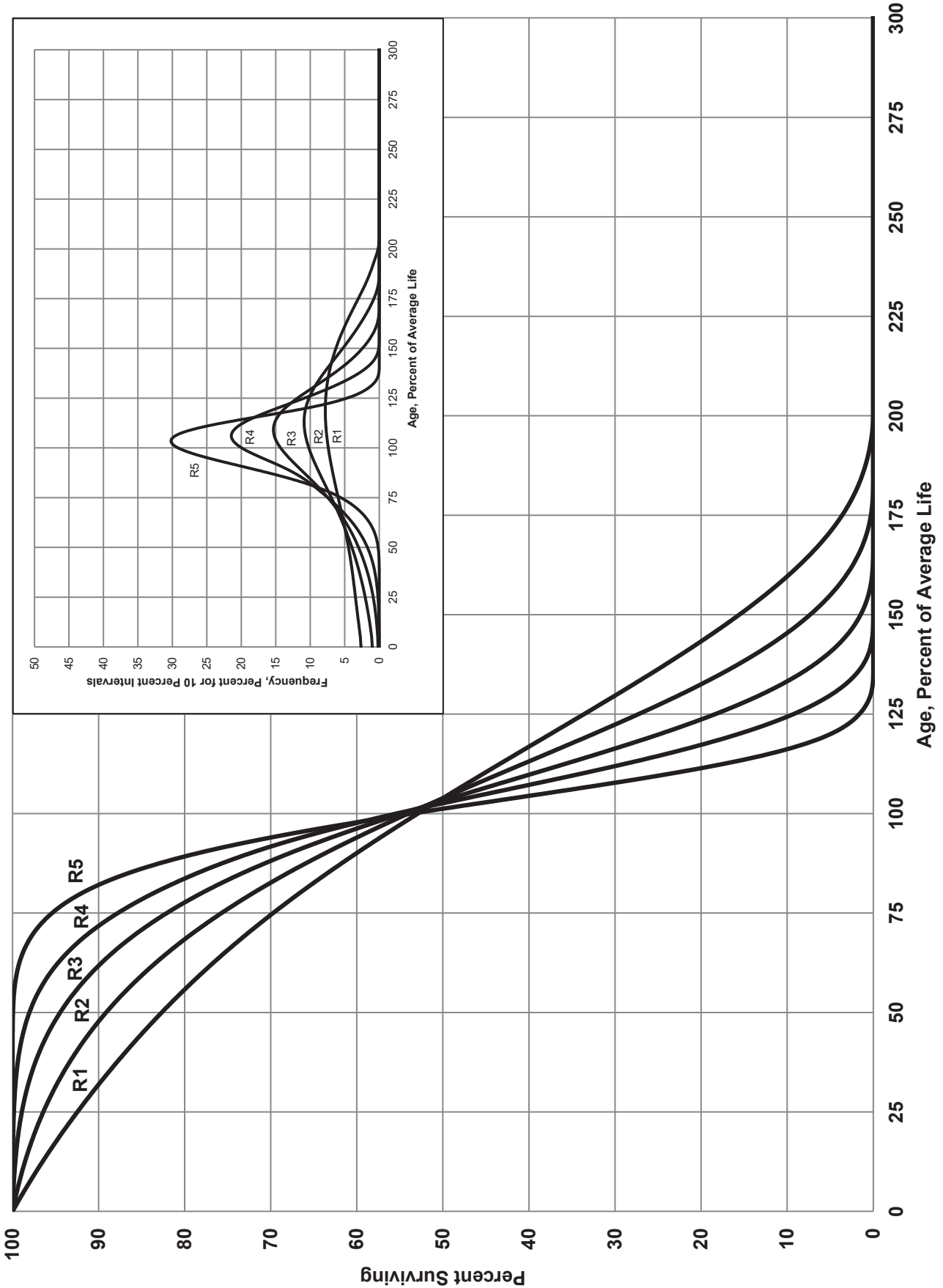


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

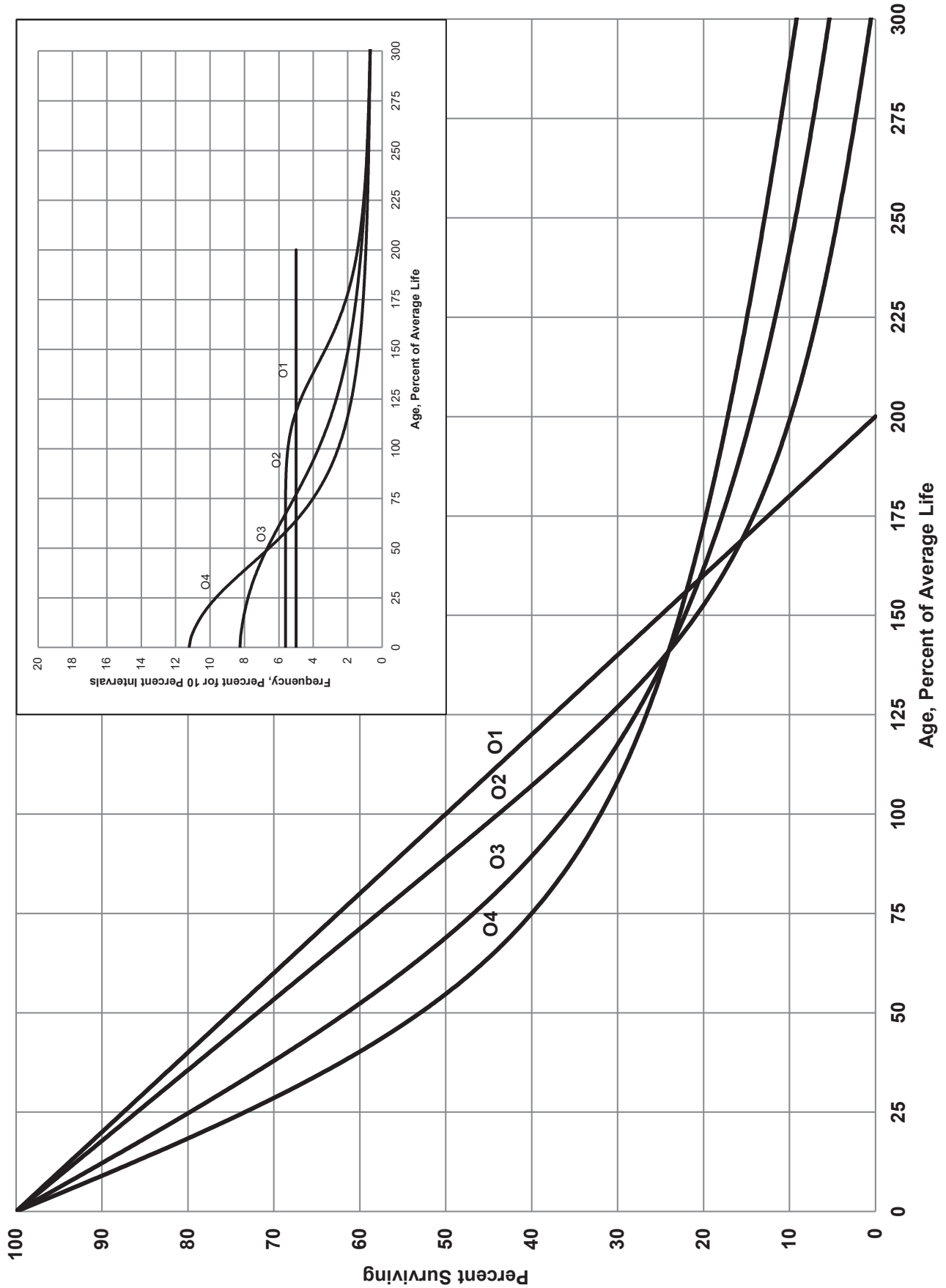


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2009 were retired in 2014. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars													Total During Age Interval (12)	Age Interval (13)
	During Year														
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)					
2009	10	11	12	13	14	16	23	24	25	26			26	13½-14½	
2010	11	12	13	15	16	18	20	21	22	19			44	12½-13½	
2011	11	12	13	14	16	17	19	21	22	18			64	11½-12½	
2012	8	9	10	11	11	13	14	15	16	17			83	10½-11½	
2013	9	10	11	12	13	14	16	17	19	20			93	9½-10½	
2014	4	9	10	11	12	13	14	15	16	20			105	8½-9½	
2015		5	11	12	13	14	15	16	18	20			113	7½-8½	
2016			6	12	13	15	16	17	19	19			124	6½-7½	
2017				6	13	15	16	17	19	19			131	5½-6½	
2018					13	15	16	17	19	20			143	4½-5½	
2019					7	14	16	17	22	23			146	3½-4½	
2020						8	18	20	22	25			150	2½-3½	
2021							9	11	23	25			151	1½-2½	
2022									11	24			153	½-1½	
2023										13			80	0-½	
Total	53	68	86	106	128	157	196	231	273	308			1,606		

Experience Band 2014-2023

Placement Band 2009-2023

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
 SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023	Placement Band 2009-2023														
	Acquisitions, Transfers and Sales, Thousands of Dollars														
Year Placed (1)	During Year												Total During Age Interval (12)	Age Interval (13)	
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)					
2009	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	-	13½-14½
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2012	-	-	-	-	-	-	-	(5) ^b	-	-	-	-	60	-	10½-11½
2013	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	-	9½-10½
2014	-	-	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2015	-	-	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2017	-	-	-	-	-	-	-	-	-	-	-	(12) ^b	-	-	5½-6½
2018	-	-	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2019	-	-	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2021	-	-	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	-	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2014-2023
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at	
	Annual Survivors at the Beginning of the Year											Beginning of	Age
	2014 (1)	2015 (2)	2016 (3)	2017 (4)	2018 (5)	2019 (6)	2020 (7)	2021 (8)	2022 (9)	2023 (10)	2023 (11)	Age Interval (12)	Interval (13)
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2014	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2015		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2016			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2017				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2018					660 ^a	653	639	623	628	609	3,789	4½-5½	
2019						750 ^a	742	724	685	663	4,332	3½-4½	
2020							850 ^a	841	821	799	4,955	2½-3½	
2021								960 ^a	949	926	5,719	1½-2½	
2022									1,080 ^a	1,069	6,579	½-1½	
2023										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
 CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2014-2023

Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
 Column 3 from Schedule 1, Column 12, Retirements for Each Year.
 Column 4 = Column 3 Divided by Column 2.
 Column 5 = 1.0000 Minus Column 4.
 Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

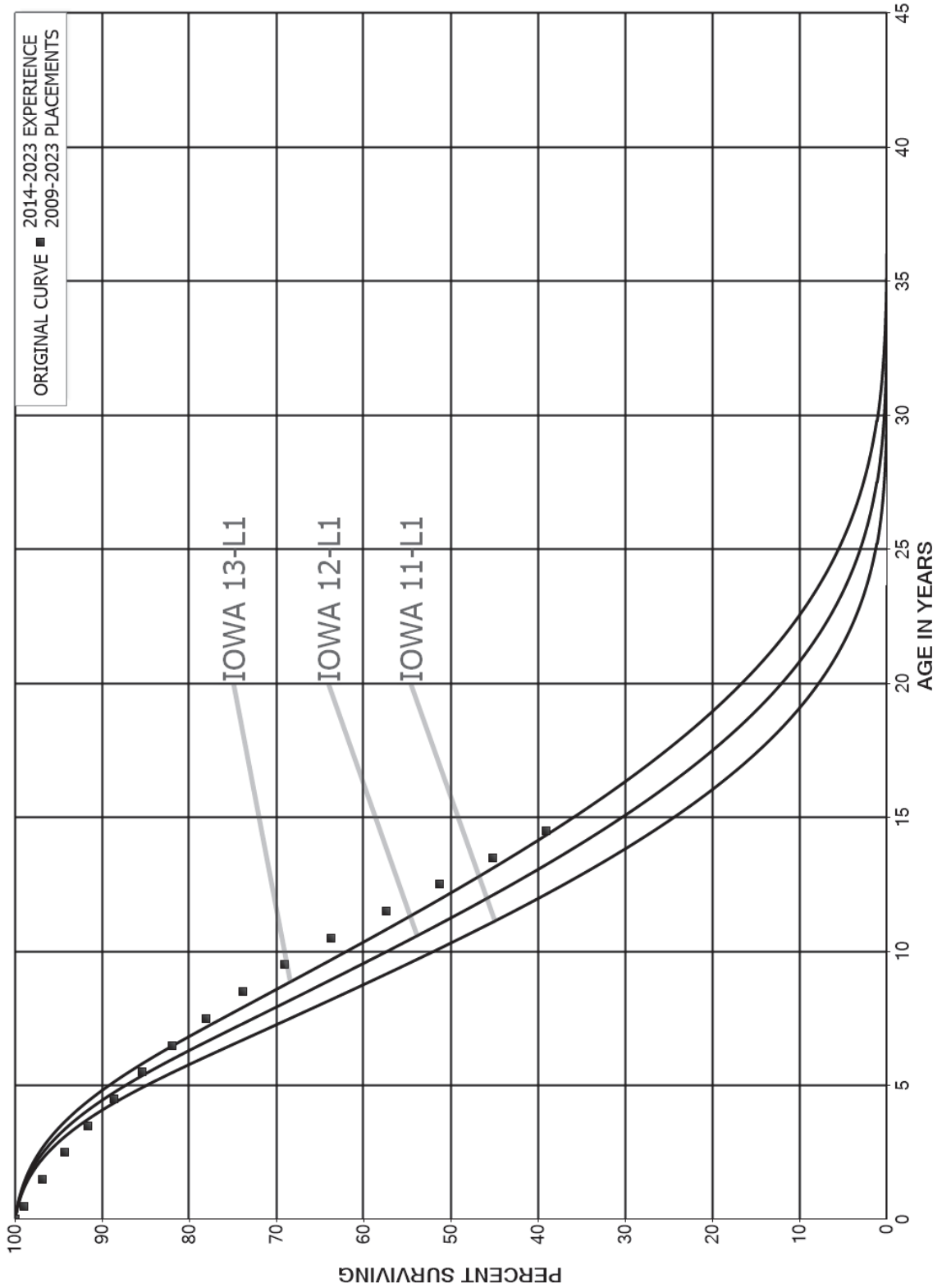


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

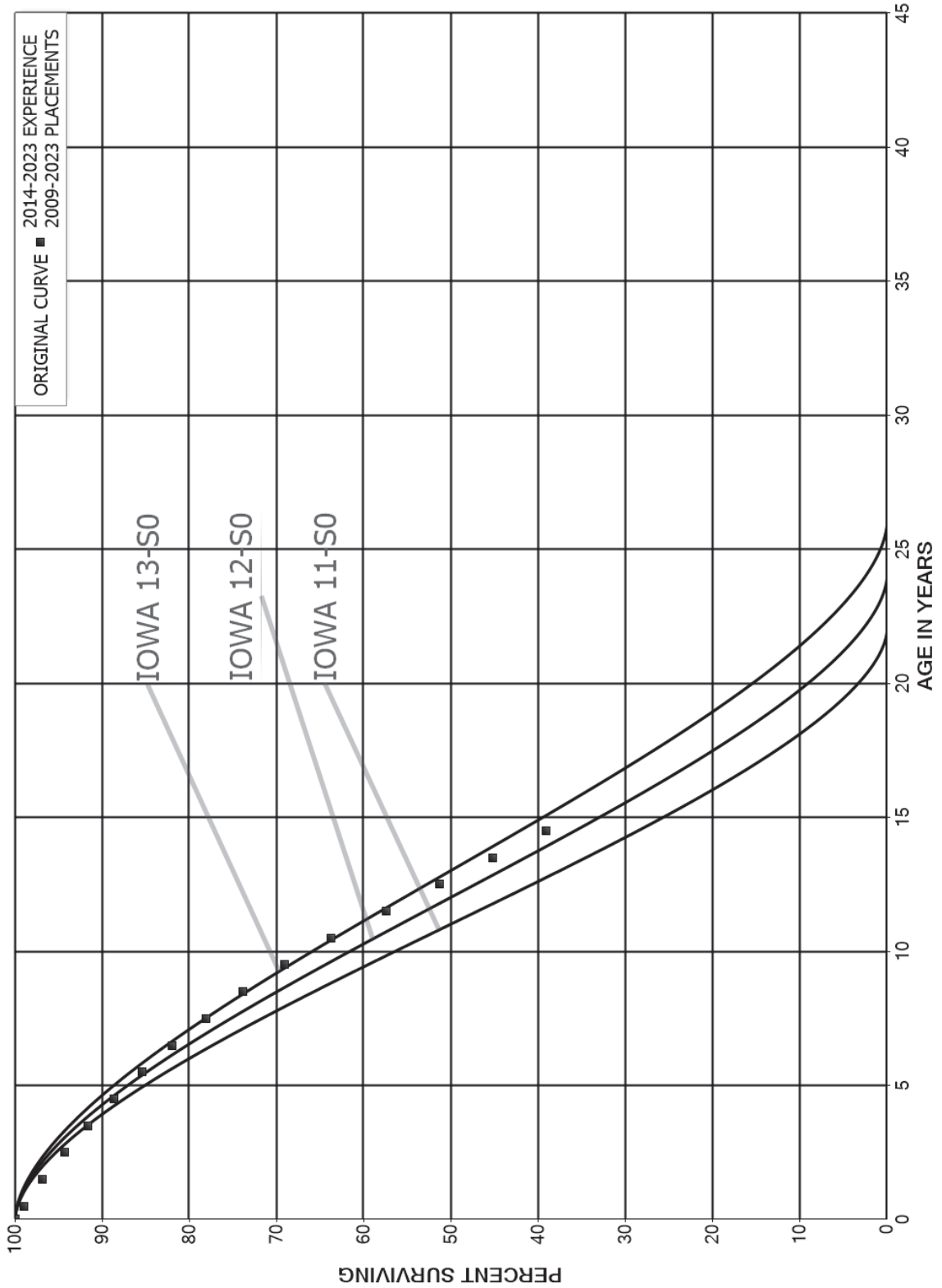


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

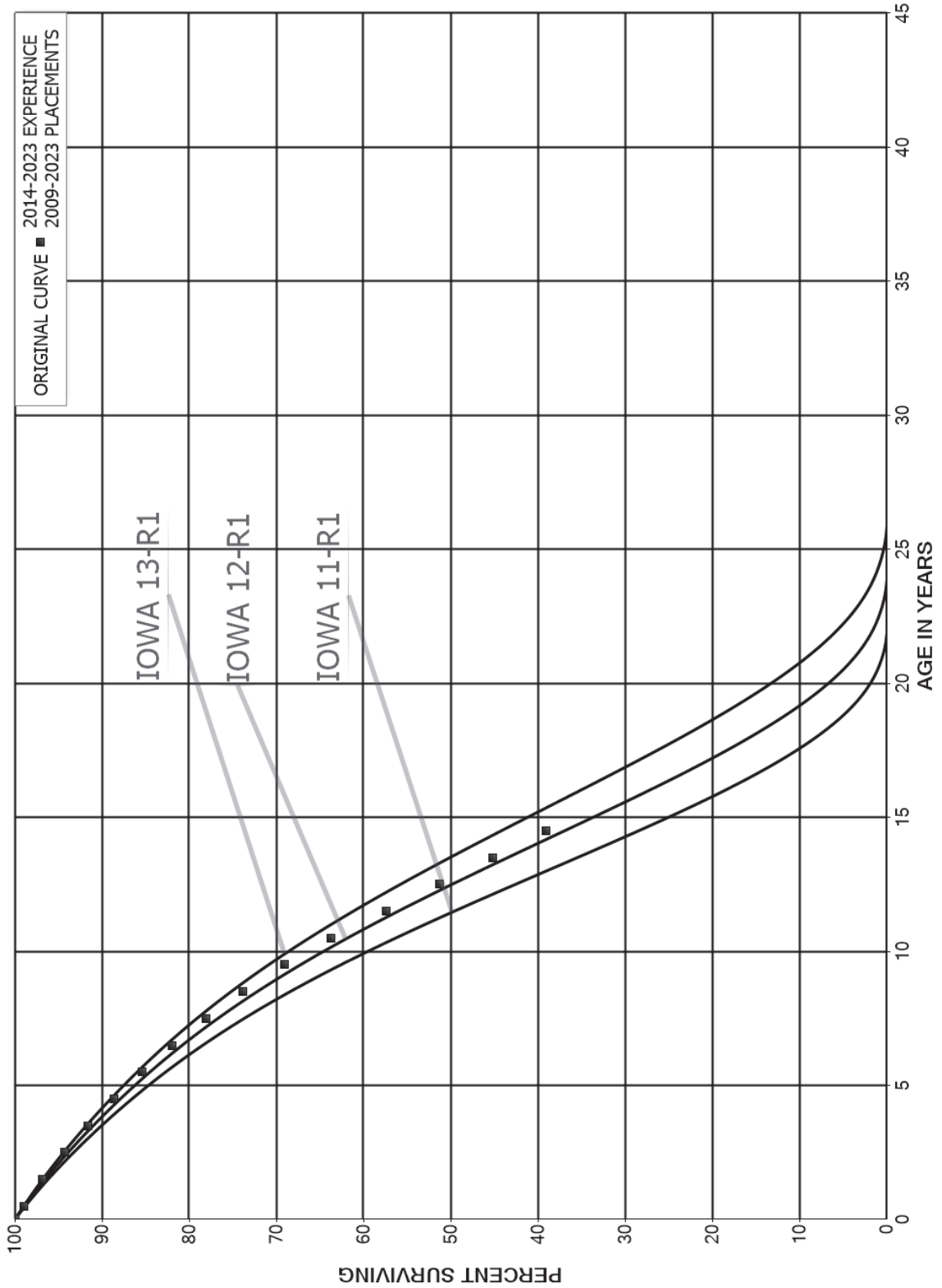
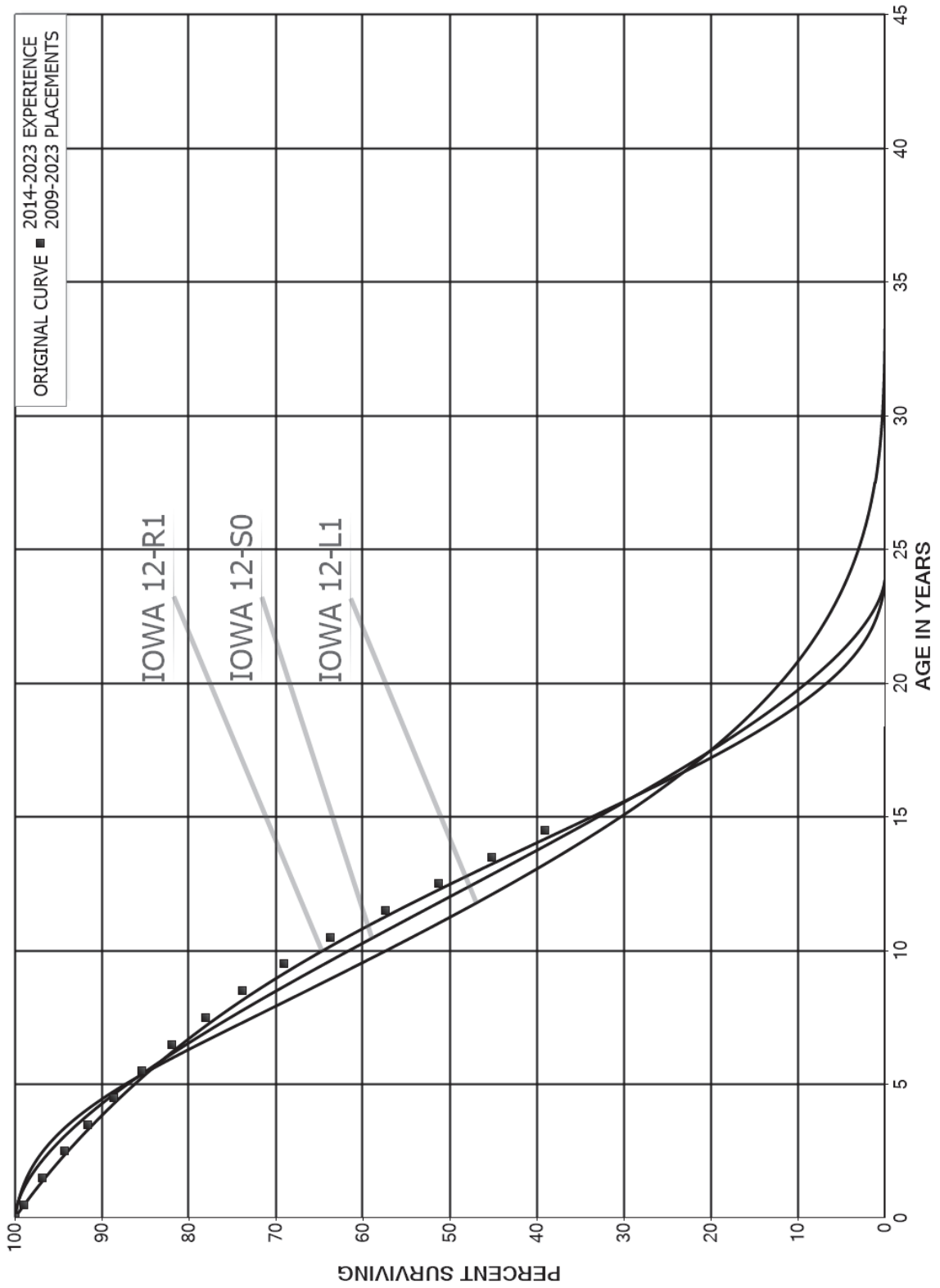


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN I1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during the field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

During the period of years our firm has conducted depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trip.

November 8, 2023

- Youngwood Substation
- Greensburg Substation
- Eastgate Substation
- Hempfield Substation
- Sewickley Substation
- Jeannette Service Center

Judgment

The survivor curve estimates were based on informed judgment which considered a number of factors. The primary factors were retirement rate analyses of historical service life data; current Company policies and outlook as determined during the discussions with management personnel; and the survivor curve estimates from previous depreciation studies for West Penn Power Company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. The plant accounts or subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

<u>Account Number</u>	<u>Title</u>
Distribution Plant	
362.10	Station Equipment
362.15	Station Equipment - Subtransmission
362.40	Station Equipment - SCADA
364.00	Poles, Towers and Fixtures
364.55	Poles and Fixtures - Subtransmission
366.00	Underground Conduit
366.50	Underground Conduit - Subtransmission
367.00	Underground Conductors and Devices
367.50	Underground Conductors and Devices - Subtransmission
368.00	Line Transformers
369.00	Services
371.00	Installations on Customers' Premises
372.00	Leased Property
373.10	Street Lighting and Signal Systems
General Plant	
390.10	Structures and Improvements
392.10	Transportation Equipment - Autos
392.20	Transportation Equipment - Light Trucks
392.30	Transportation Equipment - Medium and Heavy Trucks
392.40	Transportation Equipment – Trailers
396.00	Power Operated Equipment

The combined analysis of Account 364.00, Poles, Towers and Fixtures, and Account 364.50, Poles, Towers and Fixtures – Subtransmission, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. It is a significant account and serves as a typical illustration. Aged plant accounting data have been compiled for the years 1960 through 2023. These data were coded by type of

transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method to obtain an indication of the experienced service life characteristics.

The estimated Iowa 70-R2 survivor curve is based on the experience band, 1960 through 2023. The estimated survivor curve is an excellent fit of the observed data, has an average service life which is longer than the previous estimates for this account, and is above the upper end of the typical range of lives used by the electric utility industry.

For Account 368.00, Line Transformers, the estimate of survivor characteristics is based on the 1955-2023 and 1999-2023 experience bands. Most retirements have been due to wear and tear or load requirements. Typical service lives for line transformers range from 35 to 50 years. The Iowa 48-R1.5 survivor curve reflects the outlook of management, is at the upper end of the range of estimates used by other utilities and is a reasonable interpretation of a significant portion of the survivor curve through age 79.

The life span technique also was used for large office buildings and service centers in Account 390.1, Structures and Improvements. For these large structures in Account 390.1, a life span was estimated for each structure based on its type of construction, use, age, condition and management's plans within the foreseeable future. In Account 390.1, Structures and Improvements, an interim survivor curve was estimated for each location, since interim retirements are normal for such structures and, in fact, have been experienced.

Generally, the survivor curve estimates for the remainder of the accounts were based on engineering judgment, considering the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

**PART IV. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of December 31, 2024, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = \frac{\text{Remaining Life}}{\text{Average Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 12-S1 survivor curve and a December 31, 2024 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 12-S1 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:

CALCULATION DATE.. 12-31-2024
 SURVIVOR CURVE.... 12-S1

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL ACCRUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
BEG (1)	END (2)	LIFE (3)	INTERVAL (4)	(5) = (4) / (3)	(6)	(7)	(8)	(9)	(10)
0.000	1.000	0.500	0.09619	0.09619000000	2024	10.57292297736	99.973512	0.1058	0.0529
1.000	2.000	1.500	0.54426	0.36284000000	2023	10.29531297736	99.631680	0.1033	0.1550
2.000	3.000	2.500	1.25365	0.50146000000	2022	9.86316297736	98.732725	0.0999	0.2498
3.000	4.000	3.500	2.12157	0.60616285714	2021	9.30935154879	97.045117	0.0959	0.3357
4.000	5.000	4.500	3.05974	0.67994222222	2020	8.66629900911	94.454462	0.0918	0.4131
5.000	6.000	5.500	4.00645	0.72844545455	2019	7.96210517072	90.921365	0.0876	0.4818
6.000	7.000	6.500	4.91407	0.75601076923	2018	7.21987705883	86.461107	0.0835	0.5428
7.000	8.000	7.500	5.73069	0.76409200000	2017	6.45982567422	81.138726	0.0796	0.5970
8.000	9.000	8.500	6.42396	0.75576000000	2016	5.69989967422	75.061399	0.0759	0.6452
9.000	10.000	9.500	6.97040	0.73372631579	2015	4.95515651632	68.364222	0.0725	0.6888
10.000	11.000	10.500	7.34471	0.69949619048	2014	4.23854526319	61.206666	0.0692	0.7266
11.000	12.000	11.500	7.53431	0.65515739130	2013	3.56121847230	53.767154	0.0662	0.7613
12.000	13.000	12.500	7.53430	0.60274400000	2012	2.93226777665	46.232848	0.0634	0.7925
13.000	14.000	13.500	7.34472	0.54405333333	2011	2.35886910998	38.793336	0.0608	0.8208
14.000	15.000	14.500	6.97040	0.48071724138	2010	1.84648382263	31.635778	0.0584	0.8468
15.000	16.000	15.500	6.42396	0.41444903226	2009	1.39890068581	24.938602	0.0561	0.8696
16.000	17.000	16.500	5.73069	0.34731454545	2008	1.01801889695	18.861275	0.0540	0.8910
17.000	18.000	17.500	4.91406	0.28080342857	2007	0.70395990994	13.538898	0.0520	0.9100
18.000	19.000	18.500	4.00646	0.21656540541	2006	0.45527549295	9.078641	0.0501	0.9269
19.000	20.000	19.500	3.05974	0.15690974359	2005	0.26853791845	5.545539	0.0484	0.9438
20.000	21.000	20.500	2.12157	0.10349121951	2004	0.13833743690	2.954883	0.0468	0.9594
21.000	22.000	21.500	1.25365	0.05830930233	2003	0.05743717598	1.267276	0.0453	0.9740
22.000	23.000	22.500	0.54426	0.02418933333	2002	0.01618785815	0.368320	0.0440	0.9900
23.000	24.000	23.500	0.09619	0.00409319149	2001	0.00204659575	0.048095	0.0426	1.0000
TOTAL		100.00000							

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2024), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For

example, the figure 10.29531297736 for 2023 equals one-half of 0.36284000000 plus all of the succeeding figures in column 5. Only one half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2024 is calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2024, the first figure in column 7, for vintage 2024, equals the group annual accrual for 2024 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 12-S1 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of December 31, 2024.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on

judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

	<u>Account</u>	<u>Amortization Period, Years</u>
391.00	Office Furniture and Equipment	
	Furniture	16
	Information Systems	7
	Data Handling Equipment	16
	Computers	5
	Smart Meter Hardware	5
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	15
395.00	Laboratory Equipment	23
397.00	Communication Equipment	12
398.00	Miscellaneous Equipment	14

For the purpose of calculating annual amortization amounts as of December 31, 2024, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future

amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced and estimated net salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2020 through December 31, 2024. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for net salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2020 through 2024 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-10 summarize the results of the depreciation study as of December 31, 2024. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2024, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2024. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2024. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2020 through 2024.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2020-2024 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for electric plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage by

year by account for the five-year period, 2020-2024, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and gross salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total gross salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-10.

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
ELECTRIC PLANT									
INTANGIBLE PLANT									
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE		7-SQ	62,559,720.48	40,871,961	21,687,760	8,533,456	*	*
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE		10-SQ	60,361,884.95	59,892,222	469,663	58,524	*	*
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		5-SQ	434,948.27	50,596	384,353	86,735	*	*
	TOTAL INTANGIBLE PLANT			123,356,553.70	100,814,779	22,541,776	8,678,715		
DISTRIBUTION PLANT									
360.20	LAND RIGHTS		75-R4	10,877,053.47	5,101,395	5,775,658	183,916	1.69	31.4
361.00	STRUCTURES AND IMPROVEMENTS		70-R3	24,234,955.87	11,837,490	12,397,466	319,051	1.32	38.9
362.10	STATION EQUIPMENT		60-R1.5	411,121,234.22	172,570,974	238,550,260	7,051,329	1.72	33.8
362.15	STATION EQUIPMENT - SUBTRANSMISSION		60-R1.5	18,897,065.83	9,614,766	9,082,290	277,367	1.47	32.7
362.40	STATION EQUIPMENT - SCADA		35-R2.5	4,897,084.73	4,422,543	474,541	29,267	0.60	16.2
364.00	POLES, TOWERS AND FIXTURES		70-R2	454,536,866.57	131,595,379	322,941,488	7,350,788	1.62	43.9
364.55	POLES AND FIXTURES - SUBTRANSMISSION		60-R1	73,680,720.07	36,477,669	37,183,051	983,992	1.34	37.8
365.10	OVERHEAD CONDUCTORS AND DEVICES		60-R1	548,769,708.56	95,818,887	452,950,822	13,487,030	2.46	30.8
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R1	57,488,342.16	23,356,699	34,131,643	1,107,054	1.93	30.8
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES		75-R4	321,019,155.52	48,458,789	272,560,366	4,601,547	1.43	59.2
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION		75-R4	24,960,133.41	4,712,842	20,247,292	345,235	1.38	58.6
366.00	UNDERGROUND CONDUIT		65-R3	24,641,325.25	8,866,531	15,774,794	429,763	1.74	36.7
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION		65-R3	11,035.25	983	10,052	200	1.81	50.3
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R2.5	238,212,571.35	63,202,566	175,010,006	4,861,813	2.04	36.0
367.50	UNDERGROUND CONDUCTORS AND DEVICES		55-R2.5	13,620,057.73	6,175,960	7,444,098	234,070	1.72	31.8
368.00	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		48-R1.5	496,413,454.24	186,256,930	310,156,524	11,791,939	2.38	26.3
368.00	LINE TRANSFORMERS		55-R2.5	143,221,030.51	62,628,882	80,592,149	2,480,658	1.73	32.5
369.00	SERVICES		15-S2	205,174,341.32	75,448,224	129,728,117	16,244,568	7.92	8.0
370.30	METERS - SMART GRID		32-R1.5	9,987,325.49	6,215,912	3,771,413	217,256	2.18	17.4
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES		30-R1.5	296,618.63	273,421	23,198	2,508	0.85	9.2
372.00	LEASED PROPERTY		25-L0	25,593,482.96	6,497,117	19,096,366	1,599,659	6.25	11.9
373.10	STREET LIGHTING AND SIGNAL SYSTEMS		20-R2	23,688,084.99	2,589,173	21,098,912	1,735,994	7.33	12.2
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED								
	TOTAL DISTRIBUTION PLANT			3,131,321,638.13	962,321,131	2,169,000,506	75,335,044	2.41	

WEST PENN POWER COMPANY
 TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
GENERAL PLANT								
389.20	LAND RIGHTS		75-R4	293,153.40	143,003	150,150	3.976	37.8
390.10	STRUCTURES AND IMPROVEMENTS							
	ARNOLD SERVICE CENTER	06-2031	**	3,558,666.90	1,772,184	1,786,483	7.88	6.4
	BOYCE SERVICE CENTER	06-2045	**	2,167,492.63	740,548	1,426,945	3.73	17.6
	BUTLER SERVICE CENTER	06-2035	**	3,068,897.18	1,263,114	1,748,783	5.75	10.1
	CHARLEROI SERVICE CENTER	06-2037	**	4,892,375.59	3,143,757	1,748,619	3.05	11.7
	CLARION SERVICE CENTER AND POLE YARD	06-2045	**	1,754,807.61	568,123	1,186,684	3.69	18.3
	CONNELLSVILLE CONFERENCE CENTER	06-2044	**	2,806,195.11	1,458,734	1,347,461	2.79	17.2
	CONNELLSVILLE HAZARDOUS MATERIAL	06-2046	**	706,427.51	337,752	367,675	2.97	17.5
	CONNELLSVILLE METER LAB AND STOREHOUSE	06-2043	**	828,706.26	827,437	1,270	0.01	16.7
	CONNELLSVILLE COVERED STORAGE AND OFFICE	06-2043	**	12,052,051.36	2,630,293	9,421,758	4.62	16.9
	CONNELLSVILLE QUONSET STOREHOUSE	06-2024	**	193,295.02	193,295	0	-	-
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	06-2038	**	2,169,792.09	1,110,187	1,059,605	3.86	12.6
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	06-2028	**	527,202.87	527,203	0	-	-
	CONNELLSVILLE GARAGE	06-2046	**	4,104,512.24	1,733,637	2,370,876	3.17	18.2
	CONNELLSVILLE WEST SIDE COMPLEX	06-2037	**	2,128,076.12	1,739,667	383,409	1.56	11.7
	DUNBAR STORAGE FACILITY	06-2034	**	2,682,455.59	1,558,327	1,124,128	4.74	8.8
	JEANETTE SERVICE CENTER	06-2048	**	8,127,611.43	4,039,911	4,087,425	2.46	20.4
	JEANETTE SERVICE CENTER GARAGE	06-2046	**	921,620.12	476,393	445,227	2.77	17.5
	JEFFERSON SERVICE CENTER	06-2031	**	2,287,324.40	1,695,442	591,883	4.11	6.3
	KITTANNING SERVICE CENTER	06-2046	**	3,869,062.02	2,162,692	1,706,370	2.30	19.1
	KITTANNING SERVICE CENTER GARAGE	06-2046	**	745,933.28	469,239	276,694	2.21	16.8
	LATROBE SERVICE CENTER	06-2033	**	4,805,646.80	1,365,141	3,440,505	8.64	8.3
	MCCONNELLSBURG SERVICE CENTER	06-2045	**	1,472,017.02	472,919	999,098	3.95	17.2
	PLEASANT VALLEY SERVICE CENTER	06-2034	**	3,263,966.03	1,961,060	1,302,906	4.38	9.1
	ST. MARYS SERVICE CENTER	06-2048	**	4,339,296.01	1,834,850	2,504,446	2.90	19.9
	ST. MARYS SERVICE CENTER GARAGE	06-2048	**	1,785,128.91	628,687	1,156,442	3.37	19.2
	STATE COLLEGE SERVICE CENTER GARAGE	06-2046	**	1,961,300.02	945,289	1,016,011	2.86	18.1
	WASHINGTON SERVICE CENTER	06-2033	**	12,628,099.06	1,095,534	11,532,565	10.95	8.3
	WAYNESBORO SERVICE CENTER	06-2047	**	3,395,224.32	1,390,152	2,005,073	3.07	19.3
	WAYNESBORO SERVICE CENTER GARAGE	06-2047	**	962,919.52	468,250	494,670	2.88	17.9
	MINOR STRUCTURES		45-R3	6,992,527.47	986,688	6,005,840	3.87	22.2
	TOTAL ACCOUNT 390.10			101,136,380.49	39,597,505	61,538,876	4.79	
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		16-SQ	3,250,486.93	2,256,361	994,126	184,839	5.4
391.20	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS		7-SQ	7,821,594.19	3,205,666	4,615,928	1,174,620	3.9
391.30	OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT		16-SQ	21,150.65	21,150	0	0	-
391.50	OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE		5-SQ	5,526,724.31	2,140,544	3,386,180	1,011,896	3.3
392.10	TRANSPORTATION EQUIPMENT - AUTOS		8-S2	8,058,657.37	4,216,565	3,842,093	1,037,123	3.7
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS		12-S1	1,386,702.25	952,769	433,933	130,510	3.3
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS		12-L3	805,637.61	446,482	359,156	109,002	3.3
392.40	TRANSPORTATION EQUIPMENT - TRAILERS		24-S1	438,040.31	324,652	113,388	9,055	12.5
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES		11-S2.5	200,868.76	181,753	19,106	9,794	2.0
393.00	STORES EQUIPMENT		25-SQ	311,862.95	264,375	47,488	9,710	4.9
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		15-SQ	19,645,758.51	9,083,770	10,561,988	1,322,979	8.0
395.00	LABORATORY EQUIPMENT		23-SQ	384,080.12	314,360	69,720	12,544	5.6
396.00	POWER OPERATED EQUIPMENT		20-S0.5	265,470.35	225,519	39,951	4,431	9.0
397.00	COMMUNICATION EQUIPMENT		12-SQ	39,162,501.99	17,421,188	21,741,314	8,855	6.3
398.00	MISCELLANEOUS EQUIPMENT		14-SQ	223,982.82	223,983	0	0	-
	TOTAL GENERAL PLANT			188,932,983.01	81,019,646	107,913,337	13,332,336	7.06
	TOTAL DEPRECIABLE PLANT			3,443,611,174.84	1,144,155,556	2,299,455,619	97,346,095	2.83

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRALED ANNUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00 ORGANIZATION			156,797.11					
350.10 LAND			2,499,695.10					
350.20 LAND RIGHTS			31,457,349.73	16,011,953				
360.10 LAND			6,737,625.52					
374.00 ARO FOR DISTRIBUTION PLANT			15,612.81	14,215				
389.10 LAND			2,062,853.82					
390.10 STRUCTURES AND IMPROVEMENTS - GREENSBURG			71,500,051.66	30,592,596				
390.20 STRUCTURES AND IMPROVEMENTS - LEASED			1,685,110.24	1,683,022				
399.10 ARO FOR GENERAL PLANT			732,514.28	366,746				
			116,847,610.27	48,668,532				
TRANSMISSION PLANT								
303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE			12,085,204.99	7,587,907				
352.00 STRUCTURES AND IMPROVEMENTS			20,655,216.28	3,683,491				
353.10 STATION EQUIPMENT			288,942,032.74	66,655,153				
353.40 STATION EQUIPMENT - SCADA			19,785,023.96	1,153,570				
354.00 TOWERS AND FIXTURES			46,223,965.87	32,298,758				
355.00 POLES AND FIXTURES			129,501,412.03	58,062,579				
356.10 OVERHEAD CONDUCTORS AND DEVICES			117,830,272.80	46,260,709				
356.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES			32,451,451.74	12,925,557				
358.00 UNDERGROUND CONDUCTORS AND DEVICES			299,751.15	209,754				
359.10 ARO FOR TRANSMISSION PLANT			1,721.08	1,217				
359.10 OFFICE FURNITURE			350,773.37	143,188				
391.10 INFORMATION SYSTEMS			1,799,379.27	692,545				
397.00 COMMUNICATION EQUIPMENT			10,767,079.19	1,731,841				
			680,693,284.47	231,406,269				
TOTAL ELECTRIC PLANT			4,241,152,069.58	1,424,230,357				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.

** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

WEST PENN POWER COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2024 OF THE BOOK RESERVE AS OF DECEMBER 31, 2023

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2023 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS AND ADJUSTMENTS (8)	RESERVE AT END OF PERIOD (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
DEPRECIABLE PLANT									
303.10	37,200,625	5,213,675		1,542,339				40,871,961	65.14
303.20	56,561,955	3,397,157		66,890				59,892,222	99.22
303.30	5,580	45,016						50,596	11.63
360.20	4,910,753	190,348	294					5,101,395	46.90
361.00	11,618,810	317,478	(98,798)					11,837,490	48.84
362.10	168,707,810	6,695,831	1,075,103	2,260,728	2,574	1,649,615		172,570,974	41.98
362.15	9,531,310	283,456						9,814,766	51.94
362.40	4,392,671	29,872						4,422,543	90.31
364.00	132,659,393	6,755,081	3,624,056	4,161,146		7,282,006		131,595,379	28.95
364.55	35,475,883	1,001,786						36,477,669	49.52
365.10	84,100,667	13,300,810	6,236,217	3,719,398		4,099,410		95,818,887	17.46
365.15	22,206,932	1,149,767						23,356,699	40.63
365.20	44,403,942	4,588,120		533,273				48,458,789	15.10
365.25	4,368,392	344,450						4,712,842	18.88
366.00	8,424,038	433,687	8,806					8,866,531	35.98
366.50	783	200						983	8.91
367.00	59,801,527	4,733,154	1,316,374	1,376,720		1,271,769		63,202,566	26.53
367.50	5,938,971	236,989						6,175,960	45.34
368.00	175,896,709	11,668,977	1,805,982	2,268,015		846,724		186,256,930	37.52
369.00	61,219,185	2,408,251	460,571	530,591		928,534		62,628,882	43.73
370.30	57,042,622	16,782,029	1,968,479	190,702		156,203		75,446,224	36.77
371.00	5,949,292	229,708	36,912					6,215,912	62.24
372.00	270,751	2,670						273,421	92.18
373.10	4,898,971	1,668,809	234,402	247,793		57,272		6,497,117	25.39
373.30	938,690	1,736,501	94,022	157,098		22,942		2,589,173	10.93
389.20	139,016	3,987						143,003	48.78
390.10	38,050,520	3,744,800	231,997	1,869,086		560,726		39,597,505	39.15
391.10	2,128,772	183,595		56,007				2,256,361	69.42
391.20	2,616,146	1,156,746		567,227				3,205,666	40.99
391.30	21,150							21,150	100.00
391.50	3,602,570	202,999		1,665,025				2,140,544	38.73
392.10	3,060,147	1,156,417						4,216,565	52.32
392.20	784,284	168,484						952,769	68.71
392.30	347,912	129,385						446,482	55.42
392.40	315,190	9,462	(30,815)					324,652	74.11
392.60	162,652	19,102						181,753	90.49
393.00	252,898	11,477						264,375	84.77
394.00	9,534,233	1,199,695	20	1,650,105		73		9,083,770	46.24
395.00	370,687	11,580		67,907				314,360	81.85
396.00	220,687	4,832						225,519	84.95
397.00	19,059,981	3,231,511	1,880	4,866,621		5,563		17,421,188	44.48
398.00	275,543			51,559				223,983	100.00
TOTAL DEPRECIABLE PLANT	1,077,468,651	94,447,894	16,965,502	27,848,230	2,574	16,880,835	0	1,144,155,556	

WEST PENN POWER COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2024 OF THE BOOK RESERVE AS OF DECEMBER 31, 2023

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2023 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS AND ADJUSTMENTS (8)	RESERVE AT END OF PERIOD (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED									
350.20	16,011,953							16,011,953	50.90
374.00	14,215							14,215	91.04
390.10	30,592,596.06							30,592,596	42.79
390.20	1,669,418		13,604					1,683,022	99.88
399.10	366,746							366,746	50.07
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED	48,654,928	0	13,604	0	0	0	0	48,668,532	
TRANSMISSION PLANT									
303.10	7,587,907.27							7,587,907	62.79
352.00	3,683,491.27							3,683,491	17.83
353.10	66,655,152.88							66,655,153	23.07
353.40	1,153,569.50							1,153,570	5.83
354.00	32,298,757.92							32,298,758	69.87
355.00	58,062,578.87							58,062,579	44.84
356.10	46,260,709.13							46,260,709	39.26
356.20	12,925,557.22							12,925,557	39.83
358.00	209,754.00							209,754	69.98
359.10	1,217.26							1,217	70.73
391.10	143,187.64							143,188	40.82
391.20	692,544.77							692,545	38.49
397.00	1,731,841.33							1,731,841	16.08
TOTAL TRANSMISSION PLANT	231,406,269	0	0	0	0	0	0	231,406,269	
TOTAL ELECTRIC PLANT	1,357,529,847	94,447,894	16,979,106	27,848,230	2,574	16,880,835	0	1,424,230,357	

WEST PENN POWER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2023	ORIGINAL COST AS OF DECEMBER 31, 2024	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)
ELECTRIC PLANT				
INTANGIBLE PLANT				
303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	62,032,057.64	62,559,720.48	*	5,213,675
303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	60,428,774.95	60,361,884.95	*	3,397,157
303.30 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	15,207.22	434,948.27	*	45,016
TOTAL INTANGIBLE PLANT	122,476,039.81	123,356,553.70		8,655,847
DISTRIBUTION PLANT				
360.20 LAND RIGHTS	10,877,053.47	10,877,053.47	1.75	190,348
361.00 STRUCTURES AND IMPROVEMENTS	24,234,955.87	24,234,955.87	1.31	317,478
362.10 STATION EQUIPMENT	390,774,682.12	411,121,234.22	1.67	6,695,831
362.15 STATION EQUIPMENT - SUBTRANSMISSION	18,897,055.83	18,897,055.83	1.50	283,456
362.40 STATION EQUIPMENT - SCADA	4,897,084.73	4,897,084.73	0.61	29,872
364.00 POLES, TOWERS AND FIXTURES	417,086,552.07	454,536,866.57	1.55	6,755,081
364.55 POLES AND FIXTURES - SUBTRANSMISSION	73,660,720.07	73,660,720.07	1.36	1,001,786
365.10 OVERHEAD CONDUCTORS AND DEVICES	515,295,122.62	548,769,708.56	2.50	13,300,810
365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	57,488,342.16	57,488,342.16	2.00	1,149,767
365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	316,219,698.24	321,019,155.52	1.44	4,588,120
365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBT	24,960,133.41	24,960,133.41	1.38	344,450
366.00 UNDERGROUND CONDUIT	24,641,325.25	24,641,325.25	1.76	433,687
366.50 UNDERGROUND CONDUIT - SUBTRANSMISSION	11,035.25	11,035.25	1.81	200
367.00 UNDERGROUND CONDUCTORS AND DEVICES	225,822,089.41	238,212,571.35	2.04	4,733,154
367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	13,620,057.73	13,620,057.73	1.74	236,989
368.00 LINE TRANSFORMERS	476,001,320.99	496,413,454.24	2.40	11,668,977
369.00 SERVICES	138,445,714.05	143,221,030.51	1.71	2,408,251
370.30 METERS - SMART GRID	195,829,927.84	205,174,341.32	8.37	16,782,029
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	9,987,325.49	9,987,325.49	2.30	229,708
372.00 LEASED PROPERTY	296,618.63	296,618.63	0.90	2,670
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	24,221,712.65	25,593,482.96	6.70	1,668,809
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	21,415,837.36	23,688,084.99	7.70	1,736,501
TOTAL DISTRIBUTION PLANT	2,984,684,365.24	3,131,321,638.13	2.44	74,557,974
GENERAL PLANT				
389.20 LAND RIGHTS	293,153.40	293,153.40	1.36	3,987
390.10 STRUCTURES AND IMPROVEMENTS	84,314,604.69	101,136,380.49	3.52	3,744,800
391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	3,306,493.57	3,250,486.93	5.60	183,595
391.20 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	7,378,813.04	7,821,534.19	15.22	1,156,746
391.30 OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT	21,150.65	21,150.65	-	0
391.50 OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE	4,026,192.41	5,526,724.31	4.25	202,999
392.10 TRANSPORTATION EQUIPMENT - AUTOS	8,058,657.37	8,058,657.37	14.35	1,156,417
392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	1,386,702.25	1,386,702.25	12.15	168,484
392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	805,637.61	805,637.61	16.06	129,385
392.40 TRANSPORTATION EQUIPMENT - TRAILERS	438,040.31	438,040.31	2.16	9,462
392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	200,858.76	200,858.76	9.51	19,102
393.00 STORES EQUIPMENT	311,862.95	311,862.95	3.68	11,477
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	19,368,727.52	19,645,758.51	6.15	1,199,695
395.00 LABORATORY EQUIPMENT	451,986.64	384,080.12	2.77	11,580
396.00 POWER OPERATED EQUIPMENT	265,470.35	265,470.35	1.82	4,832
397.00 COMMUNICATION EQUIPMENT	42,855,543.35	39,162,501.99	7.88	3,231,511
398.00 MISCELLANEOUS EQUIPMENT	275,542.29	223,982.82	-	0
TOTAL GENERAL PLANT	173,759,437.16	188,932,983.01	5.32	11,234,073
TOTAL DEPRECIABLE PLANT	3,280,919,842.21	3,443,611,174.84		94,447,894

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH FOR THE ACCOUNT.

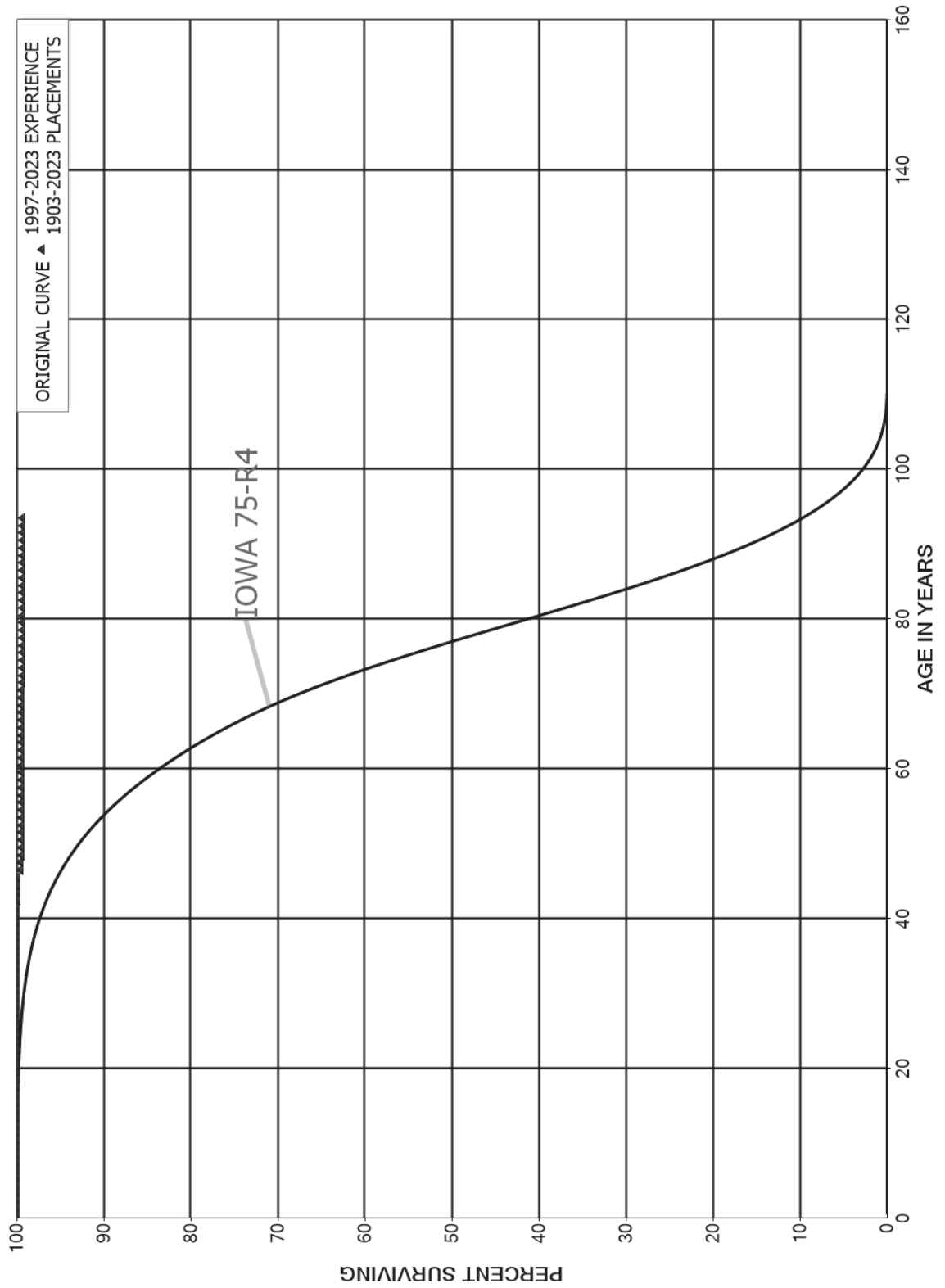
WEST PENN POWER COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2020		2021		2022		2023		2024		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
360.20	4,972	3,500									(1,472)	(294)
361.00	162,134		28,612		(785,357)	754	69,948				525,417	105,083
362.10	1,631,031		1,122,991		861,120	800	1,043,634		1,649,615	2,574	(6,297,415)	(1,259,489)
364.00	3,359,377		3,224,815		3,631,949		3,833,808		7,282,006		(21,331,954)	(4,266,391)
365.10	6,194,815		5,084,102		6,492,272		6,218,242		4,099,410		(28,088,841)	(5,617,768)
366.00	16,103		72		3,711		316				(20,202)	(4,040)
367.00	1,588,805		1,185,858		1,304,705		987,482		1,271,769		(6,338,618)	(1,267,724)
368.00	1,752,780		1,422,232		2,113,534		2,097,175		846,724		(8,232,445)	(1,646,489)
369.00	644,391		367,006		410,920		364,836		928,534		(2,715,686)	(543,137)
370.30	7,387,964		676,241		1,134,040		634,497		156,203		(9,988,946)	(1,997,789)
371.00	31,331		37,736		44,036		32,891				(145,994)	(29,199)
373.10	265,757		165,994		155,588		158,513		57,272		(803,104)	(160,621)
373.30	65,799		85,711		120,883		162,861		22,942		(458,196)	(91,639)
390.10	221,087		58,744		405,753		34,295		560,726		(1,280,605)	(256,121)
394.00			100						73		(173)	(35)
397.00	483						8,916		5,563		(14,862)	(2,992)
TOTAL	23,326,828	3,500	13,460,214	0	15,893,134	800	15,647,413	8,356	16,880,835	2,574	(85,193,195)	(17,038,639)

PART VI. SERVICE LIFE STATISTICS

WEST PENN POWER COMPANY
ACCOUNT 360.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2023

EXPERIENCE BAND 1997-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,817,119		0.0000	1.0000	100.00
0.5	4,332,847	50	0.0000	1.0000	100.00
1.5	4,835,347		0.0000	1.0000	100.00
2.5	4,909,150		0.0000	1.0000	100.00
3.5	5,136,760	1	0.0000	1.0000	100.00
4.5	5,326,765		0.0000	1.0000	100.00
5.5	5,559,330		0.0000	1.0000	100.00
6.5	5,780,451		0.0000	1.0000	100.00
7.5	5,910,731		0.0000	1.0000	100.00
8.5	6,020,578	50	0.0000	1.0000	100.00
9.5	6,103,064		0.0000	1.0000	100.00
10.5	6,325,855	1	0.0000	1.0000	100.00
11.5	6,356,845	31	0.0000	1.0000	100.00
12.5	5,994,036	16	0.0000	1.0000	100.00
13.5	5,704,496	52	0.0000	1.0000	100.00
14.5	5,831,660		0.0000	1.0000	100.00
15.5	5,381,032		0.0000	1.0000	100.00
16.5	5,235,740	40	0.0000	1.0000	100.00
17.5	5,380,081	3,924	0.0007	0.9993	100.00
18.5	5,109,943	42	0.0000	1.0000	99.92
19.5	5,132,852	21	0.0000	1.0000	99.92
20.5	5,064,098		0.0000	1.0000	99.92
21.5	4,933,327	9	0.0000	1.0000	99.92
22.5	4,903,527		0.0000	1.0000	99.92
23.5	4,795,783	4	0.0000	1.0000	99.92
24.5	4,755,603	272	0.0001	0.9999	99.92
25.5	4,378,934	26	0.0000	1.0000	99.92
26.5	3,890,163	625	0.0002	0.9998	99.91
27.5	3,425,835	13	0.0000	1.0000	99.90
28.5	3,034,085		0.0000	1.0000	99.90
29.5	3,019,927	5	0.0000	1.0000	99.90
30.5	3,009,866	6	0.0000	1.0000	99.90
31.5	2,963,739		0.0000	1.0000	99.90
32.5	2,810,007		0.0000	1.0000	99.90
33.5	2,666,442		0.0000	1.0000	99.90
34.5	2,647,073		0.0000	1.0000	99.90
35.5	2,627,356	15	0.0000	1.0000	99.90
36.5	2,667,529		0.0000	1.0000	99.90
37.5	2,368,718		0.0000	1.0000	99.90
38.5	2,289,634	11	0.0000	1.0000	99.90

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2023

EXPERIENCE BAND 1997-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,173,244	6	0.0000	1.0000	99.90
40.5	2,184,723		0.0000	1.0000	99.90
41.5	2,145,311	1,382	0.0006	0.9994	99.90
42.5	2,125,639	25	0.0000	1.0000	99.83
43.5	2,100,305	706	0.0003	0.9997	99.83
44.5	2,051,424	33	0.0000	1.0000	99.80
45.5	2,125,443	6,492	0.0031	0.9969	99.80
46.5	2,263,233	183	0.0001	0.9999	99.49
47.5	2,359,526	1,002	0.0004	0.9996	99.48
48.5	2,418,349	8	0.0000	1.0000	99.44
49.5	2,467,957	688	0.0003	0.9997	99.44
50.5	2,464,172	32	0.0000	1.0000	99.41
51.5	2,420,514	8	0.0000	1.0000	99.41
52.5	2,388,883		0.0000	1.0000	99.41
53.5	2,321,705	908	0.0004	0.9996	99.41
54.5	2,293,376		0.0000	1.0000	99.37
55.5	2,243,380	7	0.0000	1.0000	99.37
56.5	2,227,046	6	0.0000	1.0000	99.37
57.5	2,216,751	265	0.0001	0.9999	99.37
58.5	2,112,741	14	0.0000	1.0000	99.36
59.5	2,051,262	2	0.0000	1.0000	99.36
60.5	2,040,987		0.0000	1.0000	99.36
61.5	1,936,505	64	0.0000	1.0000	99.36
62.5	1,827,708		0.0000	1.0000	99.36
63.5	1,704,525	3	0.0000	1.0000	99.36
64.5	1,679,111	231	0.0001	0.9999	99.36
65.5	1,625,678	15	0.0000	1.0000	99.34
66.5	1,575,983	3	0.0000	1.0000	99.34
67.5	1,534,719		0.0000	1.0000	99.34
68.5	1,485,592		0.0000	1.0000	99.34
69.5	1,444,102		0.0000	1.0000	99.34
70.5	1,397,425	15	0.0000	1.0000	99.34
71.5	1,313,453	19	0.0000	1.0000	99.34
72.5	1,210,917	132	0.0001	0.9999	99.34
73.5	1,060,628		0.0000	1.0000	99.33
74.5	953,341		0.0000	1.0000	99.33
75.5	862,952		0.0000	1.0000	99.33
76.5	786,493		0.0000	1.0000	99.33
77.5	745,544		0.0000	1.0000	99.33
78.5	711,571		0.0000	1.0000	99.33

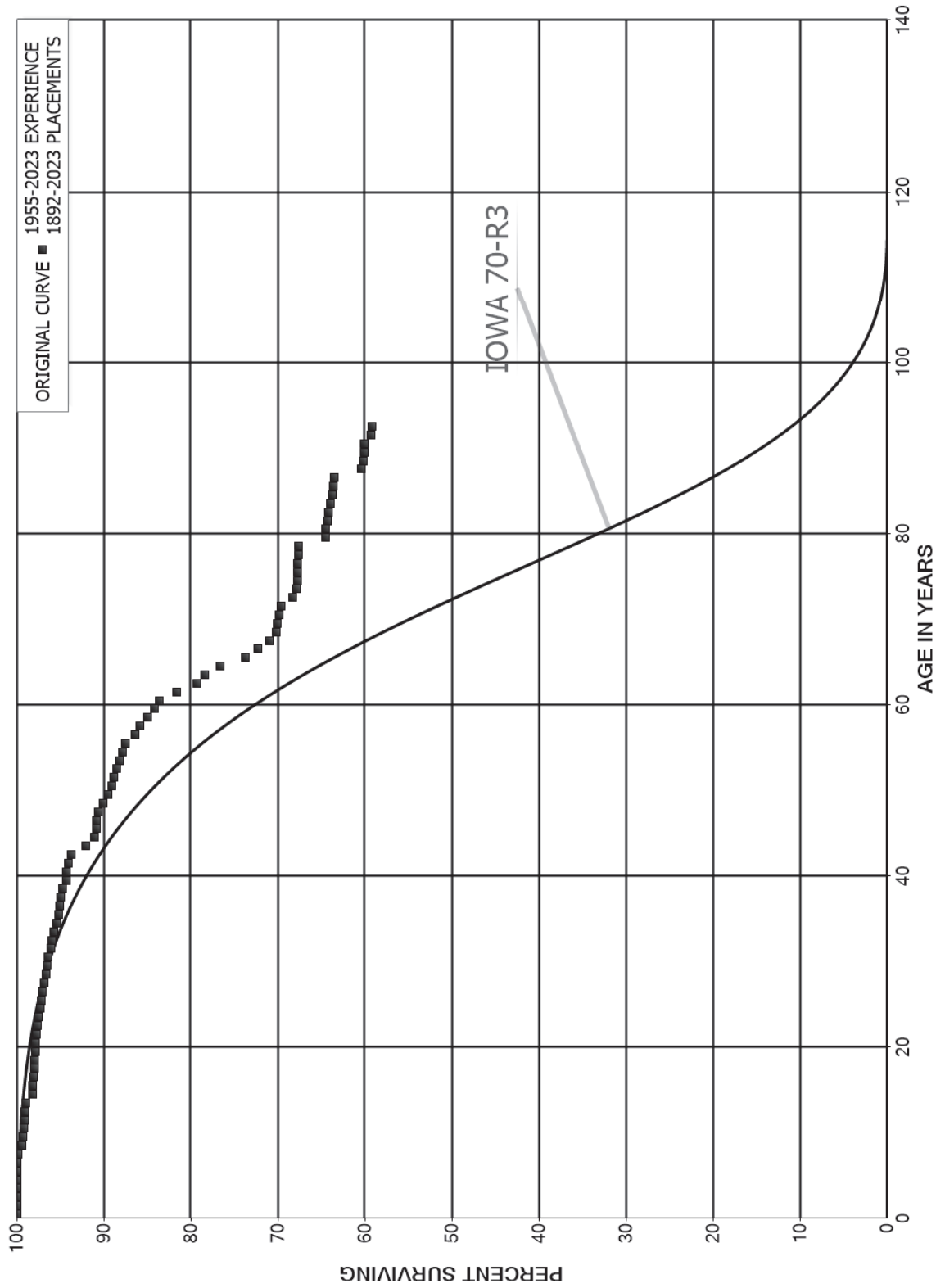
WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2023			EXPERIENCE BAND 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	704,506		0.0000	1.0000	99.33
80.5	644,317		0.0000	1.0000	99.33
81.5	627,823		0.0000	1.0000	99.33
82.5	575,112		0.0000	1.0000	99.33
83.5	542,771		0.0000	1.0000	99.33
84.5	509,439		0.0000	1.0000	99.33
85.5	470,499		0.0000	1.0000	99.33
86.5	454,835		0.0000	1.0000	99.33
87.5	387,890		0.0000	1.0000	99.33
88.5	382,150		0.0000	1.0000	99.33
89.5	378,730		0.0000	1.0000	99.33
90.5	372,608		0.0000	1.0000	99.33
91.5	335,503		0.0000	1.0000	99.33
92.5	320,185		0.0000	1.0000	99.33
93.5	301,995		0.0000	1.0000	99.33
94.5	281,703	5	0.0000	1.0000	99.33
95.5	264,033	15	0.0001	0.9999	99.33
96.5	219,580		0.0000	1.0000	99.32
97.5	186,257		0.0000	1.0000	99.32
98.5	159,881		0.0000	1.0000	99.32
99.5	130,085		0.0000	1.0000	99.32
100.5	102,510		0.0000	1.0000	99.32
101.5	96,241		0.0000	1.0000	99.32
102.5	83,928	12	0.0001	0.9999	99.32
103.5	83,916		0.0000	1.0000	99.31
104.5	82,166		0.0000	1.0000	99.31
105.5	78,136		0.0000	1.0000	99.31
106.5	73,352		0.0000	1.0000	99.31
107.5	67,508		0.0000	1.0000	99.31
108.5	59,589		0.0000	1.0000	99.31
109.5	51,489		0.0000	1.0000	99.31
110.5	42,942		0.0000	1.0000	99.31
111.5	12,803		0.0000	1.0000	99.31
112.5	12,281		0.0000	1.0000	99.31
113.5	10,573		0.0000	1.0000	99.31
114.5	10,466		0.0000	1.0000	99.31
115.5	9,777		0.0000	1.0000	99.31
116.5	7,710		0.0000	1.0000	99.31
117.5	1,878		0.0000	1.0000	99.31
118.5	1,346		0.0000	1.0000	99.31
119.5	1,346		0.0000	1.0000	99.31
120.5					99.31

WEST PENN POWER COMPANY
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2023

EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,923,955	121	0.0000	1.0000	100.00
0.5	23,000,252	1,461	0.0001	0.9999	100.00
1.5	23,045,976	934	0.0000	1.0000	99.99
2.5	22,492,505	322	0.0000	1.0000	99.99
3.5	22,300,457	10,792	0.0005	0.9995	99.99
4.5	21,965,551	4,848	0.0002	0.9998	99.94
5.5	21,451,041	2,924	0.0001	0.9999	99.92
6.5	21,123,436	3,770	0.0002	0.9998	99.90
7.5	21,092,699	114,300	0.0054	0.9946	99.89
8.5	20,408,712	21,837	0.0011	0.9989	99.34
9.5	19,416,828	5,407	0.0003	0.9997	99.24
10.5	19,283,907	22,926	0.0012	0.9988	99.21
11.5	19,262,697	7,127	0.0004	0.9996	99.09
12.5	19,271,289	12,668	0.0007	0.9993	99.06
13.5	19,234,364	160,499	0.0083	0.9917	98.99
14.5	19,137,711	4,990	0.0003	0.9997	98.16
15.5	19,262,899	21,358	0.0011	0.9989	98.14
16.5	19,242,684	14,133	0.0007	0.9993	98.03
17.5	18,726,322	6,177	0.0003	0.9997	97.96
18.5	17,812,161	9,990	0.0006	0.9994	97.93
19.5	17,535,418	6,686	0.0004	0.9996	97.87
20.5	16,053,170	25,174	0.0016	0.9984	97.83
21.5	15,845,550	15,340	0.0010	0.9990	97.68
22.5	16,009,744	22,097	0.0014	0.9986	97.59
23.5	16,155,853	21,035	0.0013	0.9987	97.45
24.5	15,524,641	23,581	0.0015	0.9985	97.32
25.5	15,302,825	24,830	0.0016	0.9984	97.18
26.5	15,348,207	34,371	0.0022	0.9978	97.02
27.5	12,936,731	25,681	0.0020	0.9980	96.80
28.5	12,588,495	18,579	0.0015	0.9985	96.61
29.5	12,298,402	9,303	0.0008	0.9992	96.47
30.5	11,368,294	35,989	0.0032	0.9968	96.39
31.5	10,638,902	14,362	0.0013	0.9987	96.09
32.5	9,996,345	26,924	0.0027	0.9973	95.96
33.5	9,852,440	33,362	0.0034	0.9966	95.70
34.5	8,873,141	18,297	0.0021	0.9979	95.38
35.5	8,528,131	9,163	0.0011	0.9989	95.18
36.5	7,807,102	12,726	0.0016	0.9984	95.08
37.5	7,083,203	14,891	0.0021	0.9979	94.92
38.5	6,242,441	27,053	0.0043	0.9957	94.72

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2023			EXPERIENCE BAND 1955-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	5,900,501	2,514	0.0004	0.9996	94.31	
40.5	5,507,001	14,318	0.0026	0.9974	94.27	
41.5	4,983,694	16,534	0.0033	0.9967	94.03	
42.5	4,627,015	79,681	0.0172	0.9828	93.72	
43.5	4,335,896	48,304	0.0111	0.9889	92.10	
44.5	3,998,247	9,008	0.0023	0.9977	91.08	
45.5	3,774,662	2,271	0.0006	0.9994	90.87	
46.5	3,556,980	8,563	0.0024	0.9976	90.82	
47.5	3,465,173	19,360	0.0056	0.9944	90.60	
48.5	3,181,951	19,675	0.0062	0.9938	90.09	
49.5	2,701,836	15,625	0.0058	0.9942	89.53	
50.5	2,616,925	3,713	0.0014	0.9986	89.02	
51.5	2,533,951	10,389	0.0041	0.9959	88.89	
52.5	2,377,008	10,448	0.0044	0.9956	88.53	
53.5	2,170,921	7,690	0.0035	0.9965	88.14	
54.5	2,010,712	8,170	0.0041	0.9959	87.82	
55.5	1,831,027	21,871	0.0119	0.9881	87.47	
56.5	1,715,844	12,568	0.0073	0.9927	86.42	
57.5	1,593,589	14,833	0.0093	0.9907	85.79	
58.5	1,463,081	13,700	0.0094	0.9906	84.99	
59.5	1,340,409	9,101	0.0068	0.9932	84.19	
60.5	1,196,473	29,112	0.0243	0.9757	83.62	
61.5	1,100,379	31,400	0.0285	0.9715	81.59	
62.5	965,344	10,075	0.0104	0.9896	79.26	
63.5	930,094	21,770	0.0234	0.9766	78.43	
64.5	782,252	29,604	0.0378	0.9622	76.60	
65.5	633,814	12,463	0.0197	0.9803	73.70	
66.5	613,800	10,884	0.0177	0.9823	72.25	
67.5	580,144	6,896	0.0119	0.9881	70.97	
68.5	531,359	710	0.0013	0.9987	70.12	
69.5	466,023	1,506	0.0032	0.9968	70.03	
70.5	429,119	1,393	0.0032	0.9968	69.80	
71.5	410,687	7,820	0.0190	0.9810	69.58	
72.5	382,118	2,513	0.0066	0.9934	68.25	
73.5	338,417	397	0.0012	0.9988	67.80	
74.5	334,083	35	0.0001	0.9999	67.72	
75.5	334,160	54	0.0002	0.9998	67.72	
76.5	333,456	326	0.0010	0.9990	67.71	
77.5	332,310	221	0.0007	0.9993	67.64	
78.5	331,017	15,257	0.0461	0.9539	67.60	

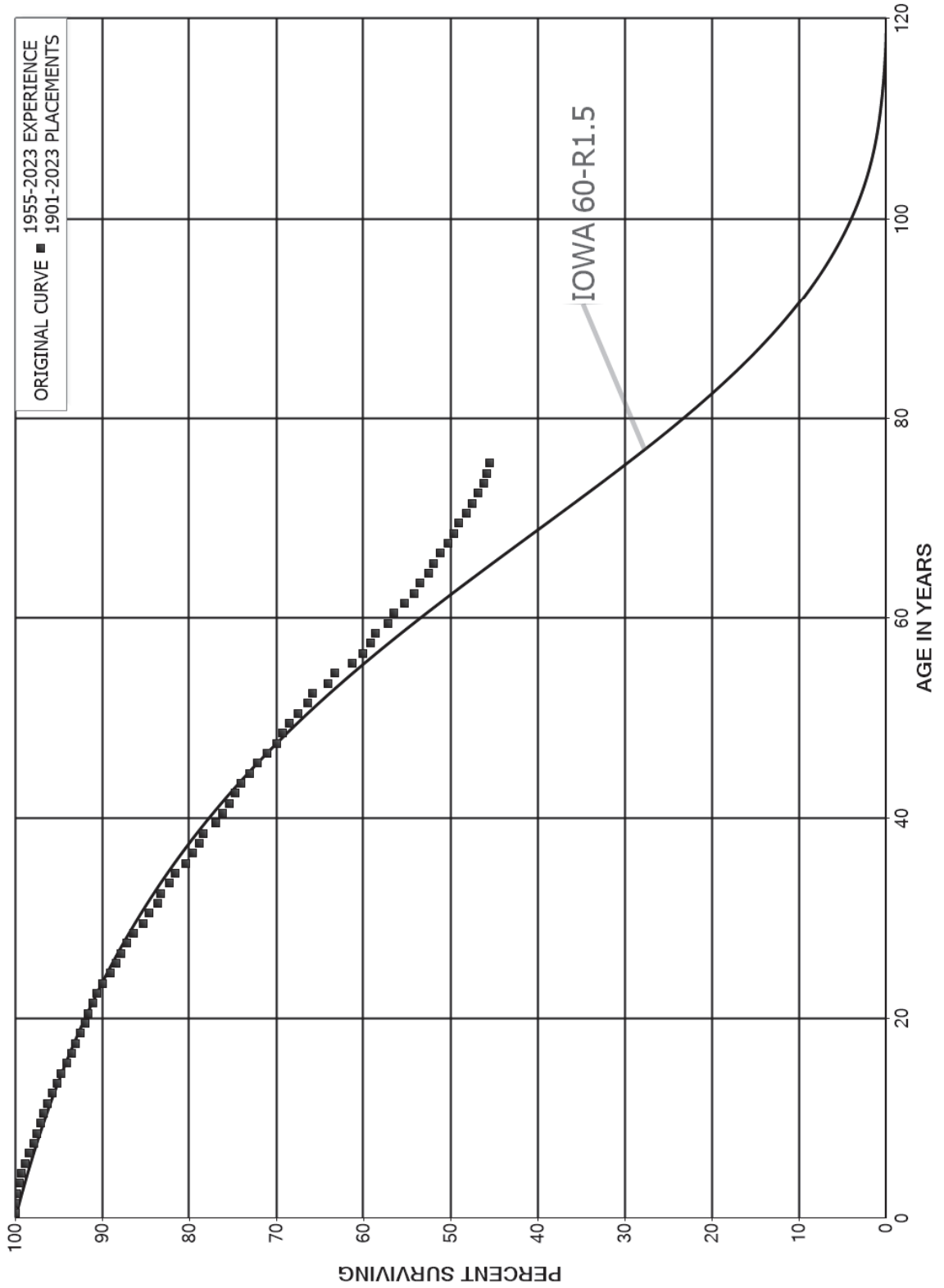
WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2023			EXPERIENCE BAND 1955-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	315,136	84	0.0003	0.9997	64.48	
80.5	314,466	618	0.0020	0.9980	64.46	
81.5	312,718	1,038	0.0033	0.9967	64.34	
82.5	301,015	762	0.0025	0.9975	64.12	
83.5	299,235	1,022	0.0034	0.9966	63.96	
84.5	290,975	361	0.0012	0.9988	63.74	
85.5	289,852	939	0.0032	0.9968	63.66	
86.5	288,879	13,895	0.0481	0.9519	63.46	
87.5	270,033	876	0.0032	0.9968	60.40	
88.5	269,140	503	0.0019	0.9981	60.21	
89.5	266,430	98	0.0004	0.9996	60.10	
90.5	250,072	3,192	0.0128	0.9872	60.07	
91.5	163,326	242	0.0015	0.9985	59.31	
92.5	89,187	18	0.0002	0.9998	59.22	
93.5	84,735		0.0000	1.0000	59.21	
94.5	67,681	46	0.0007	0.9993	59.21	
95.5	49,420		0.0000	1.0000	59.17	
96.5	47,693		0.0000	1.0000	59.17	
97.5	39,071		0.0000	1.0000	59.17	
98.5	36,916		0.0000	1.0000	59.17	
99.5	33,816		0.0000	1.0000	59.17	
100.5	33,816	152	0.0045	0.9955	59.17	
101.5	32,121	98	0.0030	0.9970	58.90	
102.5	22,426		0.0000	1.0000	58.72	
103.5	22,426		0.0000	1.0000	58.72	
104.5	22,426		0.0000	1.0000	58.72	
105.5	22,426		0.0000	1.0000	58.72	
106.5	22,426	1,953	0.0871	0.9129	58.72	
107.5	20,474		0.0000	1.0000	53.61	
108.5	20,448		0.0000	1.0000	53.61	
109.5	20,448		0.0000	1.0000	53.61	
110.5	12,617		0.0000	1.0000	53.61	
111.5	5,164		0.0000	1.0000	53.61	
112.5	5,164		0.0000	1.0000	53.61	
113.5	5,164		0.0000	1.0000	53.61	
114.5	5,164		0.0000	1.0000	53.61	
115.5	5,164		0.0000	1.0000	53.61	
116.5	5,164		0.0000	1.0000	53.61	
117.5	3,430		0.0000	1.0000	53.61	
118.5	3,430		0.0000	1.0000	53.61	
119.5	3,430		0.0000	1.0000	53.61	
120.5					53.61	

WEST PENN POWER COMPANY
ACCOUNTS 362.10 AND 362.15 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNTS 362.10 AND 362.15 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2023

EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	768,252,683	223,847	0.0003	0.9997	100.00
0.5	709,543,553	335,404	0.0005	0.9995	99.97
1.5	668,879,075	787,847	0.0012	0.9988	99.92
2.5	558,580,350	1,402,460	0.0025	0.9975	99.81
3.5	546,166,491	1,456,720	0.0027	0.9973	99.56
4.5	519,489,822	2,636,296	0.0051	0.9949	99.29
5.5	502,560,194	1,863,444	0.0037	0.9963	98.79
6.5	494,370,201	2,785,327	0.0056	0.9944	98.42
7.5	480,533,638	1,904,205	0.0040	0.9960	97.87
8.5	474,906,608	1,792,342	0.0038	0.9962	97.48
9.5	455,163,429	1,739,135	0.0038	0.9962	97.11
10.5	442,577,702	1,969,921	0.0045	0.9955	96.74
11.5	433,953,876	2,488,542	0.0057	0.9943	96.31
12.5	418,591,972	2,346,100	0.0056	0.9944	95.76
13.5	395,353,068	2,080,123	0.0053	0.9947	95.22
14.5	381,344,756	2,487,510	0.0065	0.9935	94.72
15.5	360,401,894	2,388,096	0.0066	0.9934	94.10
16.5	352,669,399	1,592,831	0.0045	0.9955	93.48
17.5	336,360,060	2,001,891	0.0060	0.9940	93.05
18.5	322,332,305	1,823,829	0.0057	0.9943	92.50
19.5	313,556,914	1,409,716	0.0045	0.9955	91.98
20.5	305,943,903	1,567,801	0.0051	0.9949	91.56
21.5	300,700,479	1,661,719	0.0055	0.9945	91.09
22.5	296,184,643	1,983,917	0.0067	0.9933	90.59
23.5	293,289,733	2,968,687	0.0101	0.9899	89.98
24.5	286,360,508	2,148,334	0.0075	0.9925	89.07
25.5	276,632,695	1,758,970	0.0064	0.9936	88.41
26.5	268,415,423	2,072,610	0.0077	0.9923	87.84
27.5	254,269,463	2,299,764	0.0090	0.9910	87.16
28.5	246,143,413	3,084,215	0.0125	0.9875	86.38
29.5	234,838,010	1,932,195	0.0082	0.9918	85.29
30.5	221,831,845	2,429,079	0.0110	0.9890	84.59
31.5	211,845,355	1,034,205	0.0049	0.9951	83.67
32.5	203,033,956	2,471,989	0.0122	0.9878	83.26
33.5	195,399,355	1,383,333	0.0071	0.9929	82.24
34.5	181,238,123	2,856,492	0.0158	0.9842	81.66
35.5	172,033,066	1,619,516	0.0094	0.9906	80.37
36.5	162,986,700	1,496,738	0.0092	0.9908	79.62
37.5	152,470,736	947,028	0.0062	0.9938	78.89
38.5	140,349,432	2,597,562	0.0185	0.9815	78.40

WEST PENN POWER COMPANY

ACCOUNTS 362.10 AND 362.15 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023			EXPERIENCE BAND 1955-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	131,403,860	1,271,187	0.0097	0.9903	76.95
40.5	122,591,699	1,222,751	0.0100	0.9900	76.20
41.5	112,551,760	1,115,354	0.0099	0.9901	75.44
42.5	104,552,049	892,854	0.0085	0.9915	74.69
43.5	100,062,885	1,307,802	0.0131	0.9869	74.06
44.5	94,027,080	1,148,958	0.0122	0.9878	73.09
45.5	87,251,456	1,314,458	0.0151	0.9849	72.19
46.5	81,773,263	1,376,956	0.0168	0.9832	71.11
47.5	74,863,615	693,268	0.0093	0.9907	69.91
48.5	69,979,861	775,975	0.0111	0.9889	69.26
49.5	65,792,213	911,196	0.0138	0.9862	68.49
50.5	62,828,329	1,043,471	0.0166	0.9834	67.55
51.5	59,100,591	503,320	0.0085	0.9915	66.42
52.5	53,798,829	1,440,416	0.0268	0.9732	65.86
53.5	49,572,915	650,868	0.0131	0.9869	64.10
54.5	39,392,259	1,217,134	0.0309	0.9691	63.25
55.5	33,567,986	683,267	0.0204	0.9796	61.30
56.5	29,451,833	409,682	0.0139	0.9861	60.05
57.5	26,981,950	289,421	0.0107	0.9893	59.22
58.5	24,821,726	580,714	0.0234	0.9766	58.58
59.5	22,814,555	294,584	0.0129	0.9871	57.21
60.5	21,146,944	444,525	0.0210	0.9790	56.47
61.5	18,666,559	371,678	0.0199	0.9801	55.28
62.5	17,108,622	209,719	0.0123	0.9877	54.18
63.5	15,330,186	281,115	0.0183	0.9817	53.52
64.5	13,995,570	155,663	0.0111	0.9889	52.54
65.5	11,579,100	164,060	0.0142	0.9858	51.95
66.5	9,398,674	168,111	0.0179	0.9821	51.22
67.5	8,278,618	119,256	0.0144	0.9856	50.30
68.5	7,498,530	77,038	0.0103	0.9897	49.58
69.5	6,665,489	125,124	0.0188	0.9812	49.07
70.5	5,793,660	71,973	0.0124	0.9876	48.15
71.5	4,970,112	76,718	0.0154	0.9846	47.55
72.5	4,127,989	54,329	0.0132	0.9868	46.81
73.5	3,808,434	30,099	0.0079	0.9921	46.20
74.5	3,187,109	19,648	0.0062	0.9938	45.83
75.5	2,747,052	10,131	0.0037	0.9963	45.55
76.5	2,521,435	12,364	0.0049	0.9951	45.38
77.5	2,282,579	7,435	0.0033	0.9967	45.16
78.5	2,214,705	64,739	0.0292	0.9708	45.01

WEST PENN POWER COMPANY

ACCOUNTS 362.10 AND 362.15 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023			EXPERIENCE BAND 1955-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,096,597	9,185	0.0044	0.9956	43.70	
80.5	2,007,446	3,895	0.0019	0.9981	43.51	
81.5	1,935,546	1,238	0.0006	0.9994	43.42	
82.5	1,748,555	395	0.0002	0.9998	43.39	
83.5	1,735,627	24,989	0.0144	0.9856	43.38	
84.5	1,596,190	784	0.0005	0.9995	42.76	
85.5	1,510,587	2,671	0.0018	0.9982	42.74	
86.5	1,462,686	3,449	0.0024	0.9976	42.66	
87.5	1,390,596	3,405	0.0024	0.9976	42.56	
88.5	1,372,718		0.0000	1.0000	42.46	
89.5	1,368,082	760	0.0006	0.9994	42.46	
90.5	1,342,288	409	0.0003	0.9997	42.43	
91.5	1,235,825	3,156	0.0026	0.9974	42.42	
92.5	1,156,681	2,445	0.0021	0.9979	42.31	
93.5	1,138,597	2,759	0.0024	0.9976	42.22	
94.5	1,104,481	6,823	0.0062	0.9938	42.12	
95.5	559,383		0.0000	1.0000	41.86	
96.5	477,809	816	0.0017	0.9983	41.86	
97.5	421,054		0.0000	1.0000	41.79	
98.5	283,757	62	0.0002	0.9998	41.79	
99.5	260,163		0.0000	1.0000	41.78	
100.5	244,117	42	0.0002	0.9998	41.78	
101.5	139,732		0.0000	1.0000	41.77	
102.5	68,649		0.0000	1.0000	41.77	
103.5	63,237		0.0000	1.0000	41.77	
104.5	56,924		0.0000	1.0000	41.77	
105.5	56,579		0.0000	1.0000	41.77	
106.5	6,630		0.0000	1.0000	41.77	
107.5	6,630		0.0000	1.0000	41.77	
108.5	6,630		0.0000	1.0000	41.77	
109.5	6,026		0.0000	1.0000	41.77	
110.5	6,026		0.0000	1.0000	41.77	
111.5	6,026		0.0000	1.0000	41.77	
112.5	5,184		0.0000	1.0000	41.77	
113.5	2,924		0.0000	1.0000	41.77	
114.5	2,924		0.0000	1.0000	41.77	
115.5	2,924		0.0000	1.0000	41.77	
116.5	2,924		0.0000	1.0000	41.77	
117.5	2,924		0.0000	1.0000	41.77	
118.5	2,924		0.0000	1.0000	41.77	

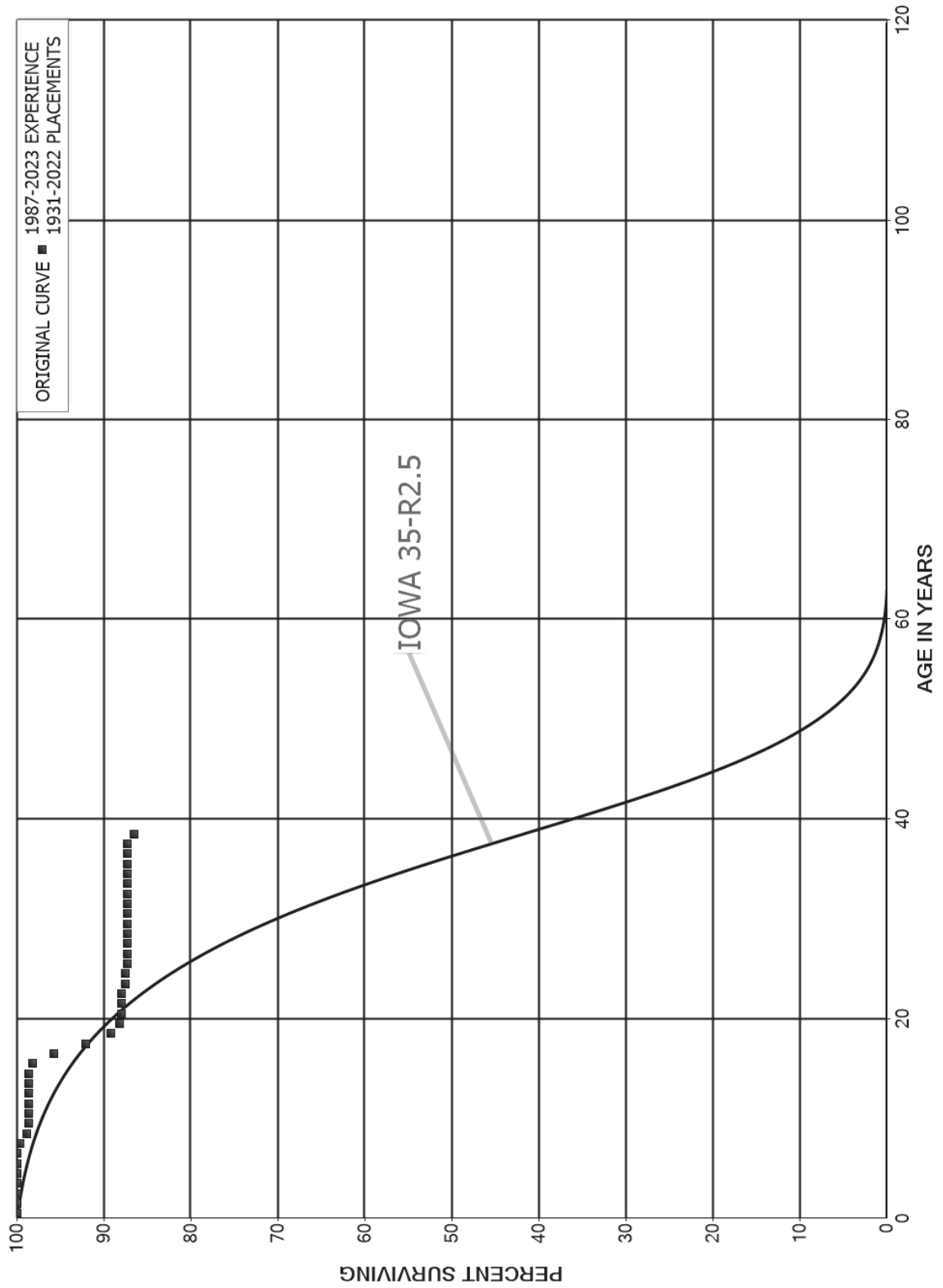
WEST PENN POWER COMPANY

ACCOUNTS 362.10 AND 362.15 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023			EXPERIENCE BAND 1955-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,924		0.0000	1.0000	41.77
120.5	2,924		0.0000	1.0000	41.77
121.5	2,924		0.0000	1.0000	41.77
122.5					41.77

WEST PENN POWER COMPANY
ACCOUNT 362.40 STATION EQUIPMENT - SCADA
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2022

EXPERIENCE BAND 1987-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,710,105		0.0000	1.0000	100.00
0.5	4,826,210		0.0000	1.0000	100.00
1.5	4,849,406		0.0000	1.0000	100.00
2.5	4,838,083		0.0000	1.0000	100.00
3.5	4,847,777		0.0000	1.0000	100.00
4.5	4,848,469		0.0000	1.0000	100.00
5.5	4,870,355		0.0000	1.0000	100.00
6.5	4,909,573	21,463	0.0044	0.9956	100.00
7.5	4,897,282	33,648	0.0069	0.9931	99.56
8.5	5,022,239	12,345	0.0025	0.9975	98.88
9.5	5,292,898	21	0.0000	1.0000	98.64
10.5	5,377,142	48	0.0000	1.0000	98.64
11.5	5,379,225	248	0.0000	1.0000	98.63
12.5	5,382,142	669	0.0001	0.9999	98.63
13.5	5,229,189	2,270	0.0004	0.9996	98.62
14.5	5,228,372	23,816	0.0046	0.9954	98.57
15.5	5,013,229	124,036	0.0247	0.9753	98.13
16.5	4,762,760	178,159	0.0374	0.9626	95.70
17.5	4,359,598	137,887	0.0316	0.9684	92.12
18.5	4,098,801	46,646	0.0114	0.9886	89.20
19.5	3,598,605	8,615	0.0024	0.9976	88.19
20.5	3,449,551	1	0.0000	1.0000	87.98
21.5	3,051,748		0.0000	1.0000	87.98
22.5	3,051,748	17,781	0.0058	0.9942	87.98
23.5	3,020,492		0.0000	1.0000	87.47
24.5	3,003,874	4,464	0.0015	0.9985	87.47
25.5	2,999,409		0.0000	1.0000	87.34
26.5	2,998,345		0.0000	1.0000	87.34
27.5	2,700,756	200	0.0001	0.9999	87.34
28.5	2,500,772		0.0000	1.0000	87.33
29.5	1,445,860		0.0000	1.0000	87.33
30.5	946,833		0.0000	1.0000	87.33
31.5	686,357		0.0000	1.0000	87.33
32.5	585,680	573	0.0010	0.9990	87.33
33.5	510,665		0.0000	1.0000	87.24
34.5	386,351		0.0000	1.0000	87.24
35.5	318,855		0.0000	1.0000	87.24
36.5	238,290		0.0000	1.0000	87.24
37.5	122,188	1,080	0.0088	0.9912	87.24
38.5	96,664		0.0000	1.0000	86.47

WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2022			EXPERIENCE BAND 1987-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,328		0.0000	1.0000	86.47
40.5	43,827		0.0000	1.0000	86.47
41.5	43,627	473	0.0108	0.9892	86.47
42.5	42,954		0.0000	1.0000	85.54
43.5	42,754		0.0000	1.0000	85.54
44.5	41,140		0.0000	1.0000	85.54
45.5	31,986		0.0000	1.0000	85.54
46.5	19,083		0.0000	1.0000	85.54
47.5	7,746		0.0000	1.0000	85.54
48.5	5,614		0.0000	1.0000	85.54
49.5	2,450		0.0000	1.0000	85.54
50.5	2,450		0.0000	1.0000	85.54
51.5	997		0.0000	1.0000	85.54
52.5	997		0.0000	1.0000	85.54
53.5	997		0.0000	1.0000	85.54
54.5					85.54
55.5	121		0.0000		
56.5	121		0.0000		
57.5	121		0.0000		
58.5	121		0.0000		
59.5	121		0.0000		
60.5	121		0.0000		
61.5	121		0.0000		
62.5	121		0.0000		
63.5	121		0.0000		
64.5	121		0.0000		
65.5	121		0.0000		
66.5	121		0.0000		
67.5	121		0.0000		
68.5	121		0.0000		
69.5	121		0.0000		
70.5	121		0.0000		
71.5	121		0.0000		
72.5	121		0.0000		
73.5	121		0.0000		
74.5	121		0.0000		
75.5	121		0.0000		
76.5	121		0.0000		
77.5	121		0.0000		
78.5	121		0.0000		

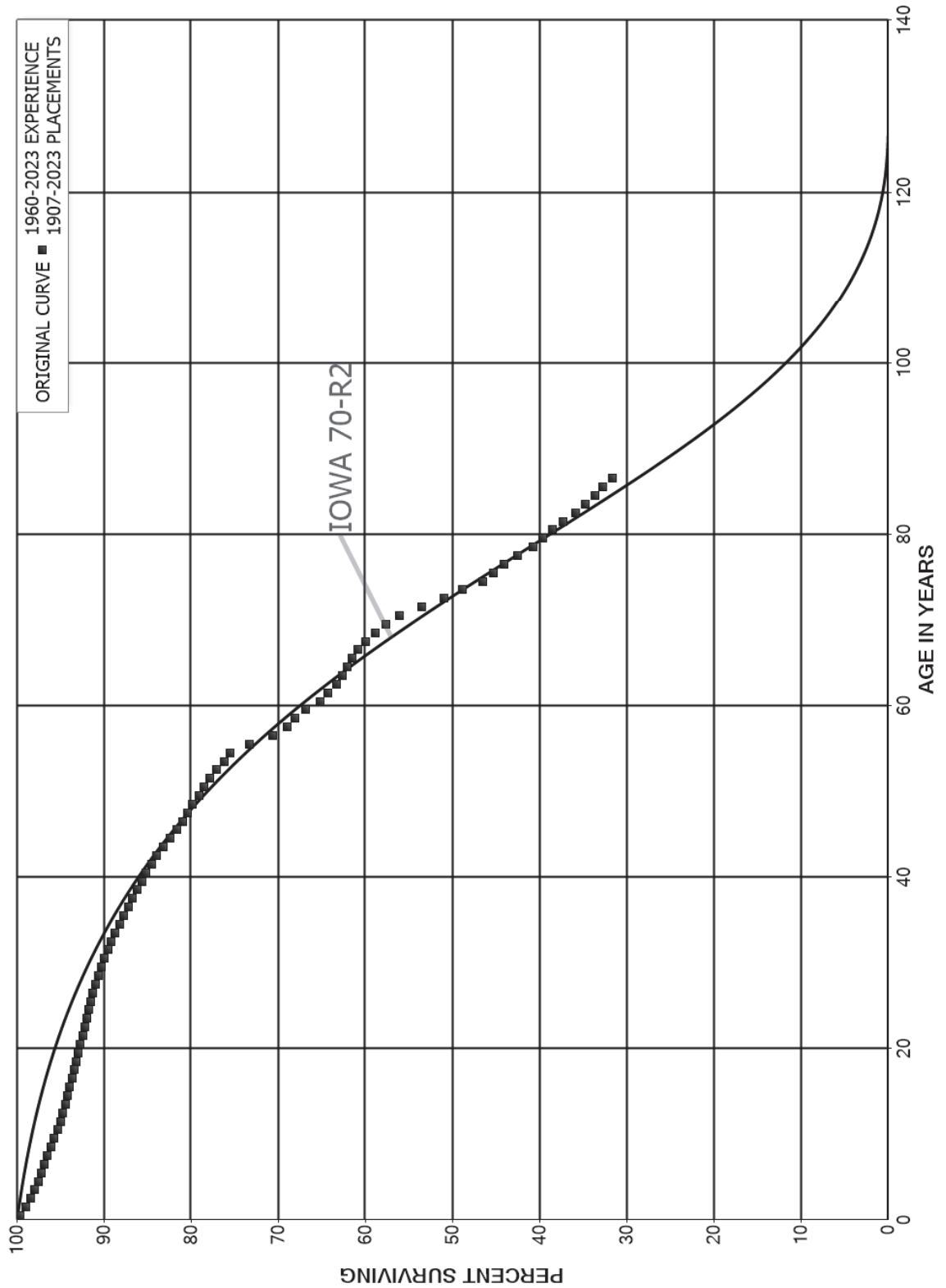
WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2022			EXPERIENCE BAND 1987-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	121		0.0000		
80.5	121		0.0000		
81.5	121		0.0000		
82.5	121		0.0000		
83.5	121		0.0000		
84.5	121		0.0000		
85.5	121		0.0000		
86.5	121		0.0000		
87.5	121		0.0000		
88.5	121		0.0000		
89.5	121		0.0000		
90.5	121		0.0000		
91.5	121		0.0000		
92.5					

WEST PENN POWER COMPANY
ACCOUNTS 364.00 AND 364.55 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNTS 364.00 AND 364.55 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2023

EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	516,275,764	1,750,298	0.0034	0.9966	100.00
0.5	486,619,471	3,341,906	0.0069	0.9931	99.66
1.5	460,697,582	2,737,515	0.0059	0.9941	98.98
2.5	441,548,878	1,903,098	0.0043	0.9957	98.39
3.5	422,117,833	1,882,245	0.0045	0.9955	97.96
4.5	396,979,505	1,492,443	0.0038	0.9962	97.53
5.5	381,380,281	1,312,009	0.0034	0.9966	97.16
6.5	367,729,513	1,297,017	0.0035	0.9965	96.83
7.5	358,823,074	1,385,853	0.0039	0.9961	96.49
8.5	351,806,891	1,565,014	0.0044	0.9956	96.11
9.5	343,178,382	1,316,530	0.0038	0.9962	95.68
10.5	336,967,464	1,147,138	0.0034	0.9966	95.32
11.5	327,184,301	1,026,737	0.0031	0.9969	94.99
12.5	306,959,835	935,719	0.0030	0.9970	94.70
13.5	292,181,399	798,492	0.0027	0.9973	94.41
14.5	289,077,059	774,522	0.0027	0.9973	94.15
15.5	268,059,368	664,746	0.0025	0.9975	93.90
16.5	260,329,694	672,825	0.0026	0.9974	93.66
17.5	255,385,474	676,726	0.0026	0.9974	93.42
18.5	249,410,878	640,151	0.0026	0.9974	93.17
19.5	245,010,763	642,778	0.0026	0.9974	92.93
20.5	239,907,360	636,776	0.0027	0.9973	92.69
21.5	233,124,976	558,897	0.0024	0.9976	92.44
22.5	228,089,662	566,803	0.0025	0.9975	92.22
23.5	215,482,254	556,946	0.0026	0.9974	91.99
24.5	200,285,028	560,351	0.0028	0.9972	91.76
25.5	196,418,490	554,255	0.0028	0.9972	91.50
26.5	178,473,887	568,834	0.0032	0.9968	91.24
27.5	165,406,606	560,958	0.0034	0.9966	90.95
28.5	150,459,616	576,812	0.0038	0.9962	90.64
29.5	142,546,612	568,369	0.0040	0.9960	90.29
30.5	134,602,483	565,098	0.0042	0.9958	89.93
31.5	124,446,496	556,486	0.0045	0.9955	89.56
32.5	113,595,099	585,466	0.0052	0.9948	89.16
33.5	103,609,061	571,464	0.0055	0.9945	88.70
34.5	96,874,326	543,118	0.0056	0.9944	88.21
35.5	90,927,259	550,882	0.0061	0.9939	87.71
36.5	85,500,339	496,438	0.0058	0.9942	87.18
37.5	80,294,131	461,371	0.0057	0.9943	86.68
38.5	75,314,266	467,236	0.0062	0.9938	86.18

WEST PENN POWER COMPANY

ACCOUNTS 364.00 AND 364.55 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023			EXPERIENCE BAND 1960-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	70,064,101	426,797	0.0061	0.9939	85.64	
40.5	64,901,664	436,071	0.0067	0.9933	85.12	
41.5	60,598,586	464,810	0.0077	0.9923	84.55	
42.5	56,502,865	479,981	0.0085	0.9915	83.90	
43.5	51,104,870	481,911	0.0094	0.9906	83.19	
44.5	47,460,328	424,924	0.0090	0.9910	82.40	
45.5	44,188,924	373,101	0.0084	0.9916	81.67	
46.5	41,931,503	305,566	0.0073	0.9927	80.98	
47.5	39,723,582	284,940	0.0072	0.9928	80.39	
48.5	37,333,024	341,504	0.0091	0.9909	79.81	
49.5	35,479,025	267,088	0.0075	0.9925	79.08	
50.5	33,542,911	276,494	0.0082	0.9918	78.48	
51.5	31,807,196	337,397	0.0106	0.9894	77.84	
52.5	30,173,157	326,355	0.0108	0.9892	77.01	
53.5	28,316,562	257,795	0.0091	0.9909	76.18	
54.5	27,010,457	769,529	0.0285	0.9715	75.49	
55.5	24,784,942	923,708	0.0373	0.9627	73.33	
56.5	22,778,268	530,448	0.0233	0.9767	70.60	
57.5	20,983,909	284,076	0.0135	0.9865	68.96	
58.5	19,463,033	336,759	0.0173	0.9827	68.02	
59.5	17,935,785	439,017	0.0245	0.9755	66.85	
60.5	28,168,161	393,705	0.0140	0.9860	65.21	
61.5	26,769,619	414,586	0.0155	0.9845	64.30	
62.5	25,371,967	297,736	0.0117	0.9883	63.30	
63.5	23,753,163	207,990	0.0088	0.9912	62.56	
64.5	22,471,363	203,347	0.0090	0.9910	62.01	
65.5	21,135,303	221,224	0.0105	0.9895	61.45	
66.5	20,004,492	286,637	0.0143	0.9857	60.81	
67.5	7,004,627	135,075	0.0193	0.9807	59.94	
68.5	6,144,985	121,089	0.0197	0.9803	58.78	
69.5	5,072,737	138,897	0.0274	0.9726	57.62	
70.5	4,280,731	191,720	0.0448	0.9552	56.05	
71.5	3,560,070	174,421	0.0490	0.9510	53.54	
72.5	3,010,244	124,683	0.0414	0.9586	50.91	
73.5	2,284,586	107,746	0.0472	0.9528	48.80	
74.5	1,860,920	47,882	0.0257	0.9743	46.50	
75.5	1,620,380	43,053	0.0266	0.9734	45.31	
76.5	1,452,245	52,042	0.0358	0.9642	44.10	
77.5	1,301,588	55,108	0.0423	0.9577	42.52	
78.5	1,186,793	32,268	0.0272	0.9728	40.72	

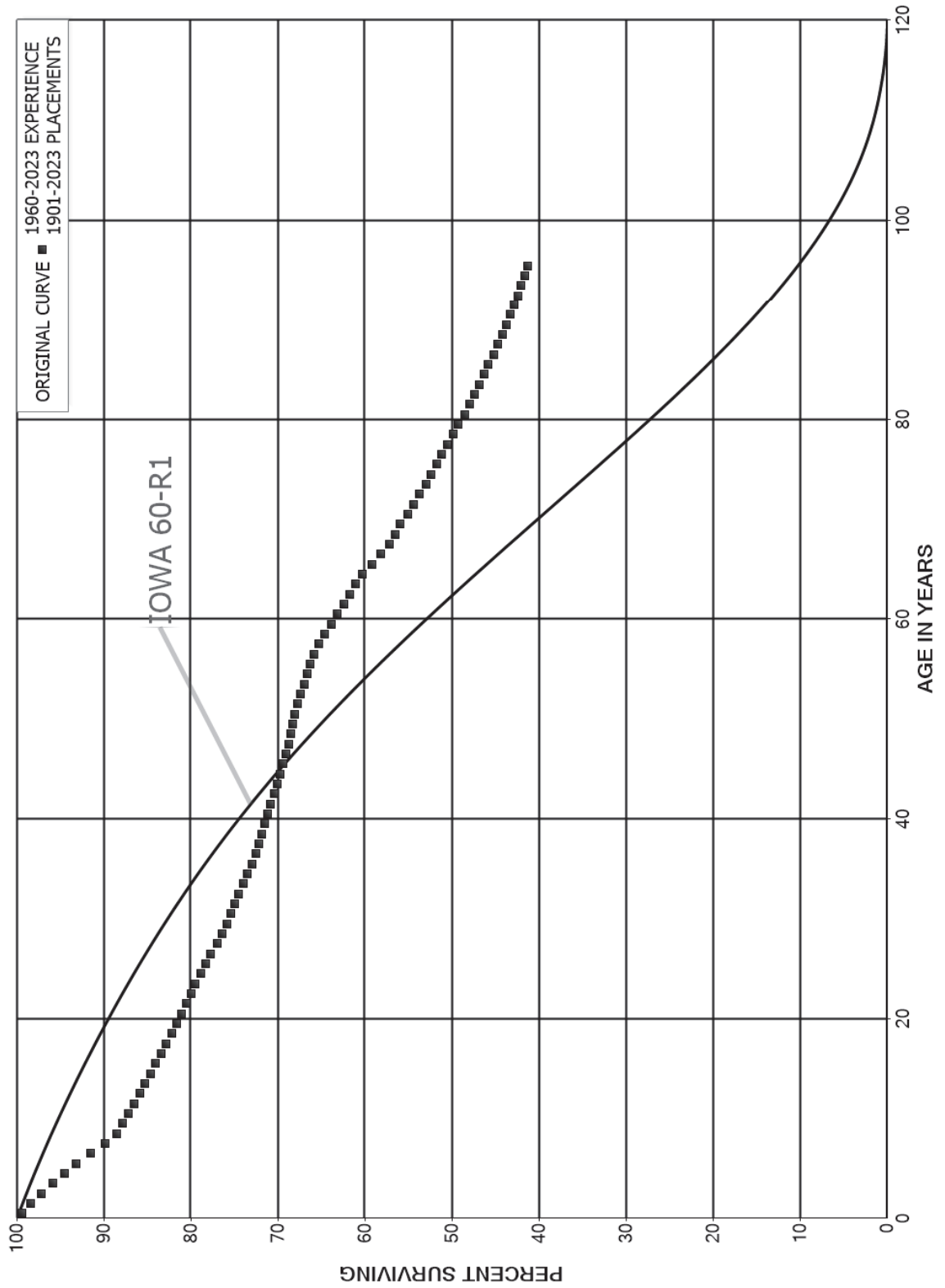
WEST PENN POWER COMPANY

ACCOUNTS 364.00 AND 364.55 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023			EXPERIENCE BAND 1960-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,016,329	29,351	0.0289	0.9711	39.61
80.5	870,947	27,587	0.0317	0.9683	38.47
81.5	809,642	30,788	0.0380	0.9620	37.25
82.5	689,489	22,387	0.0325	0.9675	35.83
83.5	634,698	19,414	0.0306	0.9694	34.67
84.5	583,212	16,294	0.0279	0.9721	33.61
85.5	535,206	16,861	0.0315	0.9685	32.67
86.5	461,899	9,350	0.0202	0.9798	31.64
87.5	411,845	10,497	0.0255	0.9745	31.00
88.5	354,515	9,596	0.0271	0.9729	30.21
89.5	307,614	9,830	0.0320	0.9680	29.39
90.5	284,455	9,009	0.0317	0.9683	28.45
91.5	251,316	6,347	0.0253	0.9747	27.55
92.5	213,386	3,669	0.0172	0.9828	26.86
93.5	168,962	2,079	0.0123	0.9877	26.40
94.5	143,661	1,464	0.0102	0.9898	26.07
95.5	120,175	4,434	0.0369	0.9631	25.81
96.5	71,481	901	0.0126	0.9874	24.85
97.5	64,558		0.0000	1.0000	24.54
98.5	51,157		0.0000	1.0000	24.54
99.5	33,578		0.0000	1.0000	24.54
100.5	21,634		0.0000	1.0000	24.54
101.5	21,634		0.0000	1.0000	24.54
102.5	21,634		0.0000	1.0000	24.54
103.5	21,328		0.0000	1.0000	24.54
104.5	21,328		0.0000	1.0000	24.54
105.5	21,328		0.0000	1.0000	24.54
106.5	21,328		0.0000	1.0000	24.54
107.5	21,328		0.0000	1.0000	24.54
108.5	377		0.0000	1.0000	24.54
109.5	377		0.0000	1.0000	24.54
110.5	377		0.0000	1.0000	24.54
111.5					24.54

WEST PENN POWER COMPANY
 ACCOUNTS 365.10 AND 365.15 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNTS 365.10 AND 365.15 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2023

EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	644,123,230	3,654,075	0.0057	0.9943	100.00
0.5	595,478,622	6,456,458	0.0108	0.9892	99.43
1.5	559,136,357	6,832,947	0.0122	0.9878	98.35
2.5	520,079,846	7,234,371	0.0139	0.9861	97.15
3.5	481,515,829	6,517,095	0.0135	0.9865	95.80
4.5	430,624,094	6,070,100	0.0141	0.9859	94.50
5.5	394,607,935	7,083,943	0.0180	0.9820	93.17
6.5	362,327,693	6,800,809	0.0188	0.9812	91.50
7.5	329,845,479	4,742,460	0.0144	0.9856	89.78
8.5	313,648,588	2,431,848	0.0078	0.9922	88.49
9.5	301,379,650	2,150,146	0.0071	0.9929	87.81
10.5	281,827,592	2,301,739	0.0082	0.9918	87.18
11.5	262,280,605	1,828,491	0.0070	0.9930	86.47
12.5	246,397,476	1,708,721	0.0069	0.9931	85.86
13.5	234,559,764	1,693,615	0.0072	0.9928	85.27
14.5	230,501,812	1,679,486	0.0073	0.9927	84.65
15.5	220,883,162	1,647,577	0.0075	0.9925	84.04
16.5	216,283,855	1,382,383	0.0064	0.9936	83.41
17.5	214,262,177	1,763,335	0.0082	0.9918	82.88
18.5	208,201,568	1,593,488	0.0077	0.9923	82.19
19.5	206,007,502	1,343,595	0.0065	0.9935	81.57
20.5	203,395,957	1,291,108	0.0063	0.9937	81.03
21.5	198,750,716	1,280,995	0.0064	0.9936	80.52
22.5	193,857,309	1,329,392	0.0069	0.9931	80.00
23.5	177,858,579	1,370,122	0.0077	0.9923	79.45
24.5	165,135,077	1,215,355	0.0074	0.9926	78.84
25.5	159,711,302	988,817	0.0062	0.9938	78.26
26.5	149,573,083	1,482,102	0.0099	0.9901	77.77
27.5	140,093,768	1,191,471	0.0085	0.9915	77.00
28.5	130,140,960	850,076	0.0065	0.9935	76.35
29.5	123,524,691	749,181	0.0061	0.9939	75.85
30.5	118,554,005	707,316	0.0060	0.9940	75.39
31.5	111,093,379	670,242	0.0060	0.9940	74.94
32.5	103,865,479	673,718	0.0065	0.9935	74.49
33.5	96,034,470	668,142	0.0070	0.9930	74.01
34.5	90,637,077	624,999	0.0069	0.9931	73.49
35.5	85,922,017	505,294	0.0059	0.9941	72.98
36.5	81,499,253	405,295	0.0050	0.9950	72.55
37.5	77,351,748	381,248	0.0049	0.9951	72.19
38.5	72,850,694	351,168	0.0048	0.9952	71.84

WEST PENN POWER COMPANY

ACCOUNTS 365.10 AND 365.15 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023			EXPERIENCE BAND 1960-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	68,376,395	308,093	0.0045	0.9955	71.49
40.5	64,264,892	304,419	0.0047	0.9953	71.17
41.5	59,686,447	330,680	0.0055	0.9945	70.83
42.5	54,645,721	282,535	0.0052	0.9948	70.44
43.5	48,471,010	265,226	0.0055	0.9945	70.08
44.5	44,877,011	224,973	0.0050	0.9950	69.69
45.5	41,230,389	188,481	0.0046	0.9954	69.34
46.5	39,314,968	148,414	0.0038	0.9962	69.03
47.5	37,354,320	152,143	0.0041	0.9959	68.77
48.5	35,145,835	106,517	0.0030	0.9970	68.48
49.5	33,636,644	105,127	0.0031	0.9969	68.28
50.5	31,811,809	136,025	0.0043	0.9957	68.06
51.5	30,040,082	185,536	0.0062	0.9938	67.77
52.5	28,433,751	147,621	0.0052	0.9948	67.35
53.5	26,787,380	163,436	0.0061	0.9939	67.00
54.5	25,668,663	137,941	0.0054	0.9946	66.60
55.5	24,126,705	151,070	0.0063	0.9937	66.24
56.5	23,074,325	196,759	0.0085	0.9915	65.82
57.5	21,787,348	217,529	0.0100	0.9900	65.26
58.5	20,554,462	233,116	0.0113	0.9887	64.61
59.5	19,380,417	217,087	0.0112	0.9888	63.88
60.5	18,458,722	212,576	0.0115	0.9885	63.16
61.5	17,087,637	192,315	0.0113	0.9887	62.43
62.5	16,009,229	176,800	0.0110	0.9890	61.73
63.5	14,836,779	192,029	0.0129	0.9871	61.05
64.5	13,878,702	238,412	0.0172	0.9828	60.26
65.5	12,711,571	220,998	0.0174	0.9826	59.22
66.5	11,880,575	200,642	0.0169	0.9831	58.20
67.5	11,123,207	133,821	0.0120	0.9880	57.21
68.5	10,433,657	113,589	0.0109	0.9891	56.52
69.5	9,461,688	141,900	0.0150	0.9850	55.91
70.5	8,826,145	112,023	0.0127	0.9873	55.07
71.5	8,023,445	103,373	0.0129	0.9871	54.37
72.5	7,123,114	90,169	0.0127	0.9873	53.67
73.5	6,200,040	73,904	0.0119	0.9881	52.99
74.5	5,456,864	71,473	0.0131	0.9869	52.36
75.5	4,998,553	46,603	0.0093	0.9907	51.67
76.5	4,624,794	61,276	0.0132	0.9868	51.19
77.5	4,394,041	61,331	0.0140	0.9860	50.51
78.5	4,272,363	48,989	0.0115	0.9885	49.81

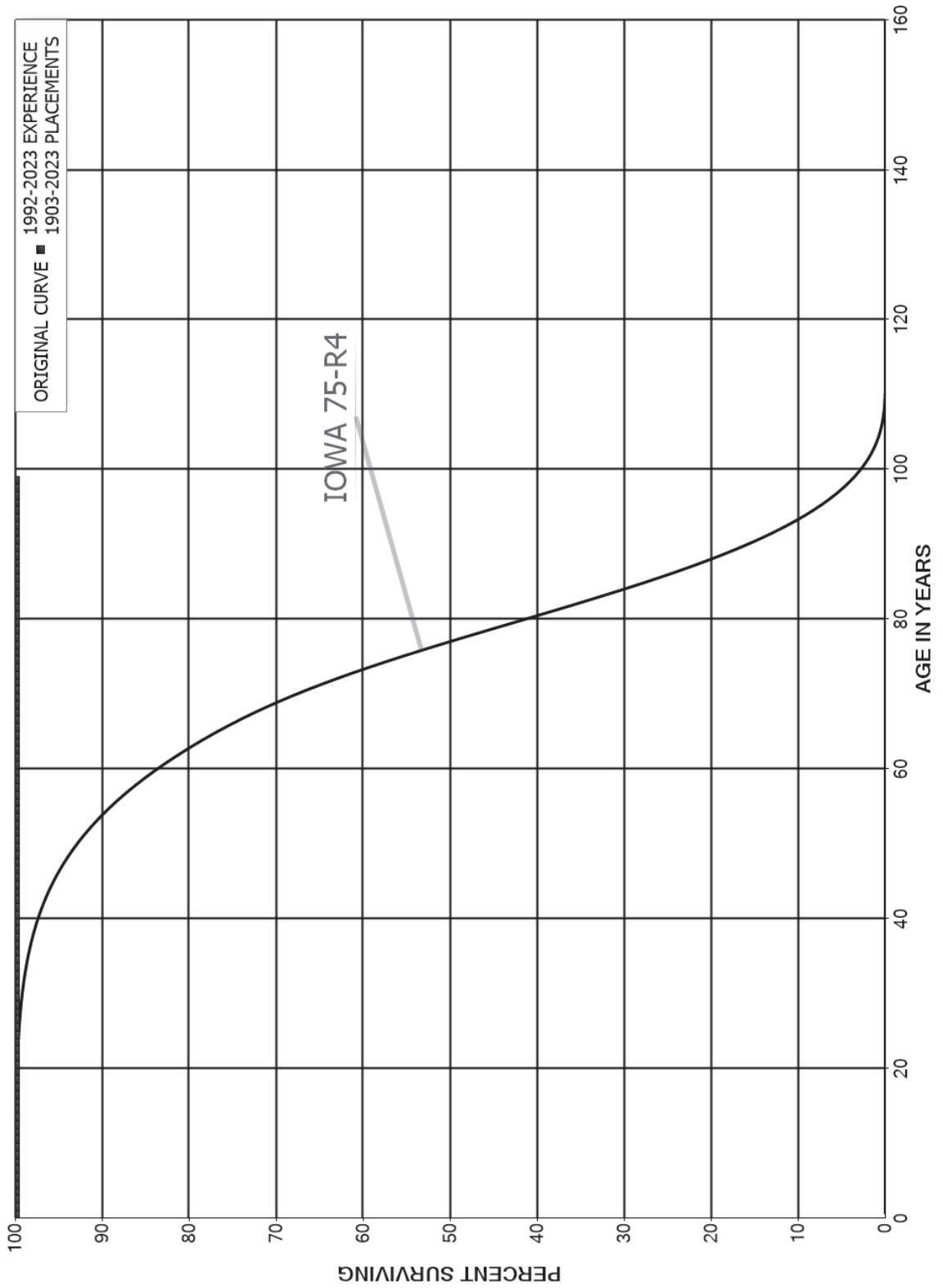
WEST PENN POWER COMPANY

ACCOUNTS 365.10 AND 365.15 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023			EXPERIENCE BAND 1960-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	4,187,299	59,512	0.0142	0.9858	49.24	
80.5	4,033,782	46,815	0.0116	0.9884	48.54	
81.5	3,884,065	47,496	0.0122	0.9878	47.97	
82.5	3,489,784	40,414	0.0116	0.9884	47.39	
83.5	3,286,137	37,030	0.0113	0.9887	46.84	
84.5	2,970,001	33,856	0.0114	0.9886	46.31	
85.5	2,885,881	36,359	0.0126	0.9874	45.78	
86.5	2,780,245	32,321	0.0116	0.9884	45.21	
87.5	2,411,449	27,540	0.0114	0.9886	44.68	
88.5	2,286,391	24,412	0.0107	0.9893	44.17	
89.5	2,198,673	21,075	0.0096	0.9904	43.70	
90.5	2,074,179	20,623	0.0099	0.9901	43.28	
91.5	1,908,115	19,404	0.0102	0.9898	42.85	
92.5	1,623,462	15,133	0.0093	0.9907	42.41	
93.5	1,371,414	12,129	0.0088	0.9912	42.02	
94.5	1,142,255	9,088	0.0080	0.9920	41.65	
95.5	908,448	12,242	0.0135	0.9865	41.32	
96.5	732,960	4,839	0.0066	0.9934	40.76	
97.5	609,809	3,967	0.0065	0.9935	40.49	
98.5	511,604	3,814	0.0075	0.9925	40.23	
99.5	443,025	2,712	0.0061	0.9939	39.93	
100.5	352,357	2,601	0.0074	0.9926	39.68	
101.5	218,097	1,772	0.0081	0.9919	39.39	
102.5	124,243	802	0.0065	0.9935	39.07	
103.5	98,982	577	0.0058	0.9942	38.82	
104.5	72,649	344	0.0047	0.9953	38.59	
105.5	59,799	421	0.0070	0.9930	38.41	
106.5	46,010	430	0.0093	0.9907	38.14	
107.5	14,662	128	0.0087	0.9913	37.78	
108.5					37.45	

WEST PENN POWER COMPANY
ACCOUNTS 365.20 AND 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNTS 365.20 AND 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2023

EXPERIENCE BAND 1992-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	299,668,202		0.0000	1.0000	100.00
0.5	318,296,423	378	0.0000	1.0000	100.00
1.5	320,746,587		0.0000	1.0000	100.00
2.5	299,499,919	208	0.0000	1.0000	100.00
3.5	274,085,468		0.0000	1.0000	100.00
4.5	243,514,077		0.0000	1.0000	100.00
5.5	197,597,725		0.0000	1.0000	100.00
6.5	191,763,819		0.0000	1.0000	100.00
7.5	168,741,486		0.0000	1.0000	100.00
8.5	136,536,184	384	0.0000	1.0000	100.00
9.5	101,114,458		0.0000	1.0000	100.00
10.5	56,267,424	2	0.0000	1.0000	100.00
11.5	44,112,805	162	0.0000	1.0000	100.00
12.5	26,731,271	53	0.0000	1.0000	100.00
13.5	27,079,245	226	0.0000	1.0000	100.00
14.5	27,345,164		0.0000	1.0000	100.00
15.5	27,618,007		0.0000	1.0000	100.00
16.5	27,890,164	278	0.0000	1.0000	100.00
17.5	28,018,372	3	0.0000	1.0000	100.00
18.5	27,897,854	285	0.0000	1.0000	100.00
19.5	28,095,205	176	0.0000	1.0000	100.00
20.5	27,879,277		0.0000	1.0000	100.00
21.5	27,341,430	85	0.0000	1.0000	100.00
22.5	27,330,850		0.0000	1.0000	100.00
23.5	24,971,985	24	0.0000	1.0000	100.00
24.5	23,306,803	61	0.0000	1.0000	100.00
25.5	22,804,323	55	0.0000	1.0000	99.99
26.5	20,400,842	1,231	0.0001	0.9999	99.99
27.5	18,784,566	23	0.0000	1.0000	99.99
28.5	16,548,270		0.0000	1.0000	99.99
29.5	15,590,759	8	0.0000	1.0000	99.99
30.5	14,838,982	10	0.0000	1.0000	99.99
31.5	14,068,045		0.0000	1.0000	99.99
32.5	12,924,434		0.0000	1.0000	99.99
33.5	11,827,786		0.0000	1.0000	99.99
34.5	11,030,286		0.0000	1.0000	99.99
35.5	10,331,399	26	0.0000	1.0000	99.99
36.5	9,627,888		0.0000	1.0000	99.99
37.5	9,029,547		0.0000	1.0000	99.99
38.5	8,521,915	20	0.0000	1.0000	99.99

WEST PENN POWER COMPANY

ACCOUNTS 365.20 AND 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2023

EXPERIENCE BAND 1992-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,214,328	11	0.0000	1.0000	99.99
40.5	8,303,490		0.0000	1.0000	99.99
41.5	8,484,490	9	0.0000	1.0000	99.99
42.5	8,496,711	44	0.0000	1.0000	99.99
43.5	8,221,385	135	0.0000	1.0000	99.99
44.5	8,082,679		0.0000	1.0000	99.99
45.5	7,848,263	585	0.0001	0.9999	99.99
46.5	7,702,809	79	0.0000	1.0000	99.98
47.5	7,479,613	8	0.0000	1.0000	99.98
48.5	7,239,579	14	0.0000	1.0000	99.98
49.5	7,081,628		0.0000	1.0000	99.98
50.5	7,057,179	57	0.0000	1.0000	99.98
51.5	6,956,528	15	0.0000	1.0000	99.98
52.5	6,987,203		0.0000	1.0000	99.98
53.5	6,885,118		0.0000	1.0000	99.98
54.5	6,735,091		0.0000	1.0000	99.98
55.5	6,575,028	12	0.0000	1.0000	99.98
56.5	6,431,323	10	0.0000	1.0000	99.98
57.5	6,236,536	469	0.0001	0.9999	99.98
58.5	6,049,313	25	0.0000	1.0000	99.97
59.5	5,967,041	3	0.0000	1.0000	99.97
60.5	5,833,066		0.0000	1.0000	99.97
61.5	5,705,780		0.0000	1.0000	99.97
62.5	5,550,165		0.0000	1.0000	99.97
63.5	5,307,198	5	0.0000	1.0000	99.97
64.5	5,207,708		0.0000	1.0000	99.97
65.5	5,131,386	9	0.0000	1.0000	99.97
66.5	5,023,399	6	0.0000	1.0000	99.97
67.5	4,980,937		0.0000	1.0000	99.97
68.5	4,909,954		0.0000	1.0000	99.97
69.5	4,696,489		0.0000	1.0000	99.97
70.5	4,533,486	27	0.0000	1.0000	99.97
71.5	4,236,330	33	0.0000	1.0000	99.97
72.5	3,864,663		0.0000	1.0000	99.97
73.5	3,353,915		0.0000	1.0000	99.97
74.5	2,968,991		0.0000	1.0000	99.97
75.5	2,637,114		0.0000	1.0000	99.97
76.5	2,409,530		0.0000	1.0000	99.97
77.5	2,292,420		0.0000	1.0000	99.97
78.5	2,194,261		0.0000	1.0000	99.97

WEST PENN POWER COMPANY

ACCOUNTS 365.20 AND 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2023			EXPERIENCE BAND 1992-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,250,418		0.0000	1.0000	99.97
80.5	2,155,613		0.0000	1.0000	99.97
81.5	2,076,591		0.0000	1.0000	99.97
82.5	1,869,415		0.0000	1.0000	99.97
83.5	1,725,061		0.0000	1.0000	99.97
84.5	1,512,090		0.0000	1.0000	99.97
85.5	1,397,949		0.0000	1.0000	99.97
86.5	1,356,682		0.0000	1.0000	99.97
87.5	1,286,156		0.0000	1.0000	99.97
88.5	1,273,553		0.0000	1.0000	99.97
89.5	1,254,772		0.0000	1.0000	99.97
90.5	1,217,594		0.0000	1.0000	99.97
91.5	1,125,614		0.0000	1.0000	99.97
92.5	1,071,947		0.0000	1.0000	99.97
93.5	1,001,536		0.0000	1.0000	99.97
94.5	926,307		0.0000	1.0000	99.97
95.5	870,842		0.0000	1.0000	99.97
96.5	782,366		0.0000	1.0000	99.97
97.5	663,138		0.0000	1.0000	99.97
98.5	568,594		0.0000	1.0000	99.97
99.5	463,698		0.0000	1.0000	99.97
100.5	364,697		0.0000	1.0000	99.97
101.5	341,851		0.0000	1.0000	99.97
102.5	300,059	4	0.0000	1.0000	99.97
103.5	300,055		0.0000	1.0000	99.96
104.5	293,860		0.0000	1.0000	99.96
105.5	280,245		0.0000	1.0000	99.96
106.5	263,312		0.0000	1.0000	99.96
107.5	242,625		0.0000	1.0000	99.96
108.5	214,577		0.0000	1.0000	99.96
109.5	185,906		0.0000	1.0000	99.96
110.5	155,652		0.0000	1.0000	99.96
111.5	49,746		0.0000	1.0000	99.96
112.5	47,898		0.0000	1.0000	99.96
113.5	41,853		0.0000	1.0000	99.96
114.5	41,474		0.0000	1.0000	99.96
115.5	39,035		0.0000	1.0000	99.96
116.5	31,718		0.0000	1.0000	99.96
117.5	11,074		0.0000	1.0000	99.96
118.5	9,193		0.0000	1.0000	99.96

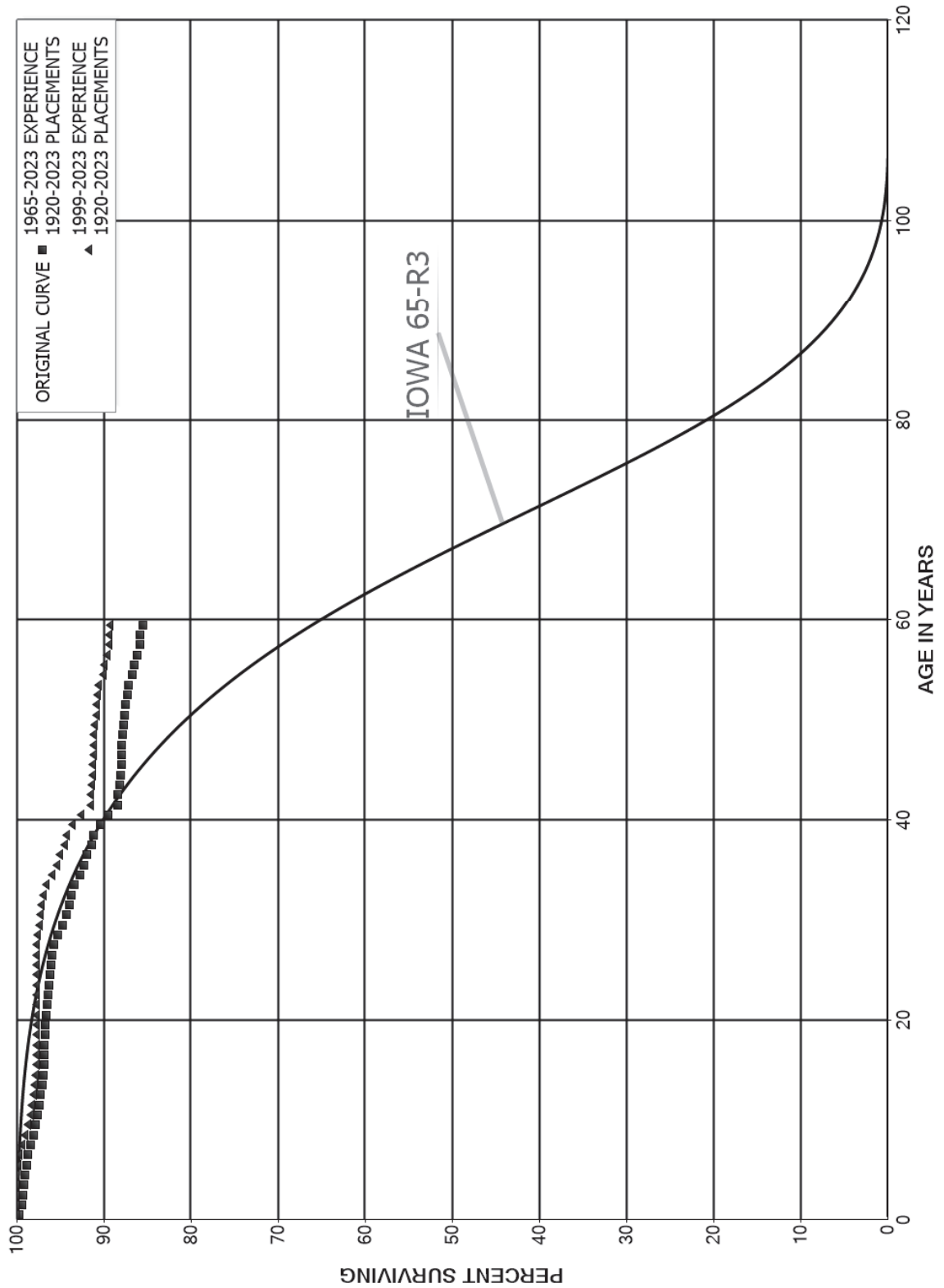
WEST PENN POWER COMPANY

ACCOUNTS 365.20 AND 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2023			EXPERIENCE BAND 1992-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	9,193		0.0000	1.0000	99.96
120.5					99.96

WEST PENN POWER COMPANY
 ACCOUNTS 366.00 AND 366.50 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNTS 366.00 AND 366.50 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2023

EXPERIENCE BAND 1965-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,796,012	85,398	0.0024	0.9976	100.00
0.5	34,984,075	120,393	0.0034	0.9966	99.76
1.5	34,210,829	57,511	0.0017	0.9983	99.42
2.5	33,678,141	25,131	0.0007	0.9993	99.25
3.5	32,862,967	30,800	0.0009	0.9991	99.18
4.5	32,485,128	90,403	0.0028	0.9972	99.08
5.5	30,663,990	42,563	0.0014	0.9986	98.81
6.5	30,307,105	89,653	0.0030	0.9970	98.67
7.5	29,568,040	81,074	0.0027	0.9973	98.38
8.5	28,099,647	85,999	0.0031	0.9969	98.11
9.5	25,696,021	61,900	0.0024	0.9976	97.81
10.5	25,519,198	48,022	0.0019	0.9981	97.57
11.5	24,919,746	35,695	0.0014	0.9986	97.39
12.5	24,144,058	47,490	0.0020	0.9980	97.25
13.5	22,112,147	28,507	0.0013	0.9987	97.06
14.5	20,121,618	14,580	0.0007	0.9993	96.93
15.5	19,756,077	6,896	0.0003	0.9997	96.86
16.5	17,919,544	6,984	0.0004	0.9996	96.83
17.5	17,445,344	7,768	0.0004	0.9996	96.79
18.5	16,915,585	13,159	0.0008	0.9992	96.75
19.5	16,189,331	15,325	0.0009	0.9991	96.67
20.5	15,075,556	14,139	0.0009	0.9991	96.58
21.5	14,197,906	15,558	0.0011	0.9989	96.49
22.5	13,611,206	19,198	0.0014	0.9986	96.39
23.5	12,462,706	11,747	0.0009	0.9991	96.25
24.5	12,143,854	13,675	0.0011	0.9989	96.16
25.5	11,662,655	14,374	0.0012	0.9988	96.05
26.5	10,875,517	22,837	0.0021	0.9979	95.93
27.5	9,899,923	46,810	0.0047	0.9953	95.73
28.5	8,821,150	47,108	0.0053	0.9947	95.28
29.5	8,117,097	41,269	0.0051	0.9949	94.77
30.5	7,481,364	26,263	0.0035	0.9965	94.29
31.5	6,563,831	18,989	0.0029	0.9971	93.96
32.5	5,801,923	18,839	0.0032	0.9968	93.69
33.5	5,225,421	33,955	0.0065	0.9935	93.38
34.5	4,526,340	25,439	0.0056	0.9944	92.77
35.5	3,954,158	14,544	0.0037	0.9963	92.25
36.5	3,503,725	19,508	0.0056	0.9944	91.91
37.5	3,017,022	9,154	0.0030	0.9970	91.40
38.5	2,811,958	21,411	0.0076	0.9924	91.12

WEST PENN POWER COMPANY

ACCOUNTS 366.00 AND 366.50 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2023			EXPERIENCE BAND 1965-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,507,321	26,702	0.0106	0.9894	90.43	
40.5	2,323,266	26,720	0.0115	0.9885	89.47	
41.5	2,029,240	1,411	0.0007	0.9993	88.44	
42.5	1,909,136	3,719	0.0019	0.9981	88.38	
43.5	1,711,964	2,544	0.0015	0.9985	88.20	
44.5	1,443,707	1,106	0.0008	0.9992	88.07	
45.5	1,287,228	730	0.0006	0.9994	88.01	
46.5	1,195,218	800	0.0007	0.9993	87.96	
47.5	1,066,988	446	0.0004	0.9996	87.90	
48.5	972,986	1,013	0.0010	0.9990	87.86	
49.5	842,301	1,857	0.0022	0.9978	87.77	
50.5	678,754	795	0.0012	0.9988	87.58	
51.5	613,781	1,440	0.0023	0.9977	87.47	
52.5	583,446	774	0.0013	0.9987	87.27	
53.5	476,596	2,549	0.0053	0.9947	87.15	
54.5	416,402	857	0.0021	0.9979	86.69	
55.5	351,985	1,568	0.0045	0.9955	86.51	
56.5	326,046	1,070	0.0033	0.9967	86.12	
57.5	292,102	101	0.0003	0.9997	85.84	
58.5	56,043	186	0.0033	0.9967	85.81	
59.5	50,414		0.0000	1.0000	85.53	
60.5	37,317	124	0.0033	0.9967	85.53	
61.5	30,452	157	0.0052	0.9948	85.24	
62.5	28,642	1,293	0.0451	0.9549	84.80	
63.5	26,216	135	0.0051	0.9949	80.97	
64.5	25,310	164	0.0065	0.9935	80.56	
65.5	23,522	450	0.0191	0.9809	80.03	
66.5	22,981	103	0.0045	0.9955	78.50	
67.5	22,199	36	0.0016	0.9984	78.15	
68.5	22,104	58	0.0026	0.9974	78.02	
69.5	21,424	94	0.0044	0.9956	77.82	
70.5	21,330	177	0.0083	0.9917	77.48	
71.5	21,153		0.0000	1.0000	76.84	
72.5	21,153	85	0.0040	0.9960	76.84	
73.5	19,649		0.0000	1.0000	76.53	
74.5	16,744		0.0000	1.0000	76.53	
75.5	13,070		0.0000	1.0000	76.53	
76.5	12,998		0.0000	1.0000	76.53	
77.5	12,882		0.0000	1.0000	76.53	
78.5	10,078	45	0.0044	0.9956	76.53	

WEST PENN POWER COMPANY

ACCOUNTS 366.00 AND 366.50 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2023			EXPERIENCE BAND 1965-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	9,166	70	0.0076	0.9924	76.19	
80.5	8,920	36	0.0040	0.9960	75.61	
81.5	8,814	124	0.0141	0.9859	75.30	
82.5	8,027	100	0.0124	0.9876	74.24	
83.5	7,927	28	0.0036	0.9964	73.32	
84.5	7,707	105	0.0136	0.9864	73.06	
85.5	7,602	31	0.0040	0.9960	72.07	
86.5	7,243	2	0.0003	0.9997	71.77	
87.5	7,047	2	0.0003	0.9997	71.75	
88.5	6,944	28	0.0041	0.9959	71.73	
89.5	6,747		0.0000	1.0000	71.43	
90.5	771		0.0000	1.0000	71.43	
91.5	696		0.0000	1.0000	71.43	
92.5	611		0.0000	1.0000	71.43	
93.5	527		0.0000	1.0000	71.43	
94.5	392		0.0000	1.0000	71.43	
95.5	227		0.0000	1.0000	71.43	
96.5	109		0.0000	1.0000	71.43	
97.5	75		0.0000	1.0000	71.43	
98.5	9		0.0000	1.0000	71.43	
99.5	9		0.0000	1.0000	71.43	
100.5	9		0.0000	1.0000	71.43	
101.5					71.43	

WEST PENN POWER COMPANY

ACCOUNTS 366.00 AND 366.50 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2023

EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,419,307		0.0000	1.0000	100.00
0.5	21,147,062		0.0000	1.0000	100.00
1.5	22,706,202	2,853	0.0001	0.9999	100.00
2.5	23,299,171	414	0.0000	1.0000	99.99
3.5	23,633,445	1,123	0.0000	1.0000	99.99
4.5	24,021,432	52,251	0.0022	0.9978	99.98
5.5	22,833,178	35,446	0.0016	0.9984	99.76
6.5	23,379,925	79,220	0.0034	0.9966	99.61
7.5	23,394,206	74,827	0.0032	0.9968	99.27
8.5	22,501,779	82,252	0.0037	0.9963	98.95
9.5	20,767,800	55,710	0.0027	0.9973	98.59
10.5	21,143,758	43,003	0.0020	0.9980	98.33
11.5	20,985,164	30,721	0.0015	0.9985	98.13
12.5	20,676,021	38,663	0.0019	0.9981	97.98
13.5	18,848,794	21,216	0.0011	0.9989	97.80
14.5	17,143,839	7,072	0.0004	0.9996	97.69
15.5	16,940,278		0.0000	1.0000	97.65
16.5	15,375,135	16	0.0000	1.0000	97.65
17.5	15,028,933	26	0.0000	1.0000	97.65
18.5	14,701,038	27	0.0000	1.0000	97.65
19.5	14,255,729	1,748	0.0001	0.9999	97.65
20.5	13,310,416	157	0.0000	1.0000	97.64
21.5	12,538,019	270	0.0000	1.0000	97.64
22.5	12,100,515	180	0.0000	1.0000	97.63
23.5	11,146,190	293	0.0000	1.0000	97.63
24.5	10,975,250	372	0.0000	1.0000	97.63
25.5	10,671,151	1,064	0.0001	0.9999	97.63
26.5	10,019,136	5,754	0.0006	0.9994	97.62
27.5	9,106,285	7,957	0.0009	0.9991	97.56
28.5	8,233,635	13,736	0.0017	0.9983	97.48
29.5	7,626,156	8,297	0.0011	0.9989	97.31
30.5	7,091,864	11,329	0.0016	0.9984	97.21
31.5	6,207,781	16,371	0.0026	0.9974	97.05
32.5	5,485,005	17,863	0.0033	0.9967	96.80
33.5	5,171,562	33,709	0.0065	0.9935	96.48
34.5	4,477,036	24,982	0.0056	0.9944	95.85
35.5	3,917,862	14,217	0.0036	0.9964	95.32
36.5	3,468,278	19,310	0.0056	0.9944	94.97
37.5	2,981,269	8,513	0.0029	0.9971	94.44
38.5	2,776,861	20,998	0.0076	0.9924	94.17

WEST PENN POWER COMPANY

ACCOUNTS 366.00 AND 366.50 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2023			EXPERIENCE BAND 1999-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,472,595	26,139	0.0106	0.9894	93.46
40.5	2,289,529	26,433	0.0115	0.9885	92.47
41.5	1,995,692	1,410	0.0007	0.9993	91.41
42.5	1,876,034	984	0.0005	0.9995	91.34
43.5	1,681,985	2,269	0.0013	0.9987	91.29
44.5	1,414,417	450	0.0003	0.9997	91.17
45.5	1,259,092	712	0.0006	0.9994	91.14
46.5	1,167,100	305	0.0003	0.9997	91.09
47.5	1,039,365	242	0.0002	0.9998	91.07
48.5	948,197	992	0.0010	0.9990	91.04
49.5	820,232	1,791	0.0022	0.9978	90.95
50.5	660,546	502	0.0008	0.9992	90.75
51.5	595,938	607	0.0010	0.9990	90.68
52.5	566,553	519	0.0009	0.9991	90.59
53.5	462,853	2,548	0.0055	0.9945	90.51
54.5	403,527	857	0.0021	0.9979	90.01
55.5	339,287	1,238	0.0037	0.9963	89.82
56.5	313,846	838	0.0027	0.9973	89.49
57.5	280,797		0.0000	1.0000	89.25
58.5	44,856	18	0.0004	0.9996	89.25
59.5	39,587		0.0000	1.0000	89.21
60.5	26,490		0.0000	1.0000	89.21
61.5	20,079		0.0000	1.0000	89.21
62.5	18,658	39	0.0021	0.9979	89.21
63.5	17,586		0.0000	1.0000	89.03
64.5	16,983		0.0000	1.0000	89.03
65.5	21,543	6	0.0003	0.9997	89.03
66.5	21,522		0.0000	1.0000	89.00
67.5	20,928		0.0000	1.0000	89.00
68.5	20,954	58	0.0028	0.9972	89.00
69.5	20,408		0.0000	1.0000	88.76
70.5	20,572	58	0.0028	0.9972	88.76
71.5	20,633		0.0000	1.0000	88.51
72.5	20,711	37	0.0018	0.9982	88.51
73.5	19,391		0.0000	1.0000	88.35
74.5	16,487		0.0000	1.0000	88.35
75.5	12,907		0.0000	1.0000	88.35
76.5	12,950		0.0000	1.0000	88.35
77.5	12,834		0.0000	1.0000	88.35
78.5	10,078	45	0.0044	0.9956	88.35

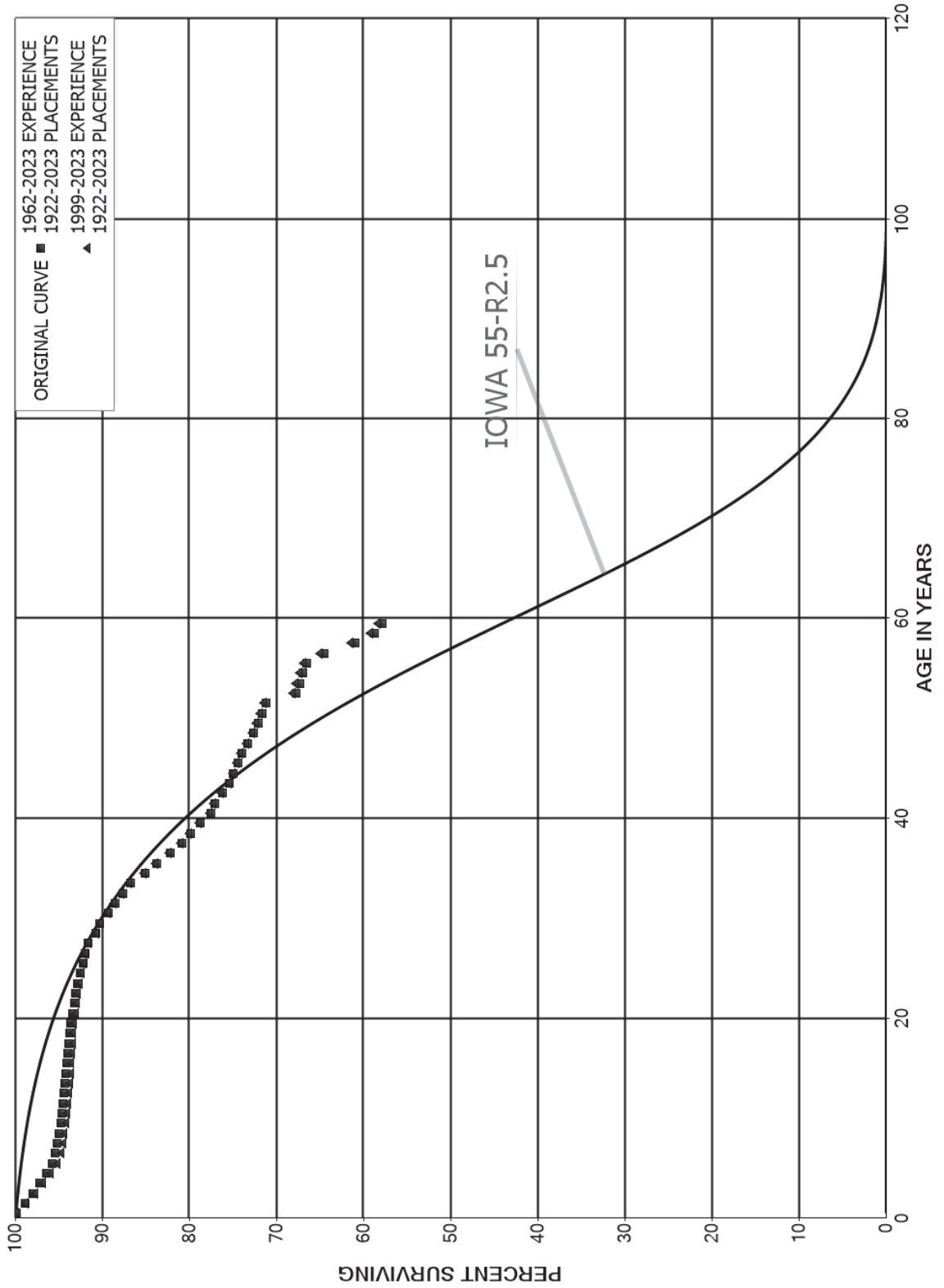
WEST PENN POWER COMPANY

ACCOUNTS 366.00 AND 366.50 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2023			EXPERIENCE BAND 1999-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	9,166	70	0.0076	0.9924	87.96	
80.5	8,920	36	0.0040	0.9960	87.29	
81.5	8,814	124	0.0141	0.9859	86.94	
82.5	8,027	100	0.0124	0.9876	85.71	
83.5	7,927	28	0.0036	0.9964	84.64	
84.5	7,707	105	0.0136	0.9864	84.34	
85.5	7,602	31	0.0040	0.9960	83.20	
86.5	7,243	2	0.0003	0.9997	82.86	
87.5	7,047	2	0.0003	0.9997	82.83	
88.5	6,944	28	0.0041	0.9959	82.81	
89.5	6,747		0.0000	1.0000	82.47	
90.5	771		0.0000	1.0000	82.47	
91.5	696		0.0000	1.0000	82.47	
92.5	611		0.0000	1.0000	82.47	
93.5	527		0.0000	1.0000	82.47	
94.5	392		0.0000	1.0000	82.47	
95.5	227		0.0000	1.0000	82.47	
96.5	109		0.0000	1.0000	82.47	
97.5	75		0.0000	1.0000	82.47	
98.5	9		0.0000	1.0000	82.47	
99.5	9		0.0000	1.0000	82.47	
100.5	9		0.0000	1.0000	82.47	
101.5					82.47	

WEST PENN POWER COMPANY
 ACCOUNTS 367.00 AND 367.50 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNTS 367.00 AND 367.50 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2023

EXPERIENCE BAND 1962-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	251,058,244	365,273	0.0015	0.9985	100.00
0.5	236,993,437	2,309,297	0.0097	0.9903	99.85
1.5	222,655,363	2,044,386	0.0092	0.9908	98.88
2.5	209,190,203	1,778,849	0.0085	0.9915	97.97
3.5	192,843,818	1,442,811	0.0075	0.9925	97.14
4.5	175,882,336	1,185,802	0.0067	0.9933	96.41
5.5	162,843,000	709,228	0.0044	0.9956	95.76
6.5	154,405,751	353,864	0.0023	0.9977	95.35
7.5	145,856,902	291,078	0.0020	0.9980	95.13
8.5	138,036,338	247,343	0.0018	0.9982	94.94
9.5	131,073,887	223,867	0.0017	0.9983	94.77
10.5	125,079,392	139,657	0.0011	0.9989	94.61
11.5	119,371,187	142,208	0.0012	0.9988	94.50
12.5	111,217,928	157,426	0.0014	0.9986	94.39
13.5	105,201,504	118,440	0.0011	0.9989	94.25
14.5	103,248,638	123,166	0.0012	0.9988	94.15
15.5	92,006,775	124,378	0.0014	0.9986	94.04
16.5	81,118,874	87,355	0.0011	0.9989	93.91
17.5	77,779,144	55,672	0.0007	0.9993	93.81
18.5	72,970,700	122,511	0.0017	0.9983	93.74
19.5	70,908,992	157,416	0.0022	0.9978	93.58
20.5	68,032,639	113,353	0.0017	0.9983	93.38
21.5	64,343,700	128,912	0.0020	0.9980	93.22
22.5	63,448,035	156,817	0.0025	0.9975	93.03
23.5	52,073,701	175,693	0.0034	0.9966	92.80
24.5	45,411,583	139,219	0.0031	0.9969	92.49
25.5	41,556,394	98,480	0.0024	0.9976	92.21
26.5	35,802,315	153,132	0.0043	0.9957	91.99
27.5	31,793,460	288,826	0.0091	0.9909	91.59
28.5	27,788,711	161,754	0.0058	0.9942	90.76
29.5	24,607,672	261,076	0.0106	0.9894	90.23
30.5	22,363,810	193,393	0.0086	0.9914	89.28
31.5	19,554,037	195,995	0.0100	0.9900	88.50
32.5	17,405,827	173,683	0.0100	0.9900	87.62
33.5	15,701,210	295,781	0.0188	0.9812	86.74
34.5	13,853,792	231,641	0.0167	0.9833	85.11
35.5	11,718,429	206,011	0.0176	0.9824	83.69
36.5	10,344,252	175,799	0.0170	0.9830	82.22
37.5	8,968,831	112,244	0.0125	0.9875	80.82
38.5	7,920,575	105,437	0.0133	0.9867	79.81

WEST PENN POWER COMPANY

ACCOUNTS 367.00 AND 367.50 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023			EXPERIENCE BAND 1962-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,969,446	110,473	0.0159	0.9841	78.74	
40.5	6,342,588	33,764	0.0053	0.9947	77.50	
41.5	5,700,266	63,705	0.0112	0.9888	77.08	
42.5	4,979,016	56,595	0.0114	0.9886	76.22	
43.5	3,841,454	22,825	0.0059	0.9941	75.36	
44.5	3,266,700	21,065	0.0064	0.9936	74.91	
45.5	2,822,440	18,639	0.0066	0.9934	74.42	
46.5	2,608,909	23,989	0.0092	0.9908	73.93	
47.5	2,258,757	20,164	0.0089	0.9911	73.25	
48.5	1,704,902	12,085	0.0071	0.9929	72.60	
49.5	1,370,597	8,164	0.0060	0.9940	72.08	
50.5	1,187,897	7,591	0.0064	0.9936	71.66	
51.5	966,939	46,586	0.0482	0.9518	71.20	
52.5	851,665	5,452	0.0064	0.9936	67.77	
53.5	694,041	4,352	0.0063	0.9937	67.33	
54.5	618,760	4,162	0.0067	0.9933	66.91	
55.5	501,711	14,580	0.0291	0.9709	66.46	
56.5	466,897	25,836	0.0553	0.9447	64.53	
57.5	299,853	11,073	0.0369	0.9631	60.96	
58.5	128,462	1,826	0.0142	0.9858	58.71	
59.5	94,572	1,898	0.0201	0.9799	57.87	
60.5	57,741	603	0.0104	0.9896	56.71	
61.5	48,126	259	0.0054	0.9946	56.12	
62.5	45,750	683	0.0149	0.9851	55.82	
63.5	43,257	1,540	0.0356	0.9644	54.98	
64.5	40,007	541	0.0135	0.9865	53.03	
65.5	37,427	896	0.0239	0.9761	52.31	
66.5	35,487	1,191	0.0335	0.9665	51.06	
67.5	34,297	2,592	0.0756	0.9244	49.35	
68.5	31,682	2,385	0.0753	0.9247	45.62	
69.5	27,195	2,058	0.0757	0.9243	42.18	
70.5	13,854	331	0.0239	0.9761	38.99	
71.5	13,524	680	0.0503	0.9497	38.06	
72.5	11,961	1,552	0.1298	0.8702	36.15	
73.5	10,398	687	0.0660	0.9340	31.46	
74.5	6,709	865	0.1289	0.8711	29.38	
75.5	5,805	778	0.1340	0.8660	25.59	
76.5	4,672	586	0.1255	0.8745	22.16	
77.5	3,956	166	0.0419	0.9581	19.38	
78.5	2,555	266	0.1042	0.8958	18.57	

WEST PENN POWER COMPANY

ACCOUNTS 367.00 AND 367.50 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023			EXPERIENCE BAND 1962-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,288	77	0.0338	0.9662	16.63	
80.5	2,211	170	0.0771	0.9229	16.07	
81.5	2,041	150	0.0736	0.9264	14.83	
82.5	1,513		0.0000	1.0000	13.74	
83.5	1,513		0.0000	1.0000	13.74	
84.5	1,513	3	0.0017	0.9983	13.74	
85.5	1,511		0.0000	1.0000	13.72	
86.5	1,477	1	0.0004	0.9996	13.72	
87.5	1,476	188	0.1270	0.8730	13.71	
88.5	1,289	158	0.1225	0.8775	11.97	
89.5	1,131	110	0.0968	0.9032	10.51	
90.5	413		0.0000	1.0000	9.49	
91.5	413		0.0000	1.0000	9.49	
92.5	413		0.0000	1.0000	9.49	
93.5	413		0.0000	1.0000	9.49	
94.5	413		0.0000	1.0000	9.49	
95.5	413		0.0000	1.0000	9.49	
96.5	413		0.0000	1.0000	9.49	
97.5					9.49	

WEST PENN POWER COMPANY

ACCOUNTS 367.00 AND 367.50 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2023

EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	205,721,631	320,399	0.0016	0.9984	100.00
0.5	193,850,286	2,232,290	0.0115	0.9885	99.84
1.5	184,889,855	1,993,245	0.0108	0.9892	98.69
2.5	175,549,478	1,726,467	0.0098	0.9902	97.63
3.5	163,293,502	1,401,272	0.0086	0.9914	96.67
4.5	149,685,355	1,148,572	0.0077	0.9923	95.84
5.5	138,820,176	665,999	0.0048	0.9952	95.11
6.5	133,172,877	302,142	0.0023	0.9977	94.65
7.5	126,570,024	252,736	0.0020	0.9980	94.43
8.5	120,364,834	205,334	0.0017	0.9983	94.25
9.5	115,082,250	194,187	0.0017	0.9983	94.09
10.5	111,093,809	101,922	0.0009	0.9991	93.93
11.5	106,636,853	101,950	0.0010	0.9990	93.84
12.5	99,774,068	117,898	0.0012	0.9988	93.75
13.5	94,760,581	83,010	0.0009	0.9991	93.64
14.5	93,724,074	88,521	0.0009	0.9991	93.56
15.5	83,063,280	88,545	0.0011	0.9989	93.47
16.5	72,933,863	53,308	0.0007	0.9993	93.37
17.5	70,512,209	33,732	0.0005	0.9995	93.30
18.5	66,916,581	90,135	0.0013	0.9987	93.26
19.5	65,532,633	128,599	0.0020	0.9980	93.13
20.5	63,142,688	76,586	0.0012	0.9988	92.95
21.5	59,738,831	79,894	0.0013	0.9987	92.84
22.5	59,233,087	119,562	0.0020	0.9980	92.71
23.5	48,449,711	134,545	0.0028	0.9972	92.52
24.5	42,348,393	117,423	0.0028	0.9972	92.27
25.5	39,118,308	65,999	0.0017	0.9983	92.01
26.5	34,037,380	137,823	0.0040	0.9960	91.86
27.5	30,253,521	274,778	0.0091	0.9909	91.48
28.5	26,579,411	146,199	0.0055	0.9945	90.65
29.5	23,542,056	216,804	0.0092	0.9908	90.15
30.5	21,482,785	169,823	0.0079	0.9921	89.32
31.5	18,721,800	180,309	0.0096	0.9904	88.62
32.5	16,763,708	170,655	0.0102	0.9898	87.76
33.5	15,498,075	293,577	0.0189	0.9811	86.87
34.5	13,710,913	229,594	0.0167	0.9833	85.23
35.5	11,624,811	205,196	0.0177	0.9823	83.80
36.5	10,271,571	175,497	0.0171	0.9829	82.32
37.5	8,900,286	111,481	0.0125	0.9875	80.91
38.5	7,856,059	104,933	0.0134	0.9866	79.90

WEST PENN POWER COMPANY

ACCOUNTS 367.00 AND 367.50 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023			EXPERIENCE BAND 1999-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,908,014	110,202	0.0160	0.9840	78.83
40.5	6,284,861	33,047	0.0053	0.9947	77.57
41.5	5,644,526	62,779	0.0111	0.9889	77.17
42.5	4,924,479	55,744	0.0113	0.9887	76.31
43.5	3,788,287	22,239	0.0059	0.9941	75.44
44.5	3,216,858	20,111	0.0063	0.9937	75.00
45.5	2,789,738	17,493	0.0063	0.9937	74.53
46.5	2,579,031	22,893	0.0089	0.9911	74.07
47.5	2,231,164	19,602	0.0088	0.9912	73.41
48.5	1,679,440	11,683	0.0070	0.9930	72.76
49.5	1,351,306	7,318	0.0054	0.9946	72.26
50.5	1,171,827	7,047	0.0060	0.9940	71.87
51.5	952,196	44,980	0.0472	0.9528	71.43
52.5	838,970	4,773	0.0057	0.9943	68.06
53.5	684,372	3,743	0.0055	0.9945	67.67
54.5	610,005	3,774	0.0062	0.9938	67.30
55.5	494,315	14,425	0.0292	0.9708	66.89
56.5	460,366	24,775	0.0538	0.9462	64.93
57.5	295,606	10,898	0.0369	0.9631	61.44
58.5	124,609	1,781	0.0143	0.9857	59.17
59.5	91,033	1,356	0.0149	0.9851	58.33
60.5	54,743	603	0.0110	0.9890	57.46
61.5	45,162	252	0.0056	0.9944	56.83
62.5	42,793	663	0.0155	0.9845	56.51
63.5	40,325	1,492	0.0370	0.9630	55.63
64.5	37,122	415	0.0112	0.9888	53.58
65.5	35,734	850	0.0238	0.9762	52.98
66.5	34,019	1,087	0.0319	0.9681	51.72
67.5	33,015	2,333	0.0707	0.9293	50.06
68.5	30,833	2,268	0.0736	0.9264	46.53
69.5	26,500	2,058	0.0776	0.9224	43.10
70.5	13,202	265	0.0201	0.9799	39.76
71.5	12,976	623	0.0480	0.9520	38.96
72.5	11,883	1,552	0.1306	0.8694	37.09
73.5	10,369	687	0.0662	0.9338	32.24
74.5	6,680	865	0.1294	0.8706	30.11
75.5	5,776	778	0.1347	0.8653	26.21
76.5	4,672	586	0.1255	0.8745	22.68
77.5	3,956	166	0.0419	0.9581	19.83
78.5	2,555	266	0.1042	0.8958	19.00

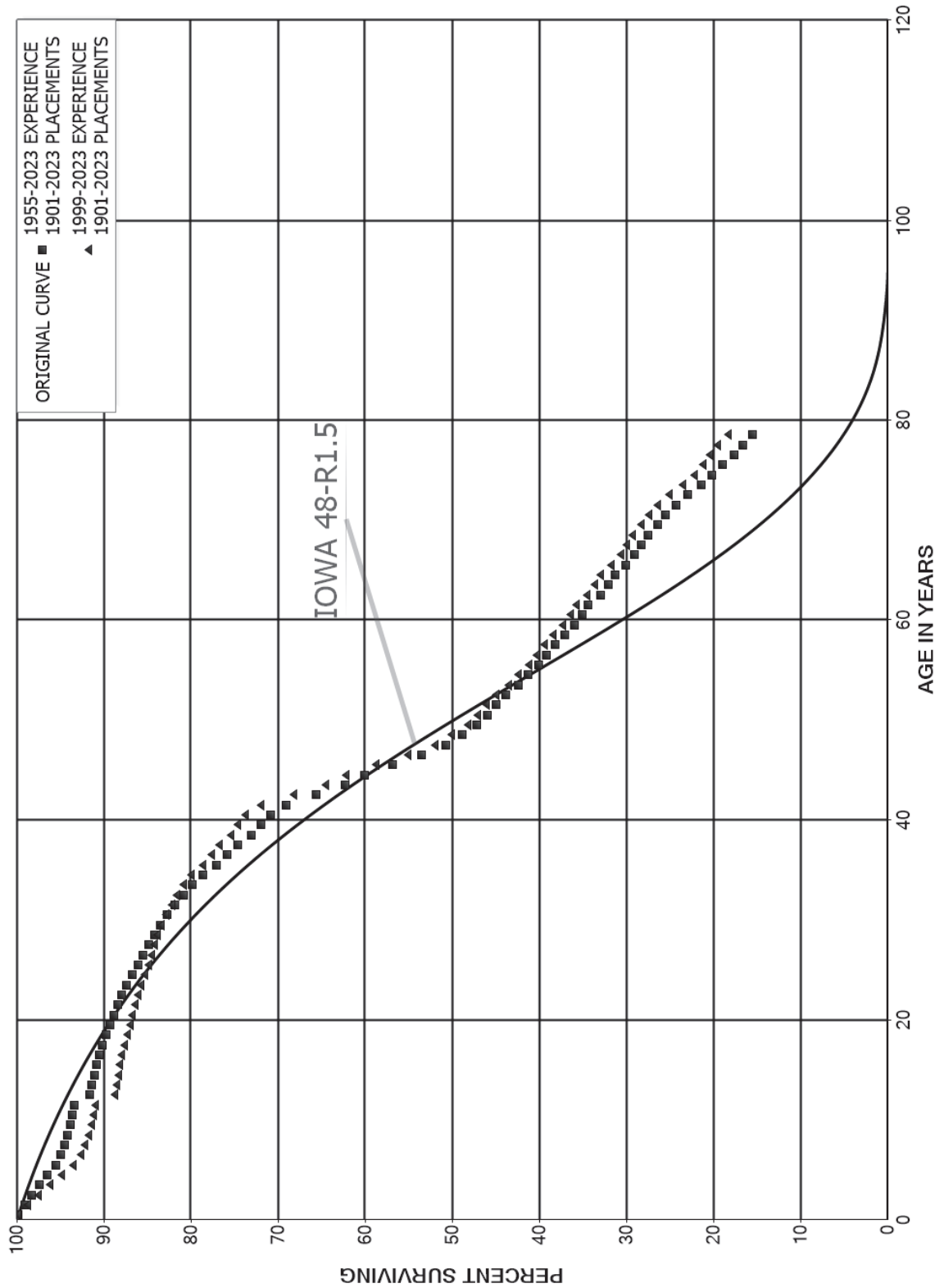
WEST PENN POWER COMPANY

ACCOUNTS 367.00 AND 367.50 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023			EXPERIENCE BAND 1999-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,288	77	0.0338	0.9662	17.02	
80.5	2,211	170	0.0771	0.9229	16.45	
81.5	2,041	150	0.0736	0.9264	15.18	
82.5	1,513		0.0000	1.0000	14.06	
83.5	1,513		0.0000	1.0000	14.06	
84.5	1,513	3	0.0017	0.9983	14.06	
85.5	1,511		0.0000	1.0000	14.04	
86.5	1,477	1	0.0004	0.9996	14.04	
87.5	1,476	188	0.1270	0.8730	14.03	
88.5	1,289	158	0.1225	0.8775	12.25	
89.5	1,131	110	0.0968	0.9032	10.75	
90.5	413		0.0000	1.0000	9.71	
91.5	413		0.0000	1.0000	9.71	
92.5	413		0.0000	1.0000	9.71	
93.5	413		0.0000	1.0000	9.71	
94.5	413		0.0000	1.0000	9.71	
95.5	413		0.0000	1.0000	9.71	
96.5	413		0.0000	1.0000	9.71	
97.5					9.71	

WEST PENN POWER COMPANY
 ACCOUNT 368.00 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2023

EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	551,931,889	1,081,740	0.0020	0.9980	100.00
0.5	531,558,668	4,116,509	0.0077	0.9923	99.80
1.5	509,539,561	4,050,796	0.0079	0.9921	99.03
2.5	489,498,010	4,277,514	0.0087	0.9913	98.24
3.5	470,214,706	4,450,086	0.0095	0.9905	97.39
4.5	447,748,586	4,277,498	0.0096	0.9904	96.46
5.5	429,666,334	2,764,614	0.0064	0.9936	95.54
6.5	416,829,478	1,784,882	0.0043	0.9957	94.93
7.5	405,215,658	1,406,881	0.0035	0.9965	94.52
8.5	394,083,902	1,469,806	0.0037	0.9963	94.19
9.5	384,052,120	1,007,187	0.0026	0.9974	93.84
10.5	374,060,216	948,002	0.0025	0.9975	93.60
11.5	362,831,185	6,737,469	0.0186	0.9814	93.36
12.5	331,663,145	879,812	0.0027	0.9973	91.62
13.5	311,010,172	896,486	0.0029	0.9971	91.38
14.5	308,673,850	871,056	0.0028	0.9972	91.12
15.5	288,725,606	1,012,612	0.0035	0.9965	90.86
16.5	279,751,986	1,093,765	0.0039	0.9961	90.54
17.5	277,590,460	1,258,880	0.0045	0.9955	90.19
18.5	268,920,559	1,493,830	0.0056	0.9944	89.78
19.5	260,483,113	1,145,464	0.0044	0.9956	89.28
20.5	254,444,791	1,347,529	0.0053	0.9947	88.89
21.5	248,709,568	1,449,057	0.0058	0.9942	88.42
22.5	239,789,443	1,437,097	0.0060	0.9940	87.90
23.5	222,754,406	1,645,760	0.0074	0.9926	87.38
24.5	213,172,288	1,666,538	0.0078	0.9922	86.73
25.5	207,165,167	1,398,254	0.0067	0.9933	86.05
26.5	192,764,076	1,420,792	0.0074	0.9926	85.47
27.5	185,977,759	1,368,828	0.0074	0.9926	84.84
28.5	175,504,027	1,441,650	0.0082	0.9918	84.22
29.5	165,492,676	1,573,434	0.0095	0.9905	83.52
30.5	156,874,238	1,786,005	0.0114	0.9886	82.73
31.5	145,854,135	1,627,947	0.0112	0.9888	81.79
32.5	136,822,879	1,738,525	0.0127	0.9873	80.88
33.5	126,102,532	1,938,025	0.0154	0.9846	79.85
34.5	114,752,350	2,267,572	0.0198	0.9802	78.62
35.5	104,581,289	1,689,066	0.0162	0.9838	77.07
36.5	95,752,437	1,539,053	0.0161	0.9839	75.82
37.5	88,177,180	1,784,055	0.0202	0.9798	74.60
38.5	79,943,031	1,225,060	0.0153	0.9847	73.09

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023			EXPERIENCE BAND 1955-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	73,553,480	1,112,635	0.0151	0.9849	71.97
40.5	67,034,031	1,766,411	0.0264	0.9736	70.89
41.5	60,528,874	2,962,862	0.0489	0.9511	69.02
42.5	52,869,644	2,694,953	0.0510	0.9490	65.64
43.5	46,016,527	1,678,636	0.0365	0.9635	62.29
44.5	40,280,471	2,132,459	0.0529	0.9471	60.02
45.5	33,299,686	1,925,819	0.0578	0.9422	56.84
46.5	27,155,817	1,448,218	0.0533	0.9467	53.56
47.5	22,646,964	823,117	0.0363	0.9637	50.70
48.5	19,999,048	707,263	0.0354	0.9646	48.86
49.5	16,720,169	413,848	0.0248	0.9752	47.13
50.5	14,517,796	330,204	0.0227	0.9773	45.96
51.5	12,726,493	303,692	0.0239	0.9761	44.92
52.5	10,946,417	351,953	0.0322	0.9678	43.85
53.5	9,110,954	252,756	0.0277	0.9723	42.44
54.5	7,973,233	238,074	0.0299	0.9701	41.26
55.5	7,425,538	161,063	0.0217	0.9783	40.03
56.5	7,048,202	181,814	0.0258	0.9742	39.16
57.5	6,603,690	189,119	0.0286	0.9714	38.15
58.5	6,048,797	172,826	0.0286	0.9714	37.06
59.5	5,616,350	140,332	0.0250	0.9750	36.00
60.5	5,281,689	109,372	0.0207	0.9793	35.10
61.5	4,938,181	200,290	0.0406	0.9594	34.37
62.5	4,465,950	123,673	0.0277	0.9723	32.98
63.5	4,002,451	95,568	0.0239	0.9761	32.06
64.5	3,564,467	139,735	0.0392	0.9608	31.30
65.5	2,964,870	99,582	0.0336	0.9664	30.07
66.5	2,623,280	68,667	0.0262	0.9738	29.06
67.5	2,218,706	58,474	0.0264	0.9736	28.30
68.5	1,802,495	76,971	0.0427	0.9573	27.55
69.5	1,598,248	55,979	0.0350	0.9650	26.38
70.5	1,406,316	62,119	0.0442	0.9558	25.45
71.5	1,234,442	67,571	0.0547	0.9453	24.33
72.5	1,041,559	72,662	0.0698	0.9302	23.00
73.5	849,832	47,882	0.0563	0.9437	21.39
74.5	696,874	40,862	0.0586	0.9414	20.19
75.5	489,639	35,143	0.0718	0.9282	19.00
76.5	305,896	18,210	0.0595	0.9405	17.64
77.5	218,351	13,585	0.0622	0.9378	16.59
78.5	187,852	4,645	0.0247	0.9753	15.56

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023			EXPERIENCE BAND 1955-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	181,625	8,795	0.0484	0.9516	15.17
80.5	172,923	5,999	0.0347	0.9653	14.44
81.5	161,479	7,643	0.0473	0.9527	13.94
82.5	136,917	5,812	0.0425	0.9575	13.28
83.5	107,560	4,422	0.0411	0.9589	12.71
84.5	92,761	3,492	0.0376	0.9624	12.19
85.5	87,806	8,577	0.0977	0.9023	11.73
86.5	75,637	24,369	0.3222	0.6778	10.59
87.5	49,936	10,654	0.2134	0.7866	7.18
88.5	39,304	1,407	0.0358	0.9642	5.64
89.5	36,189	3,292	0.0910	0.9090	5.44
90.5	32,900	959	0.0292	0.9708	4.95
91.5	31,984	865	0.0271	0.9729	4.80
92.5	28,718	1,838	0.0640	0.9360	4.67
93.5	19,374	7,525	0.3884	0.6116	4.37
94.5	4,581	1,663	0.3630	0.6370	2.68
95.5	2,918	272	0.0934	0.9066	1.70
96.5	2,646	165	0.0626	0.9374	1.54
97.5	2,480	284	0.1145	0.8855	1.45
98.5	2,196	90	0.0408	0.9592	1.28
99.5	2,107		0.0000	1.0000	1.23
100.5	2,107	161	0.0766	0.9234	1.23
101.5	1,945		0.0000	1.0000	1.14
102.5	1,945	1,945	1.0000		1.14
103.5					

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2023

EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	349,924,184	974,279	0.0028	0.9972	100.00
0.5	333,153,218	3,867,301	0.0116	0.9884	99.72
1.5	324,091,718	3,847,519	0.0119	0.9881	98.56
2.5	308,962,548	4,062,566	0.0131	0.9869	97.39
3.5	297,721,226	4,223,158	0.0142	0.9858	96.11
4.5	283,085,893	4,000,693	0.0141	0.9859	94.75
5.5	271,388,480	2,479,181	0.0091	0.9909	93.41
6.5	267,473,037	1,472,812	0.0055	0.9945	92.56
7.5	262,767,796	1,111,137	0.0042	0.9958	92.05
8.5	261,270,714	1,107,408	0.0042	0.9958	91.66
9.5	261,142,064	656,561	0.0025	0.9975	91.27
10.5	259,296,314	589,020	0.0023	0.9977	91.04
11.5	255,559,139	6,327,670	0.0248	0.9752	90.83
12.5	230,862,268	489,105	0.0021	0.9979	88.58
13.5	216,769,581	499,127	0.0023	0.9977	88.40
14.5	219,480,328	426,008	0.0019	0.9981	88.19
15.5	205,484,641	547,642	0.0027	0.9973	88.02
16.5	201,797,675	611,125	0.0030	0.9970	87.79
17.5	204,942,246	704,376	0.0034	0.9966	87.52
18.5	200,904,748	879,462	0.0044	0.9956	87.22
19.5	197,223,300	523,114	0.0027	0.9973	86.84
20.5	197,091,256	730,577	0.0037	0.9963	86.61
21.5	196,508,812	784,545	0.0040	0.9960	86.29
22.5	191,690,005	768,235	0.0040	0.9960	85.94
23.5	177,433,509	941,167	0.0053	0.9947	85.60
24.5	171,566,004	932,256	0.0054	0.9946	85.14
25.5	168,626,359	637,652	0.0038	0.9962	84.68
26.5	156,993,185	625,528	0.0040	0.9960	84.36
27.5	152,958,118	640,161	0.0042	0.9958	84.03
28.5	145,135,549	716,045	0.0049	0.9951	83.67
29.5	137,677,991	849,618	0.0062	0.9938	83.26
30.5	131,565,127	1,058,970	0.0080	0.9920	82.75
31.5	122,372,275	861,291	0.0070	0.9930	82.08
32.5	115,239,735	1,042,695	0.0090	0.9910	81.50
33.5	106,217,127	1,272,731	0.0120	0.9880	80.77
34.5	96,274,828	1,619,620	0.0168	0.9832	79.80
35.5	87,414,569	1,073,208	0.0123	0.9877	78.46
36.5	79,894,216	929,053	0.0116	0.9884	77.49
37.5	73,736,033	1,224,754	0.0166	0.9834	76.59
38.5	67,096,471	739,706	0.0110	0.9890	75.32

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023			EXPERIENCE BAND 1999-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,245,129	693,364	0.0111	0.9889	74.49
40.5	57,241,682	1,445,112	0.0252	0.9748	73.66
41.5	51,840,409	2,673,236	0.0516	0.9484	71.80
42.5	45,485,095	2,448,095	0.0538	0.9462	68.10
43.5	39,775,521	1,466,247	0.0369	0.9631	64.43
44.5	34,990,223	1,957,143	0.0559	0.9441	62.06
45.5	28,841,946	1,785,528	0.0619	0.9381	58.59
46.5	23,318,252	1,323,723	0.0568	0.9432	54.96
47.5	19,416,988	721,697	0.0372	0.9628	51.84
48.5	17,254,377	628,887	0.0364	0.9636	49.91
49.5	14,341,747	350,532	0.0244	0.9756	48.09
50.5	12,598,198	271,074	0.0215	0.9785	46.92
51.5	11,187,449	248,553	0.0222	0.9778	45.91
52.5	9,587,998	314,089	0.0328	0.9672	44.89
53.5	7,859,630	208,592	0.0265	0.9735	43.42
54.5	6,807,267	196,778	0.0289	0.9711	42.27
55.5	6,309,516	125,296	0.0199	0.9801	41.04
56.5	5,990,165	136,372	0.0228	0.9772	40.23
57.5	5,710,091	154,079	0.0270	0.9730	39.31
58.5	5,350,661	144,094	0.0269	0.9731	38.25
59.5	5,027,392	125,374	0.0249	0.9751	37.22
60.5	4,746,317	85,054	0.0179	0.9821	36.29
61.5	4,487,826	156,991	0.0350	0.9650	35.64
62.5	4,084,473	104,877	0.0257	0.9743	34.40
63.5	3,645,926	77,020	0.0211	0.9789	33.51
64.5	3,232,589	122,445	0.0379	0.9621	32.81
65.5	2,646,997	88,447	0.0334	0.9666	31.56
66.5	2,313,697	49,800	0.0215	0.9785	30.51
67.5	1,935,584	41,014	0.0212	0.9788	29.85
68.5	1,549,742	55,547	0.0358	0.9642	29.22
69.5	1,380,728	42,944	0.0311	0.9689	28.17
70.5	1,209,341	47,196	0.0390	0.9610	27.30
71.5	1,070,817	52,674	0.0492	0.9508	26.23
72.5	910,553	58,386	0.0641	0.9359	24.94
73.5	743,016	41,923	0.0564	0.9436	23.34
74.5	599,552	25,383	0.0423	0.9577	22.02
75.5	417,971	16,260	0.0389	0.9611	21.09
76.5	255,024	10,713	0.0420	0.9580	20.27
77.5	177,947	11,030	0.0620	0.9380	19.42
78.5	155,423	3,568	0.0230	0.9770	18.22

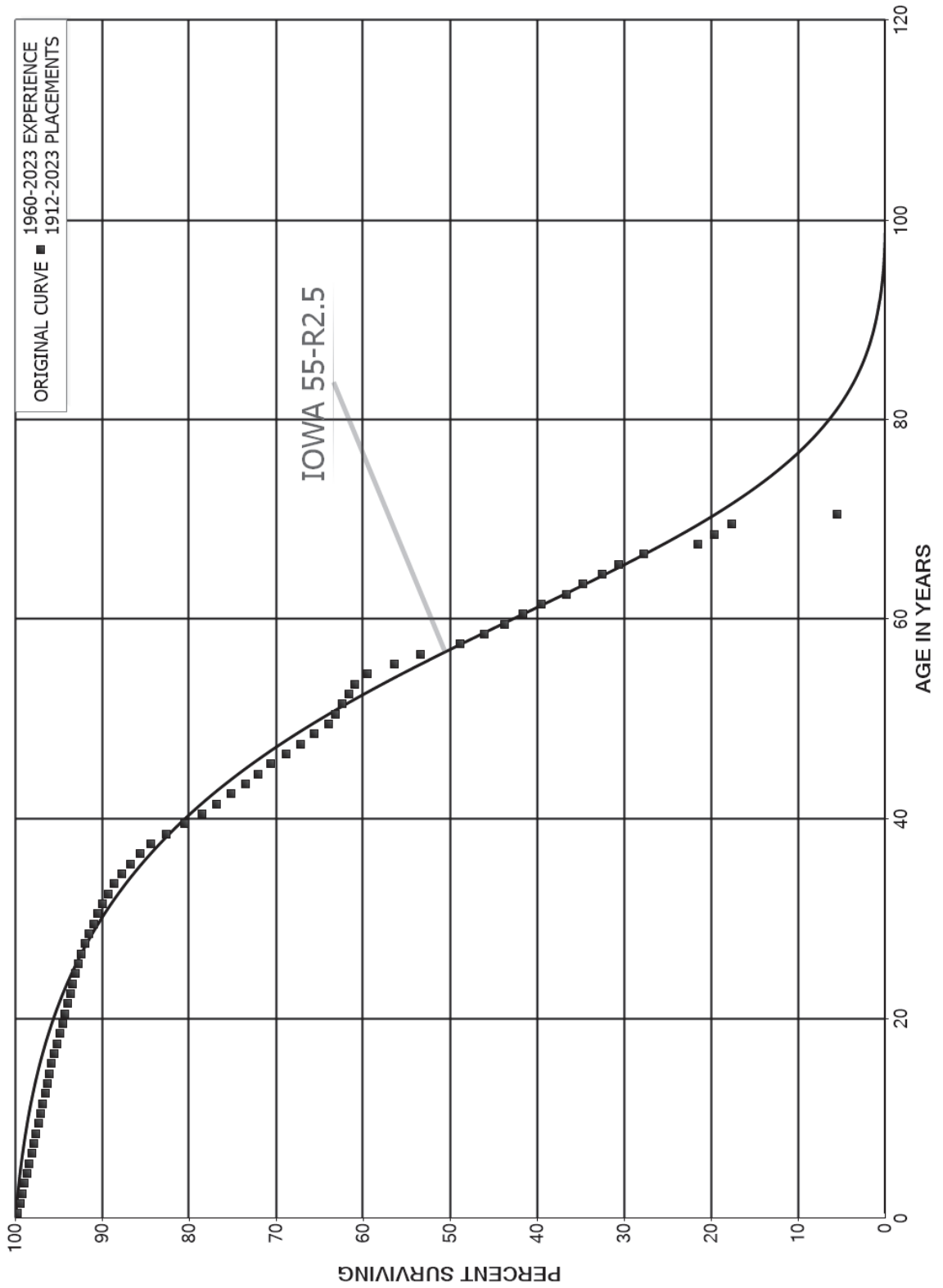
WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023			EXPERIENCE BAND 1999-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	154,550	4,240	0.0274	0.9726	17.80	
80.5	158,804	5,495	0.0346	0.9654	17.31	
81.5	149,166	6,537	0.0438	0.9562	16.71	
82.5	126,051	5,239	0.0416	0.9584	15.98	
83.5	97,658	4,121	0.0422	0.9578	15.31	
84.5	83,397	2,573	0.0309	0.9691	14.67	
85.5	81,548	7,381	0.0905	0.9095	14.22	
86.5	70,574	24,367	0.3453	0.6547	12.93	
87.5	45,144	10,482	0.2322	0.7678	8.46	
88.5	36,780	1,243	0.0338	0.9662	6.50	
89.5	34,827	3,292	0.0945	0.9055	6.28	
90.5	31,840	934	0.0293	0.9707	5.69	
91.5	30,907	554	0.0179	0.9821	5.52	
92.5	28,041	1,689	0.0602	0.9398	5.42	
93.5	18,847	7,525	0.3993	0.6007	5.09	
94.5	4,198	1,663	0.3961	0.6039	3.06	
95.5	2,535	173	0.0683	0.9317	1.85	
96.5	2,362	165	0.0701	0.9299	1.72	
97.5	2,480	284	0.1145	0.8855	1.60	
98.5	2,196	90	0.0408	0.9592	1.42	
99.5	2,107		0.0000	1.0000	1.36	
100.5	2,107	161	0.0766	0.9234	1.36	
101.5	1,945		0.0000	1.0000	1.26	
102.5	1,945	1,945	1.0000		1.26	
103.5						

WEST PENN POWER COMPANY
ACCOUNT 369.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2023

EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	147,635,447	339,656	0.0023	0.9977	100.00
0.5	143,953,336	579,196	0.0040	0.9960	99.77
1.5	139,918,016	336,813	0.0024	0.9976	99.37
2.5	136,408,259	326,791	0.0024	0.9976	99.13
3.5	133,098,403	364,183	0.0027	0.9973	98.89
4.5	128,382,622	354,164	0.0028	0.9972	98.62
5.5	124,470,916	338,124	0.0027	0.9973	98.35
6.5	121,095,331	315,491	0.0026	0.9974	98.08
7.5	116,749,507	304,022	0.0026	0.9974	97.83
8.5	112,850,719	291,546	0.0026	0.9974	97.57
9.5	109,180,119	290,282	0.0027	0.9973	97.32
10.5	106,206,181	267,962	0.0025	0.9975	97.06
11.5	103,343,944	279,257	0.0027	0.9973	96.82
12.5	101,102,571	289,358	0.0029	0.9971	96.55
13.5	99,314,173	254,839	0.0026	0.9974	96.28
14.5	99,119,487	256,511	0.0026	0.9974	96.03
15.5	93,693,787	276,249	0.0029	0.9971	95.78
16.5	92,651,427	305,280	0.0033	0.9967	95.50
17.5	91,960,655	310,841	0.0034	0.9966	95.19
18.5	87,713,318	287,875	0.0033	0.9967	94.86
19.5	85,520,665	255,774	0.0030	0.9970	94.55
20.5	83,086,412	281,486	0.0034	0.9966	94.27
21.5	80,846,914	243,269	0.0030	0.9970	93.95
22.5	80,671,411	247,480	0.0031	0.9969	93.67
23.5	75,523,662	262,892	0.0035	0.9965	93.38
24.5	70,872,032	266,065	0.0038	0.9962	93.06
25.5	69,087,618	256,024	0.0037	0.9963	92.71
26.5	63,570,416	281,150	0.0044	0.9956	92.36
27.5	60,007,096	297,478	0.0050	0.9950	91.95
28.5	56,586,994	318,143	0.0056	0.9944	91.50
29.5	53,465,671	310,881	0.0058	0.9942	90.98
30.5	50,515,474	307,138	0.0061	0.9939	90.45
31.5	47,861,259	345,863	0.0072	0.9928	89.90
32.5	45,038,968	349,579	0.0078	0.9922	89.25
33.5	41,749,073	388,893	0.0093	0.9907	88.56
34.5	38,835,971	457,861	0.0118	0.9882	87.74
35.5	36,080,707	442,696	0.0123	0.9877	86.70
36.5	33,497,549	478,693	0.0143	0.9857	85.64
37.5	30,870,103	676,535	0.0219	0.9781	84.42
38.5	28,394,659	726,880	0.0256	0.9744	82.57

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2023

EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,911,450	630,032	0.0243	0.9757	80.45
40.5	23,787,538	486,721	0.0205	0.9795	78.50
41.5	21,969,466	499,682	0.0227	0.9773	76.89
42.5	20,061,182	426,995	0.0213	0.9787	75.14
43.5	18,291,506	371,706	0.0203	0.9797	73.54
44.5	16,388,303	334,466	0.0204	0.9796	72.05
45.5	14,521,767	360,073	0.0248	0.9752	70.58
46.5	12,781,209	301,754	0.0236	0.9764	68.83
47.5	11,388,641	277,422	0.0244	0.9756	67.20
48.5	9,786,401	235,284	0.0240	0.9760	65.56
49.5	8,771,090	117,886	0.0134	0.9866	63.99
50.5	7,846,284	96,151	0.0123	0.9877	63.13
51.5	7,087,760	82,341	0.0116	0.9884	62.35
52.5	6,607,106	72,999	0.0110	0.9890	61.63
53.5	6,186,114	148,589	0.0240	0.9760	60.95
54.5	5,695,808	294,249	0.0517	0.9483	59.49
55.5	5,079,312	276,366	0.0544	0.9456	56.41
56.5	4,582,307	383,788	0.0838	0.9162	53.34
57.5	3,939,179	228,852	0.0581	0.9419	48.87
58.5	3,459,412	171,403	0.0495	0.9505	46.04
59.5	3,046,980	145,757	0.0478	0.9522	43.75
60.5	2,679,544	139,341	0.0520	0.9480	41.66
61.5	2,297,462	165,016	0.0718	0.9282	39.50
62.5	1,873,294	96,104	0.0513	0.9487	36.66
63.5	1,556,842	101,839	0.0654	0.9346	34.78
64.5	1,258,604	73,627	0.0585	0.9415	32.50
65.5	999,053	93,385	0.0935	0.9065	30.60
66.5	669,057	150,495	0.2249	0.7751	27.74
67.5	299,865	26,760	0.0892	0.9108	21.50
68.5	136,871	13,489	0.0986	0.9014	19.58
69.5	24,723	17,064	0.6902	0.3098	17.65
70.5	7,659	4,347	0.5676	0.4324	5.47
71.5	3,281	513	0.1563	0.8437	2.36
72.5	2,768	961	0.3472	0.6528	2.00
73.5	1,807	481	0.2664	0.7336	1.30
74.5	1,161	229	0.1973	0.8027	0.96
75.5	876	189	0.2155	0.7845	0.77
76.5	687	457	0.6654	0.3346	0.60
77.5	230	2	0.0105	0.9895	0.20
78.5	228		0.0000	1.0000	0.20

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

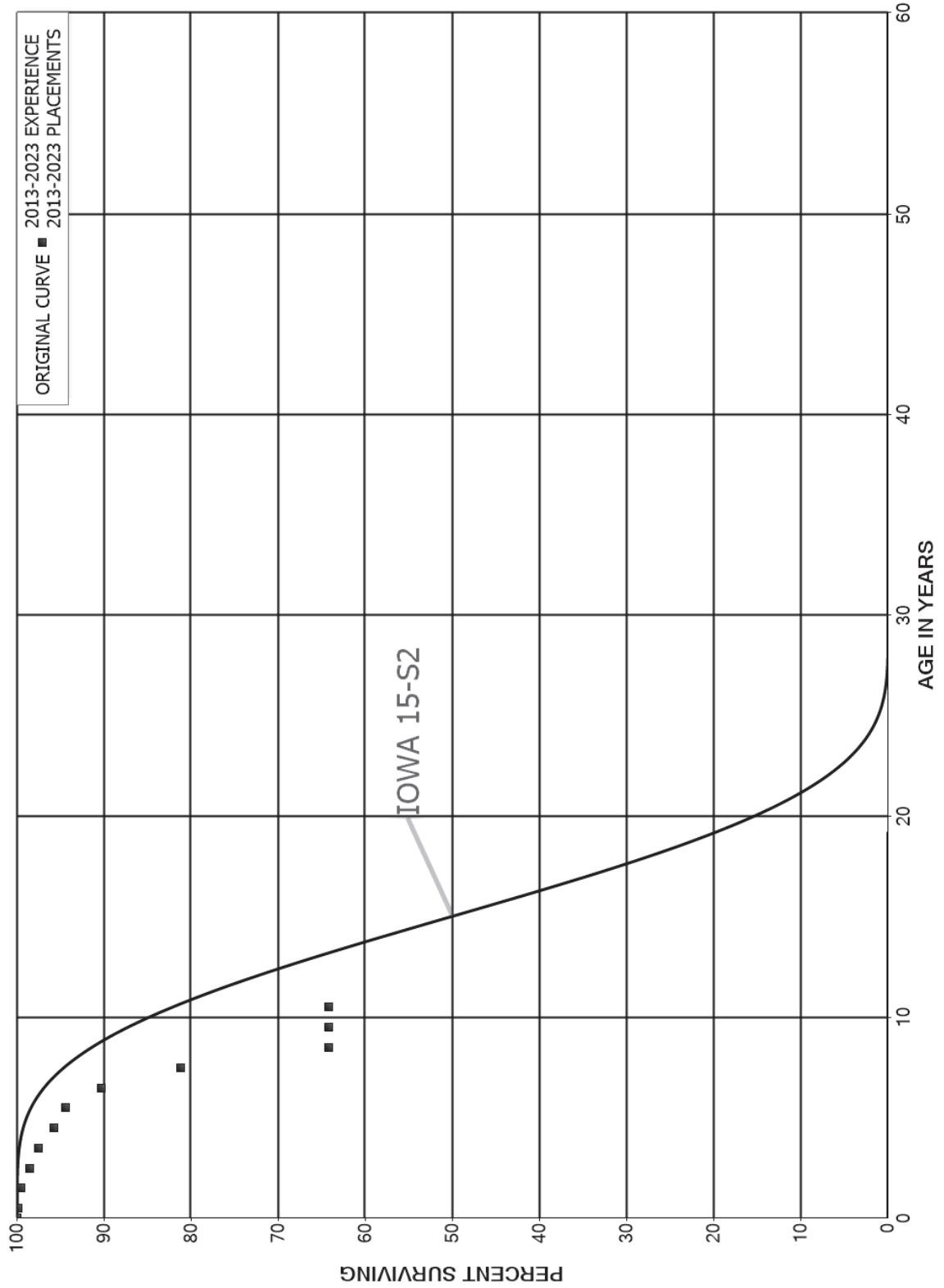
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2023

EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	158		0.0000	1.0000	0.20
80.5	158		0.0000	1.0000	0.20
81.5	138		0.0000	1.0000	0.20
82.5	138		0.0000	1.0000	0.20
83.5	112		0.0000	1.0000	0.20
84.5	112		0.0000	1.0000	0.20
85.5	112		0.0000	1.0000	0.20
86.5	112		0.0000	1.0000	0.20
87.5	70		0.0000	1.0000	0.20
88.5	70		0.0000	1.0000	0.20
89.5	70		0.0000	1.0000	0.20
90.5	70		0.0000	1.0000	0.20
91.5	54		0.0000	1.0000	0.20
92.5	24		0.0000	1.0000	0.20
93.5	24		0.0000	1.0000	0.20
94.5	24		0.0000	1.0000	0.20
95.5					0.20

WEST PENN POWER COMPANY
 ACCOUNT 370.30 METERS - SMART GRID
 ORIGINAL AND SMOOTH SURVIVOR CURVES



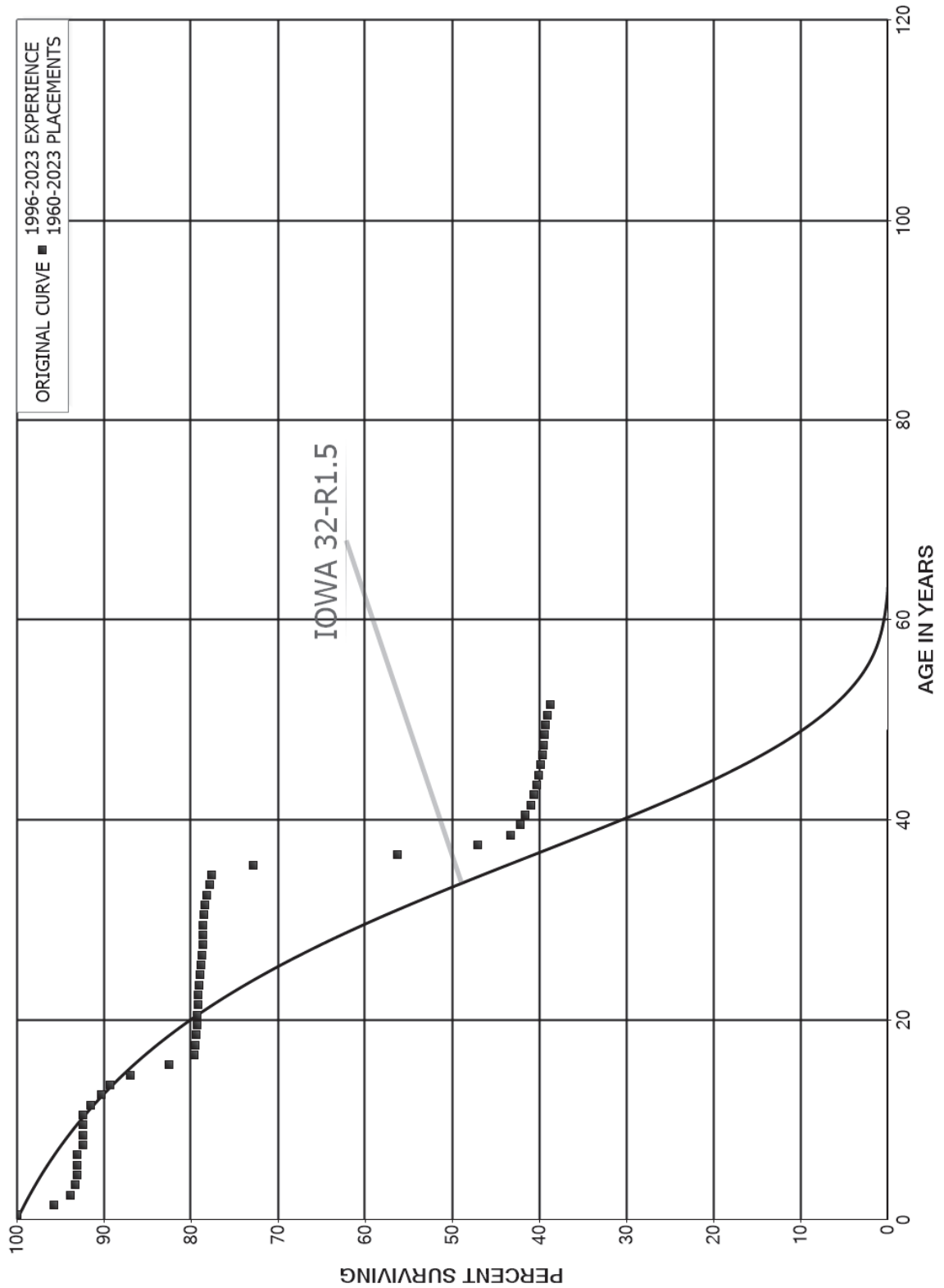
WEST PENN POWER COMPANY

ACCOUNT 370.30 METERS - SMART GRID

ORIGINAL LIFE TABLE

PLACEMENT BAND 2013-2023			EXPERIENCE BAND 2013-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	211,755,185	363,121	0.0017	0.9983	100.00
0.5	206,361,858	744,606	0.0036	0.9964	99.83
1.5	200,726,427	1,860,276	0.0093	0.9907	99.47
2.5	189,850,502	2,040,032	0.0107	0.9893	98.55
3.5	176,714,909	3,229,949	0.0183	0.9817	97.49
4.5	131,211,675	1,770,254	0.0135	0.9865	95.71
5.5	58,727,133	2,563,161	0.0436	0.9564	94.41
6.5	32,444,888	3,270,391	0.1008	0.8992	90.29
7.5	4,605,852	962,328	0.2089	0.7911	81.19
8.5	480,992	180	0.0004	0.9996	64.23
9.5	117,845		0.0000	1.0000	64.20
10.5					64.20

WEST PENN POWER COMPANY
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2023

EXPERIENCE BAND 1996-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,491,529	984	0.0001	0.9999	100.00
0.5	8,462,502	363,470	0.0430	0.9570	99.99
1.5	8,041,139	159,686	0.0199	0.9801	95.69
2.5	7,832,854	40,536	0.0052	0.9948	93.79
3.5	7,815,977	17,748	0.0023	0.9977	93.31
4.5	9,153,965	5,324	0.0006	0.9994	93.10
5.5	9,878,447	1,365	0.0001	0.9999	93.04
6.5	9,756,244	62,605	0.0064	0.9936	93.03
7.5	11,522,861	1,286	0.0001	0.9999	92.43
8.5	11,269,107	4,918	0.0004	0.9996	92.42
9.5	10,828,013	1,565	0.0001	0.9999	92.38
10.5	10,617,217	95,984	0.0090	0.9910	92.37
11.5	10,208,435	134,862	0.0132	0.9868	91.53
12.5	7,252,971	85,598	0.0118	0.9882	90.32
13.5	5,867,097	153,152	0.0261	0.9739	89.26
14.5	5,528,259	279,797	0.0506	0.9494	86.93
15.5	2,512,608	88,847	0.0354	0.9646	82.53
16.5	2,423,441	4,329	0.0018	0.9982	79.61
17.5	3,443,241	4,641	0.0013	0.9987	79.47
18.5	3,770,892	2,270	0.0006	0.9994	79.36
19.5	3,908,964	2,401	0.0006	0.9994	79.31
20.5	3,922,165	2,279	0.0006	0.9994	79.26
21.5	3,930,054	3,818	0.0010	0.9990	79.22
22.5	3,798,302	4,439	0.0012	0.9988	79.14
23.5	2,746,225	5,338	0.0019	0.9981	79.05
24.5	2,791,024	3,794	0.0014	0.9986	78.90
25.5	1,651,399	2,235	0.0014	0.9986	78.79
26.5	1,234,074	624	0.0005	0.9995	78.68
27.5	1,070,141	144	0.0001	0.9999	78.64
28.5	1,075,591	152	0.0001	0.9999	78.63
29.5	1,084,319	1,605	0.0015	0.9985	78.62
30.5	1,121,484	2,209	0.0020	0.9980	78.50
31.5	1,151,632	3,105	0.0027	0.9973	78.35
32.5	1,151,779	3,700	0.0032	0.9968	78.14
33.5	1,191,275	4,273	0.0036	0.9964	77.89
34.5	1,295,727	79,345	0.0612	0.9388	77.61
35.5	1,221,456	277,552	0.2272	0.7728	72.85
36.5	942,548	154,064	0.1635	0.8365	56.30
37.5	752,906	61,467	0.0816	0.9184	47.10
38.5	617,893	15,078	0.0244	0.9756	43.25

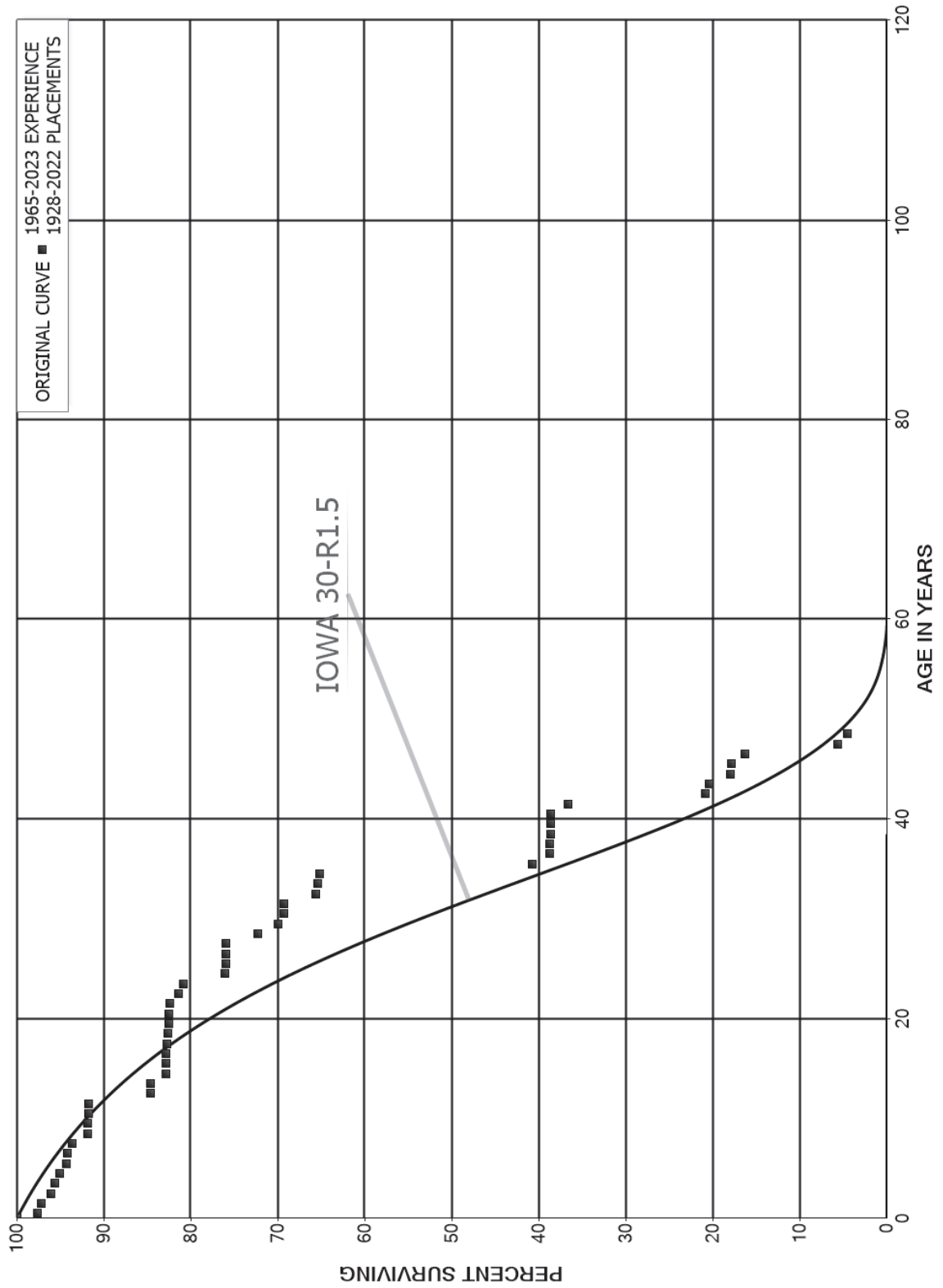
WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2023			EXPERIENCE BAND 1996-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	567,473	8,548	0.0151	0.9849	42.20	
40.5	578,422	7,899	0.0137	0.9863	41.56	
41.5	579,142	5,987	0.0103	0.9897	40.99	
42.5	562,457	4,083	0.0073	0.9927	40.57	
43.5	506,364	2,731	0.0054	0.9946	40.28	
44.5	452,514	2,469	0.0055	0.9945	40.06	
45.5	430,573	1,906	0.0044	0.9956	39.84	
46.5	407,957	1,344	0.0033	0.9967	39.66	
47.5	348,223	978	0.0028	0.9972	39.53	
48.5	270,003	1,004	0.0037	0.9963	39.42	
49.5	217,487	1,068	0.0049	0.9951	39.28	
50.5	150,462	1,473	0.0098	0.9902	39.08	
51.5	74,197	1,384	0.0187	0.9813	38.70	
52.5	79,038	1,944	0.0246	0.9754	37.98	
53.5	94,787	4,247	0.0448	0.9552	37.04	
54.5	171,739	2,401	0.0140	0.9860	35.38	
55.5	174,861	812	0.0046	0.9954	34.89	
56.5	173,843	1,154	0.0066	0.9934	34.73	
57.5	168,068	1,676	0.0100	0.9900	34.50	
58.5	150,057	1,688	0.0112	0.9888	34.15	
59.5	127,188	2,048	0.0161	0.9839	33.77	
60.5	108,942	1,176	0.0108	0.9892	33.22	
61.5	75,917	678	0.0089	0.9911	32.87	
62.5	5,549		0.0000	1.0000	32.57	
63.5					32.57	

WEST PENN POWER COMPANY
 ACCOUNT 372.00 LEASED PROPERTY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 372.00 LEASED PROPERTY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2022

EXPERIENCE BAND 1965-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	383,366	9,250	0.0241	0.9759	100.00
0.5	420,731	1,872	0.0044	0.9956	97.59
1.5	421,897	4,791	0.0114	0.9886	97.15
2.5	417,163	1,675	0.0040	0.9960	96.05
3.5	416,038	2,656	0.0064	0.9936	95.66
4.5	415,786	3,292	0.0079	0.9921	95.05
5.5	412,839	674	0.0016	0.9984	94.30
6.5	414,599	2,234	0.0054	0.9946	94.15
7.5	414,297	8,028	0.0194	0.9806	93.64
8.5	406,748		0.0000	1.0000	91.83
9.5	406,748	373	0.0009	0.9991	91.83
10.5	406,566	49	0.0001	0.9999	91.74
11.5	411,677	31,685	0.0770	0.9230	91.73
12.5	380,104	190	0.0005	0.9995	84.67
13.5	379,914	8,082	0.0213	0.9787	84.63
14.5	372,255	10	0.0000	1.0000	82.83
15.5	372,552	102	0.0003	0.9997	82.83
16.5	379,758	571	0.0015	0.9985	82.80
17.5	379,187	86	0.0002	0.9998	82.68
18.5	379,241	735	0.0019	0.9981	82.66
19.5	378,506	83	0.0002	0.9998	82.50
20.5	338,318	491	0.0014	0.9986	82.48
21.5	337,970	4,071	0.0120	0.9880	82.36
22.5	333,898	2,033	0.0061	0.9939	81.37
23.5	332,400	19,671	0.0592	0.9408	80.87
24.5	312,729	425	0.0014	0.9986	76.09
25.5	312,304	85	0.0003	0.9997	75.98
26.5	312,219	51	0.0002	0.9998	75.96
27.5	15,621	751	0.0481	0.9519	75.95
28.5	15,353	497	0.0324	0.9676	72.30
29.5	14,856	141	0.0095	0.9905	69.96
30.5	14,715	5	0.0003	0.9997	69.29
31.5	14,736	783	0.0531	0.9469	69.27
32.5	14,203	49	0.0035	0.9965	65.59
33.5	14,153	38	0.0027	0.9973	65.36
34.5	14,115	5,286	0.3745	0.6255	65.19
35.5	8,829	439	0.0497	0.9503	40.77
36.5	8,601	2	0.0002	0.9998	38.75
37.5	8,598	22	0.0026	0.9974	38.74
38.5	8,576		0.0000	1.0000	38.63

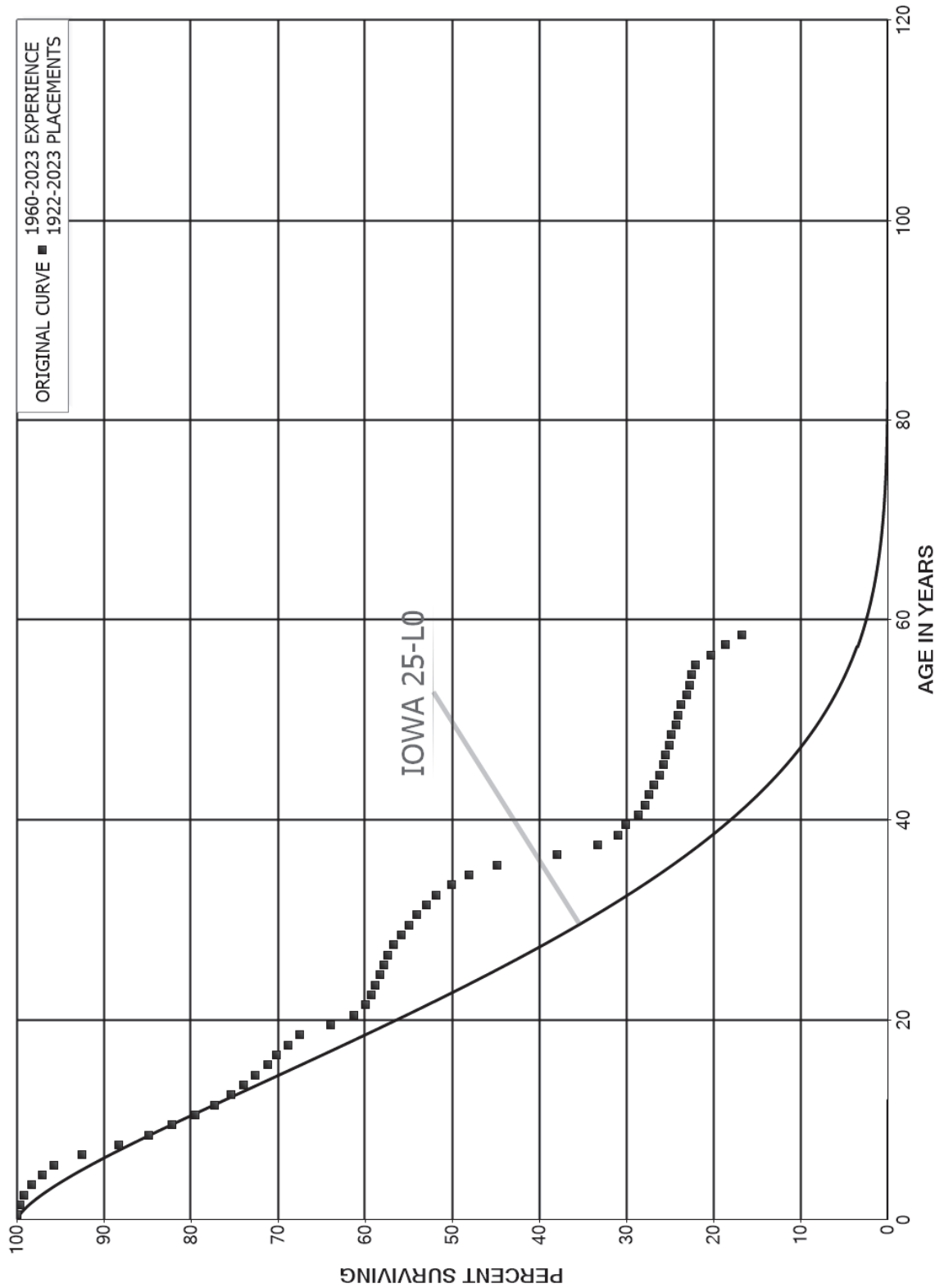
WEST PENN POWER COMPANY

ACCOUNT 372.00 LEASED PROPERTY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2022			EXPERIENCE BAND 1965-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	8,576	14	0.0016	0.9984	38.63	
40.5	8,562	439	0.0513	0.9487	38.57	
41.5	8,123	3,503	0.4313	0.5687	36.59	
42.5	4,620	104	0.0225	0.9775	20.81	
43.5	4,516	535	0.1185	0.8815	20.34	
44.5	3,981	17	0.0042	0.9958	17.93	
45.5	3,964	350	0.0884	0.9116	17.86	
46.5	3,614	2,362	0.6538	0.3462	16.28	
47.5	1,251	254	0.2032	0.7968	5.64	
48.5	997	160	0.1606	0.8394	4.49	
49.5	837		0.0000	1.0000	3.77	
50.5	837	3	0.0038	0.9962	3.77	
51.5	834	139	0.1664	0.8336	3.76	
52.5	695		0.0000	1.0000	3.13	
53.5	695		0.0000	1.0000	3.13	
54.5	695		0.0000	1.0000	3.13	
55.5	695		0.0000	1.0000	3.13	
56.5	695	211	0.3037	0.6963	3.13	
57.5	484	3	0.0060	0.9940	2.18	
58.5	481	481	1.0000		2.17	
59.5						

WEST PENN POWER COMPANY
 ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2023

EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,966,917	35,620	0.0007	0.9993	100.00
0.5	51,035,891	141,430	0.0028	0.9972	99.93
1.5	49,972,439	267,614	0.0054	0.9946	99.65
2.5	48,921,192	435,324	0.0089	0.9911	99.12
3.5	47,501,800	561,096	0.0118	0.9882	98.24
4.5	44,318,608	629,627	0.0142	0.9858	97.08
5.5	42,040,997	1,396,723	0.0332	0.9668	95.70
6.5	39,752,066	1,840,849	0.0463	0.9537	92.52
7.5	34,330,437	1,324,349	0.0386	0.9614	88.24
8.5	31,991,305	1,009,356	0.0316	0.9684	84.83
9.5	30,307,702	979,649	0.0323	0.9677	82.16
10.5	28,599,825	802,696	0.0281	0.9719	79.50
11.5	27,270,649	653,644	0.0240	0.9760	77.27
12.5	23,423,369	443,824	0.0189	0.9811	75.42
13.5	22,287,099	403,520	0.0181	0.9819	73.99
14.5	21,646,519	442,169	0.0204	0.9796	72.65
15.5	19,310,832	271,707	0.0141	0.9859	71.16
16.5	18,869,319	363,693	0.0193	0.9807	70.16
17.5	17,516,416	345,584	0.0197	0.9803	68.81
18.5	16,776,540	880,275	0.0525	0.9475	67.45
19.5	15,804,447	652,699	0.0413	0.9587	63.91
20.5	15,147,340	332,100	0.0219	0.9781	61.27
21.5	14,806,555	159,485	0.0108	0.9892	59.93
22.5	14,565,876	109,118	0.0075	0.9925	59.28
23.5	13,351,850	117,183	0.0088	0.9912	58.84
24.5	13,220,016	110,389	0.0084	0.9916	58.32
25.5	12,445,624	90,658	0.0073	0.9927	57.84
26.5	11,857,431	143,280	0.0121	0.9879	57.42
27.5	11,327,952	184,848	0.0163	0.9837	56.72
28.5	10,806,826	167,181	0.0155	0.9845	55.80
29.5	10,398,804	168,243	0.0162	0.9838	54.93
30.5	9,984,705	200,489	0.0201	0.9799	54.04
31.5	9,538,856	206,172	0.0216	0.9784	52.96
32.5	9,122,839	301,040	0.0330	0.9670	51.81
33.5	8,380,934	339,703	0.0405	0.9595	50.10
34.5	7,651,270	511,693	0.0669	0.9331	48.07
35.5	6,811,874	1,043,103	0.1531	0.8469	44.86
36.5	5,558,429	693,362	0.1247	0.8753	37.99
37.5	4,672,374	323,879	0.0693	0.9307	33.25
38.5	4,187,343	115,858	0.0277	0.9723	30.95

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023			EXPERIENCE BAND 1960-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,890,372	185,114	0.0476	0.9524	30.09
40.5	3,491,754	94,254	0.0270	0.9730	28.66
41.5	3,251,098	51,091	0.0157	0.9843	27.88
42.5	3,009,408	67,384	0.0224	0.9776	27.45
43.5	2,725,861	67,722	0.0248	0.9752	26.83
44.5	2,485,809	43,936	0.0177	0.9823	26.17
45.5	2,301,236	21,468	0.0093	0.9907	25.70
46.5	2,125,692	30,443	0.0143	0.9857	25.46
47.5	1,952,029	23,375	0.0120	0.9880	25.10
48.5	1,713,766	37,774	0.0220	0.9780	24.80
49.5	1,542,227	9,609	0.0062	0.9938	24.25
50.5	1,336,042	19,373	0.0145	0.9855	24.10
51.5	1,121,023	32,677	0.0291	0.9709	23.75
52.5	974,241	15,190	0.0156	0.9844	23.06
53.5	739,177	6,208	0.0084	0.9916	22.70
54.5	517,265	10,803	0.0209	0.9791	22.51
55.5	351,815	27,944	0.0794	0.9206	22.04
56.5	233,987	19,199	0.0821	0.9179	20.29
57.5	146,105	14,928	0.1022	0.8978	18.62
58.5	119,212	4,298	0.0361	0.9639	16.72
59.5	111,165	4,736	0.0426	0.9574	16.12
60.5	98,281	15,040	0.1530	0.8470	15.43
61.5	80,181	6,600	0.0823	0.9177	13.07
62.5	70,785	432	0.0061	0.9939	11.99
63.5	65,948	3,003	0.0455	0.9545	11.92
64.5	62,941	7,269	0.1155	0.8845	11.38
65.5	52,401	2,379	0.0454	0.9546	10.06
66.5	42,756	910	0.0213	0.9787	9.61
67.5	41,340	1,232	0.0298	0.9702	9.40
68.5	39,140	1,077	0.0275	0.9725	9.12
69.5	35,002	703	0.0201	0.9799	8.87
70.5	33,769	253	0.0075	0.9925	8.69
71.5	29,285	445	0.0152	0.9848	8.63
72.5	25,318	1,018	0.0402	0.9598	8.50
73.5	23,136	4,510	0.1949	0.8051	8.16
74.5	16,471	2,349	0.1426	0.8574	6.57
75.5	13,992	520	0.0372	0.9628	5.63
76.5	13,455	776	0.0577	0.9423	5.42
77.5	12,672	60	0.0047	0.9953	5.11
78.5	11,516	55	0.0048	0.9952	5.08

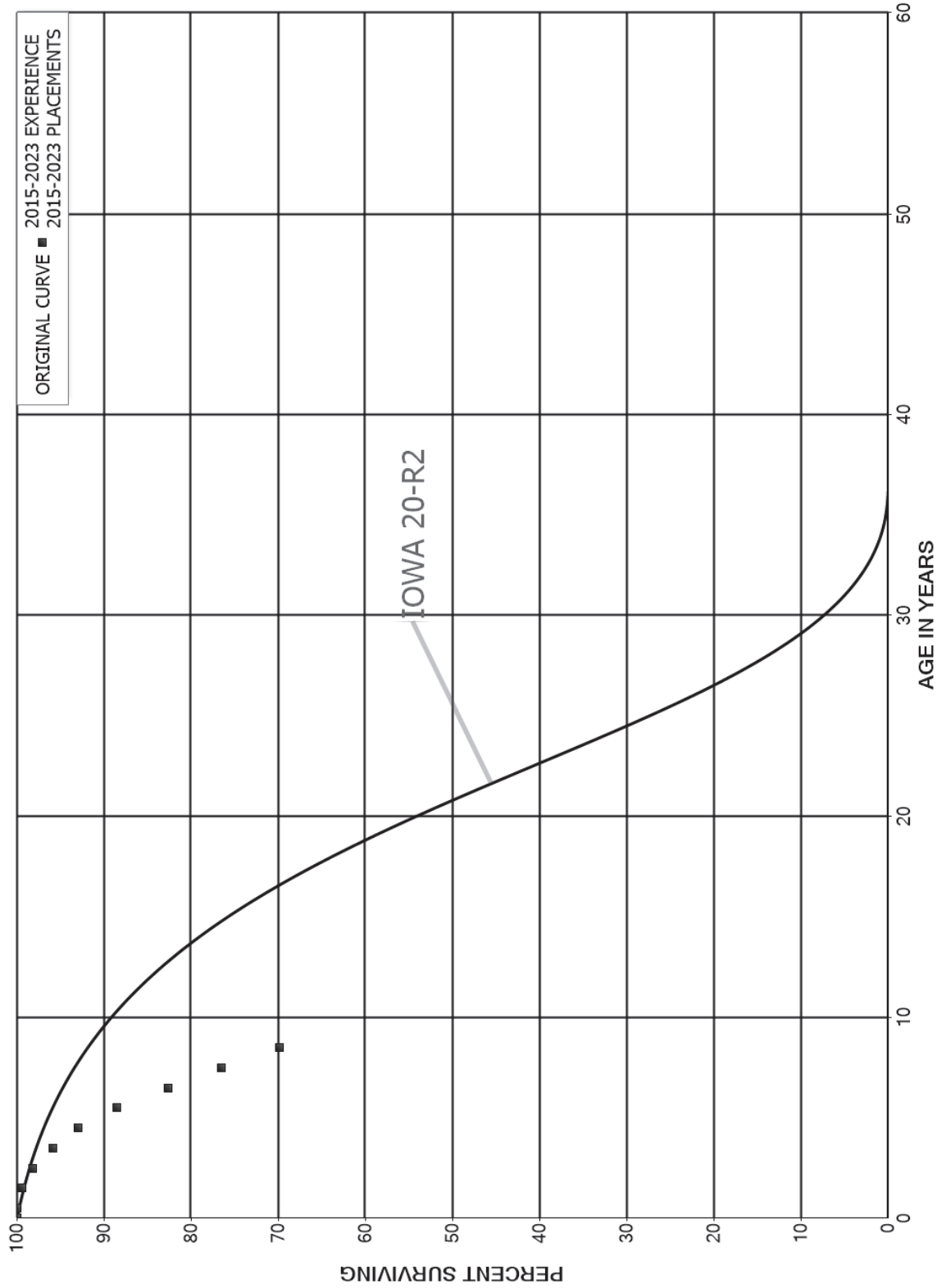
WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023			EXPERIENCE BAND 1960-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	11,086	75	0.0068	0.9932	5.06	
80.5	10,885	54	0.0049	0.9951	5.02	
81.5	9,952	24	0.0024	0.9976	5.00	
82.5	9,761	140	0.0143	0.9857	4.99	
83.5	9,515	141	0.0149	0.9851	4.92	
84.5	9,176	797	0.0868	0.9132	4.84	
85.5	8,026	242	0.0301	0.9699	4.42	
86.5	7,776	441	0.0567	0.9433	4.29	
87.5	7,058		0.0000	1.0000	4.05	
88.5	6,902	22	0.0032	0.9968	4.05	
89.5	6,880	62	0.0090	0.9910	4.03	
90.5	5,597	465	0.0830	0.9170	4.00	
91.5	5,132	41	0.0081	0.9919	3.66	
92.5	5,011		0.0000	1.0000	3.64	
93.5	1,213		0.0000	1.0000	3.64	
94.5	1,125		0.0000	1.0000	3.64	
95.5	203		0.0000	1.0000	3.64	
96.5	167		0.0000	1.0000	3.64	
97.5	149		0.0000	1.0000	3.64	
98.5	80		0.0000	1.0000	3.64	
99.5	27		0.0000	1.0000	3.64	
100.5	26		0.0000	1.0000	3.64	
101.5					3.64	

WEST PENN POWER COMPANY
 ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED
 ORIGINAL AND SMOOTH SURVIVOR CURVES



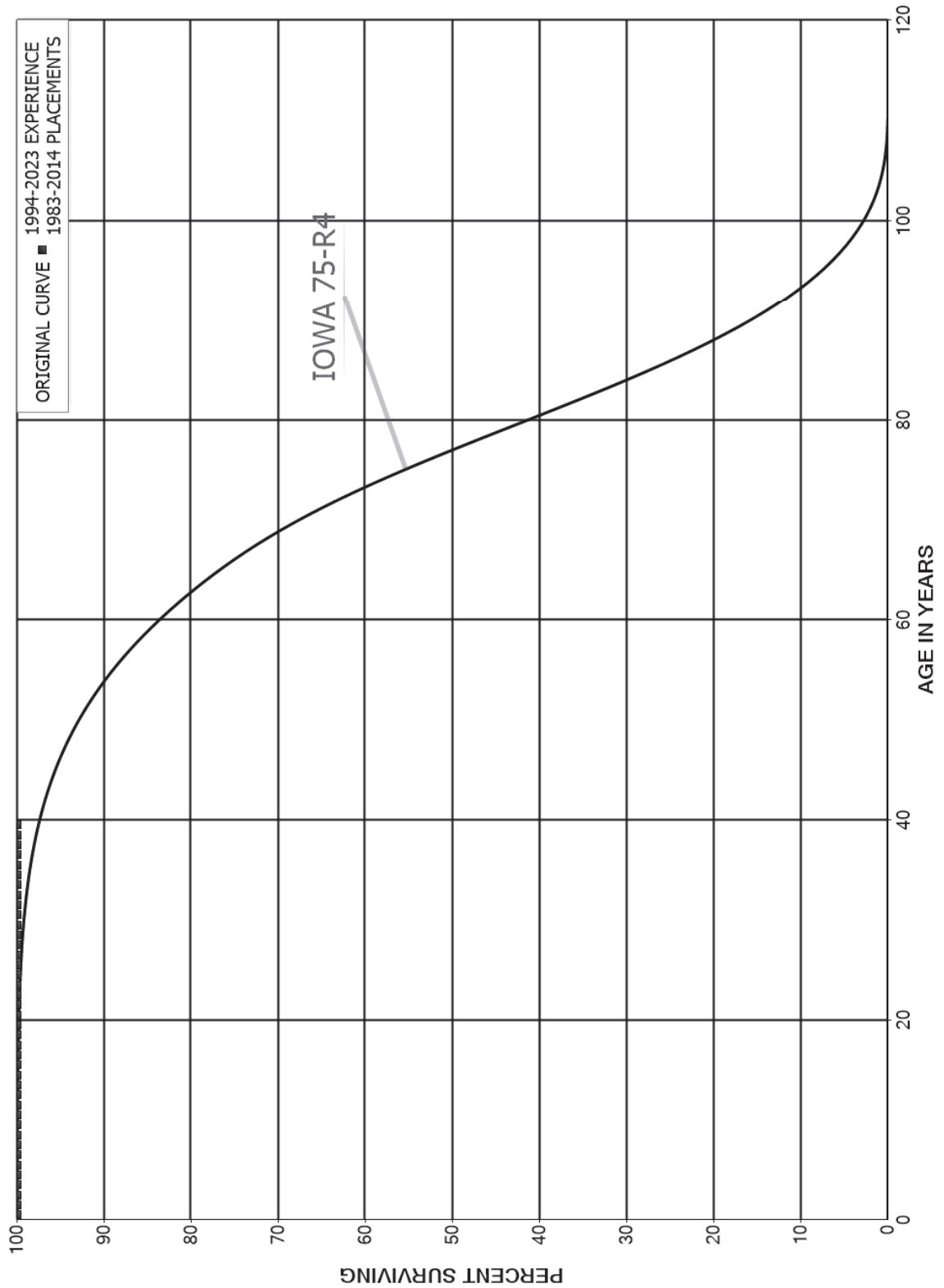
WEST PENN POWER COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2023			EXPERIENCE BAND 2015-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,796,859	7,230	0.0003	0.9997	100.00
0.5	22,914,540	126,588	0.0055	0.9945	99.97
1.5	21,010,499	271,562	0.0129	0.9871	99.42
2.5	19,480,158	464,076	0.0238	0.9762	98.13
3.5	17,881,528	533,387	0.0298	0.9702	95.80
4.5	16,216,329	776,888	0.0479	0.9521	92.94
5.5	12,332,480	815,030	0.0661	0.9339	88.49
6.5	5,057,589	376,904	0.0745	0.9255	82.64
7.5	108,306	9,357	0.0864	0.9136	76.48
8.5					69.87

WEST PENN POWER COMPANY
ACCOUNT 389.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 389.20 LAND RIGHTS

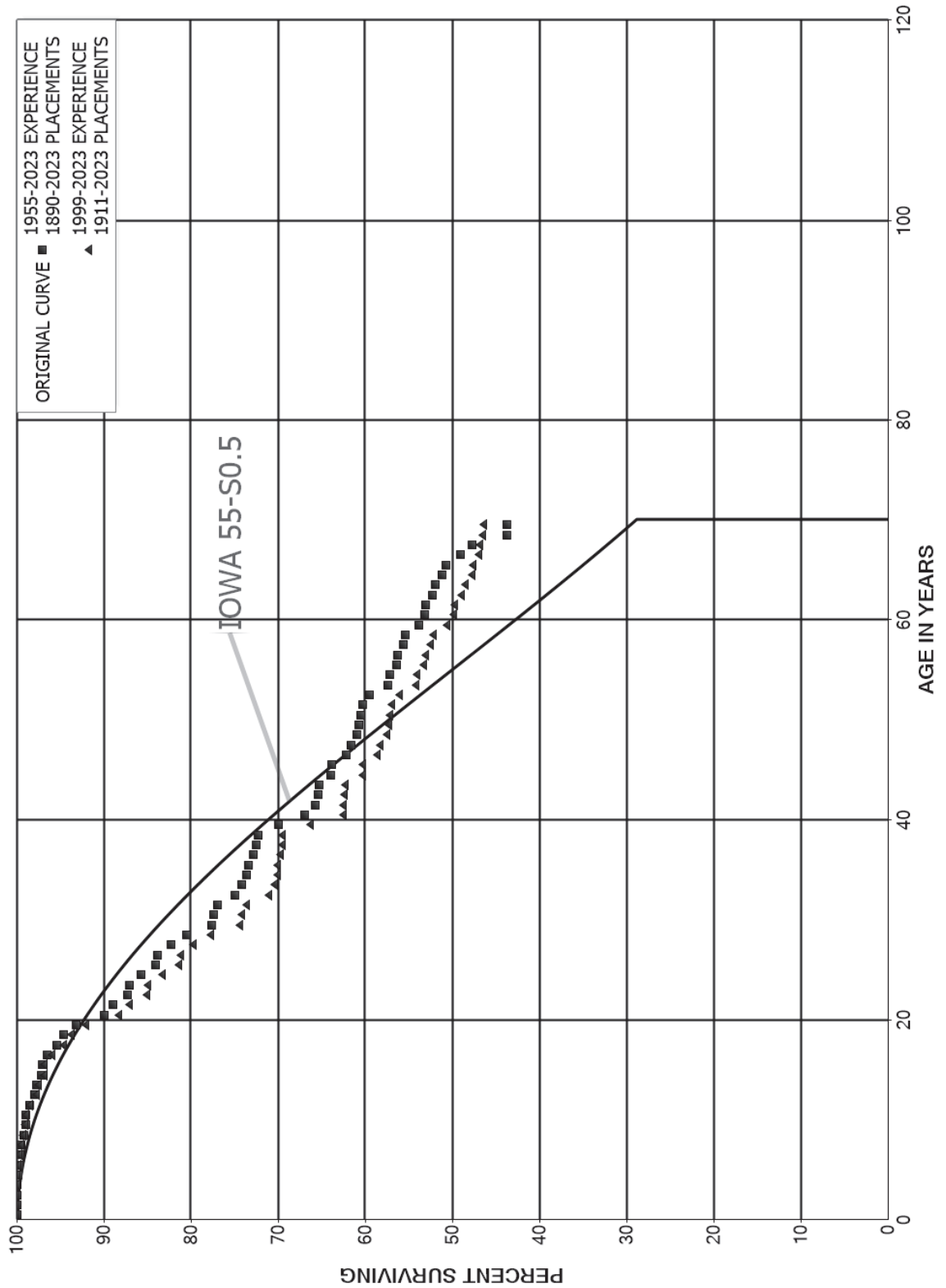
ORIGINAL LIFE TABLE

PLACEMENT BAND 1983-2014

EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,854		0.0000	1.0000	100.00
0.5	38,469		0.0000	1.0000	100.00
1.5	38,469		0.0000	1.0000	100.00
2.5	38,469		0.0000	1.0000	100.00
3.5	175,721		0.0000	1.0000	100.00
4.5	199,307		0.0000	1.0000	100.00
5.5	199,307		0.0000	1.0000	100.00
6.5	289,516		0.0000	1.0000	100.00
7.5	289,516		0.0000	1.0000	100.00
8.5	289,516		0.0000	1.0000	100.00
9.5	289,506		0.0000	1.0000	100.00
10.5	293,143		0.0000	1.0000	100.00
11.5	293,143		0.0000	1.0000	100.00
12.5	293,143		0.0000	1.0000	100.00
13.5	293,143		0.0000	1.0000	100.00
14.5	293,143		0.0000	1.0000	100.00
15.5	293,143		0.0000	1.0000	100.00
16.5	286,669		0.0000	1.0000	100.00
17.5	286,669		0.0000	1.0000	100.00
18.5	286,669		0.0000	1.0000	100.00
19.5	286,669		0.0000	1.0000	100.00
20.5	286,669		0.0000	1.0000	100.00
21.5	286,669		0.0000	1.0000	100.00
22.5	286,669		0.0000	1.0000	100.00
23.5	286,669		0.0000	1.0000	100.00
24.5	286,669		0.0000	1.0000	100.00
25.5	286,669		0.0000	1.0000	100.00
26.5	286,669		0.0000	1.0000	100.00
27.5	286,669		0.0000	1.0000	100.00
28.5	286,669		0.0000	1.0000	100.00
29.5	262,831		0.0000	1.0000	100.00
30.5	254,684		0.0000	1.0000	100.00
31.5	254,684		0.0000	1.0000	100.00
32.5	254,684		0.0000	1.0000	100.00
33.5	117,433		0.0000	1.0000	100.00
34.5	93,847		0.0000	1.0000	100.00
35.5	93,847		0.0000	1.0000	100.00
36.5	3,637		0.0000	1.0000	100.00
37.5	3,637		0.0000	1.0000	100.00
38.5	3,637		0.0000	1.0000	100.00
39.5	3,637		0.0000	1.0000	100.00
40.5					

WEST PENN POWER COMPANY
 ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2023

EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	162,605,616	348	0.0000	1.0000	100.00
0.5	165,894,582	106,485	0.0006	0.9994	100.00
1.5	165,481,507	21,431	0.0001	0.9999	99.94
2.5	164,677,514	39,887	0.0002	0.9998	99.92
3.5	160,671,019	121,159	0.0008	0.9992	99.90
4.5	157,563,767	90,719	0.0006	0.9994	99.82
5.5	148,281,209	201,468	0.0014	0.9986	99.77
6.5	145,655,310	163,521	0.0011	0.9989	99.63
7.5	137,253,865	459,044	0.0033	0.9967	99.52
8.5	133,553,832	300,531	0.0023	0.9977	99.19
9.5	130,111,917	81,007	0.0006	0.9994	98.96
10.5	104,506,542	395,027	0.0038	0.9962	98.90
11.5	102,688,139	543,418	0.0053	0.9947	98.53
12.5	99,186,802	307,198	0.0031	0.9969	98.01
13.5	92,797,977	510,536	0.0055	0.9945	97.70
14.5	91,407,131	80,842	0.0009	0.9991	97.16
15.5	87,103,573	562,995	0.0065	0.9935	97.08
16.5	83,543,268	943,991	0.0113	0.9887	96.45
17.5	81,931,246	642,368	0.0078	0.9922	95.36
18.5	79,237,420	1,187,029	0.0150	0.9850	94.61
19.5	76,825,572	2,630,656	0.0342	0.9658	93.20
20.5	73,835,949	893,983	0.0121	0.9879	90.00
21.5	72,646,313	1,350,070	0.0186	0.9814	88.92
22.5	71,118,974	139,026	0.0020	0.9980	87.26
23.5	65,468,386	1,047,574	0.0160	0.9840	87.09
24.5	64,455,847	1,250,443	0.0194	0.9806	85.70
25.5	63,005,054	181,215	0.0029	0.9971	84.04
26.5	62,482,895	1,140,201	0.0182	0.9818	83.79
27.5	60,811,905	1,316,442	0.0216	0.9784	82.27
28.5	58,233,943	2,047,706	0.0352	0.9648	80.48
29.5	45,908,247	122,247	0.0027	0.9973	77.65
30.5	42,421,648	285,528	0.0067	0.9933	77.45
31.5	39,436,346	1,021,357	0.0259	0.9741	76.93
32.5	31,988,277	321,582	0.0101	0.9899	74.93
33.5	25,783,975	209,575	0.0081	0.9919	74.18
34.5	23,621,262	57,089	0.0024	0.9976	73.58
35.5	23,035,450	164,816	0.0072	0.9928	73.40
36.5	21,399,601	119,900	0.0056	0.9944	72.87
37.5	20,476,160	37,224	0.0018	0.9982	72.47
38.5	20,096,423	663,637	0.0330	0.9670	72.33

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023			EXPERIENCE BAND 1955-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,561,687	745,578	0.0425	0.9575	69.95
40.5	16,710,498	300,355	0.0180	0.9820	66.98
41.5	16,290,712	93,123	0.0057	0.9943	65.77
42.5	11,000,422	20,233	0.0018	0.9982	65.40
43.5	11,025,472	231,316	0.0210	0.9790	65.28
44.5	10,736,045	15,200	0.0014	0.9986	63.91
45.5	10,172,446	260,690	0.0256	0.9744	63.82
46.5	9,886,571	85,088	0.0086	0.9914	62.18
47.5	9,776,310	119,433	0.0122	0.9878	61.65
48.5	9,592,782	31,709	0.0033	0.9967	60.89
49.5	9,504,108	24,533	0.0026	0.9974	60.69
50.5	9,459,844	34,773	0.0037	0.9963	60.53
51.5	9,045,865	120,074	0.0133	0.9867	60.31
52.5	8,855,023	309,157	0.0349	0.9651	59.51
53.5	8,515,663	30,259	0.0036	0.9964	57.43
54.5	8,404,976	120,402	0.0143	0.9857	57.23
55.5	8,288,766	26,377	0.0032	0.9968	56.41
56.5	8,250,553	89,778	0.0109	0.9891	56.23
57.5	7,634,873	33,451	0.0044	0.9956	55.62
58.5	7,227,739	195,887	0.0271	0.9729	55.37
59.5	7,009,062	96,460	0.0138	0.9862	53.87
60.5	6,852,284	8,081	0.0012	0.9988	53.13
61.5	5,665,619	83,786	0.0148	0.9852	53.07
62.5	4,982,425	35,150	0.0071	0.9929	52.29
63.5	4,560,094	66,816	0.0147	0.9853	51.92
64.5	4,393,318	37,985	0.0086	0.9914	51.16
65.5	3,472,845	115,308	0.0332	0.9668	50.71
66.5	3,334,604	91,153	0.0273	0.9727	49.03
67.5	2,860,978	236,289	0.0826	0.9174	47.69
68.5	2,614,581	3,379	0.0013	0.9987	43.75
69.5	816,110		0.0000	1.0000	43.69
70.5	703,373		0.0000	1.0000	43.69
71.5	692,181		0.0000	1.0000	43.69
72.5	686,775	8,562	0.0125	0.9875	43.69
73.5	675,779		0.0000	1.0000	43.15
74.5	674,940	1,884	0.0028	0.9972	43.15
75.5	409,156		0.0000	1.0000	43.03
76.5	404,063	206	0.0005	0.9995	43.03
77.5	403,857		0.0000	1.0000	43.01
78.5	400,533		0.0000	1.0000	43.01

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023			EXPERIENCE BAND 1955-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	400,533	7,818	0.0195	0.9805	43.01
80.5	392,005	8,368	0.0213	0.9787	42.17
81.5	383,154	930	0.0024	0.9976	41.27
82.5	379,910	30,187	0.0795	0.9205	41.17
83.5	347,283		0.0000	1.0000	37.90
84.5	333,747		0.0000	1.0000	37.90
85.5	333,723		0.0000	1.0000	37.90
86.5	333,723		0.0000	1.0000	37.90
87.5	333,723		0.0000	1.0000	37.90
88.5	333,723	1,599	0.0048	0.9952	37.90
89.5	332,124	23,422	0.0705	0.9295	37.71
90.5	308,702	3,083	0.0100	0.9900	35.05
91.5	305,619		0.0000	1.0000	34.70
92.5	305,619		0.0000	1.0000	34.70
93.5	304,622		0.0000	1.0000	34.70
94.5	252,260		0.0000	1.0000	34.70
95.5	212,957		0.0000	1.0000	34.70
96.5					34.70

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2023

EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,018,342		0.0000	1.0000	100.00
0.5	91,660,987	94,209	0.0010	0.9990	100.00
1.5	91,410,908	2,035	0.0000	1.0000	99.90
2.5	91,916,010	6,409	0.0001	0.9999	99.89
3.5	89,603,930	65,222	0.0007	0.9993	99.89
4.5	99,996,371	54,759	0.0005	0.9995	99.82
5.5	94,629,317	161,035	0.0017	0.9983	99.76
6.5	94,632,341	136,091	0.0014	0.9986	99.59
7.5	93,958,385	256,020	0.0027	0.9973	99.45
8.5	98,525,120	277,219	0.0028	0.9972	99.18
9.5	97,851,861	53,249	0.0005	0.9995	98.90
10.5	73,378,038	362,610	0.0049	0.9951	98.84
11.5	74,380,422	528,136	0.0071	0.9929	98.36
12.5	71,812,647	226,590	0.0032	0.9968	97.66
13.5	66,161,524	405,730	0.0061	0.9939	97.35
14.5	70,000,310	50,675	0.0007	0.9993	96.75
15.5	65,827,342	541,339	0.0082	0.9918	96.68
16.5	62,424,198	929,676	0.0149	0.9851	95.89
17.5	68,667,634	616,335	0.0090	0.9910	94.46
18.5	66,064,394	1,178,297	0.0178	0.9822	93.61
19.5	64,102,634	2,623,700	0.0409	0.9591	91.94
20.5	61,161,995	865,169	0.0141	0.9859	88.18
21.5	60,036,899	1,343,305	0.0224	0.9776	86.93
22.5	58,583,392	118,231	0.0020	0.9980	84.99
23.5	53,063,217	1,020,714	0.0192	0.9808	84.81
24.5	52,098,997	1,174,356	0.0225	0.9775	83.18
25.5	50,240,294	156,617	0.0031	0.9969	81.31
26.5	50,261,309	893,930	0.0178	0.9822	81.05
27.5	48,351,585	1,223,599	0.0253	0.9747	79.61
28.5	45,900,026	1,981,514	0.0432	0.9568	77.60
29.5	33,742,576	66,758	0.0020	0.9980	74.25
30.5	30,316,258	227,552	0.0075	0.9925	74.10
31.5	27,403,512	975,274	0.0356	0.9644	73.55
32.5	20,660,234	194,523	0.0094	0.9906	70.93
33.5	15,002,475	63,728	0.0042	0.9958	70.26
34.5	13,047,024	7,721	0.0006	0.9994	69.96
35.5	12,577,521	46,061	0.0037	0.9963	69.92
36.5	13,224,501	45,050	0.0034	0.9966	69.66
37.5	13,247,978	7,050	0.0005	0.9995	69.43
38.5	13,333,641	613,076	0.0460	0.9540	69.39

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2023			EXPERIENCE BAND 1999-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,961,062	626,514	0.0572	0.9428	66.20
40.5	11,377,515	413	0.0000	1.0000	62.42
41.5	11,338,983	19,683	0.0017	0.9983	62.41
42.5	6,633,115	8,512	0.0013	0.9987	62.30
43.5	6,638,045	216,759	0.0327	0.9673	62.22
44.5	8,925,027	8,193	0.0009	0.9991	60.19
45.5	8,862,983	243,955	0.0275	0.9725	60.14
46.5	8,601,447	44,133	0.0051	0.9949	58.48
47.5	8,514,680	113,450	0.0133	0.9867	58.18
48.5	8,344,171	30,686	0.0037	0.9963	57.41
49.5	8,259,804	23,857	0.0029	0.9971	57.20
50.5	8,522,007	32,920	0.0039	0.9961	57.03
51.5	8,115,041	118,645	0.0146	0.9854	56.81
52.5	7,929,468	270,891	0.0342	0.9658	55.98
53.5	7,631,956	14,609	0.0019	0.9981	54.07
54.5	7,536,919	115,642	0.0153	0.9847	53.96
55.5	7,417,168	20,933	0.0028	0.9972	53.14
56.5	7,384,881	89,124	0.0121	0.9879	52.99
57.5	6,818,123	33,214	0.0049	0.9951	52.35
58.5	6,413,407	195,868	0.0305	0.9695	52.09
59.5	6,208,934	96,460	0.0155	0.9845	50.50
60.5	6,052,445	8,048	0.0013	0.9987	49.72
61.5	4,865,813	83,296	0.0171	0.9829	49.65
62.5	4,183,109	33,129	0.0079	0.9921	48.80
63.5	3,762,798	65,173	0.0173	0.9827	48.41
64.5	3,597,408	6,876	0.0019	0.9981	47.57
65.5	2,708,044	38,112	0.0141	0.9859	47.48
66.5	2,649,359	4,407	0.0017	0.9983	46.82
67.5	2,262,479	16,919	0.0075	0.9925	46.74
68.5	2,236,655	3,379	0.0015	0.9985	46.39
69.5	493,166		0.0000	1.0000	46.32
70.5	419,732		0.0000	1.0000	46.32
71.5	645,609		0.0000	1.0000	46.32
72.5	640,203	8,562	0.0134	0.9866	46.32
73.5	629,207		0.0000	1.0000	45.70
74.5	628,368	1,884	0.0030	0.9970	45.70
75.5	362,585		0.0000	1.0000	45.56
76.5	357,491	206	0.0006	0.9994	45.56
77.5	357,285		0.0000	1.0000	45.54
78.5	353,961		0.0000	1.0000	45.54

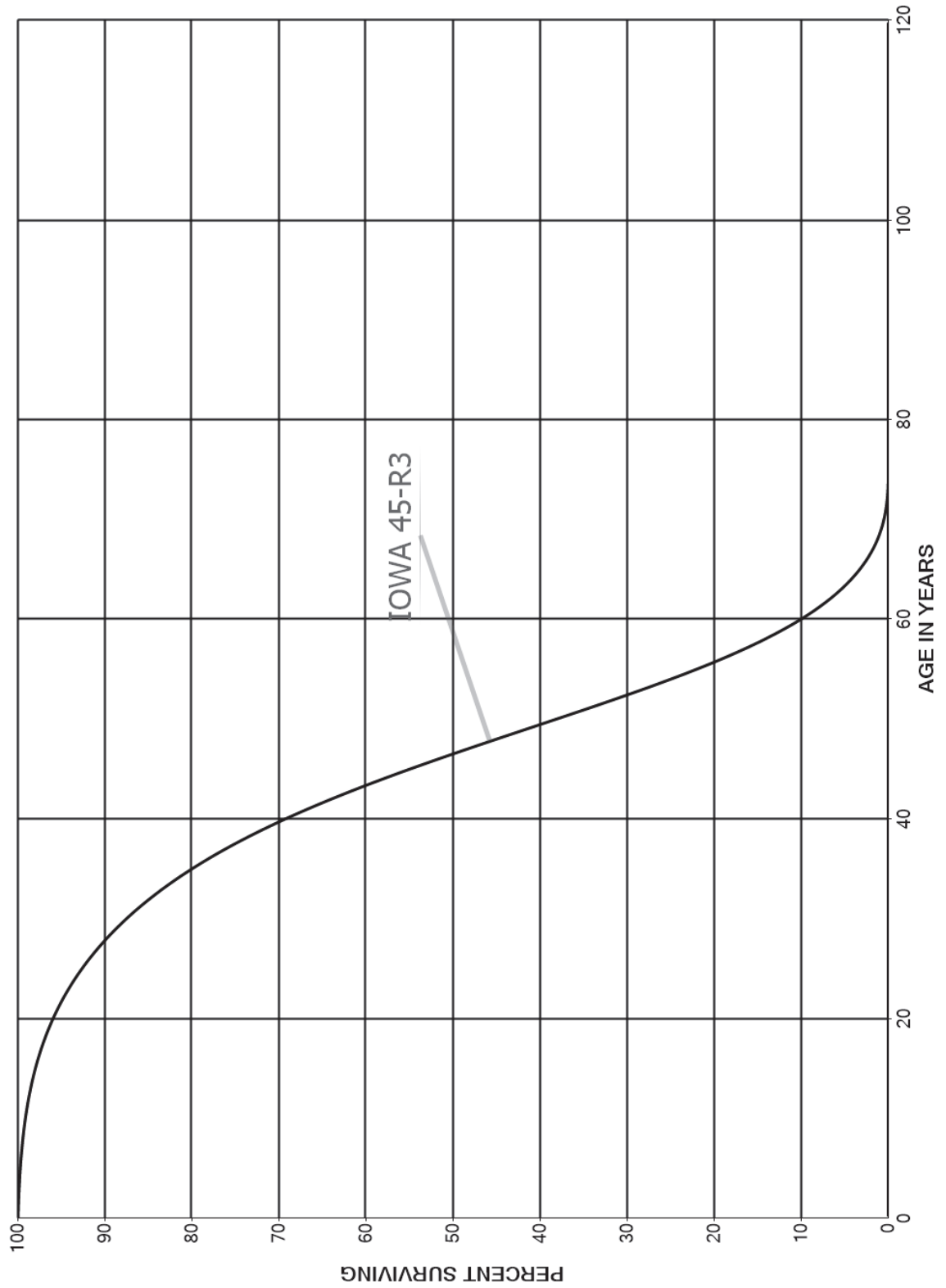
WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

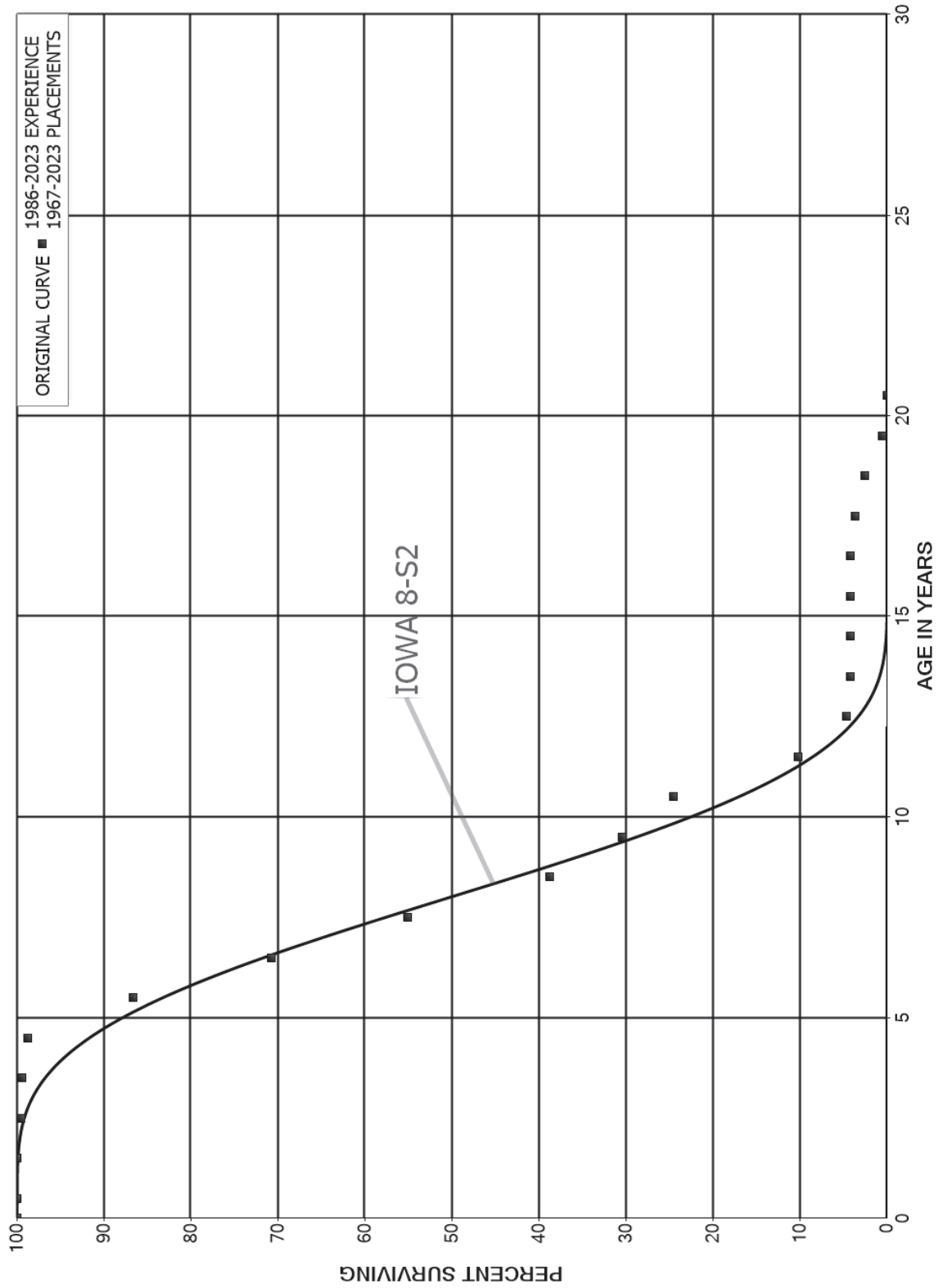
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2023			EXPERIENCE BAND 1999-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	353,961	7,818	0.0221	0.9779	45.54	
80.5	345,433	8,368	0.0242	0.9758	44.53	
81.5	336,582		0.0000	1.0000	43.45	
82.5	334,268	7,926	0.0237	0.9763	43.45	
83.5	324,160		0.0000	1.0000	42.42	
84.5	310,623		0.0000	1.0000	42.42	
85.5	310,599		0.0000	1.0000	42.42	
86.5	310,599		0.0000	1.0000	42.42	
87.5	333,723		0.0000	1.0000	42.42	
88.5	333,723	1,599	0.0048	0.9952	42.42	
89.5	332,124	23,422	0.0705	0.9295	42.22	
90.5	308,702	3,083	0.0100	0.9900	39.24	
91.5	305,619		0.0000	1.0000	38.85	
92.5	305,619		0.0000	1.0000	38.85	
93.5	304,622		0.0000	1.0000	38.85	
94.5	252,260		0.0000	1.0000	38.85	
95.5	212,957		0.0000	1.0000	38.85	
96.5					38.85	

WEST PENN POWER COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES
SMOOTH SURVIVOR CURVE



WEST PENN POWER COMPANY
 ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



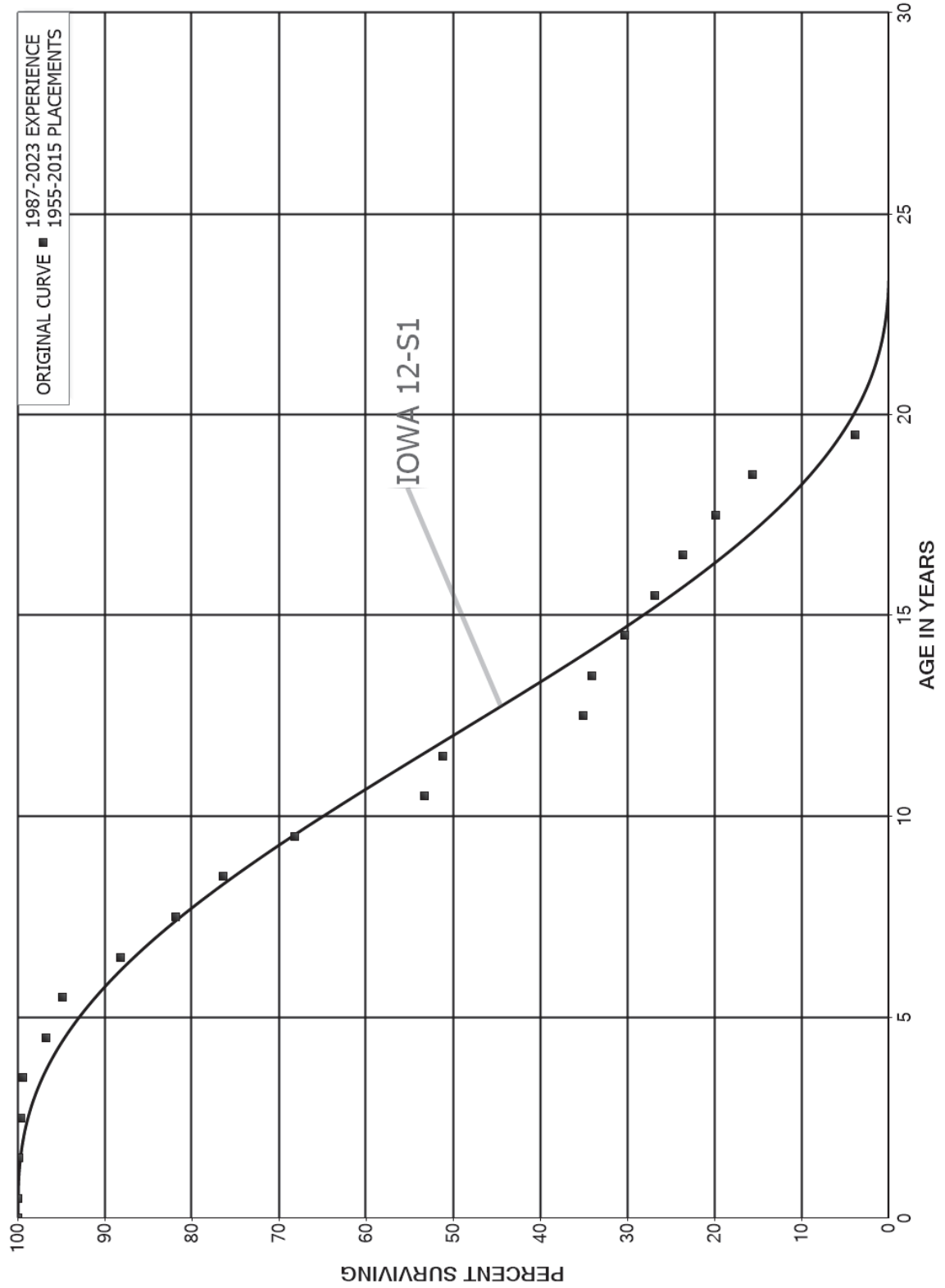
WEST PENN POWER COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2023			EXPERIENCE BAND 1986-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,556,438		0.0000	1.0000	100.00
0.5	9,552,891		0.0000	1.0000	100.00
1.5	8,944,480	47,623	0.0053	0.9947	100.00
2.5	6,548,456	8,185	0.0012	0.9988	99.47
3.5	6,111,940	38,778	0.0063	0.9937	99.34
4.5	2,418,821	297,168	0.1229	0.8771	98.71
5.5	2,121,653	387,979	0.1829	0.8171	86.59
6.5	1,684,128	374,522	0.2224	0.7776	70.75
7.5	1,309,606	386,814	0.2954	0.7046	55.02
8.5	918,735	199,325	0.2170	0.7830	38.77
9.5	719,409	139,032	0.1933	0.8067	30.36
10.5	580,378	338,002	0.5824	0.4176	24.49
11.5	241,553	131,471	0.5443	0.4557	10.23
12.5	110,082	12,062	0.1096	0.8904	4.66
13.5	98,019		0.0000	1.0000	4.15
14.5	98,019		0.0000	1.0000	4.15
15.5	98,019		0.0000	1.0000	4.15
16.5	98,019	13,462	0.1373	0.8627	4.15
17.5	84,557	25,963	0.3070	0.6930	3.58
18.5	61,713	48,255	0.7819	0.2181	2.48
19.5	13,458	13,458	1.0000		0.54
20.5					

WEST PENN POWER COMPANY
 ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2015			EXPERIENCE BAND 1987-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,314,751		0.0000	1.0000	100.00
0.5	3,631,831	4,218	0.0012	0.9988	100.00
1.5	3,627,614	9,977	0.0028	0.9972	99.88
2.5	3,599,373	8,670	0.0024	0.9976	99.61
3.5	3,590,704	96,542	0.0269	0.9731	99.37
4.5	3,519,269	69,307	0.0197	0.9803	96.70
5.5	3,442,484	240,489	0.0699	0.9301	94.79
6.5	3,228,948	231,870	0.0718	0.9282	88.17
7.5	2,997,078	199,883	0.0667	0.9333	81.84
8.5	2,277,613	246,205	0.1081	0.8919	76.38
9.5	1,681,564	367,481	0.2185	0.7815	68.12
10.5	1,214,648	46,530	0.0383	0.9617	53.24
11.5	944,439	297,076	0.3146	0.6854	51.20
12.5	647,363	18,471	0.0285	0.9715	35.09
13.5	628,892	71,186	0.1132	0.8868	34.09
14.5	472,844	53,081	0.1123	0.8877	30.23
15.5	419,763	49,858	0.1188	0.8812	26.84
16.5	369,905	59,026	0.1596	0.8404	23.65
17.5	310,879	65,921	0.2120	0.7880	19.88
18.5	68,712	51,706	0.7525	0.2475	15.66
19.5	17,006		0.0000	1.0000	3.88
20.5	17,006		0.0000	1.0000	3.88
21.5	17,006		0.0000	1.0000	3.88
22.5	7,029		0.0000	1.0000	3.88
23.5	7,029	7,029	1.0000		3.88
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5	6,289		0.0000		
31.5	11,335	5,046	0.4452		
32.5	6,289		0.0000		
33.5	6,289		0.0000		
34.5	6,289		0.0000		
35.5	6,289		0.0000		
36.5	6,289		0.0000		
37.5	6,289		0.0000		
38.5	6,289		0.0000		

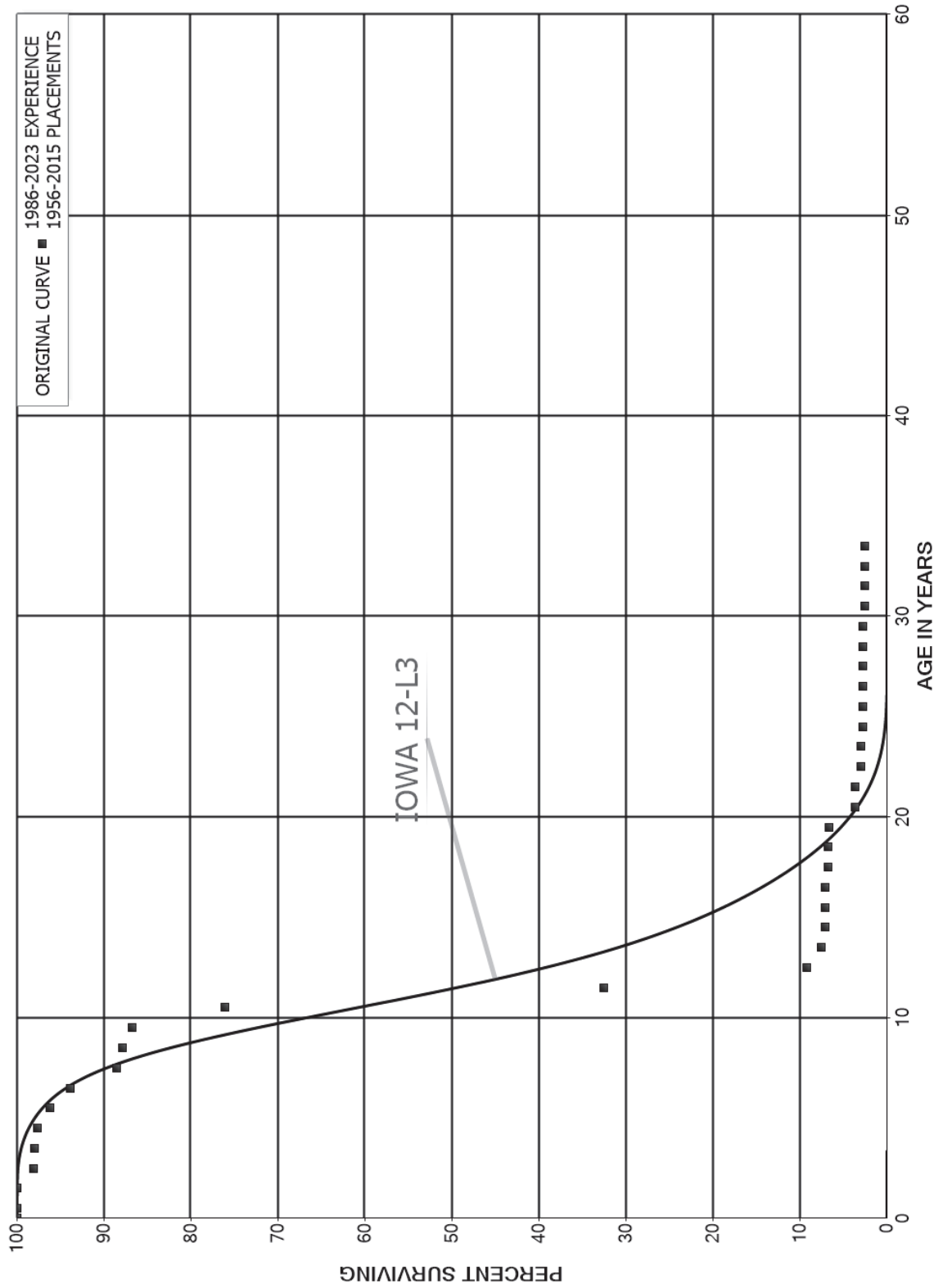
WEST PENN POWER COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2015			EXPERIENCE BAND 1987-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,289		0.0000		
40.5	6,289		0.0000		
41.5	6,289		0.0000		
42.5	6,289		0.0000		
43.5	6,289		0.0000		
44.5	6,289		0.0000		
45.5	6,289		0.0000		
46.5	6,289		0.0000		
47.5	6,289		0.0000		
48.5	6,289		0.0000		
49.5	6,289		0.0000		
50.5	6,289		0.0000		
51.5	6,289		0.0000		
52.5	6,289		0.0000		
53.5	6,289		0.0000		
54.5	6,289		0.0000		
55.5	6,289		0.0000		
56.5	6,289		0.0000		
57.5	6,289		0.0000		
58.5	6,289		0.0000		
59.5	6,289		0.0000		
60.5	6,289		0.0000		
61.5	6,289		0.0000		
62.5	6,289		0.0000		
63.5	6,289		0.0000		
64.5	6,289		0.0000		
65.5	6,289		0.0000		
66.5	6,289		0.0000		
67.5					

WEST PENN POWER COMPANY
ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2015			EXPERIENCE BAND 1986-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,807,852		0.0000	1.0000	100.00
0.5	9,807,852	0	0.0000	1.0000	100.00
1.5	9,807,852	194,357	0.0198	0.9802	100.00
2.5	9,613,495	1,266	0.0001	0.9999	98.02
3.5	9,612,229	40,640	0.0042	0.9958	98.01
4.5	9,571,589	133,717	0.0140	0.9860	97.59
5.5	9,437,872	234,042	0.0248	0.9752	96.23
6.5	9,196,612	524,830	0.0571	0.9429	93.84
7.5	8,671,782	63,805	0.0074	0.9926	88.49
8.5	8,535,643	106,354	0.0125	0.9875	87.84
9.5	7,859,702	965,072	0.1228	0.8772	86.74
10.5	6,894,629	3,952,848	0.5733	0.4267	76.09
11.5	2,941,781	2,107,734	0.7165	0.2835	32.47
12.5	834,047	151,439	0.1816	0.8184	9.20
13.5	682,608	41,059	0.0602	0.9398	7.53
14.5	641,549		0.0000	1.0000	7.08
15.5	669,587		0.0000	1.0000	7.08
16.5	688,000	31,863	0.0463	0.9537	7.08
17.5	678,950		0.0000	1.0000	6.75
18.5	715,285	17,768	0.0248	0.9752	6.75
19.5	404,564	185,566	0.4587	0.5413	6.58
20.5	218,998		0.0000	1.0000	3.56
21.5	218,998	41,380	0.1889	0.8111	3.56
22.5	177,618		0.0000	1.0000	2.89
23.5	185,202	9,207	0.0497	0.9503	2.89
24.5	175,995		0.0000	1.0000	2.75
25.5	175,995		0.0000	1.0000	2.75
26.5	175,995		0.0000	1.0000	2.75
27.5	175,995		0.0000	1.0000	2.75
28.5	175,995		0.0000	1.0000	2.75
29.5	181,692	14,903	0.0820	0.9180	2.75
30.5	166,789		0.0000	1.0000	2.52
31.5	166,789		0.0000	1.0000	2.52
32.5	166,789		0.0000	1.0000	2.52
33.5	103,179		0.0000	1.0000	2.52
34.5	7,584		0.0000	1.0000	2.52
35.5	7,584		0.0000	1.0000	2.52
36.5	7,584		0.0000	1.0000	2.52
37.5	7,584		0.0000	1.0000	2.52
38.5	7,584		0.0000	1.0000	2.52

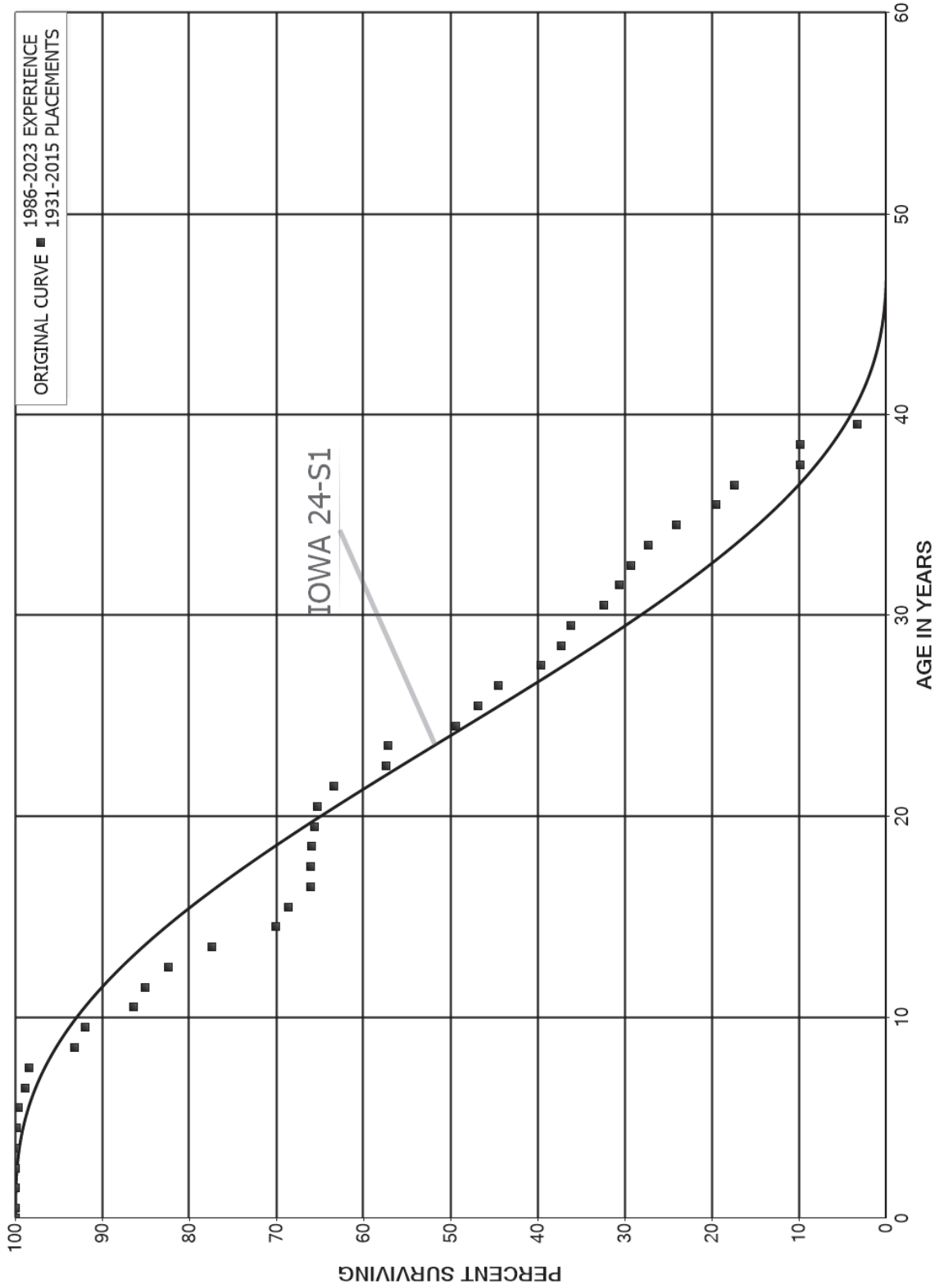
WEST PENN POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2015			EXPERIENCE BAND 1986-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,584		0.0000	1.0000	2.52
40.5	7,584		0.0000	1.0000	2.52
41.5	7,584		0.0000	1.0000	2.52
42.5	7,584		0.0000	1.0000	2.52
43.5	7,584	7,584	1.0000		2.52
44.5					

WEST PENN POWER COMPANY
ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2015

EXPERIENCE BAND 1986-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,071,006	436	0.0004	0.9996	100.00
0.5	1,070,571		0.0000	1.0000	99.96
1.5	1,070,571		0.0000	1.0000	99.96
2.5	1,070,571	135	0.0001	0.9999	99.96
3.5	1,070,436	1,198	0.0011	0.9989	99.95
4.5	1,069,238	2,421	0.0023	0.9977	99.83
5.5	1,066,817	8,496	0.0080	0.9920	99.61
6.5	1,052,814	4,446	0.0042	0.9958	98.82
7.5	1,048,367	56,092	0.0535	0.9465	98.40
8.5	718,400	8,755	0.0122	0.9878	93.13
9.5	695,043	42,299	0.0609	0.9391	92.00
10.5	652,744	10,391	0.0159	0.9841	86.40
11.5	644,619	19,846	0.0308	0.9692	85.02
12.5	625,390	37,649	0.0602	0.9398	82.41
13.5	587,742	55,751	0.0949	0.9051	77.45
14.5	533,888	11,713	0.0219	0.9781	70.10
15.5	528,198	18,927	0.0358	0.9642	68.56
16.5	525,646		0.0000	1.0000	66.10
17.5	537,049	1,481	0.0028	0.9972	66.10
18.5	473,895	2,070	0.0044	0.9956	65.92
19.5	461,707	2,391	0.0052	0.9948	65.63
20.5	445,822	13,243	0.0297	0.9703	65.29
21.5	370,908	34,772	0.0937	0.9063	63.35
22.5	350,927	1,581	0.0045	0.9955	57.42
23.5	422,098	57,485	0.1362	0.8638	57.16
24.5	369,804	18,689	0.0505	0.9495	49.37
25.5	358,706	18,301	0.0510	0.9490	46.88
26.5	336,448	36,874	0.1096	0.8904	44.49
27.5	299,574	17,722	0.0592	0.9408	39.61
28.5	281,852	8,663	0.0307	0.9693	37.27
29.5	279,478	29,112	0.1042	0.8958	36.12
30.5	200,329	10,985	0.0548	0.9452	32.36
31.5	189,343	8,334	0.0440	0.9560	30.58
32.5	191,188	12,468	0.0652	0.9348	29.24
33.5	137,434	16,607	0.1208	0.8792	27.33
34.5	69,524	13,106	0.1885	0.8115	24.03
35.5	61,272	6,739	0.1100	0.8900	19.50
36.5	25,671	11,142	0.4340	0.5660	17.35
37.5	14,529		0.0000	1.0000	9.82
38.5	14,529	9,735	0.6701	0.3299	9.82

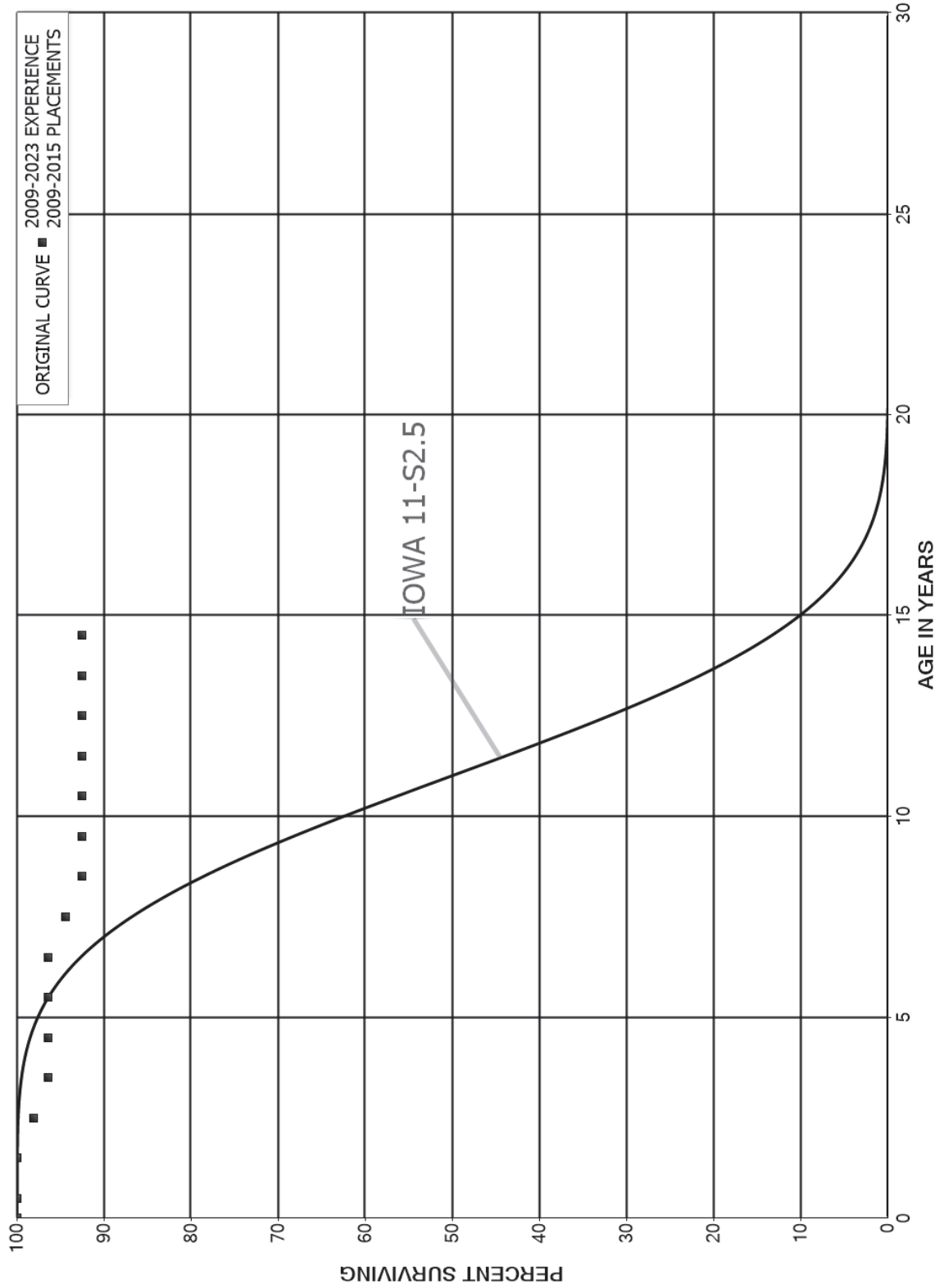
WEST PENN POWER COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2015			EXPERIENCE BAND 1986-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,794		0.0000	1.0000	3.24
40.5	4,794		0.0000	1.0000	3.24
41.5	4,794	1,072	0.2236	0.7764	3.24
42.5	3,722		0.0000	1.0000	2.52
43.5	3,722	1,020	0.2741	0.7259	2.52
44.5	3,438		0.0000	1.0000	1.83
45.5	3,438		0.0000	1.0000	1.83
46.5	4,165	736	0.1767	0.8233	1.83
47.5	6,330		0.0000	1.0000	1.50
48.5	7,595		0.0000	1.0000	1.50
49.5	7,595	1,424	0.1875	0.8125	1.50
50.5	10,357	552	0.0533	0.9467	1.22
51.5	12,766	699	0.0547	0.9453	1.16
52.5	12,814	712	0.0556	0.9444	1.09
53.5	12,102	794	0.0656	0.9344	1.03
54.5	10,573	753	0.0712	0.9288	0.96
55.5	9,820	1,399	0.1425	0.8575	0.90
56.5	7,184	769	0.1070	0.8930	0.77
57.5	6,415	2,147	0.3347	0.6653	0.69
58.5	4,268	1,377	0.3227	0.6773	0.46
59.5	2,891		0.0000	1.0000	0.31
60.5	2,891	730	0.2526	0.7474	0.31
61.5	2,161		0.0000	1.0000	0.23
62.5	2,161		0.0000	1.0000	0.23
63.5	2,161		0.0000	1.0000	0.23
64.5	2,161		0.0000	1.0000	0.23
65.5	2,161		0.0000	1.0000	0.23
66.5	2,161		0.0000	1.0000	0.23
67.5	2,161	753	0.3485	0.6515	0.23
68.5	1,408		0.0000	1.0000	0.15
69.5	1,408		0.0000	1.0000	0.15
70.5	1,408	1,408	1.0000		0.15
71.5					

WEST PENN POWER COMPANY
 ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



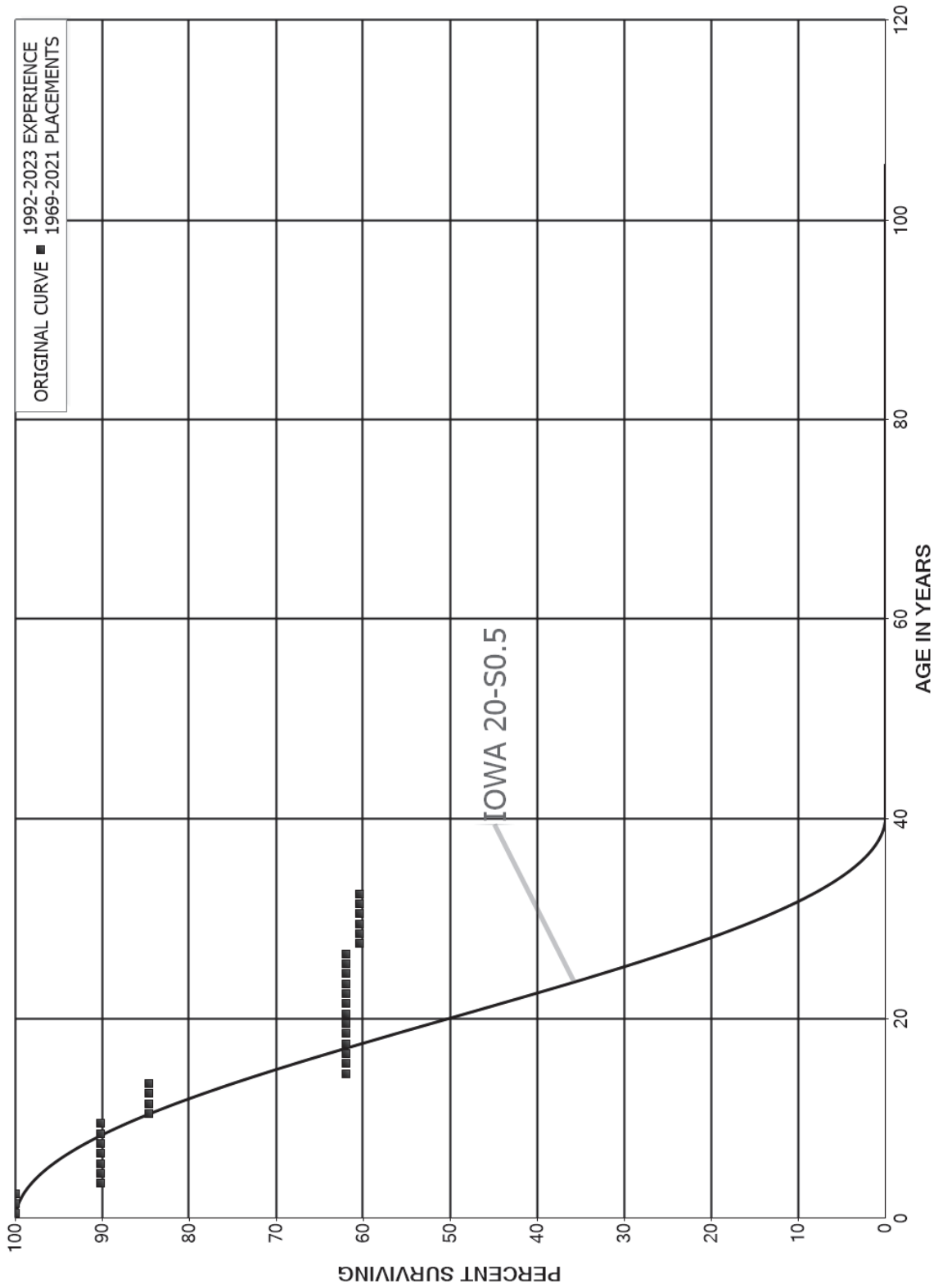
WEST PENN POWER COMPANY

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2015			EXPERIENCE BAND 2009-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	217,161		0.0000	1.0000	100.00
0.5	217,161		0.0000	1.0000	100.00
1.5	217,161	4,174	0.0192	0.9808	100.00
2.5	212,987	3,749	0.0176	0.9824	98.08
3.5	209,238		0.0000	1.0000	96.35
4.5	209,238		0.0000	1.0000	96.35
5.5	209,238		0.0000	1.0000	96.35
6.5	209,238	4,162	0.0199	0.9801	96.35
7.5	205,076	4,217	0.0206	0.9794	94.44
8.5	179,902		0.0000	1.0000	92.49
9.5	121,553		0.0000	1.0000	92.49
10.5	108,472		0.0000	1.0000	92.49
11.5	108,472		0.0000	1.0000	92.49
12.5	108,472		0.0000	1.0000	92.49
13.5	108,472		0.0000	1.0000	92.49
14.5					92.49

WEST PENN POWER COMPANY
 ACCOUNT 396.00 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2021			EXPERIENCE BAND 1992-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	223,282		0.0000	1.0000	100.00
0.5	223,282		0.0000	1.0000	100.00
1.5	317,168		0.0000	1.0000	100.00
2.5	313,405	30,738	0.0981	0.9019	100.00
3.5	282,667		0.0000	1.0000	90.19
4.5	268,098		0.0000	1.0000	90.19
5.5	255,780	0	0.0000	1.0000	90.19
6.5	255,780		0.0000	1.0000	90.19
7.5	213,308		0.0000	1.0000	90.19
8.5	203,315		0.0000	1.0000	90.19
9.5	203,285	12,561	0.0618	0.9382	90.19
10.5	183,555		0.0000	1.0000	84.62
11.5	183,555		0.0000	1.0000	84.62
12.5	183,555		0.0000	1.0000	84.62
13.5	250,837	67,282	0.2682	0.7318	84.62
14.5	202,043		0.0000	1.0000	61.92
15.5	202,043		0.0000	1.0000	61.92
16.5	180,779		0.0000	1.0000	61.92
17.5	180,779		0.0000	1.0000	61.92
18.5	168,440		0.0000	1.0000	61.92
19.5	168,440		0.0000	1.0000	61.92
20.5	168,440		0.0000	1.0000	61.92
21.5	168,440		0.0000	1.0000	61.92
22.5	171,653		0.0000	1.0000	61.92
23.5	126,586		0.0000	1.0000	61.92
24.5	126,586		0.0000	1.0000	61.92
25.5	126,586		0.0000	1.0000	61.92
26.5	126,586	3,213	0.0254	0.9746	61.92
27.5	123,373		0.0000	1.0000	60.35
28.5	123,373		0.0000	1.0000	60.35
29.5	123,373		0.0000	1.0000	60.35
30.5	123,373		0.0000	1.0000	60.35
31.5	123,373		0.0000	1.0000	60.35
32.5	104,885		0.0000	1.0000	60.35
33.5					60.35

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1901	2,125	2,125				0.0
1903	4,776	4,776				0.0
1905	531	531				0.0
1906	8,066	8,066				0.0
1907	3,001	3,001				0.0
1908	1,347	1,346		1	1	0.0
1909	249	249			1	0.0
1910	6,413	6,089		324	325	0.0
1911	2,244	2,244			325	0.0
1912	98,560	98,560			325	0.0
1913	34,962	32,931		2,031	2,356	0.0
1914	27,215	25,287		1,928	4,284	0.0
1915	62,614	58,855		3,759	8,043	0.0
1916	51,531	46,020		5,511	13,554	0.0
1917	31,350	28,374		2,976	16,530	0.0
1918	27,145	24,409		2,736	19,266	0.0
1919	38,246	34,320		3,926	23,192	0.0
1920	29,758	26,362		3,396	26,588	0.0
1921	214,664	198,191		16,473	43,061	0.0
1922	167,603	147,279		20,324	63,385	0.0
1923	215,263	192,649		22,614	85,999	0.0
1924	218,235	194,926		23,309	109,308	0.0
1925	229,398	199,409		29,989	139,297	0.0
1926	301,224	263,661		37,563	176,860	0.0
1927	563,162	515,046		48,116	224,976	0.0
1928	525,592	461,247		64,345	289,321	0.0
1929	418,226	350,066		68,160	357,481	0.0
1930	379,240	304,760		74,480	431,961	0.0
1931	498,864	421,167		77,697	509,658	0.0
1932	464,088	411,650		52,438	562,096	0.0
1933	205,938	170,739		35,199	597,295	0.0
1934	102,693	81,709		20,984	618,279	0.0
1935	141,022	110,880		30,142	648,421	0.0
1936	496,742	384,078		112,664	761,085	0.0
1937	188,599	165,087		23,512	784,597	0.0
1938	273,807	234,454		39,353	823,950	0.0
1939	623,701	482,949		140,752	964,702	0.0
1940	388,906	302,436		86,470	1,051,172	0.0
1941	842,302	674,071		168,231	1,219,403	0.1
1942	288,903	232,328		56,575	1,275,978	0.1
1943	366,740	310,436		56,304	1,332,282	0.1
1944	208,986	182,601		26,385	1,358,667	0.1
1945	346,572	292,825		53,747	1,412,414	0.1
1946	629,101	520,657		108,444	1,520,858	0.1
1947	1,077,741	865,828		211,913	1,732,771	0.1
1948	1,544,886	1,269,168		275,718	2,008,489	0.1

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1949	1,731,538	1,357,598		373,940	2,382,429	0.1
1950	2,413,468	1,908,394		505,074	2,887,503	0.1
1951	2,426,553	1,932,113		494,440	3,381,943	0.1
1952	2,282,259	1,834,215		448,044	3,829,987	0.2
1953	2,197,596	1,809,739		387,857	4,217,844	0.2
1954	3,049,947	2,468,740		581,207	4,799,051	0.2
1955	2,342,910	1,916,870		426,040	5,225,091	0.2
1956	14,773,457	12,479,086	2,294,371		7,519,462	0.3
1957	3,705,780	3,123,229		582,551	8,102,013	0.4
1958	4,273,184	3,453,466		819,718	8,921,731	0.4
1959	3,339,624	2,672,227		667,397	9,589,128	0.4
1960	4,789,798	3,874,385		915,413	10,504,541	0.5
1961	4,205,799	3,379,507		826,292	11,330,833	0.5
1962	5,246,660	4,263,083		983,577	12,314,410	0.5
1963	3,200,341	2,498,686		701,655	13,016,065	0.6
1964	3,969,258	3,074,188		895,070	13,911,135	0.6
1965	5,177,575	4,041,790	1,135,785		15,046,920	0.7
1966	5,487,508	4,208,007	1,279,501		16,326,421	0.7
1967	4,735,381	3,610,360	1,125,021		17,451,442	0.8
1968	7,186,018	5,421,767	1,764,251		19,215,693	0.8
1969	6,653,049	5,047,336	1,605,713		20,821,406	0.9
1970	7,549,229	5,524,659	2,024,570		22,845,976	1.0
1971	7,500,204	5,499,571	2,000,633		24,846,609	1.1
1972	7,653,675	5,497,790	2,155,885		27,002,494	1.2
1973	8,426,712	6,008,968	2,417,744		29,420,238	1.3
1974	10,184,894	7,406,630	2,778,264		32,198,502	1.4
1975	11,774,263	8,357,803	3,416,460		35,614,962	1.5
1976	10,790,656	7,588,404	3,202,252		38,817,214	1.7
1977	13,904,955	9,850,125	4,054,830		42,872,044	1.9
1978	18,377,498	12,546,037	5,831,461		48,703,505	2.1
1979	18,517,449	12,478,135	6,039,314		54,742,819	2.4
1980	21,091,777	13,379,615	7,712,162		62,454,981	2.7
1981	21,527,897	13,867,981	7,659,916		70,114,897	3.0
1982	23,285,424	14,992,348	8,293,076		78,407,973	3.4
1983	24,333,434	15,532,488	8,800,946		87,208,919	3.8
1984	24,071,734	15,008,128	9,063,606		96,272,525	4.2
1985	29,011,809	18,020,547	10,991,262		107,263,787	4.7
1986	29,178,402	17,635,547	11,542,855		118,806,642	5.2
1987	28,861,862	17,317,279	11,544,583		130,351,225	5.7
1988	29,660,771	17,535,107	12,125,664		142,476,889	6.2
1989	39,011,241	22,774,967	16,236,274		158,713,163	6.9
1990	40,019,781	22,156,024	17,863,757		176,576,920	7.7
1991	46,096,160	25,177,086	20,919,074		197,495,994	8.6
1992	43,653,803	23,479,048	20,174,755		217,670,749	9.5
1993	38,392,896	20,696,741	17,696,155		235,366,904	10.2
1994	44,599,217	24,090,922	20,508,295		255,875,199	11.1

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1995	51,509,942	24,988,271	26,521,671		282,396,870	12.3
1996	51,160,241	24,550,866	26,609,375		309,006,245	13.4
1997	59,808,569	27,837,302	31,971,267		340,977,512	14.8
1998	42,877,193	21,239,342	21,637,851		362,615,363	15.8
1999	52,210,694	22,178,565	30,032,129		392,647,492	17.1
2000	71,860,833	30,632,447	41,228,386		433,875,878	18.9
2001	21,890,044	8,986,716	12,903,328		446,779,206	19.4
2002	26,391,902	10,697,428	15,694,474		462,473,680	20.1
2003	24,553,545	9,873,690	14,679,855		477,153,535	20.8
2004	23,393,045	9,603,269	13,789,776		490,943,311	21.4
2005	39,762,801	15,226,742	24,536,059		515,479,370	22.4
2006	25,799,601	9,373,520	16,426,081		531,905,451	23.1
2007	40,963,691	14,441,807	26,521,884		558,427,335	24.3
2008	89,361,889	28,939,818	60,422,071		618,849,406	26.9
2009	19,586,627	6,219,017	13,367,610		632,217,016	27.5
2010	64,307,814	19,229,986	45,077,828		677,294,844	29.5
2011	131,335,739	55,287,455	76,048,284		753,343,128	32.8
2012	77,832,085	24,170,017	53,662,068		807,005,196	35.1
2013	119,307,528	30,936,067	88,371,461		895,376,657	38.9
2014	112,036,737	33,052,677	78,984,060		974,360,717	42.4
2015	102,236,391	30,553,470	71,682,921		1,046,043,638	45.5
2016	136,410,649	36,486,093	99,924,556		1,145,968,194	49.8
2017	120,836,836	34,154,313	86,682,523		1,232,650,717	53.6
2018	233,958,417	57,533,861	176,424,556		1,409,075,273	61.3
2019	222,627,085	43,253,758	179,373,327		1,588,448,600	69.1
2020	161,697,823	26,986,923	134,710,900		1,723,159,500	74.9
2021	147,698,321	17,092,487	130,605,834		1,853,765,334	80.6
2022	129,485,830	11,446,477	118,039,353		1,971,804,687	85.8
2023	149,153,967	8,381,585	140,772,382		2,112,577,069	91.9
2024	190,539,562	3,661,007	186,878,555		2,299,455,624	100.0
TOTAL	3,443,611,175	1,144,155,556	2,299,455,619			

UTILITY PLANT IN SERVICE

WEST PENN POWER COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	156.63	157	157			
2010	1,002,854.19	1,002,854	1,002,854			
2011	588,722.30	588,722	588,722			
2012	8,046,329.80	8,046,330	8,046,330			
2013	3,927,427.56	3,927,428	3,927,428			
2014	3,886,308.26	3,886,308	3,886,308			
2015	2,476,053.50	2,476,054	2,476,054			
2016	3,679,063.59	3,679,064	3,679,064			
2017	2,866,051.25	2,866,051	2,866,051			
2018	8,462,037.94	7,857,595	5,506,131	2,955,907	0.50	2,955,907
2019	5,906,851.08	4,641,072	3,252,185	2,654,666	1.50	1,769,777
2020	4,858,584.36	3,123,390	2,188,684	2,669,900	2.50	1,067,960
2021	2,300,930.04	1,150,465	806,177	1,494,753	3.50	427,072
2022	6,662,639.60	2,379,495	1,667,407	4,995,233	4.50	1,110,052
2023	5,825,708.54	1,248,391	874,798	4,950,911	5.50	900,166
2024	2,070,001.84	147,860	103,611	1,966,391	6.50	302,522
	62,559,720.48	47,021,236	40,871,961	21,687,760		8,533,456
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5						13.64

WEST PENN POWER COMPANY

ACCOUNT 303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	26,265,310.34	26,265,310	26,265,310			
2014	250,008.03	250,008	250,008			
2015	11,048,735.27	10,496,299	11,048,735			
2016	2,829,852.40	2,405,375	2,829,852			
2017	6,746,190.01	5,059,643	6,746,190			
2018	2,404,150.70	1,562,698	2,404,151			
2019	2,854,227.27	1,569,825	2,854,227			
2020	4,690,736.28	2,110,831	4,690,736			
2021	2,017,504.45	706,127	2,017,504			
2022	787,630.35	196,908	579,215	208,415	7.50	27,789
2023	467,539.85	70,131	206,294	261,246	8.50	30,735
	60,361,884.95	50,693,155	59,892,222	469,663		58,524
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.0 0.10

WEST PENN POWER COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	15,178.01	7,589	7,746	7,432	2.50	2,973
2023	29.21	9	9	20	3.50	6
2024	419,741.05	41,974	42,841	376,900	4.50	83,756
	434,948.27	49,572	50,596	384,353		86,735
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.4 19.94

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1903	1,346.13	1,346	1,346			
1905	531.48	531	531			
1906	5,832.20	5,832	5,832			
1907	2,066.98	2,067	2,067			
1908	689.19	689	689			
1909	106.95	107	107			
1910	1,707.94	1,701	1,532	176	0.44	176
1911	521.99	522	522			
1912	30,138.83	30,139	30,139			
1913	8,547.09	8,482	7,633	914	0.85	914
1914	8,099.79	8,055	7,249	851	0.61	851
1915	7,919.63	7,891	7,101	819	0.40	819
1916	5,844.20	5,771	5,193	651	1.38	472
1917	4,783.88	4,731	4,257	527	1.20	439
1918	4,029.44	3,991	3,591	438	1.03	425
1919	1,749.99	1,717	1,545	205	2.02	101
1921	12,313.14	12,106	10,894	1,419	1.77	802
1922	6,268.83	6,105	5,494	775	2.76	281
1923	27,574.85	26,869	24,179	3,396	2.67	1,272
1924	29,796.03	29,045	26,138	3,658	2.60	1,407
1925	26,376.16	25,458	22,910	3,466	3.59	965
1926	33,323.32	32,167	28,947	4,376	3.54	1,236
1927	44,437.95	42,892	38,598	5,840	3.52	1,659
1928	17,664.58	17,046	15,340	2,325	3.50	664
1929	20,292.42	19,379	17,439	2,853	4.50	634
1930	19,568.32	18,676	16,807	2,761	4.51	612
1931	15,318.04	14,609	13,147	2,171	4.54	478
1932	37,636.02	35,860	32,270	5,366	4.58	1,172
1933	11,954.78	11,266	10,138	1,817	5.59	325
1934	5,486.49	5,164	4,647	839	5.65	148
1935	6,429.77	6,043	5,438	992	5.73	173
1936	67,051.10	62,901	56,605	10,446	5.84	1,789
1937	17,372.38	16,264	14,636	2,736	5.96	459
1938	39,462.14	36,866	33,176	6,286	6.09	1,032
1939	63,470.20	58,608	52,741	10,729	7.09	1,513
1940	40,888.60	37,658	33,888	7,001	7.25	966
1941	60,811.18	55,855	50,264	10,547	7.41	1,423
1942	24,413.12	22,358	20,120	4,293	7.59	566
1943	66,033.10	60,275	54,241	11,792	7.79	1,514
1944	11,848.74	10,778	9,699	2,150	8.00	269
1945	38,002.57	34,142	30,724	7,279	8.99	810
1946	42,699.59	38,212	34,387	8,313	9.22	902
1947	76,458.80	68,140	61,319	15,140	9.46	1,600

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1948	102,701.95	91,138	82,015	20,687	9.71	2,130
1949	113,555.41	100,315	90,273	23,282	9.97	2,335
1950	177,733.18	156,245	140,605	37,128	10.25	3,622
1951	132,312.91	114,755	103,268	29,045	11.25	2,582
1952	110,350.98	95,211	85,680	24,671	11.53	2,140
1953	80,016.27	68,654	61,782	18,234	11.83	1,541
1954	85,927.38	73,296	65,959	19,968	12.15	1,643
1955	66,923.91	56,283	50,649	16,275	13.14	1,239
1956	61,553.31	51,440	46,291	15,262	13.47	1,133
1957	69,444.12	57,653	51,882	17,562	13.80	1,273
1958	68,534.84	56,061	50,449	18,086	14.80	1,222
1959	63,047.68	51,207	46,081	16,967	15.15	1,120
1960	135,140.89	108,086	97,266	37,875	16.15	2,345
1961	114,218.59	90,667	81,591	32,628	16.50	1,977
1962	110,911.42	87,343	78,600	32,311	16.87	1,915
1963	77,556.12	60,098	54,082	23,474	17.87	1,314
1964	78,839.01	60,580	54,516	24,323	18.24	1,333
1965	143,220.80	108,218	97,385	45,836	19.24	2,382
1966	74,025.53	55,430	49,881	24,145	19.62	1,231
1967	57,221.59	42,115	37,899	19,323	20.62	937
1968	110,813.46	80,761	72,677	38,136	21.02	1,814
1969	51,834.74	37,399	33,655	18,180	21.42	849
1970	133,210.30	94,379	84,932	48,278	22.42	2,153
1971	43,471.66	30,465	27,415	16,057	22.84	703
1972	81,637.19	56,150	50,529	31,108	23.83	1,305
1973	46,647.51	31,711	28,537	18,111	24.26	747
1974	26,882.24	17,920	16,126	10,756	25.26	426
1975	42,949.39	28,278	25,447	17,502	25.68	682
1976	17,083.94	11,019	9,916	7,168	26.69	269
1977	33,895.94	21,575	19,415	14,481	27.13	534
1978	60,649.68	37,791	34,008	26,642	28.13	947
1979	158,576.12	96,684	87,006	71,570	29.13	2,457
1980	106,745.30	64,133	57,713	49,032	29.57	1,658
1981	108,441.19	63,677	57,303	51,138	30.58	1,672
1982	106,373.60	61,484	55,329	51,045	31.03	1,645
1983	50,068.65	28,259	25,430	24,639	32.03	769
1984	186,242.84	102,583	92,314	93,929	33.03	2,844
1985	148,908.94	80,590	72,523	76,386	33.49	2,281
1986	361,961.06	190,898	171,789	190,172	34.50	5,512
1987	94,952.99	48,787	43,903	51,050	35.49	1,438
1988	133,950.93	67,471	60,717	73,234	35.96	2,037
1989	130,280.43	63,824	57,435	72,845	36.96	1,971
1990	221,120.40	105,275	94,737	126,383	37.96	3,329

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1991	232,572.85	107,518	96,755	135,818	38.96	3,486
1992	189,342.35	85,545	76,982	112,360	39.44	2,849
1993	84,087.10	36,813	33,128	50,959	40.45	1,260
1994	71,384.64	30,267	27,237	44,148	41.44	1,065
1995	502,549.76	206,045	185,420	317,130	42.45	7,471
1996	515,551.06	204,261	183,814	331,737	43.44	7,637
1997	622,579.46	239,693	215,700	406,879	43.93	9,262
1998	419,896.16	155,781	140,187	279,709	44.93	6,225
1999	121,829.14	43,493	39,139	82,690	45.93	1,800
2000	154,395.76	52,958	47,657	106,739	46.93	2,274
2001	56,673.04	18,645	16,779	39,894	47.93	832
2002	173,984.52	54,805	49,319	124,666	48.93	2,548
2003	85,817.01	25,831	23,245	62,572	49.93	1,253
2004	10,965.79	3,169	2,852	8,114	50.43	161
2005	326,906.37	89,899	80,900	246,006	51.42	4,784
2006	14,195.39	3,702	3,331	10,864	52.43	207
2007	252,085.02	62,215	55,987	196,098	53.42	3,671
2008	559,069.56	130,040	117,023	442,047	54.43	8,121
2009	7,234.71	1,582	1,424	5,811	55.42	105
2010	339,611.40	69,417	62,468	277,143	56.43	4,911
2011	549,038.03	104,537	94,073	454,965	57.42	7,923
2012	117,948.80	20,783	18,703	99,246	58.43	1,699
2013	139,170.36	22,573	20,314	118,856	59.42	2,000
2014	3,190.18	472	424	2,766	60.43	46
2023	172.69	4	4	169	68.92	2
	10,877,053.47	5,664,270	5,101,395	5,775,658		183,916
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.4 1.69

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1903	3,430.33	3,430	3,430			
1906	1,733.22	1,664	1,733			
1912	7,453.06	7,379	7,453			
1913	7,831.03	7,684	7,831			
1915	25.87	25	26			
1921	9,597.00	9,238	9,597			
1922	1,543.59	1,487	1,544			
1924	3,100.20	2,960	3,100			
1925	2,154.91	2,058	2,155			
1926	8,621.79	8,237	8,622			
1927	1,726.86	1,650	1,727			
1928	18,215.17	17,226	18,215			
1929	17,054.22	16,123	17,054			
1930	4,433.65	4,190	4,434			
1931	73,896.27	69,788	73,896			
1932	83,553.88	78,056	83,554			
1933	16,261.22	15,177	16,261			
1934	2,206.54	2,057	2,207			
1935	17.45	16	17			
1936	4,950.43	4,600	4,950			
1937	33.85	31	34			
1938	762.86	699	763			
1939	7,237.46	6,621	7,237			
1940	1,018.36	929	1,018			
1941	10,665.32	9,708	10,665			
1942	1,130.12	1,026	1,128	2	8.41	
1943	585.21	525	577	8	9.41	1
1944	624.48	558	614	10	9.59	1
1945	1,072.31	955	1,050	22	9.79	2
1946	771.04	684	752	19	10.00	2
1947	649.77	574	631	19	10.22	2
1948	242.40	213	234	8	10.45	1
1949	3,937.15	3,448	3,792	145	10.71	14
1950	41,187.58	35,594	39,141	2,047	11.71	175
1951	22,460.84	19,316	21,241	1,220	11.97	102
1952	17,039.01	14,577	16,030	1,009	12.25	82
1953	35,398.61	30,117	33,119	2,280	12.54	182
1954	57,275.77	48,455	53,284	3,992	12.83	311
1955	41,888.56	35,228	38,739	3,150	13.14	240
1956	23,006.17	19,226	21,142	1,864	13.47	138
1957	8,201.15	6,754	7,427	774	14.47	53
1958	118,833.98	97,206	106,894	11,940	14.80	807
1959	126,631.50	102,850	113,100	13,532	15.15	893

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1960	26,358.41	21,250	23,368	2,990	15.50	193
1961	111,376.81	89,113	97,994	13,383	15.87	843
1962	67,384.84	53,490	58,821	8,564	16.24	527
1963	137,220.00	107,169	117,850	19,370	17.24	1,124
1964	111,180.35	86,098	94,679	16,501	17.62	936
1965	117,297.07	90,037	99,010	18,287	18.02	1,015
1966	114,741.44	87,261	95,958	18,783	18.42	1,020
1967	95,215.84	71,174	78,267	16,949	19.42	873
1968	175,911.13	130,209	143,186	32,725	19.83	1,650
1969	139,598.19	102,270	112,463	27,135	20.26	1,339
1970	203,137.04	147,234	161,908	41,229	20.69	1,993
1971	159,840.31	113,742	125,078	34,762	21.68	1,603
1972	129,291.14	90,956	100,021	29,270	22.13	1,323
1973	79,209.37	55,066	60,554	18,655	22.58	826
1974	471,593.86	323,891	356,171	115,423	23.03	5,012
1975	289,025.80	194,572	213,964	75,062	24.03	3,124
1976	91,579.90	60,846	66,910	24,670	24.50	1,007
1977	236,245.15	154,859	170,293	65,952	24.96	2,642
1978	216,627.56	139,010	152,864	63,764	25.96	2,456
1979	338,386.84	213,996	235,323	103,064	26.45	3,897
1980	185,107.74	115,322	126,815	58,293	26.93	2,165
1981	380,586.16	231,777	254,877	125,709	27.93	4,501
1982	540,937.66	324,130	356,434	184,504	28.43	6,490
1983	402,375.66	237,120	260,752	141,624	28.92	4,897
1984	321,655.95	184,984	203,420	118,236	29.92	3,952
1985	831,497.93	469,630	516,435	315,063	30.43	10,354
1986	735,895.35	407,980	448,641	287,254	30.94	9,284
1987	780,857.69	421,663	463,687	317,171	31.94	9,930
1988	333,713.93	176,601	194,202	139,512	32.47	4,297
1989	960,847.26	498,007	547,640	413,207	32.99	12,525
1990	152,246.47	76,687	84,330	67,916	33.99	1,998
1991	652,942.80	321,509	353,552	299,391	34.53	8,670
1992	689,115.75	331,465	364,500	324,616	35.07	9,256
1993	998,247.95	465,383	511,764	486,484	36.07	13,487
1994	316,498.75	143,817	158,150	158,349	36.62	4,324
1995	481,610.78	211,716	232,816	248,795	37.61	6,615
1996	2,416,750.44	1,033,161	1,136,129	1,280,621	38.17	33,550
1997	31,006.63	12,874	14,157	16,850	38.73	435
1998	250,111.60	100,095	110,071	140,041	39.72	3,526
1999	734,026.35	284,509	312,864	421,162	40.29	10,453
2000	14,214.76	5,294	5,822	8,393	41.29	203
2001	36,776.69	13,225	14,543	22,234	41.86	531
2002	305,623.25	105,196	115,680	189,943	42.86	4,432

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2003	1,510,282.51	500,055	549,892	960,391	43.44	22,108
2004	261,803.49	83,201	91,493	170,310	44.01	3,870
2005	927,118.55	280,175	308,098	619,021	45.02	13,750
2006	580,841.08	167,631	184,338	396,503	45.60	8,695
2007	34,505.07	9,420	10,359	24,146	46.60	518
2008	7,441.82	1,927	2,119	5,323	47.20	113
2010	64,156.38	14,698	16,163	47,993	48.79	984
2011	30,283.45	6,459	7,103	23,180	49.79	466
2012	6,131.56	1,219	1,340	4,792	50.39	95
2013	138,389.96	25,298	27,819	110,571	51.40	2,151
2014	975,143.00	163,824	180,151	794,992	52.00	15,288
2015	577,330.25	87,754	96,500	480,830	53.00	9,072
2016	444,323.93	60,784	66,842	377,482	53.61	7,041
2017	380,083.42	45,914	50,490	329,593	54.61	6,035
2018	478,173.38	50,352	55,370	422,803	55.23	7,655
2019	375,811.58	33,673	37,029	338,783	55.85	6,066
2020	247,981.35	18,202	20,016	227,965	56.85	4,010
2021	529,703.73	30,405	33,435	496,269	57.48	8,634
2022	10,730.47	442	486	10,244	58.11	176
2023	2,392.10	60	66	2,326	58.38	40
	24,234,955.87	10,774,220	11,837,490	12,397,466		319,051
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.9	1.32

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1901	2,124.82	2,125	2,125			
1910	2,082.70	2,051	2,083			
1911	778.24	760	778			
1914	562.61	547	563			
1917	786.97	761	787			
1918	324.24	311	324			
1919	5,936.61	5,699	5,937			
1920	5,098.56	4,902	5,099			
1921	67,087.66	63,881	67,088			
1922	9,422.51	8,982	9,423			
1923	6,095.67	5,816	6,096			
1924	16,879.88	15,946	16,880			
1925	15,636.25	14,779	15,636			
1926	36,039.90	34,079	36,040			
1927	23,994.84	22,459	23,995			
1928	163,789.97	153,307	163,790			
1929	25,478.24	23,845	25,478			
1930	14,176.30	13,263	14,176			
1931	72,416.17	67,028	72,416			
1932	95,908.13	88,715	95,908			
1933	23,838.52	22,032	23,839			
1934	3,070.95	2,835	3,071			
1935	10,522.00	9,606	10,522			
1936	11,567.18	10,545	11,567			
1937	30,718.13	27,953	30,718			
1938	59,077.89	53,655	59,078			
1939	51,246.79	46,445	51,247			
1940	9,335.23	8,362	9,263	72	9.84	7
1941	150,435.08	134,399	148,884	1,551	9.96	156
1942	64,810.27	57,746	63,970	840	10.09	83
1943	38,957.84	34,610	38,340	618	10.24	60
1944	50,767.83	44,955	49,800	968	10.41	93
1945	57,655.22	50,875	56,358	1,297	10.59	122
1946	173,310.14	152,374	168,796	4,514	10.79	418
1947	207,608.22	180,204	199,625	7,983	11.79	677
1948	266,856.97	230,671	255,531	11,326	12.00	944
1949	223,136.61	192,054	212,752	10,385	12.22	850
1950	229,836.11	196,924	218,147	11,689	12.45	939
1951	687,613.48	586,259	649,443	38,170	12.71	3,003
1952	637,566.06	540,784	599,066	38,500	12.97	2,968
1953	645,187.85	544,345	603,011	42,177	13.25	3,183
1954	639,002.82	536,123	593,903	45,100	13.53	3,333
1955	456,551.15	380,764	421,800	34,751	13.83	2,513

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1956	657,152.21	544,648	603,347	53,805	14.15	3,802
1957	1,711,093.49	1,409,085	1,560,948	150,145	14.47	10,376
1958	1,265,399.04	1,035,096	1,146,653	118,746	14.80	8,023
1959	757,069.78	614,892	681,161	75,909	15.15	5,010
1960	1,413,552.86	1,139,606	1,262,426	151,127	15.50	9,750
1961	1,027,802.60	822,345	910,972	116,831	15.87	7,362
1962	1,287,602.94	1,022,099	1,132,255	155,348	16.24	9,566
1963	844,705.75	664,952	736,617	108,089	16.62	6,504
1964	1,071,113.86	835,897	925,985	145,129	17.02	8,527
1965	1,275,534.44	986,626	1,092,959	182,575	17.42	10,481
1966	1,695,403.89	1,299,358	1,439,395	256,009	17.83	14,358
1967	2,102,383.42	1,595,709	1,767,685	334,698	18.26	18,330
1968	3,216,127.74	2,416,598	2,677,045	539,083	18.69	28,843
1969	2,907,137.99	2,162,039	2,395,051	512,087	19.13	26,769
1970	1,885,892.12	1,387,639	1,537,191	348,701	19.57	17,818
1971	2,513,084.98	1,828,521	2,025,588	487,497	20.03	24,338
1972	1,732,084.46	1,245,715	1,379,971	352,113	20.50	17,176
1973	1,708,653.92	1,214,340	1,345,214	363,440	20.96	17,340
1974	2,741,520.24	1,924,547	2,131,963	609,557	21.44	28,431
1975	3,077,769.99	2,132,895	2,362,766	715,004	21.93	32,604
1976	2,054,986.09	1,415,269	1,567,798	487,188	21.92	22,226
1977	3,871,313.15	2,629,396	2,912,777	958,536	22.43	42,735
1978	4,512,487.58	3,021,562	3,347,208	1,165,280	22.94	50,797
1979	4,560,945.86	3,009,312	3,333,638	1,227,308	23.46	52,315
1980	2,578,947.90	1,675,542	1,856,122	722,826	23.99	30,130
1981	5,431,846.06	3,473,122	3,847,435	1,584,411	24.53	64,591
1982	7,283,876.56	4,581,558	5,075,331	2,208,546	25.07	88,095
1983	7,291,054.54	4,538,681	5,027,833	2,263,222	25.17	89,917
1984	4,174,117.66	2,552,890	2,828,025	1,346,093	25.72	52,336
1985	8,704,096.18	5,225,939	5,789,160	2,914,936	26.29	110,876
1986	7,805,333.97	4,597,342	5,092,816	2,712,518	26.86	100,987
1987	6,156,226.47	3,555,221	3,938,382	2,217,844	27.44	80,825
1988	5,219,670.28	2,972,080	3,292,393	1,927,277	27.60	69,829
1989	9,168,598.27	5,110,577	5,661,365	3,507,233	28.19	124,414
1990	5,246,270.54	2,859,742	3,167,948	2,078,323	28.79	72,189
1991	7,083,042.40	3,772,428	4,178,998	2,904,044	29.40	98,777
1992	7,124,247.68	3,727,406	4,129,124	2,995,124	29.61	101,152
1993	8,832,932.10	4,507,445	4,993,231	3,839,701	30.23	127,016
1994	8,834,080.14	4,392,305	4,865,682	3,968,398	30.85	128,635
1995	6,427,880.67	3,129,092	3,466,327	2,961,554	31.10	95,227
1996	10,166,977.59	4,809,997	5,328,390	4,838,588	31.74	152,444
1997	4,240,437.55	1,959,082	2,170,220	2,070,218	32.02	64,654
1998	4,334,585.24	1,941,027	2,150,219	2,184,366	32.67	66,862

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1999	4,158,881.91	1,813,273	2,008,697	2,150,185	32.98	65,197
2000	4,523,868.93	1,906,358	2,111,814	2,412,055	33.64	71,702
2001	3,336,993.41	1,364,497	1,511,554	1,825,439	33.97	53,737
2002	3,317,437.37	1,306,407	1,447,204	1,870,233	34.64	53,991
2003	3,717,027.41	1,414,701	1,567,169	2,149,858	34.99	61,442
2004	4,506,378.03	1,653,841	1,832,082	2,674,296	35.36	75,631
2005	7,299,010.15	2,576,551	2,854,236	4,444,774	35.75	124,329
2006	13,200,991.77	4,469,856	4,951,591	8,249,401	36.14	228,262
2007	6,550,508.58	2,121,055	2,349,650	4,200,859	36.55	114,935
2008	13,623,261.33	4,204,138	4,657,235	8,966,026	36.97	242,522
2009	8,357,539.71	2,448,759	2,712,672	5,644,868	37.41	150,892
2010	6,131,300.60	1,698,370	1,881,410	4,249,891	37.85	112,282
2011	6,490,262.23	1,699,800	1,882,994	4,607,268	38.05	121,085
2012	6,304,392.10	1,544,576	1,711,041	4,593,351	38.52	119,246
2013	7,977,591.12	1,825,273	2,021,990	5,955,601	38.75	153,693
2014	11,997,097.61	2,544,584	2,818,824	9,178,274	39.00	235,340
2015	4,439,260.14	864,768	957,968	3,481,292	39.28	88,628
2016	8,404,989.77	1,492,726	1,653,603	6,751,387	39.35	171,573
2017	7,230,060.57	1,155,364	1,279,882	5,950,179	39.45	150,828
2018	10,636,371.91	1,499,728	1,661,360	8,975,012	39.59	226,699
2019	19,608,000.16	2,403,941	2,663,024	16,944,976	39.35	430,622
2020	8,449,358.37	870,284	964,078	7,485,280	39.17	191,097
2021	12,392,325.72	1,028,563	1,139,416	11,252,910	38.69	290,848
2022	12,164,201.17	751,748	832,767	11,331,434	37.98	298,353
2023	12,408,511.23	488,895	541,585	11,866,926	36.52	324,943
2024	22,607,280.11	341,370	378,161	22,229,119	32.61	681,666
	411,121,234.22	155,802,824	172,570,974	238,550,260		7,051,329
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.8 1.72

WEST PENN POWER COMPANY

ACCOUNT 362.15 STATION EQUIPMENT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1994	581,249.06	288,997	337,154	244,095	30.85	7,912
1995	91,040.41	44,318	51,703	39,337	31.10	1,265
1996	476,777.43	225,563	263,149	213,628	31.74	6,731
1997	3,302.66	1,526	1,780	1,523	32.02	48
1998	16,932,855.86	7,582,533	8,846,040	8,086,816	32.67	247,530
1999	5,771.17	2,516	2,935	2,836	32.98	86
2000	538,196.65	226,796	264,588	273,609	33.64	8,133
2001	4,333.99	1,772	2,067	2,267	33.97	67
2007	16,885.50	5,468	6,379	10,506	36.55	287
2013	51,334.66	11,745	13,702	37,633	38.75	971
2014	2,090.04	443	517	1,573	39.00	40
2015	0.86			1	39.28	
2016	8,307.89	1,475	1,721	6,587	39.35	167
2017	425.11	68	79	346	39.45	9
2018	43,911.94	6,192	7,224	36,688	39.59	927
2019	188.51	23	27	162	39.35	4
2020	124,357.37	12,809	14,944	109,413	39.17	2,793
2021	363.28	30	35	328	38.69	8
2022	104.37	6	7	97	37.98	3
2023	15,559.07	613	715	14,844	36.52	406
	18,897,055.83	8,412,893	9,814,766	9,082,290		277,387
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.7	1.47

WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1931	121.03	121	121			
1969	996.76	957	997			
1972	1,452.75	1,373	1,453			
1974	3,164.64	2,956	3,165			
1975	2,131.44	1,984	2,131			
1976	11,337.18	10,503	11,337			
1977	12,902.83	11,890	12,903			
1978	9,154.85	8,386	9,155			
1979	1,613.17	1,468	1,613			
1980	200.00	181	200			
1981	200.00	179	200			
1982	200.00	178	200			
1983	9,501.56	8,399	9,502			
1984	43,336.22	37,911	43,336			
1985	24,442.88	21,143	24,443			
1986	116,102.96	99,686	116,103			
1987	80,564.37	68,278	80,564			
1988	67,496.13	56,663	67,496			
1989	124,314.43	102,833	124,314			
1990	74,442.26	60,611	74,442			
1991	100,676.66	80,602	100,677			
1992	260,476.55	205,724	260,477			
1993	499,026.15	386,695	499,026			
1994	1,054,912.61	801,101	1,054,913			
1995	199,784.16	148,520	199,784			
1996	297,588.69	216,287	295,395	2,194	10.71	205
1997	1,064.14	758	1,035	29	11.11	3
1999	16,618.73	11,231	15,339	1,280	12.23	105
2000	13,474.94	8,848	12,084	1,391	12.81	109
2002	397,801.90	245,245	334,945	62,857	14.00	4,490
2003	140,439.14	83,646	114,240	26,199	14.60	1,794
2004	453,549.74	260,338	355,558	97,992	15.21	6,443
2005	166,246.20	91,735	125,288	40,958	15.84	2,586
2006	225,999.95	119,577	163,313	62,687	16.47	3,806
2007	126,432.75	63,950	87,340	39,093	17.10	2,286
2008	191,326.89	92,181	125,896	65,431	17.75	3,686
2010	154,524.49	66,770	91,191	63,333	19.06	3,323
2014	819.98	268	366	454	21.65	21

WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
2020	39.60	6	8	32	25.44	1
2021	11,334.00	1,349	1,843	9,491	25.91	366
2022	1,272.00	110	150	1,122	26.32	43
	4,897,084.73	3,380,641	4,422,543	474,541		29,267
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.2 0.60

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1938	316.13	279	306	10	11.54	1
1939	1,032.09	900	986	46	12.54	4
1940	13,349.32	11,619	12,732	617	12.58	49
1941	21,906.12	19,023	20,845	1,061	12.65	84
1942	5,926.35	5,133	5,625	301	12.74	24
1943	19,799.12	16,944	18,567	1,232	13.73	90
1944	3,654.89	3,119	3,418	237	13.84	17
1945	9,799.29	8,335	9,133	666	13.96	48
1946	21,501.26	18,229	19,975	1,526	14.09	108
1947	49,742.40	41,634	45,622	4,120	15.09	273
1948	71,439.80	59,567	65,272	6,168	15.25	404
1949	142,814.30	118,607	129,967	12,847	15.41	834
1950	283,099.71	234,123	256,546	26,554	15.59	1,703
1951	236,447.19	192,894	211,369	25,078	16.59	1,512
1952	295,333.18	239,811	262,779	32,554	16.79	1,939
1953	475,584.49	384,272	421,076	54,508	16.99	3,208
1954	662,208.33	532,217	583,190	79,018	17.22	4,589
1955	549,217.58	438,935	480,974	68,244	17.46	3,909
1956	1,213,405.45	955,921	1,047,475	165,930	18.45	8,993
1957	277,037.58	216,920	237,696	39,342	18.71	2,103
1958	467,853.54	363,990	398,851	69,003	18.97	3,637
1959	525,418.34	406,096	444,990	80,428	19.25	4,178
1960	552,611.77	420,593	460,876	91,736	20.25	4,530
1961	427,791.38	323,239	354,197	73,594	20.54	3,583
1962	482,622.32	361,967	396,635	85,987	20.83	4,128
1963	555,781.76	413,613	453,227	102,555	21.14	4,851
1964	612,433.42	452,037	495,331	117,102	21.47	5,454
1965	700,783.74	508,699	557,420	143,364	22.47	6,380
1966	662,046.69	476,409	522,037	140,010	22.80	6,141
1967	592,299.21	422,309	462,756	129,543	23.15	5,596
1968	789,913.95	557,837	611,264	178,650	23.50	7,602
1969	670,338.30	468,768	513,664	156,674	23.87	6,564
1970	825,821.49	567,092	621,406	204,415	24.87	8,219
1971	930,835.41	632,410	692,979	237,856	25.24	9,424
1972	947,317.77	636,598	697,569	249,749	25.62	9,748
1973	1,214,083.38	806,637	883,893	330,190	26.02	12,690
1974	1,084,159.40	711,751	779,919	304,240	26.42	11,516
1975	1,587,726.78	1,029,482	1,128,081	459,646	26.84	17,125
1976	1,553,533.74	987,115	1,081,656	471,878	27.83	16,956
1977	1,457,600.86	913,916	1,001,447	456,154	28.26	16,141
1978	2,162,060.89	1,337,018	1,465,072	696,989	28.69	24,294
1979	2,115,132.47	1,289,596	1,413,108	702,024	29.13	24,100
1980	3,251,857.95	1,953,716	2,140,834	1,111,024	29.57	37,573

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1981	2,988,474.78	1,767,982	1,937,311	1,051,164	30.03	35,004
1982	2,802,123.68	1,619,627	1,774,748	1,027,376	31.03	33,109
1983	3,256,343.51	1,851,557	2,028,891	1,227,453	31.49	38,979
1984	3,609,522.22	2,017,362	2,210,576	1,398,946	31.96	43,772
1985	3,425,501.97	1,880,601	2,060,717	1,364,785	32.45	42,058
1986	3,437,731.15	1,852,937	2,030,403	1,407,328	32.93	42,737
1987	3,700,775.22	1,956,970	2,144,400	1,556,375	33.42	46,570
1988	3,936,979.44	2,040,536	2,235,969	1,701,010	33.92	50,148
1989	4,803,357.73	2,438,184	2,671,702	2,131,656	34.43	61,913
1990	6,269,270.61	3,093,258	3,389,516	2,879,755	35.43	81,280
1991	7,402,421.19	3,570,928	3,912,935	3,489,486	35.94	97,092
1992	7,726,165.58	3,640,569	3,989,246	3,736,920	36.47	102,466
1993	6,023,919.58	2,770,401	3,035,738	2,988,182	36.99	80,784
1994	5,869,971.39	2,632,095	2,884,185	2,985,786	37.52	79,579
1995	11,069,782.54	4,833,067	5,295,957	5,773,826	38.07	151,663
1996	9,274,205.89	3,937,828	4,314,976	4,959,230	38.62	128,411
1997	15,231,296.24	6,282,910	6,884,659	8,346,637	39.17	213,087
1998	2,979,059.83	1,192,220	1,306,405	1,672,655	39.72	42,111
1999	14,306,335.35	5,545,136	6,076,224	8,230,111	40.29	204,272
2000	12,203,453.52	4,573,854	5,011,917	7,191,537	40.86	176,004
2001	4,914,351.86	1,778,504	1,948,841	2,965,511	41.44	71,562
2002	6,161,487.62	2,149,127	2,354,961	3,806,527	42.01	90,610
2003	4,975,422.68	1,668,757	1,828,583	3,146,840	42.60	73,869
2004	3,831,970.62	1,241,175	1,360,049	2,471,922	42.79	57,769
2005	5,733,107.95	1,777,263	1,947,481	3,785,627	43.40	87,226
2006	4,416,894.48	1,307,401	1,432,618	2,984,276	44.00	67,824
2007	6,760,735.64	1,905,175	2,087,644	4,673,092	44.61	104,754
2008	19,215,151.99	5,136,210	5,628,133	13,587,019	45.23	300,398
2009	1,770,968.01	450,180	493,296	1,277,672	45.48	28,093
2010	11,183,414.39	2,675,073	2,931,280	8,252,134	46.11	178,966
2011	18,173,926.35	4,072,777	4,462,850	13,711,076	46.74	293,348
2012	7,775,735.06	1,632,904	1,789,296	5,986,439	47.02	127,317
2013	6,314,380.29	1,227,516	1,345,082	4,969,298	47.67	104,244
2014	8,691,724.22	1,561,034	1,710,543	6,981,181	47.98	145,502
2015	6,897,924.88	1,134,019	1,242,630	5,655,295	48.30	117,087
2016	8,531,117.67	1,269,430	1,391,010	7,140,108	48.64	146,795
2017	12,092,155.99	1,605,838	1,759,638	10,332,518	48.99	210,911
2018	14,432,803.16	1,679,978	1,840,879	12,591,924	49.36	255,104
2019	19,472,383.92	1,949,186	2,135,871	17,336,513	49.45	350,587
2020	17,423,690.28	1,449,651	1,588,492	15,835,198	49.56	319,516
2021	15,989,358.41	1,058,496	1,159,874	14,829,484	49.41	300,131

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2022	20,705,143.78	1,004,199	1,100,377	19,604,767	49.05	399,689
2023	28,621,226.20	864,361	947,146	27,674,080	48.25	573,556
2024	41,611,460.56	457,726	501,565	41,109,896	44.95	914,569
	454,536,866.57	120,093,372	131,595,379	322,941,488		7,350,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.9 1.62

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1912	377.17	361	377			
1915	20,950.84	19,958	20,951			
1920	306.04	288	306			
1923	11,943.60	11,153	11,944			
1924	17,578.98	16,254	17,458	121	8.20	15
1925	13,401.07	12,401	13,319	82	8.02	10
1926	5,899.65	5,462	5,866	34	7.88	4
1927	43,838.87	40,178	43,153	686	8.88	77
1928	22,021.61	20,189	21,684	338	8.76	39
1929	23,222.12	21,067	22,627	595	9.77	61
1930	40,755.57	36,973	39,711	1,045	9.67	108
1931	31,581.86	28,645	30,766	816	9.59	85
1932	24,130.84	21,875	23,495	636	9.54	67
1933	12,836.81	11,511	12,363	474	10.54	45
1934	12,067.46	10,812	11,613	454	10.51	43
1935	9,492.54	8,496	9,125	368	10.50	35
1936	20,854.40	18,456	19,823	1,031	11.50	90
1937	28,344.24	25,051	26,906	1,438	11.50	125
1938	578.59	510	548	31	11.54	3
1939	8,180.13	7,134	7,662	518	12.54	41
1940	7,082.97	6,165	6,621	462	12.58	37
1941	52,614.96	45,691	49,074	3,541	12.65	280
1942	7,934.56	6,873	7,382	553	12.74	43
1943	56,097.88	48,009	51,564	4,534	13.73	330
1944	56,682.57	48,367	51,948	4,735	13.84	342
1945	34,919.06	29,702	31,901	3,018	13.96	216
1946	20,866.12	17,690	19,000	1,866	14.09	132
1947	33,095.90	27,701	29,752	3,344	15.09	222
1948	16,810.36	14,016	15,054	1,756	15.25	115
1949	97,177.99	80,706	86,682	10,496	15.41	681
1950	241,798.54	199,967	214,774	27,025	15.59	1,733
1951	76,849.02	62,693	67,335	9,514	16.59	573
1952	146,162.77	118,684	127,472	18,691	16.79	1,113
1953	59,499.62	48,076	51,636	7,864	16.99	463
1954	117,618.31	94,530	101,529	16,089	17.22	934
1955	24,886.25	19,889	21,362	3,524	17.46	202
1956	11,216,020.62	8,835,981	9,490,241	1,725,780	18.45	93,538
1957	353,887.10	277,094	297,611	56,276	18.71	3,008
1958	446,145.59	347,101	372,802	73,344	18.97	3,866
1959	334,184.80	258,291	277,416	56,769	19.25	2,949
1960	521,116.24	396,622	425,990	95,126	20.25	4,698
1961	277,473.12	209,659	225,183	52,290	20.54	2,546
1962	317,834.93	238,376	256,027	61,808	20.83	2,967

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1963	166,040.48	123,567	132,717	33,323	21.14	1,576
1964	409,205.95	302,035	324,399	84,807	21.47	3,950
1965	349,656.04	253,815	272,609	77,047	22.47	3,429
1966	385,509.37	277,413	297,954	87,555	22.80	3,840
1967	259,917.02	185,321	199,043	60,874	23.15	2,630
1968	324,280.97	229,007	245,964	78,317	23.50	3,333
1969	197,439.20	138,069	148,292	49,147	23.87	2,059
1970	492,754.18	338,374	363,429	129,325	24.87	5,200
1971	198,147.29	134,621	144,589	53,558	25.24	2,122
1972	333,594.14	224,175	240,774	92,820	25.62	3,623
1973	305,987.00	203,298	218,351	87,636	26.02	3,368
1974	293,582.08	192,737	207,008	86,574	26.42	3,277
1975	354,362.90	229,769	246,782	107,581	26.84	4,008
1976	215,938.88	137,208	147,368	68,571	27.83	2,464
1977	281,710.43	176,632	189,711	91,999	28.26	3,255
1978	509,936.93	315,345	338,695	171,242	28.69	5,969
1979	932,002.34	568,242	610,317	321,685	29.13	11,043
1980	1,449,509.00	870,865	935,348	514,161	29.57	17,388
1981	455,851.64	269,682	289,651	166,201	30.03	5,534
1982	861,604.06	498,007	534,882	326,722	31.03	10,529
1983	1,287,122.90	731,858	786,048	501,075	31.49	15,912
1984	980,295.94	547,887	588,455	391,841	31.96	12,260
1985	919,324.06	504,709	542,080	377,244	32.45	11,625
1986	1,076,790.45	580,390	623,365	453,425	32.93	13,769
1987	962,017.34	508,715	546,383	415,634	33.42	12,437
1988	1,272,525.54	659,550	708,386	564,140	33.92	16,631
1989	1,165,266.71	591,489	635,286	529,981	34.43	15,393
1990	2,956,825.13	1,458,898	1,566,922	1,389,903	35.43	39,230
1991	2,982,994.46	1,438,997	1,545,548	1,437,446	35.94	39,996
1992	2,000,654.03	942,708	1,012,511	988,143	36.47	27,095
1993	1,449,334.31	666,549	715,904	733,430	36.99	19,828
1994	1,727,585.34	774,649	832,008	895,577	37.52	23,869
1995	3,471,207.54	1,515,529	1,627,746	1,843,462	38.07	48,423
1996	3,339,050.91	1,417,761	1,522,739	1,816,312	38.62	47,030
1997	1,913,168.33	789,182	847,617	1,065,551	39.17	27,203
1998	223,114.70	89,291	95,903	127,212	39.72	3,203
1999	40,868.66	15,841	17,014	23,855	40.29	592
2000	3,149.71	1,181	1,268	1,882	40.86	46
2001	32,262.95	11,676	12,541	19,722	41.44	476
2002	33.46	12	13	20	42.01	
2003	23,317.12	7,821	8,400	14,917	42.60	350
2004	240,254.80	77,819	83,581	156,674	42.79	3,661
2006	45,342.63	13,421	14,415	30,928	44.00	703

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2007	178,149.77	50,203	53,920	124,230	44.61	2,785
2008	887,191.73	237,146	254,705	632,487	45.23	13,984
2009	809,118.73	205,678	220,907	588,212	45.48	12,933
2010	3,171,085.33	758,524	814,689	2,356,396	46.11	51,104
2011	1,678,238.40	376,093	403,941	1,274,297	46.74	27,264
2012	1,831,747.27	384,667	413,150	1,418,597	47.02	30,170
2013	51.86	10	11	41	47.67	1
2014	133,319.92	23,944	25,717	107,603	47.98	2,243
2015	96,563.30	15,875	17,050	79,513	48.30	1,646
2016	821,526.19	122,243	131,294	690,232	48.64	14,191
2017	913,954.12	121,373	130,360	783,594	48.99	15,995
2018	1,334,283.07	155,311	166,811	1,167,472	49.36	23,652
2019	3,520,318.47	352,384	378,476	3,141,842	49.45	63,536
2020	2,521,929.77	209,825	225,361	2,296,569	49.56	46,339
2021	1,320,477.34	87,416	93,889	1,226,588	49.41	24,825
2022	1,024,004.80	49,664	53,341	970,664	49.05	19,789
2023	1,664,101.41	50,256	53,978	1,610,124	48.25	33,370
	73,660,720.07	33,963,384	36,477,669	37,183,051		983,992
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.8 1.34

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1923	587.70	555	379	209	6.02	35
1924	17,325.40	16,367	11,186	6,139	5.88	1,044
1925	26,317.88	24,615	16,823	9,495	6.88	1,380
1926	32,630.09	30,535	20,869	11,761	6.76	1,740
1927	56,336.30	52,731	36,038	20,298	6.67	3,043
1928	108,916.77	100,900	68,959	39,958	7.67	5,210
1929	121,376.35	112,443	76,848	44,528	7.59	5,867
1930	126,098.19	116,780	79,812	46,286	7.54	6,139
1931	130,173.72	119,278	81,519	48,655	8.54	5,697
1932	73,151.34	66,992	45,785	27,366	8.51	3,216
1933	58,775.69	53,780	36,755	22,021	8.50	2,591
1934	33,389.88	30,218	20,652	12,738	9.50	1,341
1935	46,554.93	42,086	28,763	17,792	9.50	1,873
1936	172,686.89	155,884	106,537	66,150	9.54	6,934
1937	9,854.49	8,881	6,070	3,784	9.59	395
1938	46,823.73	41,720	28,513	18,311	10.58	1,731
1939	260,361.47	231,513	158,224	102,137	10.65	9,590
1940	145,476.19	129,066	88,208	57,268	10.74	5,332
1941	290,004.11	254,276	173,781	116,223	11.73	9,908
1942	96,427.57	84,326	57,631	38,797	11.84	3,277
1943	42,185.44	36,786	25,141	17,044	11.96	1,425
1944	19,730.92	17,154	11,724	8,007	12.09	662
1945	44,041.72	38,167	26,085	17,957	12.24	1,467
1946	147,990.93	126,621	86,537	61,454	13.25	4,638
1947	304,967.88	259,985	177,683	127,285	13.41	9,492
1948	344,455.85	292,512	199,913	144,543	13.59	10,636
1949	470,638.09	397,972	271,988	198,650	13.79	14,405
1950	592,195.08	498,510	340,700	251,495	14.00	17,964
1951	650,005.53	539,895	368,984	281,022	14.99	18,747
1952	528,559.16	436,854	298,562	229,997	15.22	15,111
1953	424,625.08	349,127	238,606	186,019	15.46	12,032
1954	632,561.48	517,309	353,547	279,014	15.71	17,760
1955	441,382.00	358,932	245,307	196,075	15.97	12,278
1956	463,011.13	374,252	255,777	207,234	16.25	12,753
1957	424,600.66	341,039	233,078	191,523	16.54	11,579
1958	708,131.41	560,415	383,008	325,123	17.53	18,547
1959	586,785.31	461,213	315,209	271,576	17.83	15,231
1960	640,690.05	499,995	341,714	298,976	18.15	16,473
1961	644,568.34	499,347	341,272	303,296	18.47	16,421
1962	656,146.16	504,445	344,756	311,390	18.80	16,563
1963	546,911.45	417,075	285,044	261,867	19.15	13,675
1964	614,050.55	464,345	317,350	296,701	19.50	15,215
1965	700,962.49	525,512	359,154	341,808	19.87	17,202

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1966	754,653.75	560,708	383,208	371,446	20.24	18,352
1967	644,494.31	474,348	324,186	320,308	20.62	15,534
1968	973,574.12	709,541	484,926	488,648	21.02	23,247
1969	791,741.28	571,241	390,407	401,334	21.42	18,736
1970	1,023,008.55	730,428	499,201	523,808	21.83	23,995
1971	1,145,186.66	808,731	552,716	592,471	22.26	26,616
1972	1,193,895.94	833,578	569,697	624,199	22.69	27,510
1973	1,292,870.63	892,210	609,768	683,103	23.13	29,533
1974	1,105,600.78	753,799	515,173	590,428	23.57	25,050
1975	1,557,305.03	1,048,378	716,499	840,806	24.03	34,990
1976	1,465,962.04	973,985	665,656	800,306	24.50	32,666
1977	1,406,518.13	921,973	630,109	776,409	24.96	31,106
1978	2,572,822.48	1,663,072	1,136,603	1,436,219	25.44	56,455
1979	2,290,845.37	1,469,806	1,004,518	1,286,327	25.42	50,603
1980	4,064,189.24	2,568,161	1,755,173	2,309,016	25.92	89,082
1981	3,595,270.39	2,236,258	1,528,339	2,066,931	26.43	78,204
1982	2,870,014.10	1,756,449	1,200,420	1,669,594	26.94	61,975
1983	2,932,683.79	1,764,889	1,206,188	1,726,496	27.46	62,873
1984	3,145,234.20	1,872,672	1,279,851	1,865,383	27.52	67,783
1985	3,494,752.30	2,043,032	1,396,281	2,098,471	28.07	74,758
1986	3,089,544.32	1,772,163	1,211,160	1,878,384	28.62	65,632
1987	2,974,207.46	1,672,992	1,143,383	1,830,824	29.17	62,764
1988	3,235,497.64	1,795,054	1,226,804	2,008,694	29.29	68,580
1989	4,167,676.31	2,263,882	1,547,218	2,620,458	29.86	87,758
1990	5,034,841.85	2,675,011	1,828,198	3,206,644	30.44	105,343
1991	5,289,400.94	2,764,241	1,889,181	3,400,220	30.60	111,118
1992	5,975,652.96	3,048,778	2,083,644	3,892,009	31.20	124,744
1993	4,105,224.36	2,055,896	1,405,073	2,700,151	31.40	85,992
1994	5,255,264.39	2,564,569	1,752,718	3,502,546	32.00	109,455
1995	7,098,178.84	3,392,220	2,318,365	4,779,814	32.23	148,303
1996	6,291,859.44	2,923,198	1,997,818	4,294,041	32.85	130,717
1997	8,191,875.91	3,717,473	2,540,654	5,651,222	33.10	170,732
1998	4,256,784.21	1,884,053	1,287,629	2,969,155	33.38	88,950
1999	11,306,315.44	4,843,626	3,310,308	7,996,007	34.02	235,038
2000	15,361,440.27	6,398,040	4,372,650	10,988,790	34.32	320,186
2001	4,207,060.55	1,700,494	1,162,179	3,044,882	34.64	87,901
2002	4,036,384.70	1,580,245	1,079,996	2,956,389	34.97	84,541
2003	2,159,534.47	817,168	558,482	1,601,052	35.32	45,330
2004	977,034.98	356,520	243,659	733,376	35.68	20,554
2005	5,237,642.87	1,848,888	1,263,596	3,974,047	35.75	111,162
2006	1,136,773.10	384,911	263,062	873,711	36.14	24,176
2007	3,767,728.94	1,219,991	833,786	2,933,943	36.55	80,272
2008	10,173,382.41	3,155,783	2,156,775	8,016,607	36.69	218,496

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2009	2,038,230.15	603,316	412,328	1,625,902	36.86	44,110
2010	10,368,307.05	2,916,605	1,993,312	8,374,995	37.05	226,046
2011	12,649,097.05	3,364,660	2,299,529	10,349,568	37.26	277,766
2012	18,218,833.94	4,554,708	3,112,851	15,105,983	37.50	402,826
2013	18,616,619.76	4,367,459	2,984,878	15,631,742	37.52	416,624
2014	11,493,628.32	2,510,208	1,715,566	9,778,062	37.58	260,193
2015	13,105,498.60	2,639,447	1,803,893	11,301,606	37.67	300,016
2016	25,141,064.29	4,636,012	3,168,417	21,972,647	37.59	584,534
2017	25,267,131.18	4,224,664	2,887,287	22,379,844	37.35	599,193
2018	30,444,732.76	4,530,176	3,096,084	27,348,649	37.17	735,772
2019	41,528,775.03	5,390,435	3,684,016	37,844,759	36.87	1,026,438
2020	32,107,415.11	3,538,237	2,418,158	29,689,257	36.32	817,435
2021	35,331,151.82	3,165,671	2,163,533	33,167,619	35.56	932,723
2022	31,511,912.52	2,127,054	1,453,705	30,058,208	34.54	870,243
2023	29,620,931.75	1,303,321	890,736	28,730,196	32.63	880,484
2024	37,193,984.38	650,895	444,846	36,749,139	28.07	1,309,196
	548,769,708.56	140,201,731	95,818,887	452,950,822		13,487,030
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.6 2.46

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1915	14,533.55	14,005	12,673	1,861	4.14	450
1916	30,918.13	29,855	27,015	3,903	3.87	1,009
1917	13,367.34	12,933	11,703	1,664	3.61	461
1918	12,506.96	11,988	10,848	1,659	4.61	360
1919	25,756.10	24,726	22,374	3,382	4.40	769
1920	24,353.63	23,160	20,957	3,397	5.38	631
1921	92,081.88	87,680	79,339	12,743	5.20	2,451
1922	131,658.71	125,497	113,559	18,100	5.03	3,598
1923	86,926.09	82,058	74,252	12,674	6.02	2,105
1924	45,584.18	43,063	38,967	6,617	5.88	1,125
1925	65,248.53	61,027	55,222	10,027	6.88	1,457
1926	82,525.33	77,227	69,881	12,644	6.76	1,870
1927	101,723.18	95,213	86,156	15,567	6.67	2,334
1928	106,256.86	98,436	89,072	17,185	7.67	2,241
1929	85,478.82	79,188	71,655	13,824	7.59	1,821
1930	100,724.12	93,281	84,408	16,316	7.54	2,164
1931	125,124.49	114,652	103,746	21,378	8.54	2,503
1932	66,925.78	61,291	55,461	11,465	8.51	1,347
1933	40,517.62	37,074	33,547	6,971	8.50	820
1934	27,670.39	25,042	22,660	5,010	9.50	527
1935	47,953.76	43,350	39,226	8,728	9.50	919
1936	153,081.01	138,186	125,041	28,040	9.54	2,939
1937	58,835.45	53,023	47,979	10,856	9.59	1,132
1938	756.89	674	610	147	10.58	14
1939	4,401.70	3,914	3,542	860	10.65	81
1940	10,044.42	8,911	8,063	1,981	10.74	184
1941	41,966.89	36,797	33,297	8,670	11.73	739
1942	1,731.79	1,514	1,370	362	11.84	31
1943	49,819.05	43,442	39,310	10,509	11.96	879
1944	15,442.63	13,426	12,149	3,294	12.09	272
1945	14,364.13	12,448	11,264	3,100	12.24	253
1946	15,131.57	12,947	11,715	3,417	13.25	258
1947	9,670.44	8,244	7,460	2,210	13.41	165
1948	28,737.28	24,404	22,083	6,654	13.59	490
1949	180,639.23	152,749	138,219	42,420	13.79	3,076
1950	219,067.96	184,411	166,869	52,199	14.00	3,728
1951	123,196.27	102,327	92,593	30,603	14.99	2,042
1952	143,150.97	118,314	107,059	36,092	15.22	2,371
1953	55,900.84	45,962	41,590	14,311	15.46	926
1954	205,972.43	168,444	152,421	53,551	15.71	3,409
1955	101,572.66	82,599	74,742	26,831	15.97	1,680
1956	77,913.83	62,978	56,987	20,927	16.25	1,288
1957	170,302.26	136,787	123,775	46,527	16.54	2,813

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1958	200,074.90	158,339	143,277	56,798	17.53	3,240
1959	162,908.00	128,046	115,866	47,042	17.83	2,638
1960	340,287.99	265,561	240,300	99,988	18.15	5,509
1961	221,370.06	171,495	155,182	66,188	18.47	3,584
1962	490,137.02	376,817	340,972	149,165	18.80	7,934
1963	154,261.98	117,640	106,450	47,812	19.15	2,497
1964	328,299.21	248,260	224,644	103,655	19.50	5,316
1965	307,098.78	230,232	208,331	98,768	19.87	4,971
1966	316,704.66	235,312	212,928	103,777	20.24	5,127
1967	243,453.69	179,182	162,137	81,317	20.62	3,944
1968	414,625.07	302,179	273,434	141,191	21.02	6,717
1969	154,559.84	111,515	100,907	53,653	21.42	2,505
1970	462,868.75	330,488	299,050	163,819	21.83	7,504
1971	260,650.54	184,071	166,561	94,090	22.26	4,227
1972	431,712.95	301,422	272,749	158,964	22.69	7,006
1973	429,602.13	296,468	268,267	161,335	23.13	6,975
1974	290,177.16	197,843	179,023	111,154	23.57	4,716
1975	476,678.37	320,900	290,375	186,303	24.03	7,753
1976	328,228.82	218,075	197,331	130,898	24.50	5,343
1977	304,992.88	199,923	180,905	124,088	24.96	4,971
1978	840,165.29	543,083	491,422	348,743	25.44	13,708
1979	1,085,857.38	696,686	630,414	455,443	25.42	17,917
1980	1,819,797.52	1,149,930	1,040,543	779,255	25.92	30,064
1981	1,085,574.45	675,227	610,996	474,578	26.43	17,956
1982	1,393,705.53	852,948	771,812	621,894	26.94	23,084
1983	952,308.08	573,099	518,583	433,725	27.46	15,795
1984	1,059,206.33	630,651	570,661	488,545	27.52	17,752
1985	918,371.76	536,880	485,809	432,563	28.07	15,410
1986	1,045,949.54	599,957	542,886	503,064	28.62	17,577
1987	1,332,946.33	749,782	678,459	654,487	29.17	22,437
1988	1,170,642.38	649,472	587,691	582,951	29.29	19,903
1989	931,690.40	506,094	457,952	473,738	29.86	15,865
1990	2,553,506.01	1,356,678	1,227,625	1,325,881	30.44	43,557
1991	1,766,425.29	923,134	835,321	931,104	30.60	30,428
1992	1,303,841.59	665,220	601,941	701,901	31.20	22,497
1993	596,810.48	298,883	270,452	326,358	31.40	10,394
1994	1,011,855.24	493,785	446,814	565,041	32.00	17,658
1995	2,130,135.46	1,017,992	921,156	1,208,979	32.23	37,511
1996	2,045,749.93	950,455	860,043	1,185,707	32.85	36,095
1997	1,221,810.18	554,457	501,715	720,095	33.10	21,755
1998	143,690.39	63,597	57,547	86,143	33.38	2,581
1999	319,671.65	136,947	123,920	195,752	34.02	5,754
2000	5.41	2	2	3	34.32	

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2001	26,542.94	10,729	9,708	16,835	34.64	486
2002	7.86	3	3	5	34.97	
2003	34,615.69	13,099	11,853	22,763	35.32	644
2004	446,749.41	163,019	147,512	299,237	35.68	8,387
2005	66,586.84	23,505	21,269	45,318	35.75	1,268
2006	102,019.19	34,544	31,258	70,761	36.14	1,958
2007	230,152.38	74,523	67,434	162,718	36.55	4,452
2008	1,495,777.61	463,990	419,853	1,075,925	36.69	29,325
2009	1,346,265.73	398,495	360,588	985,678	36.86	26,741
2010	1,179,350.43	331,751	300,193	879,157	37.05	23,729
2011	2,189,196.12	582,326	526,933	1,662,263	37.26	44,613
2012	8,532.49	2,133	1,930	6,602	37.50	176
2013	292,185.68	68,547	62,027	230,159	37.52	6,134
2014	86,727.28	18,941	17,139	69,588	37.58	1,852
2015	78,537.32	15,817	14,312	64,225	37.67	1,705
2016	1,606,721.09	296,279	268,096	1,338,625	37.59	35,611
2017	1,554,706.53	259,947	235,220	1,319,487	37.35	35,328
2018	2,282,045.41	339,568	307,267	1,974,778	37.17	53,128
2019	3,495,760.56	453,750	410,587	3,085,174	36.87	83,677
2020	1,855,854.51	204,515	185,061	1,670,794	36.32	46,002
2021	1,081,700.61	96,920	87,701	994,000	35.56	27,953
2022	893,210.82	60,292	54,556	838,655	34.54	24,281
2023	1,077,151.09	47,395	42,887	1,034,264	32.63	31,697
	57,488,342.16	25,812,062	23,356,699	34,131,643		1,107,054

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8 1.93

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1906	500.66	501	501			
1907	934.32	934	934			
1908	657.41	657	657			
1909	142.49	142	142			
1910	2,621.95	2,612	2,474	148	0.44	148
1911	944.13	944	944			
1912	60,590.54	60,591	60,591			
1913	18,583.89	18,443	17,467	1,117	0.85	1,117
1914	18,552.90	18,451	17,475	1,078	0.61	1,078
1915	19,183.98	19,115	18,104	1,080	0.40	1,080
1916	14,768.73	14,583	13,812	957	1.38	693
1917	12,412.08	12,276	11,627	785	1.20	654
1918	10,283.93	10,185	9,646	638	1.03	619
1919	4,803.12	4,713	4,464	339	2.02	168
1921	33,584.69	33,020	31,273	2,312	1.77	1,306
1922	18,678.02	18,189	17,227	1,451	2.76	526
1923	82,133.46	80,031	75,798	6,335	2.67	2,373
1924	87,918.61	85,703	81,170	6,749	2.60	2,596
1925	80,130.02	77,341	73,250	6,880	3.59	1,916
1926	101,956.89	98,419	93,213	8,744	3.54	2,470
1927	66,515.56	64,201	60,805	5,711	3.52	1,622
1928	47,486.29	45,824	43,400	4,086	3.50	1,167
1929	65,963.40	62,995	59,663	6,300	4.50	1,400
1930	62,183.29	59,348	56,209	5,974	4.51	1,325
1931	46,805.28	44,638	42,277	4,528	4.54	997
1932	77,824.26	74,151	70,229	7,595	4.58	1,658
1933	23,002.21	21,677	20,530	2,472	5.59	442
1934	16,807.55	15,819	14,982	1,826	5.65	323
1935	19,783.31	18,592	17,609	2,174	5.73	379
1936	60,259.95	56,530	53,540	6,720	5.84	1,151
1937	39,066.76	36,574	34,639	4,428	5.96	743
1938	124,191.44	116,020	109,883	14,308	6.09	2,349
1939	204,011.21	188,384	178,419	25,592	7.09	3,610
1940	136,312.52	125,544	118,903	17,410	7.25	2,401
1941	193,933.91	178,128	168,705	25,229	7.41	3,405
1942	79,839.48	73,117	69,249	10,590	7.59	1,395
1943	72,121.71	65,833	62,351	9,771	7.79	1,254
1944	46,877.41	42,640	40,384	6,493	8.00	812
1945	119,222.57	107,110	101,444	17,779	8.99	1,978
1946	138,951.68	124,348	117,770	21,182	9.22	2,297
1947	243,099.74	216,650	205,190	37,910	9.46	4,007
1948	338,231.59	300,147	284,270	53,962	9.71	5,557
1949	386,410.52	341,355	323,298	63,113	9.97	6,330

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1950	491,824.46	432,363	409,492	82,332	10.25	8,032
1951	360,912.61	313,020	296,462	64,451	11.25	5,729
1952	283,271.84	244,407	231,478	51,794	11.53	4,492
1953	194,399.29	166,795	157,972	36,427	11.83	3,079
1954	225,927.72	192,716	182,522	43,406	12.15	3,573
1955	162,592.99	136,741	129,508	33,085	13.14	2,518
1956	140,940.25	117,784	111,553	29,387	13.47	2,182
1957	193,104.24	160,315	151,835	41,269	13.80	2,991
1958	191,362.16	156,534	148,254	43,108	14.80	2,913
1959	184,839.98	150,127	142,186	42,654	15.15	2,815
1960	194,055.22	155,205	146,995	47,060	16.15	2,914
1961	220,024.36	174,655	165,416	54,608	16.50	3,310
1962	193,778.10	152,600	144,528	49,250	16.87	2,919
1963	163,989.95	127,076	120,354	43,636	17.87	2,442
1964	154,657.83	118,839	112,553	42,105	18.24	2,308
1965	214,921.74	162,395	153,805	61,117	19.24	3,177
1966	185,199.23	138,677	131,341	53,858	19.62	2,745
1967	153,984.58	113,333	107,338	46,647	20.62	2,262
1968	194,505.87	141,756	134,257	60,249	21.02	2,866
1969	190,623.20	137,535	130,260	60,363	21.42	2,818
1970	190,335.53	134,853	127,720	62,616	22.42	2,793
1971	185,835.68	130,234	123,345	62,491	22.84	2,736
1972	239,230.66	164,543	155,839	83,392	23.83	3,499
1973	227,194.48	154,447	146,277	80,917	24.26	3,335
1974	241,002.30	160,652	152,154	88,848	25.26	3,517
1975	331,156.19	218,033	206,500	124,656	25.68	4,854
1976	271,138.81	174,885	165,634	105,505	26.69	3,953
1977	272,052.15	173,161	164,001	108,051	27.13	3,983
1978	377,095.93	234,968	222,539	154,557	28.13	5,494
1979	335,648.96	204,645	193,820	141,829	29.13	4,869
1980	594,226.83	357,011	338,126	256,101	29.57	8,661
1981	388,379.44	228,056	215,992	172,387	30.58	5,637
1982	342,424.85	197,922	187,452	154,973	31.03	4,994
1983	288,455.13	162,804	154,192	134,263	32.03	4,192
1984	603,219.32	332,253	314,678	288,541	33.03	8,736
1985	710,973.58	384,779	364,425	346,549	33.49	10,348
1986	832,999.91	439,324	416,085	416,915	34.50	12,084
1987	871,872.75	447,968	424,272	447,601	35.49	12,612
1988	844,840.60	425,546	403,036	441,805	35.96	12,286
1989	791,933.04	387,968	367,445	424,488	36.96	11,485
1990	903,098.59	429,965	407,221	495,878	37.96	13,063
1991	898,028.09	415,158	393,197	504,831	38.96	12,958
1992	912,958.13	412,474	390,655	522,303	39.44	13,243

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1993	785,616.82	343,943	325,749	459,868	40.45	11,369
1994	1,042,305.41	441,937	418,560	623,745	41.44	15,052
1995	1,428,086.01	585,515	554,543	873,543	42.45	20,578
1996	1,072,761.37	425,028	402,545	670,216	43.44	15,429
1997	2,001,884.44	770,726	729,956	1,271,928	43.93	28,954
1998	661,792.44	245,525	232,537	429,255	44.93	9,554
1999	1,801,052.57	642,976	608,964	1,192,089	45.93	25,954
2000	2,588,341.81	887,801	840,838	1,747,504	46.93	37,236
2001	202,378.20	66,582	63,060	139,318	47.93	2,907
2002	791,174.27	249,220	236,037	555,137	48.93	11,346
2003	405,754.86	122,132	115,671	290,084	49.93	5,810
2004	17,305.56	5,001	4,736	12,570	50.43	249
2005	351,601.89	96,691	91,576	260,026	51.42	5,057
2006	114,495.68	29,860	28,280	86,216	52.43	1,644
2007	64,596.04	15,942	15,099	49,497	53.42	927
2008	22.02	5	5	17	54.43	
2009	7,624.70	1,667	1,579	6,046	55.42	109
2011	15,272,032.93	2,907,795	2,753,979	12,518,054	57.42	218,009
2012	12,781,740.53	2,252,143	2,133,010	10,648,731	58.43	182,248
2013	42,061,103.09	6,822,311	6,461,426	35,599,677	59.42	599,119
2014	33,970,191.28	5,027,588	4,761,640	29,208,551	60.43	483,345
2015	29,761,027.62	3,987,978	3,777,023	25,984,005	61.42	423,054
2016	23,191,042.35	2,778,287	2,631,322	20,559,720	62.43	329,324
2017	5,741,202.92	611,438	579,094	5,162,109	62.92	82,042
2018	43,678,133.32	4,031,492	3,818,236	39,859,897	63.92	623,590
2019	29,798,427.56	2,327,257	2,204,150	27,594,278	64.92	425,050
2020	24,406,379.49	1,559,568	1,477,071	22,929,308	65.92	347,835
2021	20,702,884.58	1,028,933	974,505	19,728,380	66.92	294,805
2022	1,265,721.75	44,933	42,556	1,223,166	67.92	18,009
2023	592,443.93	12,619	11,951	580,493	68.92	8,423
2024	5,332,730.05	37,862	35,859	5,296,871	69.92	75,756
	321,019,155.52	51,161,752	48,458,789	272,560,366		4,601,547

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.2 1.43

WEST PENN POWER COMPANY

ACCOUNT 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES -
 SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1926	176.71	171	177			
1927	11,476.90	11,078	11,477			
1928	879.44	849	879			
1931	966.10	921	966			
1932	4,882.53	4,652	4,883			
1933	11,588.79	10,921	11,545	44	5.59	8
1934	184.66	174	184	1	5.65	
1935	16.48	15	16			
1936	4,522.32	4,242	4,484	38	5.84	7
1937	571.15	535	566	5	5.96	1
1938	56.99	53	56	1	6.09	
1940	279.50	257	272	8	7.25	1
1941	26.62	24	25	2	7.41	
1943	20,130.93	18,376	19,425	706	7.79	91
1944	210.97	192	203	8	8.00	1
1945	2,931.33	2,634	2,784	147	8.99	16
1946	90.51	81	86	5	9.22	1
1947	1,651.27	1,472	1,556	95	9.46	10
1948	398.37	354	374	24	9.71	2
1949	910.43	804	850	60	9.97	6
1950	15,549.47	13,670	14,451	1,098	10.25	107
1951	5,474.07	4,748	5,019	455	11.25	40
1952	5,666.27	4,889	5,168	498	11.53	43
1953	5,248.83	4,503	4,760	489	11.83	41
1954	4,874.38	4,158	4,395	479	12.15	39
1955	3,731.32	3,138	3,317	414	13.14	32
1956	3,494.07	2,920	3,087	407	13.47	30
1957	5,725.26	4,753	5,024	701	13.80	51
1958	758.53	620	655	104	14.80	7
1959	1.46	1	1			
1960	101,306.15	81,025	85,652	15,654	16.15	969
1961	7,545.39	5,990	6,332	1,213	16.50	74
1962	1,215.01	957	1,012	203	16.87	12
1963	21,522.58	16,678	17,630	3,893	17.87	218
1964	17,680.62	13,586	14,362	3,319	18.24	182
1965	6,556.56	4,954	5,237	1,320	19.24	69
1966	26,386.97	19,759	20,887	5,500	19.62	280
1967	9,982.31	7,347	7,767	2,215	20.62	107
1968	34,282.26	24,985	26,412	7,870	21.02	374
1969	908.87	656	693	216	21.42	10
1970	45,044.93	31,914	33,737	11,308	22.42	504

WEST PENN POWER COMPANY

ACCOUNT 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES -
 SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1971	2,854.85	2,001	2,115	740	22.84	32
1972	6,518.41	4,483	4,739	1,779	23.83	75
1973	3,377.60	2,296	2,427	951	24.26	39
1974	590.35	394	417	173	25.26	7
1975	3,725.78	2,453	2,593	1,133	25.68	44
1976	365.41	236	249	116	26.69	4
1978	1,567.27	977	1,033	534	28.13	19
1979	57,249.98	34,905	36,898	20,352	29.13	699
1980	31,521.69	18,938	20,020	11,502	29.57	389
1989	206,945.03	101,382	107,172	99,773	36.96	2,699
1990	387,918.52	184,688	195,235	192,684	37.96	5,076
1991	432,458.78	199,926	211,343	221,116	38.96	5,675
1992	155,406.46	70,213	74,223	81,183	39.44	2,058
1993	196,252.86	85,920	90,827	105,426	40.45	2,606
1994	111,996.20	47,486	50,198	61,798	41.44	1,491
1995	994,725.81	407,838	431,129	563,597	42.45	13,277
1996	715,764.96	283,586	299,781	415,984	43.44	9,576
1997	624,235.79	240,331	254,056	370,180	43.93	8,427
1998	53,834.56	19,973	21,114	32,721	44.93	728
1999	13,275.99	4,740	5,011	8,265	45.93	180
2001	1,241.22	408	431	810	47.93	17
2004	32,512.02	9,396	9,933	22,579	50.43	448
2005	876.04	241	255	621	51.42	12
2011	2,534,623.05	482,592	510,152	2,024,471	57.42	35,257
2013	3,172,428.36	514,568	543,953	2,628,475	59.42	44,236
2014	1,852,815.14	274,217	289,877	1,562,938	60.43	25,864
2015	2,730,846.74	365,933	386,830	2,344,017	61.42	38,164
2016	433,784.18	51,967	54,935	378,849	62.43	6,068
2017	805,675.05	85,804	90,704	714,971	62.92	11,363
2018	3,071,604.64	283,509	299,699	2,771,906	63.92	43,365
2019	1,645,698.10	128,529	135,869	1,509,829	64.92	23,257
2020	1,850,167.93	118,226	124,978	1,725,190	65.92	26,171
2021	2,437,194.68	121,129	128,046	2,309,149	66.92	34,506
2022	5,166.66	183	194	4,973	67.92	73
2023	5.99		0	6	68.92	
	24,960,133.41	4,458,524	4,712,842	20,247,292		345,235

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.6 1.38

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1922	8.90	9	9			
1925	66.58	65	59	8	2.54	3
1926	33.15	32	29	4	2.51	2
1927	118.73	116	105	14	2.50	6
1928	164.18	158	143	21	3.50	6
1929	135.01	130	118	17	3.50	5
1930	84.54	81	73	12	3.54	3
1931	84.54	81	73	12	3.59	3
1932	75.41	72	65	10	4.58	2
1933	5,976.36	5,687	5,151	825	4.65	177
1934	168.17	160	145	23	4.74	5
1935	100.86	96	87	14	4.84	3
1936	193.21	183	166	27	4.95	5
1937	328.84	311	282	47	5.09	9
1939	191.94	179	162	30	6.24	5
1941	662.40	614	556	106	6.59	16
1942	70.35	65	59	11	6.79	2
1943	176.53	163	148	29	6.99	4
1944	867.41	796	721	146	7.22	20
1945	2,804.03	2,563	2,322	482	7.46	65
1946	116.01	106	96	20	7.71	3
1947	72.03	65	59	13	7.97	2
1948	3,674.19	3,317	3,005	669	8.25	81
1949	2,904.47	2,609	2,363	541	8.54	63
1950	1,418.63	1,268	1,149	270	8.83	31
1954	622.51	544	493	130	10.15	13
1955	58.80	51	46	13	10.50	1
1956	678.62	586	531	148	10.87	14
1957	91.14	78	71	20	11.24	2
1958	1,624.16	1,382	1,252	372	11.62	32
1959	976.33	825	747	229	12.02	19
1960	1,364.94	1,145	1,037	328	12.42	26
1961	1,653.27	1,375	1,245	408	12.84	32
1962	6,740.17	5,561	5,037	1,703	13.26	128
1963	13,097.42	10,714	9,705	3,392	13.68	248
1964	5,555.63	4,504	4,080	1,476	14.13	104
1965	235,958.31	189,522	171,672	64,286	14.58	4,409
1966	32,873.93	26,154	23,691	9,183	15.03	611
1967	24,371.47	19,200	17,392	6,979	15.49	451
1968	64,759.14	50,493	45,737	19,022	15.96	1,192
1969	58,491.24	45,120	40,870	17,621	16.45	1,071
1970	107,077.40	81,122	73,482	33,595	17.44	1,926
1971	30,448.37	22,806	20,658	9,790	17.93	546

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1972	70,066.74	51,863	46,978	23,089	18.43	1,253
1973	161,967.38	118,447	107,291	54,676	18.92	2,890
1974	129,673.24	93,650	84,830	44,843	19.43	2,308
1975	147,751.32	105,317	95,398	52,353	19.94	2,626
1976	127,429.28	89,608	81,169	46,260	20.47	2,260
1977	91,279.51	63,302	57,340	33,940	20.99	1,617
1978	155,373.59	105,483	95,548	59,826	21.99	2,721
1979	265,808.27	177,773	161,030	104,778	22.53	4,651
1980	193,453.67	127,409	115,409	78,045	23.07	3,383
1981	118,927.72	77,089	69,829	49,099	23.61	2,080
1982	267,494.29	170,528	154,467	113,027	24.17	4,676
1983	157,352.51	97,952	88,727	68,626	25.17	2,726
1984	283,397.56	173,326	157,002	126,396	25.72	4,914
1985	196,307.06	117,863	106,762	89,545	26.29	3,406
1986	461,238.82	271,670	246,084	215,155	26.86	8,010
1987	436,217.70	251,916	228,190	208,028	27.44	7,581
1988	547,012.37	307,476	278,517	268,495	28.44	9,441
1989	666,464.23	366,689	332,153	334,311	29.02	11,520
1990	557,903.98	300,264	271,985	285,919	29.60	9,659
1991	743,118.83	390,881	354,067	389,052	30.19	12,887
1992	897,453.24	457,881	414,757	482,696	31.20	15,471
1993	594,800.69	296,032	268,151	326,650	31.79	10,275
1994	657,146.55	318,716	288,699	368,448	32.39	11,375
1995	1,032,097.54	484,054	438,465	593,633	33.40	17,773
1996	953,416.29	434,758	393,811	559,605	34.00	16,459
1997	772,768.72	342,182	309,955	462,814	34.61	13,372
1998	467,739.06	200,800	181,888	285,851	35.23	8,114
1999	307,379.63	126,979	115,020	192,360	36.23	5,309
2000	1,131,481.31	451,914	409,352	722,129	36.85	19,596
2001	571,518.67	220,263	199,518	372,001	37.48	9,925
2002	863,903.03	318,780	288,756	575,147	38.48	14,947
2003	1,099,359.60	390,053	353,317	746,043	39.10	19,080
2004	716,162.61	242,206	219,394	496,769	40.11	12,385
2005	521,626.60	168,851	152,948	368,679	40.74	9,050
2006	466,759.58	144,229	130,645	336,115	41.38	8,123
2007	1,028,603.87	300,558	272,251	756,353	42.38	17,847
2008	353,903.70	98,102	88,863	265,041	43.02	6,161
2009	411,269.10	107,753	97,605	313,664	43.67	7,183
2010	592,190.50	145,087	131,422	460,768	44.67	10,315
2011	696,571.04	159,863	144,807	551,764	45.32	12,175
2012	459,876.64	97,724	88,520	371,357	46.32	8,017
2013	101,578.35	19,970	18,089	83,489	46.98	1,777
2014	214,198.99	38,684	35,041	179,158	47.64	3,761

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2015	144,979.96	23,690	21,459	123,521	48.64	2,539
2016	632,625.62	92,996	84,237	548,389	49.31	11,121
2017	99,218.15	12,879	11,666	87,552	50.30	1,741
2018	215,114.77	24,329	22,038	193,077	50.97	3,788
2019	302,363.75	29,087	26,347	276,017	51.65	5,344
2020	631,155.47	49,988	45,280	585,875	52.32	11,198
2021	332,360.73	20,606	18,665	313,696	52.99	5,920
2022	246,301.85	10,960	9,928	236,374	53.68	4,403
2023	740,222.25	19,838	17,970	722,252	54.37	13,284
	24,641,325.25	9,788,426	8,866,531	15,774,794		429,783
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.7 1.74

WEST PENN POWER COMPANY

ACCOUNT 366.50 UNDERGROUND CONDUIT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2014	339.99	61	44	296	47.64	6
2015	2,253.78	368	265	1,989	48.64	41
2017	863.00	112	80	783	50.30	16
2018	5,757.08	651	468	5,289	50.97	104
2019	1,821.40	175	126	1,696	51.65	33
	11,035.25	1,367	983	10,052		200
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.3 1.81

WEST PENN POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1941	140.55	134	137	4	4.22	1
1945	900.11	844	862	38	5.25	7
1946	97.46	91	93	4	5.53	1
1947	272.05	253	258	14	5.83	2
1948	31.21	29	30	1	6.15	
1949	2,376.89	2,189	2,235	142	6.47	22
1950	8.47	8	8			
1951	716.57	658	672	45	6.50	7
1953	9,361.14	8,500	8,679	682	7.24	94
1954	1,760.50	1,601	1,635	126	7.02	18
1955	19.37	18	18	1	7.42	
1957	896.80	799	816	81	8.26	10
1958	1,763.96	1,572	1,605	159	8.13	20
1959	1,310.49	1,159	1,183	127	8.58	15
1960	1,383.76	1,214	1,240	144	9.03	16
1961	1,868.06	1,637	1,671	197	8.96	22
1962	7,996.70	6,948	7,094	903	9.44	96
1963	31,176.79	26,843	27,407	3,770	9.93	380
1964	28,673.13	24,633	25,151	3,522	9.92	355
1965	144,649.21	123,068	125,654	18,995	10.43	1,821
1966	128,085.31	108,642	110,925	17,160	10.47	1,639
1967	18,451.24	15,490	15,815	2,636	10.99	240
1968	102,373.76	85,032	86,819	15,555	11.52	1,350
1969	64,565.13	53,395	54,517	10,048	11.61	865
1970	139,957.96	114,416	116,820	23,138	12.17	1,901
1971	62,453.24	50,450	51,510	10,943	12.73	860
1972	193,909.48	155,748	159,021	34,888	12.86	2,713
1973	163,590.52	129,744	132,470	31,121	13.44	2,316
1974	303,552.82	237,621	242,614	60,939	14.01	4,350
1975	444,549.92	345,504	352,764	91,786	14.19	6,468
1976	298,508.52	228,747	233,553	64,956	14.79	4,392
1977	183,428.37	138,525	141,436	41,992	15.40	2,727
1978	396,907.41	295,299	301,504	95,403	16.00	5,963
1979	522,533.43	385,159	393,252	129,281	16.23	7,966
1980	1,017,569.76	738,145	753,655	263,915	16.85	15,663
1981	615,785.22	439,301	448,531	167,254	17.48	9,568
1982	555,380.88	389,433	397,616	157,765	18.11	8,711
1983	479,991.22	332,634	339,623	140,368	18.38	7,637
1984	809,525.79	550,801	562,374	247,152	19.02	12,994
1985	904,898.97	604,111	616,804	288,095	19.67	14,646
1986	1,141,742.12	747,270	762,971	378,771	20.32	18,640
1987	1,146,521.98	739,507	755,045	391,477	20.64	18,967
1988	1,782,854.16	1,125,694	1,149,347	633,507	21.31	29,728

WEST PENN POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1989	1,409,751.12	870,803	889,100	520,651	21.97	23,698
1990	1,476,271.11	891,372	910,101	566,170	22.64	25,008
1991	1,880,788.25	1,115,307	1,138,742	742,046	22.99	32,277
1992	2,491,314.71	1,441,226	1,471,509	1,019,806	23.68	43,066
1993	1,916,889.47	1,080,742	1,103,450	813,439	24.37	33,379
1994	2,723,362.45	1,495,126	1,526,541	1,196,821	25.06	47,758
1995	3,390,286.05	1,820,245	1,858,492	1,531,794	25.45	60,188
1996	3,688,114.12	1,923,720	1,964,141	1,723,973	26.14	65,952
1997	5,300,971.68	2,682,292	2,738,652	2,562,320	26.85	95,431
1998	738,105.04	361,819	369,421	368,684	27.56	13,378
1999	6,395,422.67	3,033,349	3,097,085	3,298,338	28.26	116,714
2000	10,408,459.77	4,794,137	4,894,871	5,513,589	28.69	192,178
2001	589,552.79	261,879	267,382	322,171	29.41	10,954
2002	3,279,282.68	1,401,893	1,431,349	1,847,934	30.13	61,332
2003	2,670,953.02	1,102,569	1,125,736	1,545,217	30.58	50,530
2004	1,763,522.37	697,649	712,308	1,051,214	31.32	33,564
2005	3,654,177.45	1,382,375	1,411,421	2,242,756	32.05	69,977
2006	3,157,739.68	1,139,312	1,163,251	1,994,489	32.78	60,845
2007	9,694,409.27	3,342,632	3,412,867	6,281,542	33.26	188,862
2008	10,442,981.49	3,411,722	3,483,408	6,959,573	34.01	204,633
2009	1,591,747.60	490,895	501,210	1,090,538	34.75	31,382
2010	5,503,234.45	1,603,643	1,637,338	3,865,896	35.25	109,671
2011	5,955,096.29	1,623,955	1,658,077	4,297,019	36.00	119,362
2012	5,648,112.92	1,440,269	1,470,532	4,177,581	36.52	114,392
2013	5,761,284.99	1,358,511	1,387,056	4,374,229	37.28	117,334
2014	6,689,947.36	1,454,395	1,484,954	5,204,993	37.81	137,662
2015	7,580,364.91	1,497,880	1,529,353	6,051,012	38.58	156,843
2016	8,187,842.84	1,461,530	1,492,239	6,695,604	39.12	171,156
2017	7,917,683.85	1,258,912	1,285,364	6,632,320	39.67	167,187
2018	12,098,670.17	1,682,925	1,718,287	10,380,383	40.23	258,026
2019	15,511,427.58	1,842,758	1,881,478	13,629,950	40.80	334,067
2020	14,652,016.62	1,444,689	1,475,044	13,176,973	41.16	320,140
2021	11,559,875.44	898,202	917,075	10,642,800	41.55	256,144
2022	12,563,388.79	709,831	724,746	11,838,643	41.75	283,560
2023	14,439,779.77	502,504	513,063	13,926,717	41.60	334,777
2024	13,767,202.15	167,960	171,489	13,595,713	40.32	337,195
	238,212,571.35	61,901,894	63,202,566	175,010,006		4,861,813

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.0 2.04

WEST PENN POWER COMPANY

ACCOUNT 367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1974	257.39	201	233	24	14.01	2
1975	9,909.08	7,701	8,922	987	14.19	70
1976	12,061.36	9,243	10,708	1,353	14.79	91
1977	2,586.87	1,954	2,264	323	15.40	21
1978	8,508.96	6,331	7,335	1,174	16.00	73
1979	7,746.71	5,710	6,615	1,132	16.23	70
1980	24,424.68	17,718	20,527	3,898	16.85	231
1981	19,962.71	14,241	16,498	3,465	17.48	198
1982	35,025.80	24,560	28,453	6,573	18.11	363
1983	21,904.64	15,180	17,586	4,319	18.38	235
1984	13,639.11	9,280	10,751	2,888	19.02	152
1985	8,601.83	5,743	6,653	1,949	19.67	99
1986	42,722.03	27,962	32,394	10,328	20.32	508
1988	94,025.00	59,367	68,778	25,247	21.31	1,185
1989	120,896.67	74,678	86,516	34,381	21.97	1,565
1990	28,362.07	17,125	19,840	8,522	22.64	376
1991	41,887.31	24,839	28,776	13,111	22.99	570
1992	88,791.32	51,366	59,508	29,283	23.68	1,237
1993	40,153.51	22,639	26,228	13,926	24.37	571
1994	260,718.95	143,135	165,825	94,894	25.06	3,787
1995	285,807.01	153,450	177,775	108,032	25.45	4,245
1996	248,196.38	129,459	149,981	98,215	26.14	3,757
1997	299,852.64	151,725	175,776	124,077	26.85	4,621
1998	2,993,590.71	1,467,458	1,700,077	1,293,514	27.56	46,934
1999	33,399.18	15,841	18,352	15,047	28.26	532
2000	723,599.68	333,290	386,123	337,477	28.69	11,763
2001	173,097.38	76,890	89,078	84,019	29.41	2,857
2002	265,286.68	113,410	131,388	133,899	30.13	4,444
2003	32,644.15	13,476	15,612	17,032	30.58	557
2004	107,692.66	42,603	49,356	58,337	31.32	1,863
2005	1,132,280.55	428,342	496,242	636,039	32.05	19,845
2006	73,813.31	26,632	30,854	42,959	32.78	1,311
2007	1,075,677.99	370,894	429,688	645,990	33.26	19,422
2008	1,804,950.50	589,677	683,152	1,121,798	34.01	32,984
2009	255,638.16	78,839	91,336	164,302	34.75	4,728
2010	646,839.42	188,489	218,368	428,471	35.25	12,155
2011	2,110,521.45	575,539	666,772	1,443,749	36.00	40,104
2013	6,667.18	1,572	1,821	4,846	37.28	130
2014	16,863.11	3,666	4,247	12,616	37.81	334
2015	12,278.66	2,426	2,811	9,468	38.58	245
2016	2,655.67	474	549	2,107	39.12	54
2017	8,235.16	1,309	1,517	6,718	39.67	169
2018	38,418.25	5,344	6,191	32,227	40.23	801

WEST PENN POWER COMPANY

ACCOUNT 367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
2019	13,549.11	1,610	1,865	11,684	40.80	286
2020	100,750.80	9,934	11,509	89,242	41.16	2,168
2023	275,565.94	9,590	11,110	264,456	41.60	6,357
	13,620,057.73	5,330,912	6,175,960	7,444,098		234,070
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.8 1.72

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
1929	6,778.27	6,778	6,778			
1930	7,176.84	7,121	6,874	303	0.74	303
1931	2,299.07	2,279	2,200	99	0.84	99
1934	1,640.87	1,604	1,548	93	2.09	44
1936	1,305.29	1,271	1,227	78	2.41	32
1937	3,465.63	3,366	3,249	217	2.59	84
1938	1,413.14	1,369	1,322	91	2.79	33
1939	10,072.30	9,732	9,395	677	2.99	226
1940	22,833.86	21,996	21,234	1,600	3.22	497
1941	16,657.73	15,995	15,441	1,217	3.46	352
1942	5,279.42	5,052	4,877	402	3.71	108
1944	1,880.41	1,786	1,724	156	4.25	37
1945	16,467.92	15,579	15,039	1,429	4.54	315
1946	67,568.20	63,649	61,444	6,124	4.83	1,268
1947	145,351.67	136,311	131,589	13,763	5.14	2,678
1948	162,206.26	151,387	146,143	16,063	5.47	2,937
1949	103,982.58	96,558	93,213	10,770	5.80	1,857
1950	116,273.19	107,413	103,692	12,581	6.15	2,046
1951	123,622.19	114,487	110,521	13,101	5.87	2,232
1952	108,397.84	99,813	96,356	12,042	6.24	1,930
1953	134,776.10	123,347	119,074	15,702	6.62	2,372
1954	126,689.12	115,211	111,220	15,469	7.02	2,204
1955	351,505.69	320,011	308,926	42,580	6.84	6,225
1956	333,297.87	301,368	290,929	42,369	7.26	5,836
1957	241,028.06	216,395	208,899	32,129	7.68	4,183
1958	456,653.04	406,924	392,829	63,824	8.13	7,850
1959	338,568.20	301,597	291,150	47,418	8.03	5,905
1960	338,556.71	299,149	288,787	49,770	8.50	5,855
1961	271,969.43	238,327	230,072	41,897	8.96	4,676
1962	234,031.04	204,777	197,684	36,347	8.93	4,070
1963	191,823.76	166,350	160,588	31,236	9.42	3,316
1964	256,795.68	222,180	214,484	42,312	9.43	4,487
1965	361,015.93	309,318	298,604	62,412	9.94	6,279
1966	261,442.64	223,298	215,563	45,880	9.99	4,593
1967	223,079.96	188,547	182,016	41,064	10.53	3,900
1968	318,424.43	266,267	257,044	61,380	11.07	5,545
1969	886,295.52	737,841	712,283	174,013	11.17	15,579
1970	1,481,163.84	1,218,998	1,176,774	304,390	11.72	25,972
1971	1,468,610.33	1,202,204	1,160,561	308,049	11.86	25,974
1972	1,465,523.96	1,192,643	1,151,331	314,193	12.01	26,161
1973	1,769,682.45	1,421,763	1,372,515	397,167	12.60	31,521
1974	2,545,341.78	2,030,928	1,960,579	584,763	12.79	45,720
1975	1,812,606.81	1,426,522	1,377,109	435,498	13.40	32,500

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
1976	3,057,135.14	2,387,011	2,304,328	752,807	13.61	55,313
1977	4,210,588.78	3,240,048	3,127,817	1,082,772	14.23	76,091
1978	4,851,931.95	3,700,083	3,571,917	1,280,015	14.48	88,399
1979	4,081,737.90	3,082,937	2,976,148	1,105,590	14.74	75,006
1980	4,172,842.77	3,101,257	2,993,834	1,179,009	15.38	76,659
1981	4,735,323.54	3,481,410	3,360,819	1,374,505	15.67	87,716
1982	4,764,185.73	3,462,610	3,342,670	1,421,516	15.98	88,956
1983	5,472,156.71	3,906,025	3,770,726	1,701,431	16.64	102,249
1984	5,225,897.51	3,682,690	3,555,127	1,670,771	16.97	98,454
1985	6,432,451.86	4,471,841	4,316,942	2,115,510	17.32	122,143
1986	6,114,532.04	4,166,442	4,022,122	2,092,410	18.00	116,245
1987	7,241,623.19	4,860,577	4,692,213	2,549,410	18.37	138,781
1988	7,942,111.18	5,246,559	5,064,825	2,877,286	18.75	153,455
1989	9,528,671.34	6,189,825	5,975,418	3,553,253	19.15	185,548
1990	9,060,504.72	5,782,414	5,582,119	3,478,386	19.56	177,832
1991	7,501,708.67	4,674,315	4,512,403	2,989,306	20.26	147,547
1992	9,351,379.51	5,713,693	5,515,778	3,835,602	20.69	185,384
1993	7,054,420.75	4,222,071	4,075,824	2,978,597	21.13	140,965
1994	8,624,704.05	5,050,627	4,875,680	3,749,024	21.58	173,727
1995	9,228,743.74	5,281,610	5,098,662	4,130,082	22.05	187,305
1996	5,480,250.34	3,061,268	2,955,230	2,525,020	22.52	112,123
1997	13,070,426.70	7,116,847	6,870,329	6,200,098	23.01	269,452
1998	4,537,663.75	2,404,962	2,321,657	2,216,007	23.50	94,298
1999	8,082,201.18	4,163,142	4,018,936	4,063,265	24.00	169,303
2000	15,681,377.16	7,837,552	7,566,070	8,115,307	24.52	330,967
2001	7,413,009.16	3,588,638	3,464,333	3,948,676	25.04	157,695
2002	4,443,609.09	2,079,609	2,007,574	2,436,035	25.58	95,232
2003	4,952,587.50	2,246,494	2,168,679	2,783,908	25.90	107,487
2004	7,125,478.54	3,110,984	3,003,224	4,122,255	26.45	155,851
2005	7,773,295.16	3,258,565	3,145,693	4,627,602	27.01	171,329
2006	1,341,865.37	541,174	522,428	819,437	27.37	29,939
2007	8,452,613.89	3,269,471	3,156,221	5,296,393	27.75	190,861
2008	22,216,461.24	8,175,658	7,892,464	14,323,997	28.34	505,434
2009	1,904,913.68	667,291	644,177	1,260,737	28.75	43,852
2010	19,798,959.74	6,573,255	6,345,566	13,453,394	29.17	461,207
2011	24,427,878.80	7,650,812	7,385,799	17,042,080	29.60	575,746
2012	11,041,120.12	3,257,130	3,144,307	7,896,813	29.87	264,373
2013	9,913,260.33	2,724,164	2,629,803	7,283,457	30.34	240,061
2014	9,273,977.95	2,366,719	2,284,739	6,989,239	30.65	228,034
2015	10,443,933.74	2,460,591	2,375,360	8,068,574	30.82	261,797
2016	11,720,244.42	2,510,476	2,423,517	9,296,727	31.18	298,163
2017	11,359,132.16	2,190,041	2,114,181	9,244,951	31.41	294,331
2018	14,058,780.86	2,404,052	2,320,779	11,738,002	31.52	372,399

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
2019	20,066,166.13	2,979,826	2,876,609	17,189,557	31.54	545,008
2020	16,261,315.84	2,034,291	1,963,826	14,297,490	31.47	454,321
2021	16,357,480.88	1,642,291	1,585,404	14,772,077	31.34	471,349
2022	19,756,469.35	1,481,735	1,430,409	18,326,060	30.83	594,423
2023	21,332,626.99	1,023,966	988,497	20,344,130	29.75	683,836
2024	22,680,148.06	417,315	402,860	22,277,288	26.60	837,492
	496,413,454.24	192,939,875	186,256,930	310,156,524		11,791,939
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.3 2.38

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1944	32.52	31	33			
1948	53.94	50	54			
1949	158.16	146	158			
1952	29.72	27	30			
1954	95,665.13	86,998	95,665			
1955	132,301.88	119,535	132,302			
1956	212,697.93	190,875	211,892	806	7.83	103
1957	230,430.60	205,314	227,921	2,510	8.26	304
1958	181,320.68	161,575	179,366	1,955	8.13	240
1959	191,738.41	169,535	188,202	3,536	8.58	412
1960	215,429.92	188,975	209,783	5,647	9.03	625
1961	253,652.89	222,276	246,751	6,902	8.96	770
1962	237,857.11	206,650	229,404	8,453	9.44	895
1963	217,427.24	187,205	207,818	9,609	9.93	968
1964	236,526.39	203,200	225,574	10,952	9.92	1,104
1965	246,603.74	209,810	232,912	13,692	10.43	1,313
1966	254,979.77	216,274	240,088	14,892	10.47	1,422
1967	217,178.36	182,321	202,396	14,782	10.99	1,345
1968	317,364.35	263,603	292,628	24,736	11.52	2,147
1969	336,846.38	278,572	309,245	27,601	11.61	2,377
1970	343,277.39	280,629	311,529	31,748	12.17	2,609
1971	393,076.05	317,527	352,489	40,587	12.73	3,188
1972	654,267.38	525,508	583,371	70,896	12.86	5,513
1973	797,516.23	632,510	702,155	95,361	13.44	7,095
1974	771,261.18	603,743	670,220	101,041	14.01	7,212
1975	1,310,624.69	1,018,618	1,130,777	179,848	14.19	12,674
1976	1,079,708.68	827,381	918,483	161,226	14.79	10,901
1977	1,367,275.79	1,032,567	1,146,261	221,015	15.40	14,352
1978	1,518,191.17	1,129,534	1,253,905	264,286	16.00	16,518
1979	1,518,324.44	1,119,157	1,242,386	275,938	16.23	17,002
1980	1,331,733.13	966,039	1,072,408	259,325	16.85	15,390
1981	1,397,583.70	997,036	1,106,818	290,766	17.48	16,634
1982	1,321,465.94	926,612	1,028,640	292,826	18.11	16,169
1983	1,483,493.88	1,028,061	1,141,259	342,235	18.38	18,620
1984	1,744,601.68	1,187,027	1,317,729	426,873	19.02	22,443
1985	1,787,666.46	1,193,446	1,324,855	462,811	19.67	23,529
1986	2,135,890.11	1,397,940	1,551,865	584,025	20.32	28,741
1987	2,137,386.46	1,378,614	1,530,411	606,975	20.64	29,408
1988	2,308,652.82	1,457,683	1,618,186	690,467	21.31	32,401
1989	2,532,478.44	1,564,312	1,736,556	795,922	21.97	36,228
1990	2,952,831.57	1,782,920	1,979,235	973,597	22.64	43,003
1991	2,517,602.24	1,492,938	1,657,323	860,279	22.99	37,420
1992	2,390,603.31	1,382,964	1,535,240	855,363	23.68	36,122

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1993	2,689,879.27	1,516,554	1,683,540	1,006,339	24.37	41,294
1994	2,849,159.42	1,564,189	1,736,420	1,112,739	25.06	44,403
1995	3,240,099.43	1,739,609	1,931,155	1,308,944	25.45	51,432
1996	3,376,482.19	1,761,173	1,955,093	1,421,389	26.14	54,376
1997	5,325,451.08	2,694,678	2,991,385	2,334,066	26.85	86,930
1998	1,616,551.69	792,434	879,688	736,864	27.56	26,737
1999	4,539,859.37	2,153,255	2,390,347	2,149,512	28.26	76,062
2000	5,020,298.16	2,312,349	2,566,959	2,453,339	28.69	85,512
2001	37.53	17	19	19	29.41	1
2002	2,021,772.83	864,308	959,476	1,062,297	30.13	35,257
2003	2,363,924.61	975,828	1,083,275	1,280,650	30.58	41,879
2004	2,098,767.79	830,273	921,693	1,177,075	31.32	37,582
2005	4,283,581.71	1,620,479	1,798,908	2,484,674	32.05	77,525
2006	538,665.89	194,351	215,751	322,915	32.78	9,851
2007	781,715.31	269,535	299,213	482,502	33.26	14,507
2008	5,180,738.68	1,692,547	1,878,911	3,301,828	34.01	97,084
2010	1,650,421.81	480,933	533,888	1,116,534	35.25	31,675
2011	2,329,900.47	635,364	705,323	1,624,577	36.00	45,127
2012	2,967,188.83	756,633	839,945	2,127,244	36.52	58,249
2013	3,183,407.42	750,647	833,300	2,350,107	37.28	63,039
2014	4,026,427.03	875,345	971,728	3,054,699	37.81	80,791
2015	4,131,947.73	816,473	906,374	3,225,574	38.58	83,607
2016	4,592,802.11	819,815	910,084	3,682,718	39.12	94,139
2017	3,651,285.91	580,554	644,478	3,006,808	39.67	75,796
2018	4,330,329.77	602,349	668,673	3,661,657	40.23	91,018
2019	5,083,531.40	603,924	670,421	4,413,110	40.80	108,164
2020	4,037,331.96	398,081	441,913	3,595,419	41.16	87,352
2021	4,261,394.85	331,110	367,568	3,893,827	41.55	93,714
2022	4,312,609.15	243,662	270,491	4,042,118	41.75	96,817
2023	4,055,752.07	141,140	156,680	3,899,072	41.60	93,728
2024	5,305,907.18	64,732	71,860	5,234,047	40.32	129,813
	143,221,030.51	56,418,079	62,628,882	80,592,149		2,480,658

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.5 1.73

WEST PENN POWER COMPANY

ACCOUNT 370.30 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2013	116,882.78	82,660	71,967	44,916	4.76	9,436
2014	361,347.13	241,669	210,407	150,940	5.20	29,027
2015	3,152,252.08	1,970,473	1,715,571	1,436,681	5.70	252,049
2016	24,513,226.87	14,149,035	12,318,708	12,194,519	6.23	1,957,387
2017	23,679,934.92	12,396,446	10,792,834	12,887,101	6.83	1,886,838
2018	70,650,881.79	32,838,530	28,590,519	42,060,363	7.49	5,615,536
2019	42,170,501.06	16,931,456	14,741,193	27,429,308	8.20	3,345,038
2020	11,093,009.64	3,698,409	3,219,981	7,873,029	9.00	874,781
2021	9,032,348.71	2,370,992	2,064,279	6,968,070	9.83	708,858
2022	5,090,937.96	959,642	835,502	4,255,436	10.76	395,487
2023	5,777,902.58	656,370	571,461	5,206,442	11.71	444,615
2024	9,535,115.80	360,427	313,802	9,221,314	12.71	725,516
	205,174,341.32	86,656,109	75,446,224	129,728,117		16,244,568
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.0 7.92

WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 32-R1.5						
NET SALVAGE PERCENT.. 0						
1960	5,548.96	5,548	5,549			
1961	69,689.85	69,481	69,690			
1962	31,849.08	31,652	31,849			
1963	16,197.65	15,938	16,198			
1964	21,181.21	20,760	21,181			
1965	16,335.55	15,940	16,336			
1966	4,620.55	4,487	4,621			
1967	206.35	199	206			
1970	17,472.59	16,665	17,473			
1971	5,077.01	4,808	5,077			
1972	3,747.10	3,541	3,747			
1973	39,718.16	37,228	39,718			
1974	41,208.27	38,497	41,208			
1975	55,543.03	51,411	55,543			
1976	44,808.08	41,291	44,808			
1977	16,202.99	14,855	16,203			
1978	37,386.15	33,902	37,386			
1979	56,606.28	50,997	56,606			
1980	56,079.43	50,157	56,079			
1981	47,762.90	42,385	47,763			
1982	34,005.31	29,918	34,005			
1983	40,790.35	35,549	40,790			
1984	42,253.53	36,448	42,254			
1985	36,090.40	30,937	36,090			
1986	3,875.57	3,283	3,876			
1987	2,863.84	2,395	2,864			
1988	1,302.81	1,080	1,303			
1989	1,289.81	1,053	1,290			
1990	94.70	76	94	1	8.24	
1991	618.01	491	604	14	8.69	2
1992	3,006.29	2,355	2,897	109	9.00	12
1993	8,426.48	6,477	7,969	457	9.48	48
1994	7,766.68	5,875	7,228	539	9.82	55
1995	5,013.26	3,727	4,585	428	10.18	42
1996	119,841.18	87,101	107,160	12,681	10.71	1,184
1997	411,534.78	293,095	360,592	50,943	11.11	4,585
1998	1,218,195.16	849,082	1,044,617	173,578	11.52	15,068
1999	17,569.86	11,962	14,717	2,853	11.96	239
2000	1,118,951.35	742,984	914,086	204,865	12.40	16,521
2001	224,728.37	145,219	178,662	46,066	12.87	3,579
2002	51,953.69	32,617	40,128	11,826	13.34	887
2003	60,192.77	36,621	45,054	15,139	13.84	1,094
2004	11,843.77	6,969	8,574	3,270	14.34	228

WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
NET SALVAGE PERCENT.. 0						
2005	45,933.53	26,155	32,178	13,756	14.75	933
2006	11,555.57	6,328	7,785	3,771	15.28	247
2007	32,826.57	17,293	21,275	11,552	15.72	735
2008	567,105.08	285,367	351,084	216,021	16.29	13,261
2009	2,061.04	990	1,218	843	16.76	50
2011	2,587,067.61	1,117,613	1,374,989	1,212,079	17.75	68,286
2012	302,871.14	123,420	151,843	151,028	18.17	8,312
2013	276,027.39	105,387	129,657	146,370	18.62	7,861
2014	484,849.97	172,073	211,700	273,150	19.09	14,309
2015	309,543.48	101,468	124,835	184,708	19.48	9,482
2016	163,946.46	49,053	60,349	103,597	19.91	5,203
2017	194,569.20	52,689	64,823	129,746	20.20	6,423
2018	170,063.55	40,900	50,319	119,745	20.53	5,833
2019	209,419.62	43,769	53,849	155,571	20.82	7,472
2020	148,353.69	26,170	32,197	116,157	21.01	5,529
2021	141,001.08	20,079	24,703	116,298	21.07	5,520
2022	180,897.53	19,320	23,769	157,129	20.92	7,511
2023	149,783.82	10,290	12,659	137,125	20.33	6,745
	9,987,325.49	5,133,420	6,215,912	3,771,413		217,256
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.4 2.18

WEST PENN POWER COMPANY

ACCOUNT 372.00 LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R1.5						
NET SALVAGE PERCENT.. 0						
1996	296,546.83	223,952	273,399	23,148	9.24	2,505
2018	71.80	18	22	50	19.14	3
	296,618.63	223,970	273,421	23,198		2,508
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 0.85

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
1922	22.51	23	23			
1923	1.17	1	1			
1924	51.68	51	27	25	0.51	25
1925	66.79	66	35	32	0.50	32
1926	16.76	17	17			
1927	35.05	35	35			
1928	894.27	880	462	432	1.54	281
1929	84.93	84	44	41	1.59	26
1930	3,684.91	3,622	1,902	1,783	1.65	1,081
1931	77.13	76	40	37	1.73	21
1933	1,185.96	1,161	610	576	1.96	294
1935	151.10	147	77	74	2.24	33
1936	269.85	263	138	132	2.41	55
1937	8.12	8	8			
1938	343.56	333	175	169	2.79	61
1939	192.55	186	98	95	2.99	32
1940	102.76	99	52	51	3.22	16
1941	163.26	158	83	80	2.71	30
1942	856.39	827	434	422	2.97	142
1943	122.12	117	61	61	3.25	19
1944	365.27	350	184	181	3.53	51
1945	1,068.47	1,019	535	533	3.83	139
1946	6.30	6	6			
1947	16.72	16	8	9	3.80	2
1948	126.46	120	63	63	4.15	15
1949	2,102.79	2,000	1,050	1,053	3.87	272
1950	1,136.66	1,076	565	572	4.24	135
1951	3,438.98	3,261	1,712	1,727	4.02	430
1952	4,132.36	3,895	2,045	2,087	4.42	472
1953	517.75	485	255	263	4.84	54
1954	2,991.01	2,804	1,472	1,519	4.69	324
1955	864.52	811	426	439	4.58	96
1956	319.24	297	156	163	5.03	32
1957	15.86	15	8	8	4.96	2
1958	3,199.77	2,958	1,553	1,647	5.44	303
1960	4,310.65	3,976	2,088	2,223	5.43	409
1961	2,737.67	2,521	1,324	1,414	5.46	259
1962	2,996.13	2,734	1,436	1,560	5.99	260
1963	7,713.18	7,021	3,687	4,026	6.07	663
1964	3,672.50	3,333	1,750	1,922	6.17	312
1965	11,724.74	10,604	5,568	6,157	6.29	979
1966	67,319.18	60,648	31,845	35,474	6.44	5,508
1967	87,989.86	78,927	41,443	46,547	6.60	7,053

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
1968	146,233.53	130,543	68,546	77,688	6.79	11,442
1969	128,660.49	114,971	60,370	68,290	6.61	10,331
1970	181,212.87	160,990	84,534	96,679	6.85	14,114
1971	94,317.28	83,263	43,720	50,597	7.10	7,126
1972	165,053.74	144,719	75,990	89,064	7.38	12,068
1973	171,967.18	150,557	79,055	92,912	7.32	12,693
1974	126,049.36	109,486	57,490	68,559	7.64	8,974
1975	210,696.82	182,506	95,831	114,866	7.65	15,015
1976	139,973.71	120,153	63,091	76,883	8.00	9,610
1977	137,311.15	117,401	61,646	75,665	8.06	9,388
1978	118,490.33	100,835	52,947	65,543	8.14	8,052
1979	163,465.50	138,341	72,641	90,824	8.26	10,996
1980	207,610.82	174,601	91,680	115,931	8.41	13,785
1981	143,900.38	120,186	63,108	80,792	8.58	9,416
1982	98,527.94	81,660	42,879	55,649	8.78	6,338
1983	147,345.10	121,073	63,574	83,771	9.01	9,298
1984	126,614.51	103,583	54,390	72,225	9.00	8,025
1985	145,866.14	118,122	62,024	83,842	9.28	9,035
1986	148,750.28	119,684	62,844	85,906	9.35	9,188
1987	138,286.86	109,938	57,727	80,560	9.67	8,331
1988	251,502.08	198,284	104,116	147,386	9.80	15,039
1989	310,860.92	242,782	127,481	183,380	9.95	18,430
1990	392,410.47	303,255	159,235	233,175	10.14	22,996
1991	162,079.21	123,796	65,004	97,075	10.36	9,370
1992	197,869.56	149,827	78,672	119,198	10.42	11,439
1993	204,688.76	153,455	80,577	124,112	10.52	11,798
1994	237,747.75	175,482	92,143	145,605	10.82	13,457
1995	330,187.16	240,574	126,322	203,865	10.99	18,550
1996	380,054.03	274,019	143,883	236,171	11.03	21,412
1997	499,721.22	354,552	186,170	313,551	11.26	27,846
1998	656,431.02	459,239	241,140	415,291	11.38	36,493
1999	10,215.05	7,033	3,693	6,522	11.54	565
2000	1,085,439.17	733,974	385,399	700,040	11.73	59,679
2001	72,205.16	47,850	25,125	47,080	11.96	3,936
2002	2,578.03	1,676	880	1,698	12.10	140
2003	1,096.29	700	368	728	12.17	60
2004	5,065.86	3,157	1,658	3,408	12.39	275
2005	78,768.04	47,922	25,163	53,605	12.55	4,271
2006	26,150.09	15,528	8,154	17,996	12.65	1,423
2007	156,979.31	90,656	47,602	109,377	12.80	8,545
2008	993,753.40	557,496	292,733	701,020	12.91	54,301
2009	13,893.96	7,558	3,969	9,925	12.99	764
2010	685,119.86	359,619	188,831	496,289	13.12	37,827

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
2011	3,161,700.27	1,596,342	838,216	2,323,484	13.24	175,490
2012	513,163.68	248,269	130,362	382,802	13.34	28,696
2013	707,525.76	327,089	171,750	535,776	13.38	40,043
2014	666,504.97	292,529	153,603	512,902	13.42	38,219
2015	998,702.31	412,664	216,684	782,018	13.49	57,970
2016	1,627,560.81	628,076	329,794	1,297,767	13.53	95,918
2017	904,227.66	322,809	169,502	734,726	13.51	54,384
2018	831,782.97	270,329	141,946	689,837	13.50	51,099
2019	1,006,456.26	292,275	153,469	852,987	13.44	63,466
2020	986,142.21	248,902	130,695	855,447	13.33	64,175
2021	788,021.88	165,485	86,894	701,128	13.17	53,237
2022	940,154.22	152,775	80,220	859,934	12.88	66,765
2023	929,729.10	100,039	52,529	877,200	12.45	70,458
2024	1,619,563.53	67,698	35,547	1,584,016	11.48	137,980
	25,593,482.96	12,373,358	6,497,117	19,096,366		1,599,659

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 6.25

WEST PENN POWER COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. 0						
2015	97,870.09	47,046	17,145	80,725	10.26	7,868
2016	4,529,610.72	1,994,388	726,807	3,802,804	10.81	351,786
2017	6,405,962.85	2,546,370	927,964	5,477,999	11.37	481,794
2018	3,083,877.06	1,088,609	396,718	2,687,159	11.92	225,433
2019	1,124,340.07	343,823	125,298	999,042	12.49	79,987
2020	1,127,921.24	290,327	105,803	1,022,118	12.98	78,746
2021	1,252,266.93	258,217	94,101	1,158,166	13.48	85,917
2022	1,769,336.93	270,355	98,524	1,670,813	13.87	120,462
2023	1,867,553.81	179,659	65,473	1,802,081	14.10	127,807
2024	2,429,345.29	85,999	31,340	2,398,005	13.61	176,194
	23,688,084.99	7,104,793	2,589,173	21,098,912		1,735,994
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 7.33

WEST PENN POWER COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1983	3,637.01	2,053	2,088	1,549	32.03	48
1987	90,209.78	46,350	47,150	43,060	35.49	1,213
1989	23,585.85	11,555	11,754	11,832	36.96	320
1990	137,251.60	65,345	66,473	70,779	37.96	1,865
1993	8,146.57	3,567	3,629	4,518	40.45	112
1994	23,838.30	10,107	10,282	13,556	41.44	327
2007	6,473.97	1,598	1,625	4,849	53.42	91
2014	10.32	2	2	8	60.43	
	293,153.40	140,577	143,003	150,150		3,976
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.8 1.36

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARNOLD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1939	1,027.65	975	960	67	4.59	15
1947	92.06	86	85	7	5.14	1
1948	170,660.72	159,278	156,868	13,793	5.47	2,522
1949	455.83	427	421	35	5.15	7
1950	1,015.17	945	931	84	5.50	15
1951	119.16	111	109	10	5.24	2
1952	1,265.15	1,174	1,156	109	5.62	19
1953	481.22	447	440	41	5.42	8
1954	7,265.83	6,762	6,660	606	5.26	115
1955	795.63	735	724	72	5.68	13
1957	2,591.14	2,396	2,360	231	5.49	42
1958	168.81	156	154	15	5.44	3
1960	203.61	188	185	18	5.43	3
1961	187,584.57	172,728	170,115	17,470	5.46	3,200
1962	1,926.22	1,770	1,743	183	5.52	33
1963	30,923.29	28,338	27,909	3,014	5.61	537
1964	1,268.65	1,159	1,141	127	5.72	22
1968	815.97	738	727	89	6.00	15
1971	666.89	599	590	77	6.02	13
1976	19,926.58	17,782	17,513	2,414	5.85	413
1979	6,258.73	5,525	5,441	817	6.05	135
1981	710.31	624	615	96	6.00	16
1983	1,652.19	1,440	1,418	234	6.12	38
1985	931.21	805	793	138	6.16	22
1988	108,871.38	93,390	91,977	16,894	6.05	2,792
1989	63,924.85	54,464	53,640	10,285	6.17	1,667
1990	3,042.72	2,582	2,543	500	6.15	81
1991	70,984.21	59,925	59,018	11,966	6.18	1,936
1992	50,367.20	42,399	41,757	8,610	6.11	1,409
1993	91,334.17	76,529	75,371	15,963	6.09	2,621
1994	50,125.72	41,735	41,104	9,022	6.13	1,472
2000	90,673.56	72,194	71,102	19,572	6.27	3,122
2002	24,078.23	18,853	18,568	5,510	6.24	883
2004	97,982.96	75,124	73,987	23,996	6.24	3,846
2007	32,809.76	24,115	23,750	9,060	6.31	1,436
2008	7,352.43	5,314	5,234	2,119	6.33	335
2011	273,826.13	186,311	183,492	90,334	6.34	14,248
2012	160,180.79	106,328	104,719	55,462	6.33	8,762
2013	51,608.71	33,236	32,733	18,876	6.36	2,968
2014	378,080.85	235,393	231,831	146,249	6.36	22,995
2015	58,216.31	34,842	34,315	23,901	6.37	3,752

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARNOLD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2020	26,836.12	11,073	10,905	15,931	6.41	2,485
2023	970,020.21	183,625	180,847	789,173	6.42	122,924
2024	509,544.00	36,789	36,232	473,312	6.43	73,610
	3,558,666.90	1,799,409	1,772,184	1,786,483		280,553

BOYCE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1989	744,224.38	512,547	385,742	358,482	16.05	22,335
1990	2,319.78	1,585	1,193	1,127	16.01	70
2006	40,862.48	20,938	15,758	25,105	17.60	1,426
2007	5,408.14	2,698	2,031	3,378	17.59	192
2008	3,882.70	1,871	1,408	2,475	17.75	139
2009	87,429.54	40,655	30,597	56,833	17.83	3,187
2011	180,127.55	77,329	58,198	121,930	17.95	6,793
2013	202,031.16	78,530	59,102	142,930	18.09	7,901
2014	376,080.87	137,796	103,705	272,376	18.15	15,007
2015	255,819.35	87,490	65,845	189,974	18.28	10,392
2016	5,111.54	1,620	1,219	3,892	18.31	213
2020	11,402.67	2,221	1,672	9,731	18.60	523
2023	252,792.47	18,707	14,079	238,714	18.78	12,711
	2,167,492.63	983,987	740,548	1,426,945		80,889

BUTLER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1956	266,178.64	238,869	243,393	22,786	7.83	2,910
1958	2,692.53	2,399	2,444	248	8.13	31
1959	4,914.99	4,378	4,461	454	8.03	57
1960	3,858.88	3,410	3,475	384	8.50	45
1961	557.27	492	501	56	8.45	7
1962	675.91	596	607	69	8.43	8
1963	8,709.30	7,659	7,804	905	8.43	107
1964	342.76	301	307	36	8.47	4

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUTLER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1969	1,744.30	1,510	1,539	206	8.60	24
1971	1,113.77	953	971	143	9.00	16
1972	2,343.11	2,005	2,043	300	8.85	34
1973	2,406.52	2,057	2,096	311	8.74	36
1975	1,420.37	1,202	1,225	196	8.98	22
1977	5,607.91	4,715	4,804	804	8.99	89
1981	222.75	184	187	35	9.13	4
1984	20,861.87	16,982	17,304	3,558	9.25	385
1985	1,327.43	1,075	1,095	232	9.28	25
1986	48,576.81	39,085	39,825	8,752	9.35	936
1987	2,602.08	2,079	2,118	484	9.45	51
1988	42,317.61	33,672	34,310	8,008	9.37	855
1989	72,601.25	57,471	58,559	14,042	9.35	1,502
1990	35,018.97	27,427	27,946	7,073	9.55	741
1991	18,441.67	14,396	14,669	3,773	9.42	401
1992	125,968.43	97,437	99,282	26,686	9.52	2,803
2000	55,863.77	39,965	40,722	15,142	9.75	1,553
2005	36,490.95	24,266	24,726	11,765	9.82	1,198
2007	65,380.38	41,765	42,556	22,824	9.90	2,305
2008	54,461.00	33,967	34,610	19,851	9.96	1,993
2012	80,909.15	44,905	45,755	35,154	10.02	3,508
2013	90,019.42	48,034	48,944	41,076	10.05	4,087
2014	206.04	105	107	99	10.08	10
2015	381,111.62	184,992	188,496	192,616	10.07	19,128
2019	306,449.32	107,686	109,725	196,724	10.15	19,382
2021	42,364.04	10,824	11,029	31,335	10.20	3,072
2023	1,053,746.36	134,880	137,434	916,312	10.22	89,659
2024	169,390.00	7,894	8,044	161,346	10.23	15,772
	3,006,897.18	1,239,637	1,263,114	1,743,783		172,760

CHARLEROI SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2037
 NET SALVAGE PERCENT.. 0

1962	579,345.30	503,335	566,865	12,480	9.44	1,322
1963	1,847.82	1,602	1,804	44	9.42	5
1965	136.42	117	132	5	9.94	1
1967	144.56	123	139	6	10.07	1

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHARLEROI SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1968	454.42	388	437	17	9.72	2
1971	221.47	186	209	12	10.19	1
1973	4,196.29	3,501	3,943	253	10.23	25
1975	347.00	287	323	24	10.38	2
1978	14,887.94	12,184	13,722	1,166	10.32	113
1979	10,655.47	8,678	9,773	882	10.37	85
1984	18,945.38	14,963	16,852	2,094	10.78	194
1985	641.88	505	569	73	10.75	7
1986	62,055.50	48,503	54,625	7,431	10.76	691
1987	27,875.30	21,637	24,368	3,507	10.81	324
1989	16,983.16	12,962	14,598	2,385	11.01	217
1990	5,869.09	4,455	5,017	852	10.95	78
1991	50,092.04	37,759	42,525	7,567	10.94	692
1992	2,755.13	2,059	2,319	436	10.98	40
1993	7,243.82	5,362	6,039	1,205	11.06	109
1994	455,312.48	333,289	375,356	79,956	11.17	7,158
1995	976.17	708	797	179	11.15	16
2000	28,794.64	19,684	22,168	6,626	11.34	584
2004	586,391.55	376,229	423,716	162,676	11.45	14,208
2006	4,777.42	2,943	3,314	1,463	11.53	127
2007	269,670.01	162,341	182,831	86,839	11.57	7,506
2008	22,074.61	12,931	14,563	7,511	11.67	644
2009	4,222.02	2,408	2,712	1,510	11.67	129
2010	96,717.19	53,572	60,334	36,383	11.68	3,115
2011	106,960.17	57,181	64,398	42,562	11.75	3,622
2012	1,116,266.02	574,877	647,437	468,829	11.77	39,833
2013	620,836.66	306,321	344,984	275,852	11.81	23,357
2014	15,065.36	7,087	7,982	7,084	11.82	599
2015	58,565.17	26,038	29,324	29,241	11.87	2,463
2016	315,770.27	131,803	148,439	167,331	11.87	14,097
2018	9,153.80	3,225	3,632	5,522	11.95	462
2020	3,384.71	923	1,039	2,345	12.00	195
2023	372,739.35	41,262	46,470	326,269	12.05	27,076
	4,892,375.59	2,791,428	3,143,757	1,748,619		149,100

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLARION SERVICE CENTER AND POLE YARD						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	766,745.56	405,148	435,050	331,696	17.40	19,063
2007	10,259.50	5,117	5,495	4,765	17.59	271
2008	45,908.95	22,119	23,751	22,157	17.75	1,248
2018	8,888.17	2,311	2,482	6,407	18.50	346
2020	215,877.47	42,053	45,157	170,721	18.60	9,179
2023	707,127.96	52,327	56,189	650,939	18.78	34,661
	1,754,807.61	529,075	568,123	1,186,684		64,768
CONNELLSVILLE CONFERENCE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1929	52,362.02	50,006	52,362			
1940	2,182.19	1,991	2,182			
1994	948,176.96	624,659	710,102	238,075	15.80	15,068
2000	241,326.77	144,844	164,656	76,671	16.32	4,698
2007	13,353.55	6,777	7,704	5,650	16.98	333
2013	18,355.01	7,303	8,302	10,053	17.40	578
2014	6,558.23	2,465	2,802	3,756	17.43	215
2016	707,576.10	230,387	261,900	445,676	17.61	25,308
2018	814,736.28	218,675	248,586	566,150	17.71	31,968
2023	1,568.00	121	138	1,430	17.99	79
	2,806,195.11	1,287,228	1,458,734	1,347,461		78,247
CONNELLSVILLE HAZARDOUS MATERIAL						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	509,838.09	339,858	283,985	225,853	16.75	13,484
2015	196,589.42	65,543	54,768	141,822	18.99	7,468
	706,427.51	405,401	338,752	367,675		20,952

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE METER LAB AND STOREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1927	204,449.57	195,352	204,450			
1928	39,302.84	37,550	39,303			
1930	354.30	335	354			
1939	12,252.05	11,208	12,252			
1941	2,313.77	2,106	2,314			
1942	400.51	363	401			
1943	710.64	643	711			
1945	3,323.69	2,986	3,324			
1947	4,991.71	4,449	4,992			
1948	5,682.83	5,043	5,683			
1949	337.84	298	338			
1950	87.49	77	87			
1951	3,384.33	2,960	3,384			
1952	1,333.40	1,160	1,333			
1953	60,277.60	52,152	60,278			
1954	12,495.97	10,837	12,496			
1955	5,224.20	4,502	5,224			
1956	37,384.86	32,009	37,385			
1957	9,099.40	7,800	9,099			
1958	7,116.91	6,058	7,117			
1959	35,993.78	30,415	35,994			
1960	56.74	48	57			
1961	1,828.34	1,533	1,828			
1962	3,335.98	2,794	3,336			
1963	1,232.03	1,030	1,232			
1969	16,101.63	13,047	16,102			
1972	1,413.87	1,128	1,414			
1981	310.80	234	311			
1992	69,724.21	47,587	69,724			
2000	1,753.99	1,070	1,754			
2002	5,940.24	3,488	5,940			
2005	51,939.77	28,463	51,940			
2007	66,092.90	34,236	66,093			
2013	162,175.40	66,200	160,923	1,252	16.67	75
2014	282.67	109	265	18	16.67	1
	828,706.26	609,270	827,437	1,270		76

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE COVERED STORAGE AND OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2000	546,597.44	333,424	271,628	274,969	15.66	17,559
2005	12,291.55	6,736	5,488	6,804	16.09	423
2008	1,125.43	566	461	664	16.29	41
2009	9,500.67	4,624	3,767	5,734	16.35	351
2012	23,863.45	10,261	8,359	15,504	16.57	936
2013	4,818,018.48	1,966,715	1,602,210	3,215,809	16.67	192,910
2014	60,428.98	23,350	19,022	41,407	16.67	2,484
2015	128,234.42	46,421	37,817	90,417	16.75	5,398
2016	81,060.33	27,220	22,175	58,885	16.82	3,501
2020	3,136,149.34	654,828	533,464	2,602,685	17.05	152,650
2023	1,217,740.27	97,663	79,562	1,138,178	17.19	66,212
2024	2,017,041.00	56,881	46,339	1,970,702	17.20	114,576
	12,052,051.36	3,228,689	2,630,293	9,421,758		557,041

CONNELLSVILLE QUONSET STOREHOUSE
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2024
 NET SALVAGE PERCENT.. 0

1948	32,576.28	32,576	32,576
1950	1,236.76	1,237	1,237
1955	150.34	150	150
1958	5,550.78	5,551	5,551
1959	61.34	61	61
1960	980.80	981	981
1965	340.75	341	341
1997	26,915.85	26,916	26,916
2000	25,221.07	25,221	25,221
2007	28,050.11	28,050	28,050
2008	53,704.61	53,705	53,705
2014	18,506.33	18,506	18,506
	193,295.02	193,295	193,295

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE GENERAL AND TRANSFORMER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1954	141,936.32	125,074	133,631	8,305	9.50	874
1955	1,314.64	1,160	1,239	75	9.24	8
1956	44,076.98	38,647	41,291	2,786	9.62	290
1957	117.37	103	110	7	9.42	1
1958	3,333.73	2,904	3,103	231	9.83	23
1960	1,435.93	1,241	1,326	110	10.13	11
1962	157.05	135	144	13	9.96	1
1964	1,547.58	1,320	1,410	137	10.43	13
1965	432.75	368	393	40	10.43	4
1970	6,409.35	5,379	5,747	662	10.44	63
1971	1,753.91	1,464	1,564	190	10.60	18
1980	1,098.00	875	935	163	11.36	14
1983	1,133.26	889	950	183	11.41	16
2001	4,162.02	2,739	2,926	1,236	12.21	101
2003	7,187.49	4,574	4,887	2,301	12.28	187
2005	24,696.33	15,122	16,157	8,540	12.35	691
2007	56,357.92	32,941	35,195	21,163	12.44	1,701
2008	259,944.47	147,960	158,083	101,862	12.49	8,155
2010	362,339.18	194,395	207,694	154,645	12.53	12,342
2014	992.41	449	480	513	12.70	40
2015	145,223.55	62,083	66,330	78,893	12.72	6,202
2016	436,562.55	174,800	186,759	249,804	12.73	19,623
2018	666,296.98	224,342	239,690	426,607	12.81	33,303
2023	1,282.32	133	142	1,140	12.95	88
	2,169,792.09	1,039,097	1,110,187	1,059,605		83,769

CONNELLSVILLE OIL STORAGE/WATER SEPARATOR
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2028
 NET SALVAGE PERCENT.. 0

1954	2,629.39	2,521	2,629
1957	1,226.60	1,167	1,227
1985	259,569.21	238,908	259,569
2003	263,777.67	227,429	263,778
	527,202.87	470,025	527,203

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	2,129,356.65	1,419,429	1,278,884	850,473	16.75	50,775
1994	69,177.02	44,308	39,921	29,256	17.12	1,709
2008	82,463.78	39,055	35,188	47,276	18.34	2,578
2012	42,693.34	17,077	15,386	27,307	18.75	1,456
2014	122,705.96	43,806	39,469	83,237	18.91	4,402
2015	196,589.40	65,543	59,053	137,536	18.99	7,243
2018	1,051,095.56	265,717	239,407	811,689	19.21	42,253
2023	410,430.53	29,223	26,329	384,101	19.55	19,647
	4,104,512.24	1,924,158	1,733,637	2,370,876		130,063

CONNELLSVILLE WEST SIDE COMPLEX
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2037
 NET SALVAGE PERCENT.. 0

1927	8,507.80	8,129	8,508			
1938	23.82	22	24			
1939	23.62	22	24			
1942	82.66	76	83			
1953	9.25	8	9			
1954	99.76	89	100			
1955	990.28	874	990			
1956	7,455.80	6,588	7,456			
1957	623.73	547	624			
1958	3,135.17	2,752	3,135			
1959	4,418.55	3,878	4,419			
1960	11,602.18	10,103	11,602			
1964	10,951.46	9,408	10,951			
1974	1,789.26	1,491	1,789			
1978	3,938.07	3,223	3,938			
1986	2,262.79	1,769	2,263			
1987	124,424.30	96,578	124,424			
1988	167,915.07	129,328	167,787	128	10.89	12
1990	93,394.42	70,886	91,966	1,428	10.95	130
1991	48,438.98	36,513	47,371	1,068	10.94	98
1992	258.55	193	250	8	10.98	1
1993	2,057.10	1,523	1,976	81	11.06	7
1994	274,029.35	200,589	260,240	13,789	11.17	1,234
2002	188,176.35	124,911	162,057	26,120	11.40	2,291

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE WEST SIDE COMPLEX						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
2005	551.71	346	449	103	11.56	9
2006	87,861.84	54,123	70,218	17,644	11.53	1,530
2007	633,245.85	381,214	494,579	138,667	11.57	11,985
2008	207,314.24	121,445	157,560	49,754	11.67	4,263
2010	116,110.86	64,314	83,440	32,671	11.68	2,797
2011	5,448.52	2,913	3,779	1,669	11.75	142
2023	122,934.78	13,609	17,656	105,279	12.05	8,737
	2,128,076.12	1,347,464	1,739,667	388,409		33,236

DUNBAR STORAGE FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1984	1,597,505.16	1,319,859	1,083,587	513,918	8.52	60,319
1990	6,941.16	5,556	4,561	2,380	8.60	277
1991	3,500.00	2,779	2,282	1,218	8.69	140
1994	23,837.64	18,541	15,222	8,616	8.71	989
1995	4,625.23	3,561	2,924	1,702	8.81	193
2003	6,222.00	4,388	3,602	2,620	8.99	291
2007	74,302.64	49,025	40,249	34,054	9.02	3,775
2008	9,342.20	6,028	4,949	4,393	9.07	484
2013	11,373.70	6,344	5,208	6,165	9.12	676
2014	37,205.71	19,883	16,324	20,882	9.15	2,282
2015	907,600.15	462,150	379,419	528,181	9.16	57,662
	2,682,455.59	1,898,114	1,558,327	1,124,128		127,088

JEANETTE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1979	3,714.33	2,738	3,714			
1983	6,003.30	4,285	6,003			
1985	4,070.21	2,846	3,989	81	16.99	5
1987	24,811.09	17,025	23,862	949	17.15	55
1988	13,024.47	8,842	12,393	632	17.26	37
1989	564,831.25	379,002	531,195	33,636	17.41	1,932

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANETTE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1990	139,802.47	92,605	129,792	10,011	17.58	569
1991	20,684.98	13,511	18,937	1,748	17.78	98
1992	336,093.59	217,385	304,679	31,415	17.75	1,770
1993	796,997.54	507,130	710,774	86,223	18.00	4,790
1994	20,609.31	12,949	18,149	2,460	18.04	136
1997	14,308.82	8,578	12,023	2,286	18.37	124
1998	47,448.13	27,914	39,123	8,325	18.55	449
2001	23,118.02	12,821	17,969	5,149	18.87	273
2005	653,205.69	328,628	460,593	192,613	19.26	10,001
2006	13,473.23	6,580	9,222	4,251	19.38	219
2007	12,234.74	5,781	8,102	4,132	19.54	211
2008	381,310.63	174,259	244,235	137,076	19.60	6,994
2010	31,947.83	13,482	18,896	13,052	19.86	657
2011	158,912.57	64,137	89,892	69,021	19.95	3,460
2013	2,165,060.47	786,783	1,102,726	1,062,335	20.15	52,721
2014	60,720.29	20,718	29,038	31,683	20.27	1,563
2015	54,586.46	17,369	24,344	30,243	20.35	1,486
2018	312,522.53	74,943	105,037	207,485	20.60	10,072
2020	191,276.08	34,009	47,666	143,610	20.82	6,898
2023	606.40	40	56	550	21.02	26
2024	2,075,987.00	48,163	67,503	2,008,484	21.01	95,597
	8,127,361.43	2,882,523	4,039,911	4,087,450		200,143

JEANETTE SERVICE CENTER GARAGE
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2046
 NET SALVAGE PERCENT.. 0

1991	704,755.57	469,790	413,793	290,962	16.75	17,371
2002	54,199.92	30,244	26,639	27,561	17.82	1,547
2016	84,713.63	26,143	23,027	61,687	19.05	3,238
2020	77,800.90	14,673	12,924	64,877	19.37	3,349
2023	150.10	11	10	140	19.55	7
	921,620.12	540,861	476,393	445,227		25,512

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFERSON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1959	224.02	207	211	13	5.42	2
1961	318,738.41	293,494	298,493	20,246	5.46	3,708
1962	6,834.28	6,279	6,386	448	5.52	81
1963	868.17	796	810	59	5.61	11
1965	750.74	683	695	56	5.86	10
1966	143.04	131	133	10	5.60	2
1971	1,380.13	1,240	1,261	119	6.02	20
1972	565.63	508	517	49	5.98	8
1973	403.47	362	368	35	5.97	6
1980	2,694.80	2,374	2,414	280	6.01	47
1983	43,619.36	38,014	38,661	4,958	6.12	810
1984	52,653.38	45,851	46,632	6,021	6.01	1,002
1986	523.94	452	460	64	6.14	10
1987	54,312.11	46,643	47,437	6,875	6.17	1,114
1988	33,261.63	28,532	29,018	4,244	6.05	701
1989	32,201.81	27,436	27,903	4,299	6.17	697
1990	3,002.67	2,548	2,591	411	6.15	67
1991	30,447.94	25,704	26,142	4,306	6.18	697
1992	2,862.83	2,410	2,451	412	6.11	67
1993	262,910.32	220,293	224,045	38,866	6.09	6,382
1994	5,657.94	4,711	4,791	867	6.13	141
1998	65,202.85	52,873	53,773	11,429	6.18	1,849
2000	36,329.72	28,926	29,419	6,911	6.27	1,102
2006	15,972.48	11,909	12,112	3,861	6.31	612
2007	1,071.15	787	800	271	6.31	43
2008	11,366.85	8,215	8,355	3,012	6.33	476
2009	197,221.72	140,008	142,392	54,829	6.33	8,662
2010	9,813.55	6,830	6,946	2,867	6.33	453
2011	225,284.31	153,283	155,894	69,391	6.34	10,945
2013	506,255.41	326,028	331,581	174,675	6.36	27,465
2014	872.52	543	552	320	6.36	50
2015	45,127.55	27,009	27,469	17,659	6.37	2,772
2016	24,376.66	13,924	14,161	10,216	6.38	1,601
2018	290,925.49	146,743	149,242	141,683	6.39	22,173
2020	2,916.24	1,203	1,223	1,693	6.41	264
2023	531.28	101	103	429	6.42	67
	2,287,324.40	1,667,050	1,695,442	591,883		94,117

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KITTANNING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1965	343,316.59	279,872	343,317			
1966	192.62	157	193			
1967	429.02	345	429			
1970	6,504.28	5,140	6,504			
1973	417.02	324	417			
1976	711.60	542	712			
1977	1,774.17	1,348	1,774			
1978	8,974.56	6,761	8,975			
1979	120.70	90	121			
1980	524.02	389	524			
1981	1,317.98	969	1,318			
1984	13,007.69	9,324	12,811	197	16.00	12
1985	4,671.49	3,321	4,563	109	16.06	7
1986	27,394.64	19,302	26,520	874	16.14	54
1987	203,406.17	141,876	194,932	8,474	16.26	521
1988	111,762.73	77,094	105,924	5,839	16.41	356
1989	37,530.30	25,581	35,147	2,383	16.58	144
1990	218,146.92	147,511	202,674	15,472	16.52	937
1991	44,533.02	29,686	40,787	3,746	16.75	224
1992	515,351.36	340,029	467,187	48,165	16.76	2,874
1994	3,983.87	2,552	3,506	478	17.12	28
1996	2,889.65	1,804	2,479	411	17.16	24
2007	111,722.14	54,543	74,940	36,782	18.34	2,006
2008	28,344.84	13,424	18,444	9,901	18.34	540
2009	82,044.18	37,388	51,370	30,675	18.51	1,657
2011	150,258.37	63,078	86,667	63,592	18.66	3,408
2013	3,318.17	1,259	1,730	1,588	18.80	84
2014	276.61	99	136	141	18.91	7
2015	36,490.30	12,166	16,716	19,775	18.99	1,041
2016	37,138.75	11,461	15,747	21,392	19.05	1,123
2017	877,481.59	246,748	339,022	538,459	19.17	28,089
2018	134,182.74	33,921	46,606	87,577	19.21	4,559
2020	36,735.18	6,928	9,519	27,216	19.37	1,405
2023	199,682.75	14,217	19,534	180,149	19.55	9,215
2024	624,426.00	15,611	21,449	602,977	19.54	30,859
	3,869,062.02	1,604,860	2,162,692	1,706,370		89,174

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KITTANNING SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	733,303.03	488,820	465,875	267,428	16.75	15,966
2014	56.89	20	19	38	18.91	2
2016	6,940.97	2,142	2,041	4,900	19.05	257
2018	4,767.37	1,205	1,148	3,619	19.21	188
2020	865.02	163	155	710	19.37	37
	745,933.28	492,350	469,239	276,694		16,450

LATROBE SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2033
 NET SALVAGE PERCENT.. 0

1958	116,571.20	105,427	94,264	22,307	7.03	3,173
1959	1,758.76	1,590	1,422	337	6.96	48
1960	348.12	314	281	67	6.93	10
1961	305.05	275	246	59	6.92	9
1962	1,736.30	1,563	1,398	339	6.94	49
1963	3,382.77	3,037	2,715	667	6.99	95
1964	314.28	281	251	63	7.07	9
1966	1,551.34	1,379	1,233	318	7.29	44
1969	4,896.19	4,320	3,863	1,034	7.40	140
1970	4,080.60	3,603	3,222	859	7.23	119
1971	215.93	189	169	47	7.48	6
1972	48.12	42	38	11	7.38	1
1973	7,220.36	6,321	5,652	1,569	7.32	214
1975	15,280.18	13,236	11,835	3,446	7.65	450
1976	238.19	206	184	54	7.68	7
1977	11,668.43	10,087	9,019	2,649	7.45	356
1978	339.30	292	261	78	7.56	10
1980	1,642.93	1,404	1,255	388	7.58	51
1981	292.68	248	222	71	7.78	9
1982	92.10	78	70	22	7.75	3
1987	3,397.52	2,816	2,518	880	7.75	114
1988	15,215.09	12,551	11,222	3,993	7.75	515
1989	119,679.73	98,137	87,746	31,934	7.79	4,099
1991	332,302.63	269,398	240,873	91,429	7.82	11,692
1992	18,461.80	14,880	13,304	5,157	7.82	659
1993	76,083.22	60,874	54,428	21,655	7.87	2,752
1995	64,484.02	50,788	45,410	19,074	7.96	2,396

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LATROBE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1998	25,087.66	19,280	17,239	7,849	7.98	984
2007	1,027.32	701	627	401	8.14	49
2008	46,947.35	31,450	28,120	18,827	8.13	2,316
2009	208,600.39	136,758	122,278	86,323	8.14	10,605
2014	127,035.61	71,229	63,687	63,349	8.23	7,697
2015	9,421.00	5,038	4,505	4,916	8.26	595
2016	492,763.13	250,028	223,554	269,209	8.25	32,631
2019	360,309.55	143,475	128,283	232,026	8.31	27,921
2020	123,022.34	43,181	38,609	84,413	8.32	10,146
2021	61,722.77	18,276	16,341	45,382	8.32	5,455
2023	879.84	134	120	760	8.34	91
2024	2,547,223.00	143,918	128,680	2,418,543	8.35	289,646
	4,805,646.80	1,526,804	1,365,141	3,440,505		415,166

MCCONNELLSBURG SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2045
 NET SALVAGE PERCENT.. 0

1990	629,294.31	429,871	259,561	369,734	16.01	23,094
1994	75,707.42	49,180	29,695	46,012	16.45	2,797
2003	15,464.57	8,578	5,179	10,285	17.26	596
2006	41,940.97	21,491	12,976	28,964	17.60	1,646
2008	1,726.74	832	502	1,224	17.75	69
2010	59,442.10	26,630	16,079	43,363	17.86	2,428
2011	117,223.37	50,324	30,386	86,837	17.95	4,838
2013	472,015.19	183,472	110,782	361,233	18.09	19,969
2014	189.68	69	42	148	18.15	8
2018	19,661.99	5,112	3,087	16,575	18.50	896
2020	39,350.68	7,666	4,629	34,722	18.60	1,867
	1,472,017.02	783,225	472,919	999,098		58,208

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLEASANT VALLEY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1960	279,298.07	250,419	263,199	16,099	7.44	2,164
1961	911.33	810	851	60	7.93	8
1963	7,088.79	6,278	6,598	490	7.94	62
1964	212.49	188	198	15	7.99	2
1965	278.63	245	258	21	8.07	3
1974	5,821.29	4,998	5,253	568	8.32	68
1979	4,218.54	3,570	3,752	466	8.26	56
1981	11,172.30	9,380	9,859	1,314	8.31	158
1982	7,532.74	6,275	6,595	937	8.52	110
1983	2,994.99	2,486	2,613	382	8.50	45
1985	2,005.70	1,648	1,732	274	8.58	32
1988	17,275.02	13,998	14,712	2,563	8.55	300
1989	38,568.68	31,079	32,665	5,904	8.56	690
1990	56,979.31	45,606	47,934	9,046	8.60	1,052
1993	213.07	167	176	38	8.66	4
1994	828,750.72	644,602	677,500	151,251	8.71	17,365
1995	2,259.35	1,740	1,829	431	8.81	49
1998	15,716.73	11,788	12,390	3,327	8.83	377
2000	44,505.73	32,712	34,381	10,124	8.83	1,147
2006	46,854.95	31,552	33,162	13,693	8.97	1,527
2007	148,298.57	97,847	102,841	45,458	9.02	5,040
2008	61,497.04	39,678	41,703	19,794	9.07	2,182
2011	176,922.43	105,570	110,958	65,965	9.12	7,233
2013	72,574.02	40,482	42,548	30,026	9.12	3,292
2014	289,620.95	154,773	162,672	126,949	9.15	13,874
2015	51,506.20	26,227	27,566	23,941	9.16	2,614
2016	56,015.21	26,899	28,272	27,743	9.20	3,016
2018	294,742.05	121,846	128,064	166,678	9.22	18,078
2019	193,475.41	72,244	75,931	117,544	9.23	12,735
2020	25,205.06	8,247	8,668	16,537	9.25	1,788
2023	521,450.66	72,482	76,181	445,270	9.29	47,930
	3,263,966.03	1,865,836	1,961,060	1,302,906		143,001

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARYS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1960	174.01	145	153	21	13.02	2
1962	522,506.15	431,068	456,036	66,470	13.26	5,013
1963	141.85	116	123	19	13.68	1
1964	4,308.66	3,493	3,695	613	14.13	43
1966	733.08	587	621	112	14.50	8
1982	453.63	326	345	109	16.67	7
1985	22,640.38	15,830	16,747	5,893	16.99	347
1986	7,941.01	5,503	5,822	2,119	17.06	124
1987	10,391.97	7,131	7,544	2,848	17.15	166
1988	8,350.36	5,669	5,997	2,353	17.26	136
1989	35,636.62	23,912	25,297	10,340	17.41	594
1990	25,404.88	16,828	17,803	7,602	17.58	432
1991	8,056.68	5,263	5,568	2,489	17.78	140
1993	24,219.23	15,411	16,304	7,916	18.00	440
1994	530,089.86	333,055	352,346	177,744	18.04	9,853
1995	22,050.15	13,660	14,451	7,599	18.12	419
1996	1,412.25	861	911	501	18.23	27
2000	38,801.97	21,962	23,234	15,568	18.79	829
2007	124,573.56	58,861	62,270	62,303	19.54	3,188
2008	8,185.88	3,741	3,958	4,228	19.60	216
2010	107,852.92	45,514	48,150	59,703	19.86	3,006
2013	514,442.93	186,949	197,777	316,666	20.15	15,715
2014	755.09	258	273	482	20.27	24
2015	65,820.77	20,944	22,157	43,664	20.35	2,146
2016	1,425,914.96	419,362	443,652	982,263	20.40	48,150
2021	487,362.14	69,936	73,987	413,375	20.89	19,788
2022	132,615.95	14,124	14,942	117,674	20.97	5,612
2023	208,459.07	13,883	14,687	193,772	21.02	9,218
	4,339,296.01	1,734,392	1,834,850	2,504,446		125,644

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARYS SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1993	967,008.96	615,308	444,289	522,720	18.00	29,040
2014	571,200.70	194,894	140,725	430,476	20.27	21,237
2016	182,237.49	53,596	38,699	143,538	20.40	7,036
2022	64,681.76	6,889	4,974	59,707	20.97	2,847
	1,785,128.91	870,687	628,687	1,156,442		60,160

STATE COLLEGE SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	1,181,849.96	787,821	766,913	414,937	16.75	24,772
1993	27,648.55	17,941	17,465	10,184	17.04	598
1994	52,211.15	33,441	32,554	19,658	17.12	1,148
2014	119.51	43	42	78	18.91	4
2015	182,948.63	60,995	59,376	123,572	18.99	6,507
2018	160,399.56	40,549	39,473	120,927	19.21	6,295
2020	41,861.03	7,895	7,685	34,176	19.37	1,764
2023	314,261.63	22,375	21,781	292,480	19.55	14,961
	1,961,300.02	971,060	945,289	1,016,011		56,049

WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2000	30,580.09	23,076	15,714	14,866	7.97	1,865
2004	60,876.34	43,679	29,744	31,133	8.07	3,858
2006	36,465.77	25,366	17,273	19,193	8.10	2,370
2007	32,182.44	21,965	14,957	17,225	8.14	2,116
2008	8,986.37	6,020	4,099	4,887	8.13	601
2009	21,900.70	14,358	9,777	12,123	8.14	1,489
2010	281,674.99	180,103	122,643	159,032	8.18	19,442
2011	63,710.61	39,653	27,002	36,708	8.19	4,482
2013	18,387.15	10,720	7,300	11,087	8.22	1,349
2014	309.12	173	118	191	8.23	23
2015	59,016.66	31,562	21,492	37,524	8.26	4,543
2016	286,658.42	145,450	99,046	187,613	8.25	22,741

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2018	270,300.10	118,770	80,878	189,422	8.29	22,849
2020	9,207.90	3,232	2,201	7,007	8.32	842
2023	3,106,113.40	473,372	322,348	2,783,766	8.34	333,785
2024	8,341,729.00	471,308	320,942	8,020,787	8.35	960,573
	12,628,099.06	1,608,807	1,095,534	11,532,565		1,382,928
WAYNESBORO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1966	520,895.13	420,519	425,506	95,390	13.96	6,833
1967	2,014.29	1,622	1,641	373	13.93	27
1974	1,665.88	1,279	1,294	372	15.29	24
1975	42,702.46	32,552	32,938	9,764	15.44	632
1983	1,445.76	1,038	1,050	395	16.30	24
1989	18,036.62	12,166	12,310	5,726	17.13	334
1990	180,337.42	120,700	122,131	58,206	17.05	3,414
1991	39,856.72	26,305	26,617	13,240	17.26	767
1993	517.16	332	336	181	17.52	10
1998	197,737.36	117,891	119,289	78,448	17.95	4,370
2000	12,772.14	7,322	7,409	5,363	18.24	294
2005	69,811.06	35,666	36,089	33,722	18.67	1,806
2008	10,369.66	4,825	4,882	5,487	18.96	289
2009	7,919.65	3,548	3,590	4,330	19.10	227
2011	39,440.58	16,242	16,435	23,006	19.29	1,193
2014	85,109.59	29,669	30,021	55,089	19.62	2,808
2015	134,563.30	43,841	44,361	90,202	19.66	4,588
2016	15,856.61	4,771	4,828	11,029	19.75	558
2017	62,260.99	17,091	17,294	44,967	19.82	2,269
2018	1,908,965.33	469,033	474,595	1,434,370	19.96	71,862
2020	39,272.73	7,195	7,280	31,992	20.07	1,594
2023	3,673.88	253	256	3,418	20.29	168
	3,395,224.32	1,373,860	1,390,152	2,005,073		104,091

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WAYNESBORO SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1992	773,680.91	505,368	416,430	357,251	17.25	20,710
2008	8,836.24	4,112	3,388	5,448	18.96	287
2015	180,402.37	58,775	48,431	131,971	19.66	6,713
	962,919.52	568,255	468,250	494,670		27,710
MINOR STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1953	16,311.92	16,095	7,452	8,860	0.96	8,860
1954	26,422.66	25,894	11,989	14,433	1.44	10,023
1955	937.87	919	426	512	1.42	361
1956	8,580.88	8,347	3,865	4,716	1.92	2,456
1957	6,263.69	6,088	2,819	3,445	1.94	1,776
1958	22,959.32	22,137	10,250	12,709	2.47	5,145
1959	18,771.94	18,074	8,369	10,403	2.53	4,112
1960	124.91	120	56	69	2.62	26
1961	42,132.59	40,131	18,581	23,551	3.17	7,429
1962	1,039.62	988	457	582	3.29	177
1963	720.78	683	316	405	3.44	118
1964	446.79	422	195	251	3.60	70
1967	1,327.49	1,229	569	758	4.61	164
1968	1,557.97	1,435	664	894	4.85	184
1969	48,804.10	44,695	20,695	28,109	5.10	5,512
1971	962.40	875	405	557	5.32	105
1985	26,198.74	20,490	9,487	16,711	11.01	1,518
1986	478,587.70	368,513	170,628	307,959	11.50	26,779
1987	231,137.11	175,086	81,068	150,069	12.00	12,506
1989	75,217.13	55,006	25,469	49,748	13.04	3,815
1991	462,463.63	323,817	149,933	312,530	14.34	21,794
1993	47,187.97	31,663	14,661	32,527	15.45	2,105
1995	8,331.37	5,309	2,458	5,873	16.80	350
1998	41,999.08	24,595	11,388	30,611	18.75	1,633
2004	14,045.36	6,622	3,066	10,979	22.98	478
2005	29,329.69	13,269	6,144	23,186	23.60	982
2007	20,742.87	8,529	3,949	16,794	25.06	670
2008	334,223.45	130,147	60,261	273,963	25.87	10,590
2009	88,244.36	32,421	15,012	73,233	26.69	2,744
2010	274,124.47	95,012	43,992	230,132	27.34	8,417

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MINOR STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2011	66,170.37	21,439	9,927	56,244	28.17	1,997
2013	1,894,914.31	529,439	245,140	1,649,774	29.65	55,642
2014	247,374.40	63,377	29,345	218,030	30.48	7,153
2018	20,683.77	3,347	1,550	19,134	33.66	568
2019	530.27	73	34	496	34.50	14
2020	28,134.49	3,190	1,477	26,657	35.18	758
2024	2,405,522.00	31,512	14,591	2,390,931	37.67	63,470
	6,992,527.47	2,130,988	986,688	6,005,840		270,501
	101,136,380.49	40,367,835	39,597,505	61,538,876		4,847,396
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.7	4.79

WEST PENN POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 16-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	2,497.60	2,420	2,498			
2010	172,483.05	156,313	161,785	10,698	1.50	7,132
2012	282.59	221	229	54	3.50	15
2013	2,278,326.01	1,637,547	1,694,875	583,451	4.50	129,656
2014	104,871.18	68,822	71,231	33,640	5.50	6,116
2015	50,295.58	29,863	30,908	19,388	6.50	2,983
2016	140,284.52	74,526	77,135	63,150	7.50	8,420
2017	351,119.59	164,587	170,349	180,771	8.50	21,267
2019	70,746.72	24,319	25,171	45,576	10.50	4,341
2020	74,502.51	20,954	21,687	52,816	11.50	4,593
2023	5,077.58	476	493	4,585	14.50	316
	3,250,486.93	2,180,048	2,256,361	994,126		184,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.4 5.69

WEST PENN POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	265,898.25	246,905	234,427	31,471	0.50	31,471
2019	1,080,612.35	849,048	806,139	274,473	1.50	182,982
2020	1,756,241.23	1,129,017	1,071,959	684,282	2.50	273,713
2021	355,238.83	177,619	168,642	186,597	3.50	53,313
2022	1,280,540.38	457,332	434,220	846,320	4.50	188,071
2023	2,073,055.45	444,235	421,784	1,651,271	5.50	300,231
2024	1,009,947.70	72,141	68,495	941,453	6.50	144,839
	7,821,534.19	3,376,297	3,205,666	4,615,868		1,174,620
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.9 15.02

WEST PENN POWER COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 16-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	10,190.35	9,872	10,190			
2010	10,865.00	9,846	10,865			
2014	95.30	63	95			
	21,150.65	19,781	21,150			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

WEST PENN POWER COMPANY

ACCOUNT 391.50 OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	1,639,918.72	1,475,927	1,417,788	222,131	0.50	222,131
2021	376,068.73	263,248	252,878	123,191	1.50	82,127
2022	345,179.51	172,590	165,791	179,389	2.50	71,756
2024	3,165,557.35	316,556	304,087	2,861,470	4.50	635,882
	5,526,724.31	2,228,321	2,140,544	3,386,180		1,011,896
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 18.31

WEST PENN POWER COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-S2						
NET SALVAGE PERCENT.. 0						
2010	3,080.49	3,064	3,057	23	0.08	23
2012	822.29	787	785	37	0.55	37
2019	3,770,371.52	2,492,593	2,486,605	1,283,767	2.82	455,237
2020	404,273.39	231,770	231,213	173,060	3.35	51,660
2021	2,343,310.10	1,097,372	1,094,736	1,248,574	3.97	314,502
2022	560,073.72	194,066	193,600	366,474	4.72	77,643
2023	976,725.86	207,066	206,569	770,157	5.58	138,021
	8,058,657.37	4,226,718	4,216,565	3,842,093		1,037,123
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 12.87

WEST PENN POWER COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1						
NET SALVAGE PERCENT.. 0						
1956	6,289.06	6,289	6,289			
2005	184,754.87	174,372	156,566	28,189	1.16	24,301
2009	84,861.66	73,796	66,261	18,601	2.32	8,018
2012	196,726.40	155,906	139,986	56,740	3.27	17,352
2013	99,434.73	75,700	67,970	31,465	3.61	8,716
2014	349,844.51	254,197	228,240	121,605	3.95	30,786
2015	464,791.02	320,148	287,457	177,334	4.29	41,337
	1,386,702.25	1,060,408	952,769	433,933		130,510
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 9.41

WEST PENN POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
1989	95,594.42	95,594	95,594			
1990	63,610.08	63,610	63,610			
2014	574,099.21	437,636	256,325	317,774	3.27	97,179
2015	72,333.90	52,847	30,953	41,381	3.50	11,823
	805,637.61	649,687	446,482	359,156		109,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 13.53

WEST PENN POWER COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-S1						
NET SALVAGE PERCENT.. 0						
1967	1,236.16	1,236	1,236			
1969	1,465.34	1,465	1,465			
1987	31,973.83	29,736	31,974			
1989	51,302.94	46,809	51,303			
1990	46,561.02	42,087	46,561			
1993	618.09	539	618			
1997	3,956.47	3,275	3,956			
2005	6,777.68	4,731	6,598	180	8.43	21
2006	12,097.76	8,191	11,424	674	8.82	76
2014	4,219.34	1,963	2,738	1,481	12.07	123
2015	277,831.68	119,579	166,779	111,053	12.57	8,835
	438,040.31	259,611	324,652	113,388		9,055
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.5	2.07

WEST PENN POWER COMPANY

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-S2.5						
NET SALVAGE PERCENT.. 0						
2009	108,472.45	101,378	104,600	3,872	1.08	3,585
2013	13,080.24	11,087	11,439	1,641	2.07	793
2014	58,348.88	47,484	48,993	9,356	2.40	3,898
2015	20,957.19	16,206	16,721	4,236	2.79	1,518
	200,858.76	176,155	181,753	19,106		9,794
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						4.88

WEST PENN POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	92,397.32	90,549	91,221	1,176	0.50	1,176
2002	7,185.99	6,467	6,515	671	2.50	268
2003	7,259.27	6,243	6,289	970	3.50	277
2005	189,173.30	147,555	148,650	40,523	5.50	7,368
2006	13,185.36	9,757	9,829	3,356	6.50	516
2007	2,638.05	1,847	1,861	777	7.50	104
2014	23.66	10	10	14	14.50	1
	311,862.95	262,428	264,375	47,488		9,710

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 3.11

WEST PENN POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	309,992.28	299,660	297,131	12,861	0.50	12,861
2011	1,869,274.64	1,682,347	1,668,146	201,129	1.50	134,086
2012	186,616.14	155,513	154,200	32,416	2.50	12,966
2013	830,614.01	636,807	631,432	199,182	3.50	56,909
2014	5,562,646.74	3,893,853	3,860,984	1,701,663	4.50	378,147
2015	64,550.14	40,882	40,537	24,013	5.50	4,366
2016	300,974.63	170,553	169,113	131,862	6.50	20,286
2017	477,366.90	238,683	236,668	240,699	7.50	32,093
2018	1,528,191.07	662,211	656,621	871,570	8.50	102,538
2019	717,478.10	263,078	260,857	456,621	9.50	48,065
2020	1,102,439.09	330,732	327,940	774,499	10.50	73,762
2021	640,941.54	149,551	148,289	492,653	11.50	42,839
2022	2,403,582.36	400,605	397,224	2,006,358	12.50	160,509
2023	1,723,954.87	172,395	170,940	1,553,015	13.50	115,038
2024	1,927,136.00	64,231	63,688	1,863,448	14.50	128,514
	19,645,758.51	9,161,101	9,083,770	10,561,988		1,322,979
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.0 6.73

WEST PENN POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 23-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	20,665.59	19,318	20,378	288	1.50	192
2004	26,690.36	23,789	25,094	1,596	2.50	638
2005	125,933.64	106,770	112,627	13,307	3.50	3,802
2006	32,005.88	25,744	27,156	4,850	4.50	1,078
2007	21,924.82	16,682	17,597	4,328	5.50	787
2009	156,859.83	105,709	111,508	45,352	7.50	6,047
	384,080.12	298,012	314,360	69,720		12,544
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.6 3.27

WEST PENN POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
NET SALVAGE PERCENT.. 0						
1990	104,884.79	99,515	104,885			
1991	18,488.29	17,405	18,488			
2000	45,066.70	37,541	42,318	2,749	4.91	560
2005	12,338.96	9,239	10,415	1,924	6.54	294
2007	21,264.26	15,072	16,990	4,274	7.19	594
2013	7,169.49	3,966	4,471	2,698	9.29	290
2014	30.60	16	18	13	9.66	1
2015	9,992.30	4,860	5,478	4,514	10.03	450
2016	42,471.94	19,095	21,524	20,948	10.40	2,014
2021	3,763.02	827	932	2,831	12.42	228
	265,470.35	207,536	225,519	39,951		4,431

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0 1.67

WEST PENN POWER COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 12-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	1,700,200.23	1,629,353	1,571,817	128,383	0.50	128,383
2014	7,902,182.38	6,914,410	6,670,245	1,231,937	1.50	821,291
2015	41,900.90	33,172	32,001	9,900	2.50	3,960
2016	705,912.09	500,019	482,362	223,550	3.50	63,871
2017	1,249,858.19	781,161	753,576	496,282	4.50	110,285
2018	3,445,009.99	1,866,059	1,800,164	1,644,846	5.50	299,063
2019	2,431,093.42	1,114,243	1,074,896	1,356,197	6.50	208,646
2020	5,136,657.75	1,926,247	1,858,227	3,278,431	7.50	437,124
2021	5,547,870.31	1,618,147	1,561,006	3,986,864	8.50	469,043
2022	4,783,965.22	996,643	961,450	3,822,515	9.50	402,370
2023	5,044,272.22	630,534	608,268	4,436,004	10.50	422,477
2024	1,173,579.29	48,903	47,176	1,126,403	11.50	97,948
	39,162,501.99	18,058,891	17,421,188	21,741,314		3,464,461
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.3 8.85

WEST PENN POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 14-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	212,712.81	205,117	212,713			
2014	3,090.56	2,318	3,091			
2022	8,179.45	1,461	8,179			
	223,982.82	208,896	223,983			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

**PART VIII. EXPERIENCED AND ESTIMATED
NET SALVAGE**

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
360.20		4,972.00	3,500.00	1,472.00-
361.00	15,735.23	162,134.00		162,134.00-
362.10	1,596,409.25	1,631,031.00		1,631,031.00-
364.00	193,857.16	3,359,377.00		3,359,377.00-
365.10	5,540,309.58	6,194,815.00		6,194,815.00-
366.00	1,687.27	16,103.00		16,103.00-
367.00	1,805,125.81	1,588,805.00		1,588,805.00-
368.00	3,761,288.92	1,752,780.00		1,752,780.00-
369.00	95,396.39	644,391.00		644,391.00-
370.30	1,332,494.56	7,387,964.00		7,387,964.00-
371.00	9,489.87	31,331.00		31,331.00-
373.10	1,020,602.93	265,756.55		265,756.55-
373.30	344,931.82	65,798.82		65,798.82-
390.10	815,104.53	221,087.00		221,087.00-
394.00	181,620.37			
397.00		483.00		483.00-
	16,714,053.69	23,326,828.37	3,500.00	23,323,328.37-
2021 TRANSACTION YEAR				
361.00	23,621.59	28,612.00		28,612.00-
362.10	1,745,434.22	1,122,991.00		1,122,991.00-
364.00	142,064.51	3,224,815.00		3,224,815.00-
365.10	5,362,015.62	5,084,102.00		5,084,102.00-
366.00	901.62	72.00		72.00-
367.00	1,754,921.59	1,185,858.00		1,185,858.00-
368.00	3,535,328.64	1,422,232.00		1,422,232.00-
369.00	63,485.11	367,006.00		367,006.00-
370.30	3,263,797.01	676,241.00		676,241.00-
371.00	10,198.21	37,736.00		37,736.00-
373.10	810,035.19	165,993.87		165,993.87-
373.30	465,754.95	85,711.42		85,711.42-
390.10	176,709.89	58,744.00		58,744.00-
394.00	610,408.08	100.00		100.00-
397.00	104,588.37			
	18,069,264.60	13,460,214.29		13,460,214.29-

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
361.00	192,975.48	785,357.00-		785,357.00
362.10	1,343,729.17	861,120.00	800.00	860,320.00-
364.00	325,374.48	3,631,949.00		3,631,949.00-
365.10	6,111,429.81	6,492,272.00		6,492,272.00-
366.00	1,597.00	3,711.00		3,711.00-
367.00	1,445,906.46	1,304,705.00		1,304,705.00-
368.00	4,611,680.77	2,113,534.00		2,113,534.00-
369.00	215,607.15	410,920.00		410,920.00-
370.30	3,835,251.04	1,134,040.00		1,134,040.00-
371.00	14,777.89	44,036.00		44,036.00-
373.10	621,140.39	155,568.27		155,568.27-
373.30	1,134,083.12	120,882.73		120,882.73-
390.10	169,938.33	405,753.00		405,753.00-
394.00	572,280.78			
397.00	1,797,282.37			
	22,393,054.24	15,893,134.00	800.00	15,892,334.00-
2023 TRANSACTION YEAR				
361.00	29,700.71	69,947.87	754.34	69,193.53-
362.10	1,206,473.60	1,043,633.57	7,601.41	1,036,032.16-
364.00	545,848.47	3,833,807.56		3,833,807.56-
365.10	5,379,952.49	6,218,242.23		6,218,242.23-
366.00	40.89	316.47		316.47-
367.00	1,002,149.11	987,481.61		987,481.61-
368.00	4,434,779.33	2,097,174.79		2,097,174.79-
369.00	103,192.38	364,835.51		364,835.51-
370.30	1,029,668.70	634,497.38		634,497.38-
371.00	14,086.46	32,890.84		32,890.84-
373.10	607,646.36	158,512.94		158,512.94-
373.30	1,098,829.86	162,860.94		162,860.94-
390.10	73,008.88	34,294.73		34,294.73-
394.00	207,946.51			
397.00	6,212,298.19	8,916.34		8,916.34-
	21,945,621.94	15,647,412.78	8,355.75	15,639,057.03-

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
362.10	2,260,728.01	1,649,615.35	2,574.17	1,647,041.18-
364.00	4,161,146.06	7,282,005.60		7,282,005.60-
365.10	3,719,398.44	4,099,409.73		4,099,409.73-
367.00	1,376,720.21	1,271,768.55		1,271,768.55-
368.00	2,268,014.81	846,723.84		846,723.84-
369.00	530,590.72	928,533.76		928,533.76-
370.30	190,702.32	156,203.15		156,203.15-
373.10	247,793.22	57,272.05		57,272.05-
373.30	157,097.66	22,942.12		22,942.12-
390.10	1,869,086.20	560,725.86		560,725.86-
394.00	1,650,105.01	72.52		72.52-
397.00	4,866,620.65	5,562.63		5,562.63-
	23,298,003.31	16,880,835.16	2,574.17	16,878,260.99-
TOTAL	102,419,997.78	85,208,424.60	15,229.92	85,193,194.68-



WEST PENN POWER COMPANY

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

WEST PENN POWER COMPANY
Reading, Pennsylvania

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
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March 21, 2024

West Penn Power Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of West Penn Power Company ("West Penn"). The results of our study as of December 31, 2025, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2025, are summarized on pages I-3 through I-7 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink that reads "Melissa M. Howard".

MELISSA M. HOWARD
Assistant Project Manager

JJS:jmr
075752.800

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PART I. RESULTS OF STUDY

WEST PENN POWER COMPANY DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-9 summarize the results of the depreciation study as of December 31, 2025. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to December 31, 2025. Table 3 sets forth the calculations of the depreciation accruals for the twelve months ended December 31, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2021 through 2025, beginning on pages III-2 through III-4.

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2025 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	ELECTRIC PLANT								
	INTANGIBLE PLANT								
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE		7-SQ	63,586,107.77	43,287,002	20,299,105	7,798,621	*	
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE		10-SQ	60,260,237.75	62,576,758	(2,316,520)	0	*	
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		5-SQ	451,723.33	138,208	313,516	90,355	*	
	TOTAL INTANGIBLE PLANT			124,298,068.85	106,001,968	18,296,101	7,888,976		
	DISTRIBUTION PLANT								
360.20	LAND RIGHTS		75-R4	10,877,053.47	5,285,511	5,591,542	179,331	1.65	31.2
361.00	STRUCTURES AND IMPROVEMENTS		70-R3	24,234,955.87	12,052,308	12,182,648	319,666	1.32	38.1
362.10	STATION EQUIPMENT		60-R1.5	415,056,899.17	180,163,068	234,893,831	6,896,590	1.66	34.1
362.15	STATION EQUIPMENT - SUBTRANSMISSION		60-R1.5	18,897,055.83	10,092,553	8,804,503	274,215	1.45	32.1
362.40	STATION EQUIPMENT - SCADA		35-R2.5	4,897,084.73	4,451,926	445,159	28,518	0.58	15.6
364.00	POLES, TOWERS AND FIXTURES		70-R2	499,104,443.69	129,944,241	369,160,203	8,381,933	1.68	44.0
364.55	POLES AND FIXTURES - SUBTRANSMISSION		60-R1	73,680,720.07	37,464,722	36,195,998	968,644	1.32	37.4
365.10	OVERHEAD CONDUCTORS AND DEVICES		60-R1	596,080,998.51	104,553,369	491,527,630	14,668,477	2.46	33.5
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R1	57,488,342.16	24,466,224	33,022,118	1,071,918	1.86	30.8
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES		75-R4	325,378,537.70	52,595,295	272,783,242	4,655,729	1.43	58.6
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION		75-R4	24,960,133.41	5,057,292	19,902,842	345,037	1.38	57.7
366.00	UNDERGROUND CONDUIT		65-R3	24,641,325.25	9,299,330	15,341,995	425,886	1.73	36.0
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION		65-R3	11,035.25	1,183	9,853	199	1.80	49.5
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R2.5	247,872,800.22	67,431,689	180,441,112	5,029,093	2.03	35.9
367.50	UNDERGROUND CONDUCTORS AND DEVICES		55-R2.5	13,620,057.73	6,410,225	7,209,833	231,403	1.70	31.2
368.00	LINE TRANSFORMERS		48-R1.5	518,416,733.65	196,440,402	321,976,331	12,215,288	2.36	26.4
369.00	SERVICES		55-R2.5	147,727,859.09	64,310,908	83,416,951	2,578,175	1.75	32.4
370.30	METERS - SMART GRID		15-S2	214,336,280.81	93,670,996	120,665,285	15,926,247	7.43	7.6
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES		32-R1.5	9,987,325.49	6,462,835	3,524,491	207,157	2.07	17.0
372.00	LEASED PROPERTY		30-R1.5	296,618.63	275,942	20,676	2,345	0.79	8.8
373.10	STREET LIGHTING AND SIGNAL SYSTEMS		25-L0	27,182,641.03	7,948,343	19,234,298	1,604,136	5.90	12.0
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-R2	26,320,421.19	4,301,927	22,018,494	1,841,095	6.99	12.0
	TOTAL DISTRIBUTION PLANT			3,281,049,302.95	1,022,680,290	2,258,369,015	77,851,102	2.37	

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2025 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	ACCUMULATED ANNUAL ACCURUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)	
	GENERAL PLANT								
389.20	LAND RIGHTS			293,153.40	145,990	146,163	3.975	36.8	
390.10	STRUCTURES AND IMPROVEMENTS								
	ARNOLD SERVICE CENTER	06-2031	**	3,558,666.90	2,052,607	1,506,060	278,462	5.4	
	BOYCE SERVICE CENTER	06-2045	**	2,167,492.63	821,395	1,346,097	79,767	16.9	
	BUTLER SERVICE CENTER	06-2035	**	3,036,897.18	1,436,011	1,570,886	171,214	9.2	
	CHARLEROI SERVICE CENTER	06-2037	**	4,892,375.59	3,292,974	1,599,401	147,393	10.9	
	CLARION SERVICE CENTER AND POLE YARD	06-2045	**	1,754,807.61	632,876	1,121,932	63,997	17.5	
	CONNELLSVILLE CONFERENCE CENTER	06-2044	**	2,806,195.11	1,537,027	1,269,168	77,178	16.4	
	CONNELLSVILLE HAZARDOUS MATERIAL	06-2046	**	706,427.51	359,733	346,694	20,661	16.8	
	CONNELLSVILLE METER LAB AND STOREHOUSE	06-2043	**	828,706.26	827,520	1,187	75	15.8	
	CONNELLSVILLE COVERED STORAGE AND OFFICE	06-2043	**	12,052,051.36	3,187,098	8,864,953	551,255	16.1	
	CONNELLSVILLE QUONSET STOREHOUSE	06-2024	**	193,295.02	193,295	0	0	-	
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	06-2038	**	2,169,792.09	1,193,941	975,852	82,890	11.8	
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	06-2028	**	527,202.87	527,203	0	0	-	
	CONNELLSVILLE GARAGE	06-2046	**	4,104,512.24	1,863,750	2,240,762	128,364	17.5	
	CONNELLSVILLE WEST SIDE COMPLEX	06-2037	**	2,128,076.12	1,772,865	395,211	32,843	10.8	
	DUNBAR STORAGE FACILITY	06-2034	**	2,682,455.59	1,685,476	995,980	124,596	8.0	
	JEANETTE SERVICE CENTER	06-2048	**	8,127,361.43	4,239,844	3,887,517	197,799	19.7	
	JEANETTE SERVICE CENTER GARAGE	06-2046	**	921,620.12	501,922	419,698	25,123	16.7	
	JEFFERSON SERVICE CENTER	06-2031	**	2,287,324.40	1,789,451	497,874	93,011	5.4	
	KITANNING SERVICE CENTER	06-2046	**	3,869,062.02	2,251,681	1,617,381	88,290	18.3	
	KITANNING SERVICE CENTER GARAGE	06-2046	**	745,933.28	485,725	260,209	16,183	16.1	
	LATROBE SERVICE CENTER	06-2033	**	4,805,646.80	1,780,349	3,025,298	412,051	7.3	
	MCCONNELLSBURG SERVICE CENTER	06-2045	**	1,472,017.02	531,064	940,953	56,914	16.5	
	PLEASANT VALLEY SERVICE CENTER	06-2034	**	3,263,966.03	2,104,022	1,159,944	141,652	8.2	
	ST. MARYS SERVICE CENTER	06-2048	**	4,339,296.01	1,960,690	2,378,606	123,683	19.2	
	ST. MARYS SERVICE CENTER GARAGE	06-2046	**	1,785,128.91	688,846	1,096,283	59,391	18.5	
	STATE COLLEGE SERVICE CENTER GARAGE	06-2046	**	1,961,300.02	1,001,383	959,917	55,328	17.3	
	WASHINGTON SERVICE CENTER	06-2033	**	12,628,099.06	2,479,310	10,149,789	1,375,064	7.4	
	WAYNESBORO SERVICE CENTER	06-2047	**	3,385,224.32	1,494,385	1,900,839	102,581	18.5	
	WAYNESBORO SERVICE CENTER GARAGE	06-2047	**	982,919.52	495,982	466,938	26,983	17.3	
	GREENSBORO (NEW)	06-2075	**	25,690,279.06	51,274	25,639,006	767,635	33.4	
	MINOR STRUCTURES	45-R3	**	10,976,943.30	957,298	10,019,645	330,726	30.3	
	TOTAL ACCOUNT 390.10			130,811,075.38	44,195,993	86,615,080	5,631,119	4.30	
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	16-SQ		3,247,989.33	2,438,810	809,179	179,483	4.5	
391.20	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	7-SQ		10,913,916.36	4,184,231	6,729,686	1,626,877	4.1	
391.30	OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT	16-SQ		10,960.30	10,960	0	0	-	
391.50	OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE	5-SQ		4,981,431.25	1,646,326	3,335,105	955,231	3.5	
392.10	TRANSPORTATION EQUIPMENT - AUTOS	8-S2		9,115,231.93	5,198,515	3,916,717	1,057,591	3.7	
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	12-S1		1,386,702.25	1,083,257	303,445	93,990	3.2	
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	12-L3		805,637.61	555,485	250,153	79,297	3.2	
392.40	TRANSPORTATION EQUIPMENT - TRAILERS	24-S1		488,040.31	333,719	104,321	8,678	12.0	
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	11-S2.5		200,868.76	191,565	9,304	4,377	2.1	
393.00	STORES EQUIPMENT	25-SQ		219,465.63	181,557	37,909	8,561	4.4	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	15-SQ		20,381,144.45	10,130,718	10,250,426	1,316,745	7.8	
395.00	LABORATORY EQUIPMENT	23-SQ		384,080.12	326,919	57,161	12,187	4.7	
396.00	POWER OPERATED EQUIPMENT	20-SQ		265,470.35	229,952	35,518	4,036	8.8	
397.00	COMMUNICATION EQUIPMENT	12-SQ		37,820,908.42	19,197,706	18,823,203	3,005,641	6.2	
398.00	MISCELLANEOUS EQUIPMENT	14-SQ		11,270.01	11,270	0	0	-	
	TOTAL GENERAL PLANT			221,287,335.86	90,063,965	131,223,370	13,987,788	6.32	
	TOTAL DEPRECIABLE PLANT			3,625,634,707.66	1,218,746,223	2,407,888,486	99,727,866	2.75	

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2025 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRALED ANNUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00 ORGANIZATION			156,797.11					
350.10 LAND			2,499,695.10					
350.20 LAND RIGHTS			31,457,349.73	16,011,953				
360.10 LAND			6,737,625.52					
374.00 ARO FOR DISTRIBUTION PLANT			15,612.81	14,215				
389.10 LAND			2,062,853.82					
390.10 STRUCTURES AND IMPROVEMENTS - GREENSBURG			71,500,051.66	30,592,596				
390.20 STRUCTURES AND IMPROVEMENTS - LEASED			1,685,110.24	1,683,022				
399.10 ARO FOR GENERAL PLANT			732,514.28	366,746				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			116,847,610.27	48,668,532				
TRANSMISSION PLANT								
303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE			12,085,204.99	7,587,907				
352.00 STRUCTURES AND IMPROVEMENTS			20,655,216.28	3,683,491				
353.10 STATION EQUIPMENT			288,942,032.74	66,655,153				
353.40 STATION EQUIPMENT - SCADA			19,785,023.96	1,153,570				
354.00 TOWERS AND FIXTURES			46,223,965.87	32,298,758				
355.00 POLES AND FIXTURES			129,501,412.03	58,062,579				
356.10 OVERHEAD CONDUCTORS AND DEVICES			117,830,272.80	46,260,709				
356.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES			32,451,451.74	12,925,557				
358.00 UNDERGROUND CONDUCTORS AND DEVICES			299,751.15	209,754				
359.10 ARO FOR TRANSMISSION PLANT			1,721.08	1,217				
359.10 OFFICE FURNITURE			350,773.37	143,188				
391.10 INFORMATION SYSTEMS			1,799,379.27	692,545				
397.00 COMMUNICATION EQUIPMENT			10,767,079.19	1,731,841				
TOTAL TRANSMISSION PLANT			680,693,284.47	231,406,269				
TOTAL ELECTRIC PLANT			4,424,175,602.40	1,498,821,024				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.

** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

WEST PENN POWER COMPANY
 TABLE 2. BRINGFORWARD TO DECEMBER 31, 2025 OF THE BOOK RESERVE AS OF DECEMBER 31, 2024

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2024 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS AND ADJUSTMENTS (8)	RESERVE AT END OF PERIOD (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
DEPRECIABLE PLANT									
303.10	40,871,961	4,586,562		2,171,521				43,287,002	67.88
303.20	59,892,222	2,786,184		101,647				62,576,758	103.84
303.30	50,596	87,612						138,208	30.60
360.20	5,101,395	183,822	294					5,285,511	48.59
361.00	11,837,490	319,901	(105,083)					12,052,308	49.73
362.10	172,570,974	7,107,686	1,259,483	437,296	589	338,368		180,163,068	43.41
362.15	9,814,766	277,787						10,092,553	53.41
362.40	4,422,543	29,383						4,451,926	90.91
364.00	131,595,379	7,700,342	4,266,391	4,951,953		8,665,918		129,944,241	26.04
364.55	36,477,669	987,054						37,464,722	50.86
365.10	95,818,887	14,028,068	5,617,768	5,256,810		5,654,544		104,553,369	17.54
365.15	23,356,699	1,109,525						24,466,224	42.56
365.20	48,458,789	4,620,882						52,595,295	16.16
365.25	4,712,842	344,450		484,376				5,057,292	20.26
366.00	8,866,531	428,759	4,040					9,299,330	37.74
366.50	983	200						1,183	10.72
367.00	63,202,566	4,956,054	1,267,724	1,073,359		921,296		67,431,689	27.20
367.50	6,175,960	234,265						6,410,225	47.06
368.00	186,256,930	12,063,231	1,646,489	2,444,809		1,081,439		196,440,402	37.89
369.00	62,628,882	2,515,976	543,137	500,759		876,328		64,310,908	43.53
370.30	75,446,224	16,607,468	1,997,789	186,978		193,507		93,670,996	43.70
371.00	6,215,912	217,724	29,199					6,462,835	64.71
372.00	273,421	2,521						275,942	93.03
373.10	6,497,117	1,647,375	160,621	287,062		69,708		7,948,344	29.24
373.30	2,589,173	1,829,162	91,639	181,993		26,053		4,301,927	16.34
389.20	143,003	3,987						146,990	50.14
390.10	39,597,505	4,966,592	256,121	442,713		181,512		44,195,993	33.79
391.10	2,256,361	184,947		2,498				2,438,810	75.09
391.20	3,205,666	1,244,463		265,898				4,184,231	38.34
391.30	21,150			10,190				10,960	100.00
391.50	2,140,544	1,145,701		1,639,919				1,646,326	33.05
392.10	4,216,565	1,099,347		117,397				5,198,515	57.03
392.20	952,769	130,489						1,083,257	78.12
392.30	446,482	109,003						555,485	68.95
392.40	324,652	9,067						333,719	76.18
392.60	181,753	9,802						191,555	95.37
393.00	264,375	9,579		92,397				181,557	82.73
394.00	9,083,770	1,356,922	35	309,992		17		10,130,718	49.71
395.00	314,360	12,559						326,919	85.12
396.00	225,519	4,433						229,952	86.62
397.00	17,421,188	3,475,685	2,992	1,700,200		1,960		19,197,706	50.76
398.00	223,983			212,713				11,270	100.00
TOTAL DEPRECIABLE PLANT	1,144,155,556	98,434,568	17,038,639	22,872,479	589	18,010,649	0	1,218,746,223	

WEST PENN POWER COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2025 OF THE BOOK RESERVE AS OF DECEMBER 31, 2024

(1) ACCOUNT	(2) BOOK RESERVE AS OF DECEMBER 31, 2024	(3) DEPRECIATION ACCRUALS	(4) AMORTIZATION OF NET SALVAGE	(5) PROJECTED RETIREMENTS	(6) PROJECTED GROSS SALVAGE	(7) PROJECTED COST OF REMOVAL	(8) ACQUISITIONS AND ADJUSTMENTS	(9) RESERVE AT END OF PERIOD	(10) BOOK RESERVE AS A PERCENT OF ORIGINAL COST
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED									
350.20	16,011,953							16,011,953	50.90
374.00	14,215							14,215	91.04
390.10	30,592,596							30,592,596	42.79
390.20	1,683,022							1,683,022	99.88
399.10	366,746							366,746	50.07
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED	48,668,532	0	0	0	0	0	0	48,668,532	
TRANSMISSION PLANT									
303.10	7,587,907							7,587,907	62.79
352.00	3,683,491							3,683,491	17.83
353.10	66,655,153							66,655,152	23.07
353.40	1,153,570							1,153,569	5.83
354.00	32,298,758							32,298,757	69.87
355.00	58,062,579							58,062,578	44.84
356.10	46,260,709							46,260,709	39.26
356.20	12,925,557							12,925,557	39.83
358.00	209,754							209,754	69.98
359.10	1,217							1,217	70.73
391.10	143,188							143,187	40.82
391.20	692,545							692,544	38.49
397.00	1,731,841							1,731,841	16.08
TOTAL TRANSMISSION PLANT	231,406,269	0	0	0	0	0	0	231,406,269	
TOTAL ELECTRIC PLANT	1,424,230,357	98,434,568	17,038,639	22,872,479	589	18,010,649	0	1,498,821,024	

WEST PENN POWER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	ORIGINAL COST AS OF DECEMBER 31, 2025	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT**
(1)	(2)	(3)	(4)	(5)
ELECTRIC PLANT				
INTANGIBLE PLANT				
303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	62,559,720.48	63,586,107.77	*	4,586,562
303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	60,361,884.95	60,260,237.75	*	2,786,184
303.30 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	434,948.27	451,723.33	*	87,612
TOTAL INTANGIBLE PLANT	123,356,553.70	124,298,068.85		7,460,358
DISTRIBUTION PLANT				
360.20 LAND RIGHTS	10,877,053.47	10,877,053.47	1.69	183,822
361.00 STRUCTURES AND IMPROVEMENTS	24,234,955.87	24,234,955.87	1.32	319,901
362.10 STATION EQUIPMENT	411,121,234.22	415,056,899.17	1.72	7,107,686
362.15 STATION EQUIPMENT - SUBTRANSMISSION	18,897,055.83	18,897,055.83	1.47	277,787
362.40 STATION EQUIPMENT - SCADA	4,897,084.73	4,897,084.73	0.60	29,383
364.00 POLES, TOWERS AND FIXTURES	454,536,866.57	499,104,443.69	1.62	7,700,342
364.55 POLES AND FIXTURES - SUBTRANSMISSION	73,660,720.07	73,660,720.07	1.34	987,054
365.10 OVERHEAD CONDUCTORS AND DEVICES	548,769,708.56	596,080,998.51	2.46	14,028,068
365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	57,488,342.16	57,488,342.16	1.93	1,109,525
365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	321,019,155.52	325,378,537.70	1.43	4,620,882
365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBT	24,960,133.41	24,960,133.41	1.38	344,450
366.00 UNDERGROUND CONDUIT	24,641,325.25	24,641,325.25	1.74	428,759
366.50 UNDERGROUND CONDUIT - SUBTRANSMISSION	11,035.25	11,035.25	1.81	200
367.00 UNDERGROUND CONDUCTORS AND DEVICES	238,212,571.35	247,872,800.22	2.04	4,956,054
367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	13,620,057.73	13,620,057.73	1.72	234,265
368.00 LINE TRANSFORMERS	496,413,454.24	518,416,733.65	2.38	12,063,231
369.00 SERVICES	143,221,030.51	147,727,859.09	1.73	2,515,976
370.30 METERS - SMART GRID	205,174,341.32	214,336,260.81	7.92	16,607,468
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	9,987,325.49	9,987,325.49	2.18	217,724
372.00 LEASED PROPERTY	296,618.63	296,618.63	0.85	2,521
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	25,593,482.96	27,182,641.03	6.25	1,647,375
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	23,688,084.99	26,320,421.19	7.33	1,829,162
TOTAL DISTRIBUTION PLANT	3,131,321,638.13	3,281,049,302.95	2.41	77,211,633
GENERAL PLANT				
389.20 LAND RIGHTS	293,153.40	293,153.40	1.36	3,987
390.10 STRUCTURES AND IMPROVEMENTS	101,136,380.49	130,811,075.38	4.79	4,966,592
391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	3,250,486.93	3,247,989.33	5.69	184,947
391.20 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	7,821,534.19	10,913,916.36	15.02	1,244,463
391.30 OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT	21,150.65	10,960.30	-	0
391.50 OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE	5,526,724.31	4,981,431.25	18.31	1,145,701
392.10 TRANSPORTATION EQUIPMENT - AUTOS	8,058,657.37	9,115,231.93	12.87	1,099,347
392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	1,386,702.25	1,386,702.25	9.41	130,489
392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	805,637.61	805,637.61	13.53	109,003
392.40 TRANSPORTATION EQUIPMENT - TRAILERS	438,040.31	438,040.31	2.07	9,067
392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	200,858.76	200,858.76	4.88	9,802
393.00 STORES EQUIPMENT	311,862.95	219,465.63	3.11	9,579
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	19,645,758.51	20,381,144.45	6.73	1,356,922
395.00 LABORATORY EQUIPMENT	384,080.12	384,080.12	3.27	12,559
396.00 POWER OPERATED EQUIPMENT	265,470.35	265,470.35	1.67	4,433
397.00 COMMUNICATION EQUIPMENT	39,162,501.99	37,820,908.42	8.85	3,475,685
398.00 MISCELLANEOUS EQUIPMENT	223,982.82	11,270.01	-	0
TOTAL GENERAL PLANT	188,932,983.01	221,287,335.86	7.06	13,762,577
TOTAL DEPRECIABLE PLANT	3,443,611,174.84	3,626,634,707.66		98,434,568

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH FOR THE ACCOUNT.

** ACCRUALS CALCULATED BASED ON MONTHLY AVERAGES.

WEST PENN POWER COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2021		2022		2023		2024		2025		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
361.00	28,612		(785,357)	754	69,948						687,551	137,510
362.10	1,122,991		861,120	7,601	1,043,634				336,368	589	(5,004,163)	(1,000,833)
364.00	3,224,815	800	3,631,949		3,833,808		2,574		8,665,918		(26,638,495)	(5,327,699)
365.10	5,084,102		6,492,272		6,218,242				5,654,544		(27,548,570)	(5,509,714)
366.00	72		3,711		316						(4,099)	(820)
367.00	1,185,858		1,304,705		987,482				921,296		(5,671,110)	(1,134,222)
368.00	1,422,232		2,113,534		2,097,175				1,081,439		(7,561,103)	(1,512,221)
369.00	367,006		410,920		364,836				876,328		(2,947,623)	(589,525)
370.30	676,241		1,134,040		634,497				193,507		(2,794,488)	(568,898)
371.00	37,736		44,036		32,891						(114,663)	(22,933)
373.10	165,994		155,568		158,513				69,708		(622,069)	(124,414)
373.30	85,711		120,883		162,861				26,053		(403,456)	(80,691)
380.10	58,744		405,753		34,295				181,512		(1,241,030)	(248,206)
394.00	100								17		(189)	(38)
397.00					8,916				1,960		(16,439)	(3,288)
TOTAL	13,450,214	0	15,893,134	8,356	15,647,413	8,356	2,574	16,880,855	18,010,649	589	(79,879,946)	(15,975,992)

**PART II. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1901	2,105	2,105				0.0
1903	4,776	4,776				0.0
1905	531	531				0.0
1906	7,565	7,565				0.0
1907	2,067	2,067				0.0
1908	737	737				0.0
1909	135	135				0.0
1910	4,555	4,554		1	1	0.0
1911	1,660	1,594		66	67	0.0
1912	66,666	66,666			67	0.0
1913	26,423	26,423			67	0.0
1914	19,329	17,980		1,349	1,416	0.0
1915	55,436	52,574		2,862	4,278	0.0
1916	46,592	42,125		4,467	8,745	0.0
1917	27,528	25,083		2,445	11,190	0.0
1918	24,243	22,076		2,167	13,357	0.0
1919	37,000	33,646		3,354	16,711	0.0
1920	29,747	26,959		2,788	19,499	0.0
1921	207,067	192,806		14,261	33,760	0.0
1922	163,742	146,139		17,603	51,363	0.0
1923	199,088	180,701		18,387	69,750	0.0
1924	194,060	176,699		17,361	87,111	0.0
1925	207,315	185,249		22,066	109,177	0.0
1926	275,982	245,734		30,248	139,425	0.0
1927	539,434	500,989		38,445	177,870	0.0
1928	494,422	445,058		49,364	227,234	0.0
1929	383,792	330,471		53,321	280,555	0.0
1930	347,150	287,237		59,913	340,468	0.0
1931	470,130	408,127		62,003	402,471	0.0
1932	442,951	399,194		43,757	446,228	0.0
1933	194,321	165,455		28,866	475,094	0.0
1934	96,048	78,785		17,263	492,357	0.0
1935	132,709	107,089		25,620	517,977	0.0
1936	468,882	372,692		96,190	614,167	0.0
1937	183,716	162,848		20,868	635,035	0.0
1938	257,365	223,878		33,487	668,522	0.0
1939	577,575	459,558		118,017	786,539	0.0
1940	355,587	281,328		74,259	860,798	0.0
1941	790,606	647,430		143,176	1,003,974	0.0
1942	272,234	223,499		48,735	1,052,709	0.0
1943	352,433	302,333		50,100	1,102,809	0.0
1944	203,361	179,922		23,439	1,126,248	0.0
1945	333,256	286,636		46,620	1,172,868	0.0
1946	603,552	509,342		94,210	1,267,078	0.1
1947	1,029,188	844,182		185,006	1,452,084	0.1
1948	1,487,486	1,243,734		243,752	1,695,836	0.1

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1949	1,655,854	1,317,802		338,052	2,033,888	0.1
1950	2,307,761	1,845,488		462,273	2,496,161	0.1
1951	2,333,875	1,894,387		439,488	2,935,649	0.1
1952	2,196,259	1,785,774		410,485	3,346,134	0.1
1953	2,082,300	1,729,040		353,260	3,699,394	0.2
1954	2,892,045	2,360,179		531,866	4,231,260	0.2
1955	2,236,906	1,837,219		399,687	4,630,947	0.2
1956	14,586,111	12,465,965	2,120,146		6,751,093	0.3
1957	3,631,830	3,099,915		531,915	7,283,008	0.3
1958	4,150,116	3,408,994		741,122	8,024,130	0.3
1959	3,227,849	2,608,350		619,499	8,643,629	0.4
1960	4,694,205	3,846,388		847,817	9,491,446	0.4
1961	4,084,000	3,332,985		751,015	10,242,461	0.4
1962	5,164,777	4,236,841		927,936	11,170,397	0.5
1963	3,120,879	2,459,534		661,345	11,831,742	0.5
1964	3,885,535	3,034,969		850,566	12,682,308	0.5
1965	5,077,848	4,012,911	1,064,937		13,747,245	0.6
1966	5,394,136	4,187,314		1,206,822	14,954,067	0.6
1967	4,659,955	3,606,039		1,053,916	16,007,983	0.7
1968	7,080,319	5,426,142		1,654,177	17,662,160	0.7
1969	6,512,364	5,030,172		1,482,192	19,144,352	0.8
1970	7,434,682	5,545,646		1,889,036	21,033,388	0.9
1971	7,384,938	5,497,677		1,887,261	22,920,649	1.0
1972	7,532,855	5,492,649		2,040,206	24,960,855	1.0
1973	8,292,232	6,008,435		2,283,797	27,244,652	1.1
1974	10,052,808	7,422,352		2,630,456	29,875,108	1.2
1975	11,610,890	8,364,243		3,246,647	33,121,755	1.4
1976	10,635,468	7,589,786		3,045,682	36,167,437	1.5
1977	13,748,866	9,920,929		3,827,937	39,995,374	1.7
1978	18,163,064	12,615,288		5,547,776	45,543,150	1.9
1979	18,323,334	12,543,899		5,779,435	51,322,585	2.1
1980	20,823,505	13,458,734		7,364,771	58,687,356	2.4
1981	21,291,539	13,971,734		7,319,805	66,007,161	2.7
1982	23,078,764	15,157,951		7,920,813	73,927,974	3.1
1983	24,116,745	15,664,569		8,452,176	82,380,150	3.4
1984	23,849,572	15,172,035		8,677,537	91,057,687	3.8
1985	28,776,763	18,240,488	10,536,275		101,593,962	4.2
1986	28,893,038	17,872,990		11,020,048	112,614,010	4.7
1987	28,613,957	17,519,961		11,093,996	123,708,006	5.1
1988	29,428,613	17,744,356		11,684,257	135,392,263	5.6
1989	38,739,171	23,144,725		15,594,446	150,986,709	6.3
1990	39,733,260	22,541,983		17,191,277	168,177,986	7.0
1991	45,763,043	25,614,901		20,148,142	188,326,128	7.8
1992	43,347,703	23,814,948		19,532,755	207,858,883	8.6
1993	38,161,505	21,062,321		17,099,184	224,958,067	9.3
1994	44,352,008	24,570,891		19,781,117	244,739,184	10.2

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1995	51,173,706	25,376,709	25,796,997		270,536,181	11.2
1996	50,884,478	25,059,752	25,824,726		296,360,907	12.3
1997	59,399,884	28,296,502	31,103,382		327,464,289	13.6
1998	42,748,155	21,850,771	20,897,384		348,361,673	14.5
1999	51,843,841	22,601,837	29,242,004		377,603,677	15.7
2000	71,317,235	31,399,683	39,917,552		417,521,229	17.3
2001	21,761,347	9,236,002	12,525,345		430,046,574	17.9
2002	26,253,196	10,985,001	15,268,195		445,314,769	18.5
2003	24,447,440	10,134,489	14,312,951		459,627,720	19.1
2004	23,305,074	9,932,312	13,372,762		473,000,482	19.6
2005	39,607,695	15,804,157	23,803,538		496,804,020	20.6
2006	25,726,621	9,743,653	15,982,968		512,786,988	21.3
2007	40,806,332	15,043,609	25,762,723		538,549,711	22.4
2008	88,994,071	30,282,009	58,712,062		597,261,773	24.8
2009	19,524,328	6,559,849	12,964,479		610,226,252	25.3
2010	62,741,371	18,974,983	43,766,388		653,992,640	27.2
2011	130,095,898	56,243,042	73,852,856		727,845,496	30.2
2012	77,014,611	24,744,171	52,270,440		780,115,936	32.4
2013	117,335,643	31,524,858	85,810,785		865,926,721	36.0
2014	111,844,758	35,899,020	75,945,738		941,872,459	39.1
2015	102,042,365	32,389,409	69,652,956		1,011,525,415	42.0
2016	136,039,704	40,915,789	95,123,915		1,106,649,330	46.0
2017	120,478,491	38,295,239	82,183,252		1,188,832,582	49.4
2018	233,287,297	69,774,027	163,513,270		1,352,345,852	56.2
2019	222,089,659	50,875,477	171,214,182		1,523,560,034	63.3
2020	159,723,408	30,030,136	129,693,272		1,653,253,306	68.7
2021	147,354,820	21,295,492	126,059,328		1,779,312,634	73.9
2022	129,167,855	15,616,635	113,551,220		1,892,863,854	78.6
2023	148,835,883	16,131,363	132,704,520		2,025,568,374	84.1
2024	190,149,733	10,631,634	179,518,099		2,205,086,473	91.6
2025	205,896,012	3,093,999	202,802,013		2,407,888,486	100.0
TOTAL	3,626,634,708	1,218,746,223	2,407,888,486			

UTILITY PLANT IN SERVICE

WEST PENN POWER COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	7,466,541.92	7,466,542	7,466,542			
2013	3,927,427.56	3,927,428	3,927,428			
2014	3,886,308.26	3,886,308	3,886,308			
2015	2,476,053.50	2,476,054	2,476,054			
2016	3,679,063.59	3,679,064	3,679,064			
2017	2,866,051.25	2,866,051	2,866,051			
2018	8,462,037.94	8,462,038	8,462,038			
2019	5,906,851.08	5,484,925	3,422,421	2,484,430	0.50	2,484,430
2020	4,858,584.36	3,817,438	2,381,961	2,476,623	1.50	1,651,082
2021	2,300,930.04	1,479,176	922,959	1,377,971	2.50	551,188
2022	6,662,639.60	3,331,320	2,078,639	4,584,001	3.50	1,309,715
2023	5,825,708.54	2,080,594	1,298,225	4,527,484	4.50	1,006,108
2024	2,070,001.84	443,581	276,781	1,793,221	5.50	326,040
2025	3,197,908.29	228,427	142,531	3,055,377	6.50	470,058
	63,586,107.77	49,628,946	43,287,002	20,299,105		7,798,621

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 12.26

WEST PENN POWER COMPANY

ACCOUNT 303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	26,163,663.14	26,163,663	26,163,663			
2014	250,008.03	250,008	250,008			
2015	11,048,735.27	11,048,735	11,048,735			
2016	2,829,852.40	2,688,360	2,829,852			
2017	6,746,190.01	5,734,262	6,746,190			
2018	2,404,150.70	1,803,113	2,404,151			
2019	2,854,227.27	1,855,248	2,854,227			
2020	4,690,736.28	2,579,905	4,690,736			
2021	2,017,504.45	907,877	2,017,504			
2022	787,630.35	275,671	787,630			
2023	467,539.85	116,885	2,784,062	2,316,522-		
	60,260,237.75	53,423,727	62,576,758	2,316,520-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

WEST PENN POWER COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	15,178.01	10,625	10,623	4,555	1.50	3,037
2023	29.21	15	15	14	2.50	6
2024	419,741.05	125,922	125,892	293,849	3.50	83,957
2025	16,775.06	1,678	1,678	15,097	4.50	3,355
	451,723.33	138,240	138,208	313,516		90,355
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 20.00

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1903	1,346.13	1,346	1,346			
1905	531.48	531	531			
1906	5,832.20	5,832	5,832			
1907	2,066.98	2,067	2,067			
1908	689.19	689	689			
1909	106.95	107	107			
1910	1,707.94	1,708	1,708			
1911	521.99	520	475	47	0.44	47
1912	30,138.83	30,139	30,139			
1913	8,547.09	8,547	8,547			
1914	8,099.79	8,038	7,335	765	0.85	765
1915	7,919.63	7,876	7,188	732	0.61	732
1916	5,844.20	5,823	5,314	530	0.40	530
1917	4,783.88	4,724	4,311	473	1.38	343
1918	4,029.44	3,985	3,637	392	1.20	327
1919	1,749.99	1,733	1,582	168	1.03	163
1921	12,313.14	12,095	11,038	1,275	1.88	678
1922	6,268.83	6,164	5,625	644	1.77	364
1923	27,574.85	26,852	24,505	3,070	2.76	1,112
1924	29,796.03	29,033	26,495	3,301	2.67	1,236
1925	26,376.16	25,711	23,464	2,912	2.60	1,120
1926	33,323.32	32,164	29,353	3,970	3.59	1,106
1927	44,437.95	42,896	39,147	5,291	3.54	1,495
1928	17,664.58	17,050	15,560	2,105	3.52	598
1929	20,292.42	19,582	17,870	2,422	3.50	692
1930	19,568.32	18,688	17,055	2,513	4.50	558
1931	15,318.04	14,620	13,342	1,976	4.51	438
1932	37,636.02	35,893	32,756	4,880	4.54	1,075
1933	11,954.78	11,391	10,395	1,560	4.58	341
1934	5,486.49	5,170	4,718	768	5.59	137
1935	6,429.77	6,052	5,523	907	5.65	161
1936	67,051.10	63,015	57,507	9,544	5.73	1,666
1937	17,372.38	16,297	14,873	2,499	5.84	428
1938	39,462.14	36,944	33,715	5,747	5.96	964
1939	63,470.20	59,294	54,111	9,359	6.09	1,537
1940	40,888.60	37,757	34,457	6,432	7.09	907
1941	60,811.18	56,007	51,112	9,699	7.25	1,338
1942	24,413.12	22,423	20,463	3,950	7.41	533
1943	66,033.10	60,473	55,187	10,846	7.59	1,429
1944	11,848.74	10,816	9,871	1,978	7.79	254
1945	38,002.57	34,567	31,546	6,457	8.00	807
1946	42,699.59	38,361	35,008	7,692	8.99	856
1947	76,458.80	68,423	62,442	14,017	9.22	1,520

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1948	102,701.95	91,528	83,528	19,174	9.46	2,027
1949	113,555.41	100,769	91,961	21,594	9.71	2,224
1950	177,733.18	157,009	143,285	34,448	9.97	3,455
1951	132,312.91	116,316	106,149	26,164	10.25	2,553
1952	110,350.98	95,707	87,342	23,009	11.25	2,045
1953	80,016.27	69,038	63,004	17,012	11.53	1,475
1954	85,927.38	73,726	67,282	18,645	11.83	1,576
1955	66,923.91	57,086	52,096	14,828	12.15	1,220
1956	61,553.31	51,766	47,241	14,312	13.14	1,089
1957	69,444.12	58,034	52,961	16,483	13.47	1,224
1958	68,534.84	56,898	51,925	16,610	13.80	1,204
1959	63,047.68	51,573	47,065	15,983	14.80	1,080
1960	135,140.89	109,761	100,167	34,974	15.15	2,309
1961	114,218.59	91,352	83,367	30,852	16.15	1,910
1962	110,911.42	88,041	80,346	30,565	16.50	1,852
1963	77,556.12	61,075	55,737	21,819	16.87	1,293
1964	78,839.01	61,092	55,752	23,087	17.87	1,292
1965	143,220.80	110,051	100,432	42,789	18.24	2,346
1966	74,025.53	55,934	51,045	22,981	19.24	1,194
1967	57,221.59	42,848	39,103	18,119	19.62	923
1968	110,813.46	81,559	74,430	36,383	20.62	1,764
1969	51,834.74	37,777	34,475	17,360	21.02	826
1970	133,210.30	96,111	87,710	45,500	21.42	2,124
1971	43,471.66	30,800	28,108	15,364	22.42	685
1972	81,637.19	57,211	52,210	29,427	22.84	1,288
1973	46,647.51	32,084	29,280	17,368	23.83	729
1974	26,882.24	18,275	16,678	10,204	24.26	421
1975	42,949.39	28,630	26,128	16,821	25.26	666
1976	17,083.94	11,248	10,265	6,819	25.68	266
1977	33,895.94	21,863	19,952	13,944	26.69	522
1978	60,649.68	38,604	35,230	25,420	27.13	937
1979	158,576.12	98,809	90,173	68,403	28.13	2,432
1980	106,745.30	65,083	59,394	47,351	29.13	1,626
1981	108,441.19	65,151	59,456	48,985	29.57	1,657
1982	106,373.60	62,463	57,003	49,371	30.58	1,614
1983	50,068.65	28,940	26,410	23,659	31.03	762
1984	186,242.84	105,115	95,927	90,316	32.03	2,820
1985	148,908.94	82,019	74,850	74,059	33.03	2,242
1986	361,961.06	195,893	178,771	183,190	33.49	5,470
1987	94,952.99	50,078	45,701	49,252	34.50	1,428
1988	133,950.93	68,824	62,808	71,143	35.49	2,005
1989	130,280.43	65,622	59,886	70,394	35.96	1,958
1990	221,120.40	108,327	98,859	122,261	36.96	3,308

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1991	232,572.85	110,728	101,050	131,523	37.96	3,465
1992	189,342.35	87,533	79,882	109,460	38.96	2,810
1993	84,087.10	37,991	34,670	49,417	39.44	1,253
1994	71,384.64	31,252	28,520	42,865	40.45	1,060
1995	502,549.76	213,081	194,457	308,093	41.44	7,435
1996	515,551.06	211,376	192,901	322,650	42.45	7,601
1997	622,579.46	246,666	225,106	397,473	43.44	9,150
1998	419,896.16	161,660	147,530	272,366	43.93	6,200
1999	121,829.14	45,199	41,248	80,581	44.93	1,793
2000	154,395.76	55,119	50,301	104,095	45.93	2,266
2001	56,673.04	19,439	17,740	38,933	46.93	830
2002	173,984.52	57,241	52,238	121,747	47.93	2,540
2003	85,817.01	27,032	24,669	61,148	48.93	1,250
2004	10,965.79	3,301	3,012	7,954	49.93	159
2005	326,906.37	94,476	86,219	240,687	50.43	4,773
2006	14,195.39	3,904	3,563	10,632	51.42	207
2007	252,085.02	65,744	59,998	192,087	52.43	3,664
2008	559,069.56	137,978	125,918	433,152	53.42	8,108
2009	7,234.71	1,683	1,536	5,699	54.43	105
2010	339,611.40	74,239	67,750	271,861	55.42	4,905
2011	549,038.03	112,223	102,415	446,623	56.43	7,915
2012	117,948.80	22,457	20,494	97,455	57.42	1,697
2013	139,170.36	24,522	22,379	116,791	58.43	1,999
2014	3,190.18	517	472	2,718	59.42	46
2023	172.69	6	5	167	67.92	2
	10,877,053.47	5,786,860	5,285,511	5,591,542		179,331

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.2 1.65

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1903	3,430.33	3,430	3,430			
1906	1,733.22	1,733	1,733			
1912	7,453.06	7,359	7,453			
1913	7,831.03	7,753	7,831			
1915	25.87	25	26			
1921	9,597.00	9,326	9,597			
1922	1,543.59	1,486	1,544			
1924	3,100.20	2,989	3,100			
1925	2,154.91	2,058	2,155			
1926	8,621.79	8,236	8,622			
1927	1,726.86	1,650	1,727			
1928	18,215.17	17,405	18,215			
1929	17,054.22	16,128	17,054			
1930	4,433.65	4,192	4,434			
1931	73,896.27	69,832	73,896			
1932	83,553.88	78,908	83,554			
1933	16,261.22	15,191	16,261			
1934	2,206.54	2,059	2,207			
1935	17.45	16	17			
1936	4,950.43	4,608	4,950			
1937	33.85	31	34			
1938	762.86	701	763			
1939	7,237.46	6,636	7,227	10	7.84	1
1940	1,018.36	932	1,015	3	7.96	
1941	10,665.32	9,733	10,599	66	8.09	8
1942	1,130.12	1,029	1,121	9	8.24	1
1943	585.21	531	578	7	8.41	1
1944	624.48	560	610	14	9.41	1
1945	1,072.31	958	1,043	29	9.59	3
1946	771.04	687	748	23	9.79	2
1947	649.77	576	627	23	10.00	2
1948	242.40	214	233	9	10.22	1
1949	3,937.15	3,464	3,772	165	10.45	16
1950	41,187.58	36,072	39,282	1,906	10.71	178
1951	22,460.84	19,411	21,138	1,323	11.71	113
1952	17,039.01	14,654	15,958	1,081	11.97	90
1953	35,398.61	30,284	32,979	2,420	12.25	198
1954	57,275.77	48,730	53,066	4,210	12.54	336
1955	41,888.56	35,438	38,592	3,297	12.83	257
1956	23,006.17	19,348	21,070	1,936	13.14	147
1957	8,201.15	6,854	7,464	737	13.47	55
1958	118,833.98	97,860	106,568	12,266	14.47	848
1959	126,631.50	103,585	112,803	13,828	14.80	934

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1960	26,358.41	21,408	23,313	3,045	15.15	201
1961	111,376.81	89,792	97,782	13,595	15.50	877
1962	67,384.84	53,915	58,713	8,672	15.87	546
1963	137,220.00	108,925	118,618	18,602	16.24	1,145
1964	111,180.35	86,832	94,559	16,621	17.24	964
1965	117,297.07	90,835	98,918	18,379	17.62	1,043
1966	114,741.44	88,076	95,914	18,827	18.02	1,045
1967	95,215.84	72,412	78,856	16,360	18.42	888
1968	175,911.13	131,494	143,195	32,716	19.42	1,685
1969	139,598.19	103,331	112,526	27,072	19.83	1,365
1970	203,137.04	148,818	162,061	41,076	20.26	2,027
1971	159,840.31	115,852	126,162	33,678	20.69	1,628
1972	129,291.14	92,004	100,191	29,100	21.68	1,342
1973	79,209.37	55,724	60,683	18,526	22.13	837
1974	471,593.86	327,852	357,027	114,567	22.58	5,074
1975	289,025.80	198,503	216,167	72,859	23.03	3,164
1976	91,579.90	61,652	67,138	24,442	24.03	1,017
1977	236,245.15	156,961	170,929	65,316	24.50	2,666
1978	216,627.56	141,999	154,635	61,993	24.96	2,484
1979	338,386.84	217,143	236,466	101,921	25.96	3,926
1980	185,107.74	117,062	127,479	57,629	26.45	2,179
1981	380,586.16	237,105	258,205	122,381	26.93	4,544
1982	540,937.66	329,431	358,747	182,191	27.93	6,523
1983	402,375.66	241,103	262,558	139,818	28.43	4,918
1984	321,655.95	189,552	206,420	115,236	28.92	3,985
1985	831,497.93	478,194	520,748	310,750	29.92	10,386
1986	735,895.35	415,634	452,621	283,274	30.43	9,309
1987	780,857.69	432,908	471,432	309,426	30.94	10,001
1988	333,713.93	180,206	196,242	137,472	31.94	4,304
1989	960,847.26	508,480	553,729	407,118	32.47	12,538
1990	152,246.47	78,909	85,931	66,315	32.99	2,010
1991	652,942.80	328,887	358,154	294,789	33.99	8,673
1992	689,115.75	339,321	369,517	319,599	34.53	9,256
1993	998,247.95	480,157	522,885	475,363	35.07	13,555
1994	316,498.75	147,552	160,682	155,817	36.07	4,320
1995	481,610.78	218,844	238,319	243,292	36.62	6,644
1996	2,416,750.44	1,062,403	1,156,945	1,259,805	37.61	33,497
1997	31,006.63	13,255	14,435	16,572	38.17	434
1998	250,111.60	103,846	113,087	137,025	38.73	3,538
1999	734,026.35	293,757	319,898	414,128	39.72	10,426
2000	14,214.76	5,510	6,000	8,215	40.29	204
2001	36,776.69	13,696	14,915	21,862	41.29	529
2002	305,623.25	109,902	119,682	185,941	41.86	4,442

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2003	1,510,282.51	519,839	566,099	944,184	42.86	22,029
2004	261,803.49	86,683	94,397	167,406	43.44	3,854
2005	927,118.55	294,638	320,857	606,262	44.01	13,776
2006	580,841.08	175,530	191,150	389,691	45.02	8,656
2007	34,505.07	9,958	10,844	23,661	45.60	519
2008	7,441.82	2,032	2,213	5,229	46.60	112
2010	64,156.38	15,616	17,006	47,150	48.19	978
2011	30,283.45	6,938	7,555	22,728	48.79	466
2012	6,131.56	1,308	1,424	4,708	49.79	95
2013	138,389.96	27,512	29,960	108,430	50.39	2,152
2014	975,143.00	178,256	194,119	781,024	51.40	15,195
2015	577,330.25	96,991	105,622	471,708	52.00	9,071
2016	444,323.93	67,537	73,547	370,777	53.00	6,996
2017	380,083.42	51,995	56,622	323,461	53.61	6,034
2018	478,173.38	57,763	62,903	415,270	54.61	7,604
2019	375,811.58	39,573	43,095	332,717	55.23	6,024
2020	247,981.35	22,219	24,196	223,785	55.85	4,007
2021	529,703.73	38,880	42,341	487,363	56.85	8,573
2022	10,730.47	616	670	10,060	57.48	175
2023	2,392.10	99	108	2,284	58.11	39
	24,234,955.87	11,075,897	12,052,308	12,182,648		319,686
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.1 1.32

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1901	2,104.89	2,105	2,105			
1910	2,077.37	2,040	2,077			
1911	776.29	764	776			
1914	561.23	544	561			
1917	785.11	758	785			
1918	323.48	313	323			
1919	5,922.87	5,677	5,923			
1920	5,086.91	4,883	5,087			
1921	66,935.47	64,352	66,935			
1922	9,401.44	8,952	9,401			
1923	6,082.12	5,797	6,082			
1924	16,842.96	16,070	16,843			
1925	15,602.16	14,739	15,602			
1926	35,962.78	33,992	35,963			
1927	23,943.60	22,641	23,944			
1928	163,446.70	152,986	163,447			
1929	25,425.00	23,798	25,425			
1930	14,147.16	13,240	14,147			
1931	72,268.08	67,614	72,268			
1932	95,714.80	88,594	95,715			
1933	23,790.80	22,006	23,791			
1934	3,064.88	2,833	3,065			
1935	10,501.38	9,694	10,501			
1936	11,544.74	10,539	11,545			
1937	30,659.20	27,949	30,659			
1938	58,965.45	53,659	58,965			
1939	51,150.52	46,455	51,151			
1940	9,317.80	8,445	9,318			
1941	150,158.31	134,497	149,968	190	9.84	19
1942	64,691.49	57,795	64,443	248	9.96	25
1943	38,887.63	34,649	38,635	253	10.09	25
1944	50,676.51	45,021	50,200	477	10.24	47
1945	57,553.44	50,964	56,826	727	10.41	70
1946	173,004.72	152,659	170,220	2,785	10.59	263
1947	207,248.41	182,213	203,173	4,075	10.79	378
1948	266,396.19	231,232	257,831	8,565	11.79	726
1949	222,756.91	192,551	214,700	8,057	12.00	671
1950	229,447.24	197,485	220,202	9,245	12.22	757
1951	686,464.51	588,163	655,820	30,645	12.45	2,461
1952	636,508.84	542,687	605,113	31,396	12.71	2,470
1953	644,129.09	546,350	609,197	34,932	12.97	2,693
1954	637,964.22	538,250	600,166	37,798	13.25	2,853
1955	455,815.30	382,429	426,420	29,395	13.53	2,173

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1956	656,105.17	547,192	610,136	45,969	13.83	3,324
1957	1,708,384.61	1,415,909	1,578,783	129,602	14.15	9,159
1958	1,263,422.49	1,040,428	1,160,110	103,312	14.47	7,140
1959	755,892.44	618,320	689,446	66,446	14.80	4,490
1960	1,411,388.05	1,146,329	1,278,193	133,195	15.15	8,792
1961	1,026,232.36	827,349	922,520	103,712	15.50	6,691
1962	1,285,669.36	1,028,664	1,146,993	138,676	15.87	8,738
1963	843,439.17	669,522	746,538	96,901	16.24	5,967
1964	1,069,534.96	841,938	938,787	130,748	16.62	7,867
1965	1,273,659.01	993,963	1,108,300	165,359	17.02	9,716
1966	1,692,948.37	1,309,496	1,460,129	232,819	17.42	13,365
1967	2,099,352.16	1,608,943	1,794,022	305,330	17.83	17,125
1968	3,211,551.10	2,437,567	2,717,964	493,587	18.26	27,031
1969	2,903,027.87	2,181,335	2,432,257	470,771	18.69	25,188
1970	1,883,255.30	1,400,577	1,561,687	321,568	19.13	16,810
1971	2,509,600.95	1,846,564	2,058,977	450,624	19.57	23,026
1972	1,729,705.02	1,258,533	1,403,304	326,401	20.03	16,296
1973	1,706,331.22	1,227,193	1,368,359	337,972	20.50	16,486
1974	2,737,820.02	1,945,769	2,169,594	568,226	20.96	27,110
1975	3,073,667.62	2,157,715	2,405,920	667,748	21.44	31,145
1976	2,052,261.05	1,422,217	1,585,817	466,444	21.93	21,270
1977	3,866,254.09	2,662,689	2,968,982	897,272	21.92	40,934
1978	4,506,608.83	3,060,889	3,412,988	1,093,621	22.43	48,757
1979	4,555,101.87	3,050,096	3,400,953	1,154,149	22.94	50,312
1980	2,575,647.67	1,699,412	1,894,898	680,750	23.46	29,017
1981	5,425,021.06	3,524,636	3,930,080	1,494,941	23.99	62,315
1982	7,274,737.98	4,651,467	5,186,532	2,088,206	24.53	85,129
1983	7,282,054.61	4,580,412	5,107,303	2,174,752	25.07	86,747
1984	4,168,983.34	2,595,192	2,893,721	1,275,262	25.17	50,666
1985	8,693,542.01	5,316,970	5,928,589	2,764,953	25.72	107,502
1986	7,795,922.46	4,680,672	5,219,097	2,576,825	26.29	98,015
1987	6,148,893.30	3,621,698	4,038,307	2,110,586	26.86	78,577
1988	5,213,500.01	3,010,796	3,357,132	1,856,368	27.44	67,652
1989	9,157,869.91	5,214,491	5,814,321	3,343,549	27.60	121,143
1990	5,240,191.64	2,920,883	3,256,876	1,983,316	28.19	70,355
1991	7,074,901.29	3,856,529	4,300,151	2,774,750	28.79	96,379
1992	7,116,155.64	3,790,064	4,226,041	2,890,115	29.40	98,303
1993	8,822,959.76	4,616,173	5,147,178	3,675,782	29.61	124,140
1994	8,824,245.79	4,503,013	5,021,001	3,803,245	30.23	125,810
1995	6,420,753.00	3,192,398	3,559,624	2,861,129	30.85	92,743
1996	10,155,884.57	4,943,885	5,512,587	4,643,298	31.10	149,302
1997	4,235,819.18	2,003,966	2,234,485	2,001,334	31.74	63,054
1998	4,329,950.18	2,000,437	2,230,550	2,099,400	32.02	65,565

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1999	4,154,439.44	1,860,358	2,074,358	2,080,081	32.67	63,669
2000	4,519,121.64	1,970,337	2,196,988	2,322,134	32.98	70,410
2001	3,333,500.29	1,404,737	1,566,326	1,767,174	33.64	52,532
2002	3,314,018.60	1,355,102	1,510,981	1,803,038	33.97	53,077
2003	3,713,214.61	1,462,264	1,630,470	2,082,745	34.64	60,125
2004	4,501,817.52	1,713,392	1,910,486	2,591,332	34.99	74,059
2005	7,291,673.54	2,676,044	2,983,873	4,307,801	35.36	121,827
2006	13,187,873.42	4,655,319	5,190,827	7,997,046	35.75	223,694
2007	6,544,057.66	2,215,818	2,470,707	4,073,351	36.14	112,710
2008	13,609,968.47	4,406,908	4,913,841	8,696,127	36.55	237,924
2009	8,349,476.03	2,576,648	2,873,044	5,476,432	36.97	148,132
2010	6,125,426.51	1,794,750	2,001,203	4,124,224	37.41	110,244
2011	6,484,127.68	1,796,103	2,002,711	4,481,417	37.85	118,399
2012	6,298,462.24	1,649,567	1,839,319	4,459,143	38.05	117,192
2013	7,970,204.88	1,952,700	2,177,322	5,792,883	38.52	150,386
2014	11,986,019.08	2,742,401	3,057,864	8,928,155	38.75	230,404
2015	4,435,234.14	940,713	1,048,925	3,386,309	39.00	86,828
2016	8,397,374.21	1,635,808	1,823,977	6,573,397	39.28	167,347
2017	7,223,635.40	1,282,918	1,430,494	5,793,141	39.35	147,221
2018	10,626,932.84	1,698,184	1,893,529	8,733,404	39.45	221,379
2019	19,590,896.84	2,762,316	3,080,069	16,510,828	39.59	417,045
2020	8,442,015.33	1,034,991	1,154,048	7,287,967	39.35	185,209
2021	12,381,716.46	1,275,317	1,422,019	10,959,697	39.17	279,798
2022	12,153,848.98	1,008,769	1,124,809	11,029,040	38.69	285,062
2023	12,398,085.60	766,202	854,339	11,543,747	37.98	303,943
2024	22,588,442.21	889,985	992,361	21,596,081	36.52	591,349
2025	4,372,961.06	66,032	73,628	4,299,333	32.61	131,841
	415,056,899.17	161,604,358	180,163,068	234,893,831		6,896,590
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.1 1.66

WEST PENN POWER COMPANY

ACCOUNT 362.15 STATION EQUIPMENT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1994	581,249.06	296,611	344,827	236,422	30.23	7,821
1995	91,040.41	45,265	52,623	38,417	30.85	1,245
1996	476,777.43	232,095	269,824	206,953	31.10	6,654
1997	3,302.66	1,562	1,816	1,487	31.74	47
1998	16,932,855.86	7,822,979	9,094,660	7,838,196	32.02	244,791
1999	5,771.17	2,584	3,004	2,767	32.67	85
2000	538,196.65	234,654	272,799	265,398	32.98	8,047
2001	4,333.99	1,826	2,123	2,211	33.64	66
2007	16,885.50	5,717	6,646	10,240	36.14	283
2013	51,334.66	12,577	14,621	36,714	38.52	953
2014	2,090.04	478	556	1,534	38.75	40
2015	0.86			1	39.00	
2016	8,307.89	1,618	1,881	6,427	39.28	164
2017	425.11	75	87	338	39.35	9
2018	43,911.94	7,017	8,158	35,754	39.45	906
2019	188.51	27	31	158	39.59	4
2020	124,357.37	15,246	17,725	106,632	39.35	2,710
2021	363.28	37	43	320	39.17	8
2022	104.37	9	10	94	38.69	2
2023	15,559.07	962	1,119	14,441	37.98	380
	18,897,055.83	8,681,339	10,092,553	8,804,503		274,215
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.1	1.45

WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1931	121.03	121	121			
1969	996.76	957	997			
1972	1,452.75	1,383	1,453			
1974	3,164.64	2,982	3,165			
1975	2,131.44	1,991	2,131			
1976	11,337.18	10,550	11,337			
1977	12,902.83	11,953	12,903			
1978	9,154.85	8,436	9,155			
1979	1,613.17	1,478	1,613			
1980	200.00	182	200			
1981	200.00	181	200			
1982	200.00	179	200			
1983	9,501.56	8,480	9,502			
1984	43,336.22	38,309	43,336			
1985	24,442.88	21,383	24,443			
1986	116,102.96	100,429	116,103			
1987	80,564.37	69,173	80,564			
1988	67,496.13	57,203	67,496			
1989	124,314.43	104,362	124,314			
1990	74,442.26	61,579	74,442			
1991	100,676.66	81,971	100,677			
1992	260,476.55	208,538	260,477			
1993	499,026.15	394,131	499,026			
1994	1,054,912.61	817,452	1,054,913			
1995	199,784.16	151,716	199,784			
1996	297,588.69	221,227	296,265	1,324	10.18	130
1997	1,064.14	773	1,035	29	10.71	3
1999	16,618.73	11,538	15,452	1,167	11.67	100
2000	13,474.94	9,106	12,195	1,280	12.23	105
2002	397,801.90	253,320	339,243	58,559	13.40	4,370
2003	140,439.14	86,581	115,948	24,491	14.00	1,749
2004	453,549.74	270,134	361,760	91,790	14.60	6,287
2005	166,246.20	95,425	127,792	38,454	15.21	2,528
2006	225,999.95	124,707	167,006	58,994	15.84	3,724
2007	126,432.75	66,896	89,586	36,847	16.47	2,237
2008	191,326.89	96,773	129,597	61,730	17.10	3,610
2010	154,524.49	70,649	94,613	59,911	18.40	3,256
2014	819.98	290	388	432	20.97	21

WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
2020	39.60	7	9	31	24.80	1
2021	11,334.00	1,704	2,283	9,051	25.44	356
2022	1,272.00	151	202	1,070	25.91	41
	4,897,084.73	3,464,400	4,451,926	445,159		28,518
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.6	0.58

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1940	6,171.49	5,382	5,610	561	12.54	45
1941	13,415.74	11,677	12,171	1,245	12.58	99
1942	3,922.28	3,406	3,550	372	12.65	29
1943	13,878.28	12,021	12,530	1,348	12.74	106
1944	2,677.34	2,291	2,388	289	13.73	21
1945	7,432.65	6,342	6,610	823	13.84	59
1946	16,772.79	14,267	14,871	1,902	13.96	136
1947	39,707.73	33,664	35,089	4,619	14.09	328
1948	58,132.98	48,657	50,717	7,416	15.09	491
1949	118,109.14	98,479	102,647	15,462	15.25	1,014
1950	237,385.49	197,149	205,494	31,891	15.41	2,070
1951	200,648.96	165,937	172,961	27,688	15.59	1,776
1952	253,235.87	206,590	215,334	37,902	16.59	2,285
1953	411,536.25	334,167	348,311	63,225	16.79	3,766
1954	577,816.83	466,876	486,638	91,179	16.99	5,367
1955	482,852.27	388,068	404,494	78,358	17.22	4,550
1956	1,074,168.74	858,476	894,813	179,356	17.46	10,272
1957	246,817.11	194,443	202,673	44,144	18.45	2,393
1958	419,303.97	328,315	342,212	77,092	18.71	4,120
1959	473,532.23	368,408	384,002	89,530	18.97	4,720
1960	500,673.95	386,971	403,350	97,324	19.25	5,056
1961	389,536.66	296,476	309,025	80,512	20.25	3,976
1962	441,547.30	333,633	347,755	93,792	20.54	4,566
1963	510,807.06	383,105	399,321	111,486	20.83	5,352
1964	565,326.41	420,716	438,524	126,802	21.14	5,998
1965	649,576.06	479,452	499,746	149,830	21.47	6,979
1966	616,115.24	447,238	466,168	149,947	22.47	6,673
1967	553,304.66	398,158	415,011	138,294	22.80	6,066
1968	740,604.35	528,051	550,402	190,202	23.15	8,216
1969	630,687.95	445,392	464,244	166,444	23.50	7,083
1970	779,564.35	545,149	568,224	211,340	23.87	8,854
1971	881,488.94	605,318	630,939	250,550	24.87	10,074
1972	899,813.65	611,333	637,209	262,605	25.24	10,404
1973	1,156,524.70	777,185	810,081	346,444	25.62	13,522
1974	1,035,588.99	688,045	717,168	318,421	26.02	12,238
1975	1,520,540.94	998,235	1,040,487	480,054	26.42	18,170
1976	1,491,465.59	967,066	1,007,999	483,467	26.84	18,013
1977	1,402,638.00	891,236	928,960	473,678	27.83	17,020
1978	2,085,140.72	1,307,383	1,362,721	722,420	28.26	25,563
1979	2,044,155.15	1,264,106	1,317,612	726,543	28.69	25,324
1980	3,148,958.43	1,919,920	2,001,185	1,147,773	29.13	39,402
1981	2,899,328.75	1,741,917	1,815,647	1,083,682	29.57	36,648
1982	2,723,367.75	1,611,144	1,679,339	1,044,029	30.03	34,766

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1983	3,170,089.35	1,832,312	1,909,869	1,260,220	31.03	40,613
1984	3,519,427.58	2,001,147	2,085,850	1,433,578	31.49	45,525
1985	3,344,937.94	1,869,486	1,948,616	1,396,322	31.96	43,690
1986	3,361,553.68	1,845,493	1,923,608	1,437,946	32.45	44,313
1987	3,623,512.42	1,953,073	2,035,741	1,587,771	32.93	48,217
1988	3,859,540.42	2,040,925	2,127,312	1,732,228	33.42	51,832
1989	4,714,344.44	2,443,445	2,546,869	2,167,475	33.92	63,900
1990	6,159,812.47	3,126,721	3,259,066	2,900,746	34.43	84,251
1991	7,280,653.91	3,592,275	3,744,326	3,536,328	35.43	99,812
1992	7,606,420.62	3,669,337	3,824,650	3,781,771	35.94	105,225
1993	5,935,952.92	2,797,021	2,915,411	3,020,542	36.47	82,823
1994	5,789,204.94	2,662,455	2,775,149	3,014,056	36.99	81,483
1995	10,926,268.52	4,899,339	5,106,714	5,819,555	37.52	155,105
1996	9,160,967.17	3,999,678	4,168,973	4,991,994	38.07	131,127
1997	15,056,111.87	6,392,825	6,663,415	8,392,697	38.62	217,315
1998	2,946,775.47	1,215,545	1,266,996	1,679,779	39.17	42,884
1999	14,160,258.87	5,666,936	5,906,801	8,253,458	39.72	207,791
2000	12,086,061.03	4,684,557	4,882,841	7,203,220	40.29	178,784
2001	4,869,817.83	1,825,208	1,902,464	2,967,354	40.86	72,622
2002	6,108,894.48	2,210,809	2,304,386	3,804,508	41.44	91,808
2003	4,935,426.22	1,721,477	1,794,342	3,141,084	42.01	74,770
2004	3,802,964.68	1,275,514	1,329,503	2,473,462	42.60	58,062
2005	5,692,254.31	1,843,721	1,921,761	3,770,493	42.79	88,116
2006	4,387,271.46	1,360,054	1,417,621	2,969,650	43.40	68,425
2007	6,718,071.88	1,988,549	2,072,719	4,645,353	44.00	105,576
2008	19,101,096.28	5,382,689	5,610,523	13,490,573	44.61	302,411
2009	1,761,083.62	470,738	490,663	1,270,421	45.23	28,088
2010	11,124,750.53	2,827,912	2,947,610	8,177,141	45.48	179,796
2011	18,084,433.29	4,325,796	4,508,895	13,575,538	46.11	294,416
2012	7,739,777.79	1,734,484	1,807,900	5,931,878	46.74	126,912
2013	6,286,971.42	1,320,264	1,376,147	4,910,824	47.02	104,441
2014	8,656,330.58	1,682,791	1,754,019	6,902,312	47.67	144,794
2015	6,871,587.83	1,234,137	1,286,375	5,585,213	47.98	116,407
2016	8,500,596.01	1,397,498	1,456,650	7,043,946	48.30	145,837
2017	12,051,643.71	1,793,285	1,869,190	10,182,454	48.64	209,343
2018	14,387,552.56	1,910,667	1,991,540	12,396,013	48.99	253,031
2019	19,415,293.72	2,259,940	2,355,597	17,059,697	49.36	345,618
2020	17,375,954.12	1,739,333	1,812,954	15,563,000	49.45	314,722
2021	15,948,456.29	1,326,912	1,383,076	14,565,380	49.56	293,894
2022	20,655,728.73	1,367,409	1,425,287	19,230,442	49.41	389,201

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2023	28,557,548.26	1,385,041	1,443,666	27,113,882	49.05	552,780
2024	41,525,240.59	1,254,062	1,307,143	40,218,098	48.25	833,536
2025	49,519,530.14	544,715	567,771	48,951,759	44.95	1,089,027
	499,104,443.69	124,667,419	129,944,241	369,160,203		8,381,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.0 1.68

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1912	377.17	364	377			
1915	20,950.84	19,910	20,951			
1920	306.04	287	306			
1923	11,943.60	11,141	11,944			
1924	17,578.98	16,415	17,579			
1925	13,401.07	12,391	13,316	85	8.20	10
1926	5,899.65	5,460	5,868	32	8.02	4
1927	43,838.87	40,590	43,620	219	7.88	28
1928	22,021.61	20,183	21,690	332	8.88	37
1929	23,222.12	21,290	22,879	343	8.76	39
1930	40,755.57	36,973	39,733	1,023	9.77	105
1931	31,581.86	28,651	30,790	792	9.67	82
1932	24,130.84	21,887	23,521	610	9.59	64
1933	12,836.81	11,637	12,506	331	9.54	35
1934	12,067.46	10,821	11,629	438	10.54	42
1935	9,492.54	8,505	9,140	353	10.51	34
1936	20,854.40	18,665	20,058	796	10.50	76
1937	28,344.24	25,085	26,958	1,386	11.50	121
1938	578.59	511	549	30	11.50	3
1939	8,180.13	7,217	7,756	424	11.54	37
1940	7,082.97	6,177	6,638	445	12.54	35
1941	52,614.96	45,796	49,215	3,400	12.58	270
1942	7,934.56	6,890	7,404	531	12.65	42
1943	56,097.88	48,592	52,220	3,878	12.74	304
1944	56,682.57	48,509	52,130	4,553	13.73	332
1945	34,919.06	29,796	32,020	2,899	13.84	209
1946	20,866.12	17,749	19,074	1,792	13.96	128
1947	33,095.90	28,059	30,154	2,942	14.09	209
1948	16,810.36	14,070	15,120	1,690	15.09	112
1949	97,177.99	81,027	87,076	10,102	15.25	662
1950	241,798.54	200,814	215,805	25,994	15.41	1,687
1951	76,849.02	63,554	68,299	8,550	15.59	548
1952	146,162.77	119,240	128,142	18,021	16.59	1,086
1953	59,499.62	48,314	51,921	7,579	16.79	451
1954	117,618.31	95,036	102,131	15,487	16.99	912
1955	24,886.25	20,001	21,494	3,392	17.22	197
1956	11,216,020.62	8,963,844	9,633,026	1,582,995	17.46	90,664
1957	353,887.10	278,792	299,605	54,282	18.45	2,942
1958	446,145.59	349,332	375,411	70,735	18.71	3,781
1959	334,184.80	259,996	279,406	54,779	18.97	2,888
1960	521,116.24	402,771	432,839	88,277	19.25	4,586
1961	277,473.12	211,185	226,951	50,522	20.25	2,495
1962	317,834.93	240,156	258,084	59,751	20.54	2,909

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1963	166,040.48	124,530	133,827	32,213	20.83	1,546
1964	409,205.95	304,531	327,265	81,941	21.14	3,876
1965	349,656.04	258,081	277,348	72,308	21.47	3,368
1966	385,509.37	279,841	300,732	84,777	22.47	3,773
1967	259,917.02	187,036	200,999	58,918	22.80	2,584
1968	324,280.97	231,212	248,473	75,808	23.15	3,275
1969	197,439.20	139,432	149,841	47,598	23.50	2,025
1970	492,754.18	344,583	370,307	122,447	23.87	5,130
1971	198,147.29	136,068	146,226	51,921	24.87	2,088
1972	333,594.14	226,644	243,564	90,030	25.24	3,567
1973	305,987.00	205,623	220,973	85,014	25.62	3,318
1974	293,582.08	195,056	209,618	83,964	26.02	3,227
1975	354,362.90	232,639	250,006	104,357	26.42	3,950
1976	215,938.88	140,015	150,468	65,471	26.84	2,439
1977	281,710.43	178,999	192,362	89,348	27.83	3,210
1978	509,936.93	319,730	343,599	166,338	28.26	5,886
1979	932,002.34	576,350	619,376	312,626	28.69	10,897
1980	1,449,509.00	883,766	949,742	499,767	29.13	17,156
1981	455,851.64	273,876	294,322	161,530	29.57	5,463
1982	861,604.06	509,725	547,778	313,826	30.03	10,450
1983	1,287,122.90	743,957	799,496	487,627	31.03	15,715
1984	980,295.94	557,396	599,008	381,288	31.49	12,108
1985	919,324.06	513,810	552,168	367,156	31.96	11,488
1986	1,076,790.45	591,158	635,290	441,500	32.45	13,606
1987	962,017.34	518,527	557,237	404,780	32.93	12,292
1988	1,272,525.54	672,912	723,147	549,379	33.42	16,439
1989	1,165,266.71	603,958	649,045	516,222	33.92	15,219
1990	2,956,825.13	1,500,884	1,612,930	1,343,895	34.43	39,033
1991	2,982,994.46	1,471,809	1,581,685	1,401,309	35.43	39,551
1992	2,000,654.03	965,116	1,037,165	963,489	35.94	26,808
1993	1,449,334.31	682,926	733,909	715,425	36.47	19,617
1994	1,727,585.34	794,516	853,829	873,756	36.99	23,621
1995	3,471,207.54	1,556,489	1,672,686	1,798,522	37.52	47,935
1996	3,339,050.91	1,457,830	1,566,662	1,772,389	38.07	46,556
1997	1,913,168.33	812,331	872,974	1,040,194	38.62	26,934
1998	223,114.70	92,035	98,906	124,209	39.17	3,171
1999	40,868.66	16,356	17,577	23,292	39.72	586
2000	3,149.71	1,221	1,312	1,838	40.29	46
2001	32,262.95	12,092	12,995	19,268	40.86	472
2002	33.46	12	13	20	41.44	
2003	23,317.12	8,133	8,740	14,577	42.01	347
2004	240,254.80	80,581	86,597	153,658	42.60	3,607
2006	45,342.63	14,056	15,105	30,238	43.40	697

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2007	178,149.77	52,732	56,669	121,481	44.00	2,761
2008	887,191.73	250,011	268,675	618,517	44.61	13,865
2009	809,118.73	216,277	232,423	576,696	45.23	12,750
2010	3,171,085.33	806,090	866,267	2,304,818	45.48	50,678
2011	1,678,238.40	401,435	431,403	1,246,835	46.11	27,040
2012	1,831,747.27	410,495	441,140	1,390,607	46.74	29,752
2013	51.86	11	12	40	47.02	1
2014	133,319.92	25,917	27,852	105,468	47.67	2,212
2015	96,563.30	17,343	18,638	77,925	47.98	1,624
2016	821,526.19	135,059	145,142	676,384	48.30	14,004
2017	913,954.12	135,996	146,148	767,806	48.64	15,785
2018	1,334,283.07	177,193	190,421	1,143,862	48.99	23,349
2019	3,520,318.47	409,765	440,355	3,079,963	49.36	62,398
2020	2,521,929.77	252,445	271,291	2,250,639	49.45	45,513
2021	1,320,477.34	109,864	118,066	1,202,411	49.56	24,262
2022	1,024,004.80	67,789	72,849	951,156	49.41	19,250
2023	1,664,101.41	80,709	86,734	1,577,367	49.05	32,158
	73,660,720.07	34,862,656	37,464,722	36,195,998		968,644
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.4 1.32

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1924	8,943.49	8,443	5,962	2,981	6.02	495
1925	17,742.08	16,761	11,836	5,906	5.88	1,004
1926	23,528.68	22,006	15,539	7,990	6.88	1,161
1927	42,561.36	39,829	28,125	14,436	6.76	2,136
1928	84,857.17	79,426	56,086	28,771	6.67	4,313
1929	96,744.98	89,625	63,288	33,457	7.67	4,362
1930	102,387.37	94,852	66,979	35,408	7.59	4,665
1931	107,379.15	99,444	70,222	37,157	7.54	4,928
1932	61,181.03	56,060	39,586	21,595	8.54	2,529
1933	49,763.58	45,573	32,181	17,583	8.51	2,066
1934	28,574.46	26,146	18,463	10,111	8.50	1,190
1935	40,237.24	36,415	25,714	14,523	9.50	1,529
1936	150,602.32	136,144	96,137	54,465	9.50	5,733
1937	8,664.69	7,822	5,523	3,142	9.54	329
1938	41,477.79	37,380	26,396	15,082	9.59	1,573
1939	232,209.27	206,898	146,100	86,109	10.58	8,139
1940	130,557.65	116,092	81,978	48,580	10.65	4,562
1941	261,761.30	232,235	163,992	97,769	10.74	9,103
1942	87,498.30	76,719	54,175	33,323	11.73	2,841
1943	38,466.81	33,639	23,754	14,713	11.84	1,243
1944	18,073.48	15,760	11,129	6,944	11.96	581
1945	40,511.54	35,221	24,871	15,641	12.09	1,294
1946	136,661.40	118,431	83,629	53,032	12.24	4,333
1947	282,660.71	241,845	170,778	111,883	13.25	8,444
1948	320,363.30	273,110	192,855	127,508	13.41	9,508
1949	439,136.91	372,915	263,332	175,805	13.59	12,936
1950	554,238.24	468,664	330,945	223,293	13.79	16,192
1951	610,083.96	513,569	362,654	247,430	14.00	17,674
1952	497,434.55	413,169	291,757	205,678	14.99	13,721
1953	400,638.46	331,128	233,824	166,814	15.22	10,960
1954	598,266.21	491,894	347,349	250,917	15.46	16,230
1955	418,404.06	342,171	241,622	176,782	15.71	11,253
1956	439,856.72	357,691	252,582	187,275	15.97	11,727
1957	404,192.16	326,709	230,704	173,488	16.25	10,676
1958	675,415.13	542,493	383,079	292,336	16.54	17,674
1959	560,718.44	443,753	313,354	247,364	17.53	14,111
1960	613,315.94	482,066	340,409	272,907	17.83	15,306
1961	618,073.83	482,345	340,606	277,468	18.15	15,287
1962	630,193.67	488,211	344,748	285,446	18.47	15,455
1963	526,091.82	404,459	285,607	240,485	18.80	12,792
1964	591,548.62	451,115	318,553	272,996	19.15	14,256
1965	676,232.11	511,367	361,099	315,133	19.50	16,161
1966	729,016.92	546,544	385,939	343,078	19.87	17,266

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1967	623,409.66	463,193	327,081	296,329	20.24	14,641
1968	942,901.77	693,976	490,048	452,854	20.62	21,962
1969	767,718.74	559,513	395,097	372,622	21.02	17,727
1970	993,111.53	716,530	505,974	487,138	21.42	22,742
1971	1,112,949.08	794,646	561,135	551,814	21.83	25,278
1972	1,161,521.17	820,266	579,227	582,294	22.26	26,159
1973	1,259,097.95	879,102	620,774	638,324	22.69	28,132
1974	1,077,778.87	743,775	525,213	552,566	23.13	23,890
1975	1,519,552.08	1,036,031	731,588	787,964	23.57	33,431
1976	1,431,725.18	963,837	680,609	751,116	24.03	31,257
1977	1,374,872.52	913,465	645,039	729,834	24.50	29,789
1978	2,517,054.63	1,649,929	1,165,089	1,351,966	24.96	54,165
1979	2,243,010.20	1,449,882	1,023,827	1,219,183	25.44	47,924
1980	3,982,457.30	2,555,145	1,804,303	2,178,154	25.42	85,687
1981	3,525,612.30	2,227,834	1,573,174	1,952,438	25.92	75,326
1982	2,816,439.01	1,751,825	1,237,043	1,579,396	26.43	59,758
1983	2,879,935.57	1,762,521	1,244,596	1,635,340	26.94	60,703
1984	3,090,723.18	1,859,997	1,313,428	1,777,295	27.46	64,723
1985	3,436,384.04	2,046,023	1,444,789	1,991,595	27.52	72,369
1986	3,039,812.89	1,777,075	1,254,873	1,784,940	28.07	63,589
1987	2,928,060.54	1,679,536	1,185,996	1,742,065	28.62	60,869
1988	3,187,100.50	1,792,744	1,265,937	1,921,164	29.17	65,861
1989	4,107,564.41	2,278,877	1,609,218	2,498,346	29.29	85,297
1990	4,964,803.08	2,696,881	1,904,389	3,060,414	29.86	102,492
1991	5,218,445.43	2,772,560	1,957,830	3,260,615	30.44	107,116
1992	5,898,304.27	3,082,454	2,176,660	3,721,644	30.60	121,622
1993	4,053,926.84	2,068,313	1,460,529	2,593,398	31.20	83,122
1994	5,191,845.44	2,600,076	1,836,031	3,355,814	31.40	106,873
1995	7,015,417.16	3,423,524	2,417,505	4,597,912	32.00	143,685
1996	6,220,945.95	2,972,990	2,099,362	4,121,584	32.23	127,880
1997	8,102,580.13	3,764,459	2,658,254	5,444,326	32.85	165,733
1998	4,211,880.59	1,911,351	1,349,691	2,862,190	33.10	86,471
1999	11,190,826.18	4,953,060	3,497,579	7,693,247	33.38	230,475
2000	15,209,402.84	6,515,708	4,601,035	10,608,368	34.02	311,827
2001	4,166,686.47	1,735,425	1,225,462	2,941,224	34.32	85,700
2002	3,998,804.42	1,616,317	1,141,354	2,857,450	34.64	82,490
2003	2,140,016.91	837,817	591,620	1,548,397	34.97	44,278
2004	968,454.11	366,463	258,776	709,678	35.32	20,093
2005	5,192,909.77	1,894,893	1,338,069	3,854,841	35.68	108,039
2006	1,127,325.26	397,946	281,008	846,317	35.75	23,673
2007	3,737,238.34	1,265,429	893,577	2,843,661	36.14	78,685
2008	10,093,175.47	3,268,170	2,307,802	7,785,373	36.55	213,006
2009	2,022,568.85	627,401	443,036	1,579,533	36.69	43,051

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2010	10,290,646.71	3,046,031	2,150,940	8,139,707	36.86	220,828
2011	12,556,750.42	3,532,214	2,494,256	10,062,494	37.05	271,592
2012	18,089,225.38	4,811,734	3,397,782	14,691,443	37.26	394,295
2013	18,487,618.30	4,621,905	3,263,736	15,223,882	37.50	405,970
2014	11,416,112.48	2,678,220	1,891,212	9,524,900	37.52	253,862
2015	13,019,472.18	2,843,453	2,007,890	11,011,582	37.58	293,017
2016	24,980,498.79	5,031,072	3,552,667	21,427,832	37.67	568,830
2017	25,110,189.39	4,630,319	3,269,677	21,840,512	37.59	581,019
2018	30,260,898.99	5,059,622	3,572,827	26,688,072	37.35	714,540
2019	41,285,104.20	6,143,224	4,338,008	36,947,096	37.17	994,003
2020	31,924,432.42	4,143,791	2,926,118	28,998,314	36.87	786,502
2021	35,135,669.65	3,871,951	2,734,159	32,401,511	36.32	892,112
2022	31,342,729.50	2,808,309	1,983,074	29,359,656	35.56	825,637
2023	29,466,689.95	1,989,002	1,404,524	28,062,166	34.54	812,454
2024	37,006,242.67	1,628,275	1,149,798	35,856,445	32.63	1,098,880
2025	52,568,099.95	919,942	649,613	51,918,487	28.07	1,849,608
	596,080,998.51	148,062,162	104,553,369	491,527,630		14,668,477
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.5 2.46

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1915	14,533.55	14,132	13,036	1,498	3.14	477
1916	30,918.13	29,793	27,482	3,436	4.14	830
1917	13,367.34	12,908	11,907	1,460	3.87	377
1918	12,506.96	12,100	11,162	1,345	3.61	373
1919	25,756.10	24,687	22,772	2,984	4.61	647
1920	24,353.63	23,379	21,566	2,788	4.40	634
1921	92,081.88	87,570	80,779	11,303	5.38	2,101
1922	131,658.71	125,365	115,643	16,016	5.20	3,080
1923	86,926.09	82,858	76,432	10,494	5.03	2,086
1924	45,584.18	43,031	39,694	5,890	6.02	978
1925	65,248.53	61,640	56,860	8,389	5.88	1,427
1926	82,525.33	77,186	71,200	11,325	6.88	1,646
1927	101,723.18	95,193	87,811	13,912	6.76	2,058
1928	106,256.86	99,456	91,743	14,514	6.67	2,176
1929	85,478.82	79,188	73,047	12,432	7.67	1,621
1930	100,724.12	93,311	86,075	14,649	7.59	1,930
1931	125,124.49	115,878	106,891	18,233	7.54	2,418
1932	66,925.78	61,324	56,568	10,358	8.54	1,213
1933	40,517.62	37,106	34,228	6,290	8.51	739
1934	27,670.39	25,318	23,355	4,315	8.50	508
1935	47,953.76	43,398	40,032	7,922	9.50	834
1936	153,081.01	138,385	127,653	25,428	9.50	2,677
1937	58,835.45	53,111	48,992	9,843	9.54	1,032
1938	756.89	682	629	128	9.59	13
1939	4,401.70	3,922	3,618	784	10.58	74
1940	10,044.42	8,931	8,238	1,806	10.65	170
1941	41,966.89	37,233	34,345	7,622	10.74	710
1942	1,731.79	1,518	1,400	332	11.73	28
1943	49,819.05	43,567	40,188	9,631	11.84	813
1944	15,442.63	13,466	12,422	3,021	11.96	253
1945	14,364.13	12,488	11,520	2,844	12.09	235
1946	15,131.57	13,113	12,096	3,036	12.24	248
1947	9,670.44	8,274	7,632	2,038	13.25	154
1948	28,737.28	24,499	22,599	6,138	13.41	458
1949	180,639.23	153,399	141,503	39,136	13.59	2,880
1950	219,067.96	185,244	170,878	48,190	13.79	3,495
1951	123,196.27	103,707	95,664	27,532	14.00	1,967
1952	143,150.97	118,901	109,680	33,471	14.99	2,233
1953	55,900.84	46,202	42,619	13,282	15.22	873
1954	205,972.43	169,351	156,217	49,755	15.46	3,218
1955	101,572.66	83,066	76,624	24,949	15.71	1,588
1956	77,913.83	63,360	58,446	19,468	15.97	1,219
1957	170,302.26	137,655	126,980	43,322	16.25	2,666

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1958	200,074.90	160,700	148,237	51,838	16.54	3,134
1959	162,908.00	128,925	118,927	43,981	17.53	2,509
1960	340,287.99	267,466	246,723	93,565	17.83	5,248
1961	221,370.06	172,757	159,359	62,011	18.15	3,417
1962	490,137.02	379,709	350,262	139,875	18.47	7,573
1963	154,261.98	118,597	109,400	44,862	18.80	2,386
1964	328,299.21	250,361	230,945	97,354	19.15	5,084
1965	307,098.78	232,228	214,218	92,881	19.50	4,763
1966	316,704.66	237,433	219,020	97,685	19.87	4,916
1967	243,453.69	180,886	166,858	76,596	20.24	3,784
1968	414,625.07	305,164	281,498	133,127	20.62	6,456
1969	154,559.84	112,643	103,907	50,653	21.02	2,410
1970	462,868.75	333,960	308,061	154,808	21.42	7,227
1971	260,650.54	186,104	171,671	88,980	21.83	4,076
1972	431,712.95	304,876	281,232	150,481	22.26	6,760
1973	429,602.13	299,948	276,686	152,916	22.69	6,739
1974	290,177.16	200,251	184,721	105,456	23.13	4,559
1975	476,678.37	324,999	299,795	176,883	23.57	7,505
1976	328,228.82	220,964	203,828	124,401	24.03	5,177
1977	304,992.88	202,637	186,922	118,071	24.50	4,819
1978	840,165.29	550,728	508,018	332,147	24.96	13,307
1979	1,085,857.38	701,898	647,464	438,393	25.44	17,232
1980	1,819,797.52	1,167,582	1,077,033	742,765	25.42	29,220
1981	1,085,574.45	685,974	632,775	452,799	25.92	17,469
1982	1,393,705.53	866,885	799,656	594,050	26.43	22,476
1983	952,308.08	582,813	537,615	414,693	26.94	15,393
1984	1,059,206.33	637,430	587,996	471,210	27.46	17,160
1985	918,371.76	546,799	504,393	413,979	27.52	15,043
1986	1,045,949.54	611,462	564,042	481,908	28.07	17,168
1987	1,332,946.33	764,578	705,283	627,663	28.62	21,931
1988	1,170,642.38	658,486	607,419	563,223	29.17	19,308
1989	931,690.40	516,902	476,815	454,875	29.29	15,530
1990	2,553,506.01	1,387,064	1,279,494	1,274,012	29.86	42,666
1991	1,766,425.29	938,502	865,719	900,706	30.44	29,590
1992	1,303,841.59	681,388	628,545	675,297	30.60	22,069
1993	596,810.48	304,493	280,879	315,931	31.20	10,126
1994	1,011,855.24	506,737	467,438	544,417	31.40	17,338
1995	2,130,135.46	1,039,506	958,890	1,171,245	32.00	36,601
1996	2,045,749.93	977,664	901,844	1,143,906	32.23	35,492
1997	1,221,810.18	567,653	523,630	698,180	32.85	21,254
1998	143,690.39	65,207	60,150	83,540	33.10	2,524
1999	319,671.65	141,487	130,514	189,158	33.38	5,667
2000	5.41	2	2	3	34.02	

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2001	26,542.94	11,055	10,198	16,345	34.32	476
2002	7.86	3	3	5	34.64	
2003	34,615.69	13,552	12,501	22,115	34.97	632
2004	446,749.41	169,050	155,940	290,809	35.32	8,234
2005	66,586.84	24,298	22,414	44,173	35.68	1,238
2006	102,019.19	36,013	33,220	68,799	35.75	1,924
2007	230,152.38	77,930	71,886	158,266	36.14	4,379
2008	1,495,777.61	484,333	446,772	1,049,006	36.55	28,701
2009	1,346,265.73	417,612	385,225	961,041	36.69	26,194
2010	1,179,350.43	349,088	322,015	857,335	36.86	23,259
2011	2,189,196.12	615,821	568,063	1,621,133	37.05	43,755
2012	8,532.49	2,270	2,094	6,438	37.26	173
2013	292,185.68	73,046	67,381	224,805	37.50	5,995
2014	86,727.28	20,346	18,768	67,959	37.52	1,811
2015	78,537.32	17,153	15,823	62,714	37.58	1,669
2016	1,606,721.09	323,594	298,499	1,308,222	37.67	34,728
2017	1,554,706.53	286,688	264,455	1,290,252	37.59	34,324
2018	2,282,045.41	381,558	351,967	1,930,078	37.35	51,675
2019	3,495,760.56	520,169	479,828	3,015,933	37.17	81,139
2020	1,855,854.51	240,890	222,209	1,633,646	36.87	44,308
2021	1,081,700.61	119,203	109,958	971,743	36.32	26,755
2022	893,210.82	80,032	73,825	819,386	35.56	23,042
2023	1,077,151.09	72,708	67,070	1,010,081	34.54	29,244
	57,488,342.16	26,523,155	24,466,224	33,022,118		1,071,918

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8 1.86

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1908	47.77	48	48			
1909	28.31	28	28			
1910	769.42	769	769			
1911	361.38	360	343	18	0.44	18
1912	28,697.36	28,697	28,697			
1913	10,044.95	10,045	10,045			
1914	10,668.15	10,587	10,084	584	0.85	584
1915	12,005.83	11,940	11,373	633	0.61	633
1916	9,829.61	9,794	9,329	501	0.40	501
1917	8,591.62	8,483	8,080	512	1.38	371
1918	7,382.69	7,301	6,954	429	1.20	358
1919	3,571.00	3,537	3,369	202	1.03	196
1921	26,139.84	25,677	24,457	1,683	1.88	895
1922	14,860.59	14,611	13,917	944	1.77	533
1923	66,561.30	64,817	61,738	4,823	2.76	1,747
1924	72,172.57	70,325	66,984	5,189	2.67	1,943
1925	66,658.95	64,979	61,892	4,767	2.60	1,833
1926	85,894.28	82,905	78,967	6,927	3.59	1,930
1927	56,615.42	54,651	52,055	4,560	3.54	1,288
1928	40,751.10	39,333	37,465	3,286	3.52	934
1929	57,131.14	55,132	52,513	4,618	3.50	1,319
1930	54,302.46	51,859	49,396	4,906	4.50	1,090
1931	41,123.36	39,248	37,384	3,739	4.51	829
1932	68,851.16	65,663	62,544	6,307	4.54	1,389
1933	20,485.02	19,518	18,591	1,894	4.58	414
1934	15,053.77	14,187	13,513	1,541	5.59	276
1935	17,813.59	16,766	15,970	1,844	5.65	326
1936	54,568.10	51,283	48,847	5,721	5.73	998
1937	35,566.43	33,365	31,780	3,786	5.84	648
1938	113,587.70	106,341	101,290	12,298	5.96	2,063
1939	187,537.98	175,198	166,876	20,662	6.09	3,393
1940	125,914.36	116,269	110,746	15,168	7.09	2,139
1941	179,961.96	165,745	157,872	22,090	7.25	3,047
1942	74,423.65	68,358	65,111	9,313	7.41	1,257
1943	67,528.64	61,843	58,905	8,624	7.59	1,136
1944	44,080.40	40,237	38,326	5,754	7.79	739
1945	112,586.98	102,409	97,544	15,043	8.00	1,880
1946	131,746.54	118,361	112,739	19,008	8.99	2,114
1947	231,380.99	207,063	197,227	34,154	9.22	3,704
1948	323,171.27	288,010	274,329	48,842	9.46	5,163
1949	370,532.43	328,810	313,191	57,341	9.71	5,905
1950	473,174.76	418,003	398,147	75,028	9.97	7,525
1951	348,331.41	306,218	291,672	56,659	10.25	5,528

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1952	274,247.29	237,855	226,556	47,691	11.25	4,239
1953	188,702.94	162,813	155,079	33,624	11.53	2,916
1954	219,835.41	188,619	179,659	40,176	11.83	3,396
1955	158,585.61	135,274	128,848	29,738	12.15	2,448
1956	137,734.79	115,835	110,333	27,402	13.14	2,085
1957	189,030.51	157,973	150,469	38,562	13.47	2,863
1958	187,616.00	155,759	148,360	39,256	13.80	2,845
1959	181,472.81	148,445	141,394	40,079	14.80	2,708
1960	190,736.06	154,916	147,557	43,179	15.15	2,850
1961	216,483.46	173,143	164,918	51,565	16.15	3,193
1962	190,865.55	151,509	144,312	46,554	16.50	2,821
1963	161,671.88	127,317	121,269	40,403	16.87	2,395
1964	152,603.26	118,252	112,635	39,968	17.87	2,237
1965	212,254.49	163,096	155,349	56,905	18.24	3,120
1966	183,053.36	138,315	131,745	51,308	19.24	2,667
1967	152,313.15	114,052	108,634	43,679	19.62	2,226
1968	192,532.33	141,704	134,973	57,559	20.62	2,791
1969	188,832.44	137,621	131,084	57,748	21.02	2,747
1970	188,666.16	136,123	129,657	59,009	21.42	2,755
1971	184,315.73	130,588	124,385	59,931	22.42	2,673
1972	237,422.45	166,386	158,482	78,940	22.84	3,456
1973	225,603.21	155,170	147,799	77,804	23.83	3,265
1974	239,434.03	162,767	155,035	84,399	24.26	3,479
1975	329,162.77	219,420	208,997	120,166	25.26	4,757
1976	269,641.10	177,532	169,099	100,542	25.68	3,915
1977	270,661.43	174,577	166,284	104,377	26.69	3,911
1978	375,314.46	238,888	227,540	147,774	27.13	5,447
1979	334,202.03	208,241	198,349	135,853	28.13	4,829
1980	591,872.35	360,865	343,723	248,149	29.13	8,519
1981	386,963.33	232,488	221,444	165,519	29.57	5,598
1982	341,284.10	200,402	190,882	150,402	30.58	4,918
1983	287,581.75	166,222	158,326	129,256	31.03	4,166
1984	601,546.06	339,513	323,385	278,161	32.03	8,684
1985	709,169.85	390,611	372,056	337,114	33.03	10,206
1986	831,099.75	449,791	428,425	402,675	33.49	12,024
1987	870,060.76	458,870	437,073	432,988	34.50	12,550
1988	843,242.46	433,258	412,677	430,565	35.49	12,132
1989	790,583.93	398,217	379,301	411,283	35.96	11,437
1990	901,714.75	441,750	420,766	480,949	36.96	13,013
1991	896,781.95	426,958	406,677	490,105	37.96	12,911
1992	911,814.94	421,532	401,508	510,307	38.96	13,098
1993	784,744.10	354,547	337,705	447,039	39.44	11,335
1994	1,041,262.43	455,865	434,210	607,052	40.45	15,007

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1995	1,426,801.51	604,964	576,227	850,575	41.44	20,525
1996	1,071,906.72	439,482	418,606	653,301	42.45	15,390
1997	2,000,465.87	792,585	754,935	1,245,531	43.44	28,672
1998	661,373.32	254,629	242,534	418,839	43.93	9,534
1999	1,800,039.88	667,815	636,092	1,163,948	44.93	25,906
2000	2,587,067.67	923,583	879,711	1,707,357	45.93	37,173
2001	202,289.68	69,385	66,089	136,201	46.93	2,902
2002	790,867.59	260,195	247,835	543,033	47.93	11,330
2003	405,618.18	127,770	121,701	283,917	48.93	5,803
2004	17,300.44	5,207	4,960	12,340	49.93	247
2005	351,510.28	101,586	96,760	254,750	50.43	5,052
2006	114,469.70	31,479	29,984	84,486	51.42	1,643
2007	64,583.39	16,843	16,043	48,540	52.43	926
2008	22.02	5	5	17	53.42	
2009	7,623.56	1,773	1,689	5,935	54.43	109
2011	15,270,352.07	3,121,260	2,972,993	12,297,359	56.43	217,922
2012	12,780,522.38	2,433,411	2,317,819	10,462,703	57.42	182,214
2013	42,057,691.05	7,410,565	7,058,547	34,999,144	58.43	598,993
2014	33,967,848.30	5,509,585	5,247,867	28,719,981	59.42	483,339
2015	29,759,265.91	4,404,371	4,195,153	25,564,113	60.43	423,037
2016	23,189,868.64	3,107,442	2,959,832	20,230,037	61.42	329,372
2017	5,740,961.87	687,767	655,097	5,085,865	62.43	81,465
2018	43,676,569.88	4,651,555	4,430,595	39,245,975	62.92	623,744
2019	29,797,522.79	2,750,311	2,619,665	27,177,858	63.92	425,186
2020	24,405,763.43	1,906,090	1,815,547	22,590,216	64.92	347,970
2021	20,702,449.18	1,322,887	1,260,047	19,442,402	65.92	294,939
2022	1,265,699.35	62,905	59,917	1,205,782	66.92	18,018
2023	592,435.25	21,031	20,032	572,403	67.92	8,428
2024	5,332,666.38	113,586	108,190	5,224,476	68.92	75,805
2025	4,843,757.95	34,391	32,757	4,811,001	69.92	68,807
	325,378,537.70	55,216,310	52,595,295	272,783,242		4,655,729

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.6 1.43

WEST PENN POWER COMPANY

ACCOUNT 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES -
 SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1926	176.71	171	177			
1927	11,476.90	11,079	11,477			
1928	879.44	849	879			
1931	966.10	922	966			
1932	4,882.53	4,656	4,883			
1933	11,588.79	11,042	11,589			
1934	184.66	174	183	2	5.59	
1935	16.48	16	16			
1936	4,522.32	4,250	4,474	48	5.73	8
1937	571.15	536	564	7	5.84	1
1938	56.99	53	56	1	5.96	
1940	279.50	258	272	8	7.09	1
1941	26.62	25	26	1	7.25	
1943	20,130.93	18,436	19,406	725	7.59	96
1944	210.97	193	203	8	7.79	1
1945	2,931.33	2,666	2,806	125	8.00	16
1946	90.51	81	85	6	8.99	1
1947	1,651.27	1,478	1,556	95	9.22	10
1948	398.37	355	374	24	9.46	3
1949	910.43	808	851	59	9.71	6
1950	15,549.47	13,736	14,459	1,090	9.97	109
1951	5,474.07	4,812	5,065	409	10.25	40
1952	5,666.27	4,914	5,173	493	11.25	44
1953	5,248.83	4,529	4,767	482	11.53	42
1954	4,874.38	4,182	4,402	472	11.83	40
1955	3,731.32	3,183	3,350	381	12.15	31
1956	3,494.07	2,939	3,094	400	13.14	30
1957	5,725.26	4,785	5,037	688	13.47	51
1958	758.53	630	663	96	13.80	7
1959	1.46	1	1			
1960	101,306.15	82,281	86,610	14,696	15.15	970
1961	7,545.39	6,035	6,353	1,192	16.15	74
1962	1,215.01	964	1,015	200	16.50	12
1963	21,522.58	16,949	17,841	3,682	16.87	218
1964	17,680.62	13,701	14,422	3,259	17.87	182
1965	6,556.56	5,038	5,303	1,254	18.24	69
1966	26,386.97	19,938	20,987	5,400	19.24	281
1967	9,982.31	7,475	7,868	2,114	19.62	108
1968	34,282.26	25,232	26,560	7,722	20.62	374
1969	908.87	662	697	212	21.02	10
1970	45,044.93	32,500	34,210	10,835	21.42	506

WEST PENN POWER COMPANY

ACCOUNT 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES -
 SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1971	2,854.85	2,023	2,129	726	22.42	32
1972	6,518.41	4,568	4,808	1,710	22.84	75
1973	3,377.60	2,323	2,445	933	23.83	39
1974	590.35	401	422	168	24.26	7
1975	3,725.78	2,484	2,615	1,111	25.26	44
1976	365.41	241	254	111	25.68	4
1978	1,567.27	998	1,051	516	27.13	19
1979	57,249.98	35,672	37,549	19,701	28.13	700
1980	31,521.69	19,219	20,230	11,292	29.13	388
1989	206,945.03	104,238	109,722	97,223	35.96	2,704
1990	387,918.52	190,041	200,040	187,879	36.96	5,083
1991	432,458.78	205,894	216,727	215,732	37.96	5,683
1992	155,406.46	71,844	75,624	79,782	38.96	2,048
1993	196,252.86	88,667	93,332	102,921	39.44	2,610
1994	111,996.20	49,032	51,612	60,384	40.45	1,493
1995	994,725.81	421,764	443,954	550,772	41.44	13,291
1996	715,764.96	293,464	308,904	406,861	42.45	9,584
1997	624,235.79	247,322	260,334	363,902	43.44	8,377
1998	53,834.56	20,726	21,816	32,019	43.93	729
1999	13,275.99	4,925	5,184	8,092	44.93	180
2001	1,241.22	426	448	793	46.93	17
2004	32,512.02	9,786	10,301	22,211	49.93	445
2005	876.04	253	266	610	50.43	12
2011	2,534,623.05	518,077	545,334	1,989,289	56.43	35,252
2013	3,172,428.36	558,982	588,391	2,584,037	58.43	44,224
2014	1,852,815.14	300,527	316,339	1,536,476	59.42	25,858
2015	2,730,846.74	404,165	425,429	2,305,418	60.43	38,150
2016	433,784.18	58,127	61,185	372,599	61.42	6,066
2017	805,675.05	96,520	101,598	704,077	62.43	11,278
2018	3,071,604.64	327,126	344,337	2,727,268	62.92	43,345
2019	1,645,698.10	151,898	159,890	1,485,808	63.92	23,245
2020	1,850,167.93	144,498	152,100	1,698,068	64.92	26,156
2021	2,437,194.68	155,737	163,931	2,273,264	65.92	34,485
2022	5,166.66	257	271	4,896	66.92	73
2023	5.99		0	6	67.92	
	24,960,133.41	4,804,759	5,057,292	19,902,842		345,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.7 1.38

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1922	8.90	9	9			
1925	66.58	65	60	7	2.60	3
1926	33.15	32	29	4	2.54	2
1927	118.73	116	106	13	2.51	5
1928	164.18	160	147	17	2.50	7
1929	135.01	130	119	16	3.50	5
1930	84.54	82	75	10	3.50	3
1931	84.54	81	74	11	3.54	3
1932	75.41	73	67	8	3.59	2
1933	5,976.36	5,694	5,221	755	4.58	165
1934	168.17	160	147	21	4.65	5
1935	100.86	96	88	13	4.74	3
1936	193.21	183	168	25	4.84	5
1937	328.84	311	285	44	4.95	9
1939	191.94	181	166	26	5.25	5
1941	662.40	616	565	97	6.41	15
1942	70.35	65	60	10	6.59	2
1943	176.53	163	149	28	6.79	4
1944	867.41	799	733	134	6.99	19
1945	2,804.03	2,573	2,359	445	7.22	62
1946	116.01	106	97	19	7.46	3
1947	72.03	66	61	11	7.71	1
1948	3,674.19	3,332	3,055	619	7.97	78
1949	2,904.47	2,622	2,404	500	8.25	61
1950	1,418.63	1,274	1,168	251	8.54	29
1954	622.51	547	502	121	9.80	12
1955	58.80	51	47	12	10.15	1
1956	678.62	590	541	138	10.50	13
1957	91.14	79	72	19	10.87	2
1958	1,624.16	1,392	1,276	348	11.24	31
1959	976.33	831	762	214	11.62	18
1960	1,364.94	1,153	1,057	308	12.02	26
1961	1,653.27	1,386	1,271	382	12.42	31
1962	6,740.17	5,606	5,141	1,599	12.84	125
1963	13,097.42	10,805	9,908	3,189	13.26	240
1964	5,555.63	4,545	4,168	1,388	13.68	101
1965	235,958.31	191,291	175,412	60,546	14.13	4,285
1966	32,873.93	26,404	24,212	8,662	14.58	594
1967	24,371.47	19,390	17,780	6,591	15.03	439
1968	64,759.14	51,017	46,782	17,977	15.49	1,161
1969	58,491.24	45,606	41,820	16,671	15.96	1,045
1970	107,077.40	82,600	75,744	31,333	16.45	1,905
1971	30,448.37	23,068	21,153	9,295	17.44	533

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1972	70,066.74	52,480	48,124	21,943	17.93	1,224
1973	161,967.38	119,888	109,936	52,031	18.43	2,823
1974	129,673.24	94,830	86,958	42,715	18.92	2,258
1975	147,751.32	106,706	97,849	49,902	19.43	2,568
1976	127,429.28	90,832	83,292	44,137	19.94	2,213
1977	91,279.51	64,188	58,860	32,420	20.47	1,584
1978	155,373.59	107,752	98,808	56,566	20.99	2,695
1979	265,808.27	180,457	165,478	100,330	21.99	4,563
1980	193,453.67	129,382	118,642	74,812	22.53	3,321
1981	118,927.72	78,326	71,824	47,104	23.07	2,042
1982	267,494.29	173,390	158,997	108,497	23.61	4,595
1983	157,352.51	100,312	91,985	65,368	24.17	2,705
1984	283,397.56	176,415	161,771	121,627	25.17	4,832
1985	196,307.06	120,061	110,095	86,212	25.72	3,352
1986	461,238.82	276,928	253,941	207,298	26.29	7,885
1987	436,217.70	256,932	235,605	200,613	26.86	7,469
1988	547,012.37	315,900	289,678	257,334	27.44	9,378
1989	666,464.23	374,620	343,524	322,940	28.44	11,355
1990	557,903.98	306,959	281,479	276,425	29.02	9,525
1991	743,118.83	399,947	366,748	376,371	29.60	12,715
1992	897,453.24	472,060	432,875	464,578	30.19	15,388
1993	594,800.69	303,467	278,277	316,524	31.20	10,145
1994	657,146.55	327,062	299,913	357,234	31.79	11,237
1995	1,032,097.54	500,567	459,016	573,082	32.39	17,693
1996	953,416.29	447,152	410,035	543,381	33.40	16,269
1997	772,768.72	352,383	323,132	449,637	34.00	13,225
1998	467,739.06	207,115	189,923	277,816	34.61	8,027
1999	307,379.63	131,958	121,004	186,376	35.23	5,290
2000	1,131,481.31	467,415	428,616	702,865	36.23	19,400
2001	571,518.67	228,265	209,317	362,202	36.85	9,829
2002	863,903.03	332,948	305,311	558,592	37.48	14,904
2003	1,099,359.60	405,664	371,991	727,369	38.48	18,903
2004	716,162.61	254,094	233,002	483,161	39.10	12,357
2005	521,626.60	176,414	161,770	359,857	40.11	8,972
2006	466,759.58	151,090	138,548	328,212	40.74	8,056
2007	1,028,603.87	317,839	291,456	737,148	41.38	17,814
2008	353,903.70	103,411	94,827	259,077	42.38	6,113
2009	411,269.10	114,004	104,541	306,728	43.02	7,130
2010	592,190.50	155,154	142,275	449,916	43.67	10,303
2011	696,571.04	170,660	156,494	540,077	44.67	12,090
2012	459,876.64	105,542	96,781	363,096	45.32	8,012
2013	101,578.35	21,585	19,793	81,785	46.32	1,766
2014	214,198.99	42,112	38,617	175,582	46.98	3,737

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2015	144,979.96	26,183	24,010	120,970	47.64	2,539
2016	632,625.62	103,371	94,791	537,835	48.64	11,057
2017	99,218.15	14,585	13,374	85,844	49.31	1,741
2018	215,114.77	27,922	25,604	189,511	50.30	3,768
2019	302,363.75	34,197	31,358	271,006	50.97	5,317
2020	631,155.47	60,717	55,677	575,478	51.65	11,142
2021	332,360.73	26,323	24,138	308,223	52.32	5,891
2022	246,301.85	15,271	14,004	232,298	52.99	4,384
2023	740,222.25	32,940	30,206	710,016	53.68	13,227
	24,641,325.25	10,141,125	9,299,330	15,341,995		425,886
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.0 1.73

WEST PENN POWER COMPANY

ACCOUNT 366.50 UNDERGROUND CONDUIT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2014	339.99	67	51	289	46.98	6
2015	2,253.78	407	310	1,944	47.64	41
2017	863.00	127	97	766	49.31	16
2018	5,757.08	747	568	5,189	50.30	103
2019	1,821.40	206	157	1,665	50.97	33
	11,035.25	1,554	1,183	9,853		199
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.5 1.80						

WEST PENN POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1945	743.53	700	717	27	4.97	5
1946	82.44	77	79	3	5.25	1
1947	231.94	217	222	10	5.53	2
1948	26.81	25	26	1	5.83	
1949	2,055.53	1,903	1,948	108	6.15	18
1950	7.37	7	7			
1951	627.47	580	594	33	6.15	5
1953	8,287.31	7,570	7,751	536	6.87	78
1954	1,566.32	1,422	1,456	110	7.24	15
1955	17.32	16	16	1	7.02	
1957	809.37	726	743	66	7.83	8
1958	1,599.20	1,425	1,459	140	8.26	17
1959	1,193.35	1,063	1,088	105	8.13	13
1960	1,265.55	1,119	1,146	120	8.58	14
1961	1,715.79	1,505	1,541	175	9.03	19
1962	7,375.80	6,463	6,617	759	8.96	85
1963	28,874.91	25,087	25,687	3,188	9.44	338
1964	26,663.11	22,957	23,506	3,157	9.93	318
1965	135,045.08	116,017	118,790	16,255	9.92	1,639
1966	120,044.54	102,134	104,575	15,470	10.43	1,483
1967	17,357.94	14,723	15,075	2,283	10.47	218
1968	96,657.45	81,144	83,083	13,574	10.99	1,235
1969	61,173.01	50,810	52,024	9,149	11.52	794
1970	133,049.19	110,032	112,661	20,388	11.61	1,756
1971	59,560.40	48,691	49,855	9,705	12.17	797
1972	185,491.10	149,840	153,421	32,070	12.73	2,519
1973	156,940.84	126,055	129,067	27,874	12.86	2,167
1974	292,017.68	231,599	237,134	54,884	13.44	4,084
1975	428,762.10	335,635	343,656	85,106	14.01	6,075
1976	288,604.94	224,304	229,664	58,941	14.19	4,154
1977	177,745.49	136,206	139,461	38,284	14.79	2,589
1978	385,427.44	291,075	298,031	87,396	15.40	5,675
1979	508,425.65	378,269	387,309	121,117	16.00	7,570
1980	991,925.45	731,148	748,621	243,304	16.23	14,991
1981	601,298.11	436,182	446,606	154,692	16.85	9,181
1982	543,181.57	387,506	396,766	146,416	17.48	8,376
1983	470,144.73	329,665	337,543	132,602	18.11	7,322
1984	794,023.65	550,258	563,408	230,616	18.38	12,547
1985	888,714.80	604,682	619,132	269,583	19.02	14,174
1986	1,122,652.49	749,483	767,394	355,258	19.67	18,061
1987	1,128,595.47	738,666	756,318	372,277	20.32	18,321
1988	1,756,777.66	1,133,122	1,160,201	596,577	20.64	28,904
1989	1,390,457.42	877,935	898,915	491,542	21.31	23,066

WEST PENN POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1990	1,457,361.97	900,212	921,725	535,637	21.97	24,380
1991	1,858,237.64	1,122,004	1,148,817	709,421	22.64	31,335
1992	2,463,350.53	1,460,767	1,495,676	967,675	22.99	42,091
1993	1,896,745.83	1,097,267	1,123,489	773,257	23.68	32,654
1994	2,696,582.69	1,520,333	1,556,665	1,139,918	24.37	46,775
1995	3,359,111.64	1,844,152	1,888,222	1,470,890	25.06	58,695
1996	3,656,372.82	1,963,107	2,010,020	1,646,353	25.45	64,690
1997	5,258,281.44	2,742,720	2,808,264	2,450,017	26.14	93,727
1998	732,544.60	370,668	379,526	353,019	26.85	13,148
1999	6,350,369.89	3,112,951	3,187,343	3,163,027	27.56	114,769
2000	10,339,922.43	4,904,225	5,021,423	5,318,499	28.26	188,199
2001	585,925.76	269,877	276,326	309,600	28.69	10,791
2002	3,260,442.33	1,448,288	1,482,898	1,777,544	29.41	60,440
2003	2,656,630.67	1,135,710	1,162,851	1,493,780	30.13	49,578
2004	1,754,701.46	724,341	741,651	1,013,050	30.58	33,128
2005	3,637,164.50	1,438,862	1,473,247	2,163,918	31.32	69,091
2006	3,144,040.09	1,189,390	1,217,813	1,926,227	32.05	60,101
2007	9,655,239.07	3,483,610	3,566,859	6,088,380	32.78	185,735
2008	10,403,706.56	3,587,198	3,672,923	6,730,784	33.26	202,369
2009	1,586,178.94	518,205	530,589	1,055,590	34.01	31,038
2010	5,485,334.90	1,691,677	1,732,104	3,753,231	34.75	108,007
2011	5,937,098.77	1,730,071	1,771,415	4,165,684	35.25	118,175
2012	5,632,260.12	1,535,917	1,572,622	4,059,638	36.00	112,768
2013	5,746,276.84	1,465,301	1,500,318	4,245,959	36.52	116,264
2014	6,673,780.23	1,573,677	1,611,284	5,062,496	37.28	135,797
2015	7,563,403.45	1,644,284	1,683,578	5,879,825	37.81	155,510
2016	8,170,869.22	1,614,564	1,653,148	6,517,721	38.58	168,940
2017	7,902,477.60	1,410,592	1,444,302	6,458,176	39.12	165,086
2018	12,077,150.96	1,920,267	1,966,156	10,110,995	39.67	254,878
2019	15,485,887.82	2,154,087	2,205,564	13,280,324	40.23	330,110
2020	14,629,691.83	1,738,007	1,779,541	12,850,151	40.80	314,955
2021	11,543,583.01	1,138,197	1,165,397	10,378,186	41.16	252,143
2022	12,547,015.28	974,903	998,201	11,548,814	41.55	277,950
2023	14,422,381.24	814,865	834,338	13,588,043	41.75	325,462
2024	13,751,873.14	478,565	490,001	13,261,872	41.60	318,795
2025	10,733,587.63	130,950	134,080	10,599,508	40.32	262,885
	247,872,800.22	65,857,854	67,431,689	180,441,112		5,029,093

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.9 2.03

WEST PENN POWER COMPANY

ACCOUNT 367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1974	257.39	204	235	22	13.44	2
1975	9,909.08	7,757	8,947	962	14.01	69
1976	12,061.36	9,374	10,812	1,249	14.19	88
1977	2,586.87	1,982	2,286	301	14.79	20
1978	8,508.96	6,426	7,411	1,098	15.40	71
1979	7,746.71	5,764	6,648	1,099	16.00	69
1980	24,424.68	18,003	20,764	3,661	16.23	226
1981	19,962.71	14,481	16,702	3,261	16.85	194
1982	35,025.80	24,987	28,819	6,207	17.48	355
1983	21,904.64	15,360	17,716	4,189	18.11	231
1984	13,639.11	9,452	10,902	2,737	18.38	149
1985	8,601.83	5,853	6,751	1,851	19.02	97
1986	42,722.03	28,521	32,895	9,827	19.67	500
1988	94,025.00	60,646	69,946	24,079	20.64	1,167
1989	120,896.67	76,334	88,040	32,857	21.31	1,542
1990	28,362.07	17,519	20,206	8,156	21.97	371
1991	41,887.31	25,292	29,171	12,716	22.64	562
1992	88,791.32	52,653	60,728	28,063	22.99	1,221
1993	40,153.51	23,229	26,791	13,363	23.68	564
1994	260,718.95	146,993	169,535	91,184	24.37	3,742
1995	285,807.01	156,908	180,970	104,837	25.06	4,183
1996	248,196.38	133,257	153,693	94,503	25.45	3,713
1997	299,852.64	156,403	180,388	119,465	26.14	4,570
1998	2,993,590.71	1,514,757	1,747,051	1,246,540	26.85	46,426
1999	33,399.18	16,372	18,883	14,516	27.56	527
2000	723,599.68	343,203	395,835	327,765	28.26	11,598
2001	173,097.38	79,729	91,956	81,141	28.69	2,828
2002	265,286.68	117,840	135,911	129,376	29.41	4,399
2003	32,644.15	13,955	16,095	16,549	30.13	549
2004	107,692.66	44,456	51,274	56,419	30.58	1,845
2005	1,132,280.55	447,930	516,622	615,659	31.32	19,657
2006	73,813.31	27,924	32,206	41,607	32.05	1,298
2007	1,075,677.99	388,105	447,622	628,056	32.78	19,160
2008	1,804,950.50	622,347	717,786	1,087,164	33.26	32,687
2009	255,638.16	83,517	96,325	159,313	34.01	4,684
2010	646,839.42	199,485	230,077	416,762	34.75	11,993
2011	2,110,521.45	615,006	709,320	1,401,201	35.25	39,750
2013	6,667.18	1,700	1,961	4,706	36.52	129
2014	16,863.11	3,976	4,586	12,277	37.28	329
2015	12,278.66	2,669	3,078	9,201	37.81	243
2016	2,655.67	525	606	2,050	38.58	53
2017	8,235.16	1,470	1,695	6,540	39.12	167
2018	38,418.25	6,109	7,046	31,372	39.67	791

WEST PENN POWER COMPANY

ACCOUNT 367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
2019	13,549.11	1,885	2,174	11,375	40.23	283
2020	100,750.80	11,969	13,804	86,947	40.80	2,131
2023	275,565.94	15,569	17,956	257,610	41.75	6,170
	13,620,057.73	5,557,896	6,410,225	7,209,833		231,403
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.2 1.70

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
1929	5,864.37	5,864	5,864			
1930	6,836.20	6,836	6,836			
1931	2,192.92	2,176	2,128	65	0.74	65
1934	1,571.52	1,539	1,505	67	1.96	34
1936	1,253.30	1,223	1,196	57	2.24	25
1937	3,331.81	3,244	3,172	160	2.41	66
1938	1,360.19	1,321	1,292	68	2.59	26
1939	9,706.38	9,404	9,196	510	2.79	183
1940	22,029.85	21,285	20,815	1,215	2.99	406
1941	16,089.05	15,499	15,157	932	3.22	289
1942	5,104.81	4,902	4,794	311	3.46	90
1944	1,822.06	1,738	1,700	122	3.97	31
1945	15,973.08	15,173	14,838	1,135	4.25	267
1946	65,603.35	62,061	60,690	4,913	4.54	1,082
1947	141,259.57	133,067	130,127	11,133	4.83	2,305
1948	157,788.15	147,974	144,705	13,083	5.14	2,545
1949	101,242.70	94,490	92,403	8,840	5.47	1,616
1950	113,307.95	105,218	102,894	10,414	5.80	1,796
1951	120,576.19	111,388	108,927	11,649	6.15	1,894
1952	105,813.26	97,994	95,829	9,984	5.87	1,701
1953	131,669.73	121,241	118,563	13,107	6.24	2,100
1954	123,867.04	113,363	110,859	13,008	6.62	1,965
1955	343,929.66	312,770	305,860	38,070	7.02	5,423
1956	326,365.24	297,123	290,559	35,806	6.84	5,235
1957	236,178.14	213,552	208,834	27,344	7.26	3,766
1958	447,774.78	402,012	393,131	54,644	7.68	7,115
1959	332,210.88	296,033	289,493	42,718	8.13	5,254
1960	332,406.32	296,108	289,566	42,840	8.03	5,335
1961	267,204.08	236,102	230,886	36,318	8.50	4,273
1962	230,064.94	201,606	197,152	32,913	8.96	3,673
1963	188,682.90	165,098	161,451	27,232	8.93	3,049
1964	252,736.68	219,173	214,331	38,406	9.42	4,077
1965	355,494.42	307,574	300,779	54,715	9.43	5,802
1966	257,586.54	220,700	215,824	41,763	9.94	4,202
1967	219,897.67	187,815	183,666	36,232	9.99	3,627
1968	314,034.52	265,422	259,558	54,477	10.53	5,174
1969	874,502.62	731,259	715,104	159,399	11.07	14,399
1970	1,462,087.68	1,217,188	1,190,298	271,790	11.17	24,332
1971	1,450,365.56	1,193,651	1,167,281	283,085	11.72	24,154
1972	1,447,912.83	1,185,261	1,159,077	288,836	11.86	24,354
1973	1,749,118.76	1,423,433	1,391,987	357,132	12.01	29,736
1974	2,516,795.26	2,021,993	1,977,324	539,471	12.60	42,815
1975	1,792,919.53	1,430,570	1,398,966	393,954	12.79	30,802

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
1976	3,025,088.69	2,380,745	2,328,150	696,939	13.40	52,010
1977	4,167,881.24	3,254,282	3,182,389	985,492	13.61	72,409
1978	4,804,306.78	3,696,914	3,615,243	1,189,064	14.23	83,560
1979	4,043,058.65	3,083,237	3,015,123	1,027,936	14.48	70,990
1980	4,134,519.98	3,122,803	3,053,815	1,080,705	14.74	73,318
1981	4,693,316.22	3,488,073	3,411,015	1,282,301	15.38	83,375
1982	4,723,271.16	3,472,549	3,395,834	1,327,437	15.67	84,712
1983	5,426,629.42	3,944,074	3,856,943	1,569,686	15.98	98,228
1984	5,183,901.42	3,700,269	3,618,524	1,565,377	16.64	94,073
1985	6,382,308.84	4,497,613	4,398,253	1,984,056	16.97	116,915
1986	6,068,436.31	4,218,777	4,125,577	1,942,859	17.32	112,174
1987	7,188,734.91	4,898,404	4,790,190	2,398,545	18.00	133,252
1988	7,885,844.86	5,292,979	5,176,048	2,709,797	18.37	147,512
1989	9,463,413.85	6,251,531	6,113,424	3,349,990	18.75	178,666
1990	9,000,243.89	5,846,558	5,717,398	3,282,846	19.15	171,428
1991	7,453,387.41	4,756,752	4,651,667	2,801,720	19.56	143,237
1992	9,292,967.94	5,790,448	5,662,527	3,630,441	20.26	179,193
1993	7,011,611.17	4,284,094	4,189,451	2,822,160	20.69	136,402
1994	8,574,053.62	5,131,571	5,018,206	3,555,848	21.13	168,284
1995	9,176,039.94	5,373,489	5,254,779	3,921,261	21.58	181,708
1996	5,449,888.82	3,118,971	3,050,068	2,399,821	22.05	108,835
1997	13,000,126.31	7,261,871	7,101,444	5,898,682	22.52	261,931
1998	4,513,913.39	2,457,826	2,403,528	2,110,385	23.01	91,716
1999	8,041,211.63	4,261,842	4,167,691	3,873,521	23.50	164,831
2000	15,603,935.16	8,037,587	7,860,023	7,743,912	24.00	322,663
2001	7,377,435.61	3,687,242	3,605,784	3,771,652	24.52	153,819
2002	4,422,884.42	2,141,118	2,093,817	2,329,067	25.04	93,014
2003	4,930,081.08	2,307,278	2,256,306	2,673,775	25.58	104,526
2004	7,094,065.11	3,217,868	3,146,780	3,947,285	25.90	152,405
2005	7,739,899.84	3,379,240	3,304,587	4,435,313	26.45	167,687
2006	1,336,258.55	560,160	547,785	788,474	27.01	29,192
2007	8,418,282.53	3,395,093	3,320,090	5,098,193	27.37	186,269
2008	22,128,518.89	8,559,311	8,370,221	13,758,298	27.75	495,795
2009	1,897,597.91	698,316	682,889	1,214,709	28.34	42,862
2010	19,724,887.34	6,909,628	6,756,982	12,967,905	28.75	451,058
2011	24,338,994.05	8,080,546	7,902,033	16,436,961	29.17	563,489
2012	11,002,092.49	3,445,855	3,369,730	7,632,362	29.60	257,850
2013	9,879,118.60	2,914,340	2,849,957	7,029,162	29.87	235,325
2014	9,242,994.19	2,539,975	2,483,863	6,759,131	30.34	222,780
2015	10,409,966.18	2,656,623	2,597,934	7,812,032	30.65	254,879
2016	11,683,176.93	2,752,556	2,691,747	8,991,430	30.82	291,740
2017	11,324,259.86	2,425,656	2,372,069	8,952,191	31.18	287,113
2018	14,016,746.62	2,702,429	2,642,728	11,374,019	31.41	362,115

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
2019	20,007,992.17	3,421,367	3,345,783	16,662,209	31.52	528,623
2020	16,215,458.22	2,407,996	2,354,799	13,860,659	31.54	439,463
2021	16,312,640.98	2,040,711	1,995,628	14,317,013	31.47	454,942
2022	19,703,951.08	1,978,277	1,934,574	17,769,377	31.34	566,987
2023	21,277,434.90	1,595,808	1,560,554	19,716,881	30.83	639,536
2024	22,623,283.77	1,085,918	1,061,928	21,561,356	29.75	724,751
2025	24,448,088.23	449,845	439,907	24,008,181	26.60	902,563
	518,416,733.65	200,877,858	196,440,402	321,976,331		12,215,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.4 2.36

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1949	57.46	53	57			
1952	28.84	26	29			
1954	93,097.98	84,533	92,956	142	7.24	20
1955	128,923.44	117,243	128,923			
1956	207,516.95	187,492	206,175	1,342	7.42	181
1957	225,093.67	201,999	222,127	2,967	7.83	379
1958	177,323.40	157,995	173,738	3,585	8.26	434
1959	187,707.34	167,266	183,933	3,774	8.13	464
1960	211,131.21	186,682	205,284	5,847	8.58	681
1961	248,830.18	218,274	240,024	8,806	9.03	975
1962	233,545.50	204,656	225,049	8,496	8.96	948
1963	213,689.36	185,653	204,152	9,537	9.44	1,010
1964	232,647.16	200,309	220,269	12,378	9.93	1,247
1965	242,751.75	208,548	229,329	13,423	9.92	1,353
1966	251,196.64	213,718	235,014	16,183	10.43	1,552
1967	214,102.61	181,602	199,698	14,405	10.47	1,376
1968	313,087.90	262,837	289,028	24,060	10.99	2,189
1969	332,526.82	276,197	303,719	28,808	11.52	2,501
1970	339,072.89	280,413	308,355	30,718	11.61	2,646
1971	388,500.09	317,599	349,246	39,254	12.17	3,225
1972	647,003.85	522,650	574,730	72,274	12.73	5,677
1973	789,054.68	633,769	696,921	92,134	12.86	7,164
1974	763,492.73	605,526	665,864	97,629	13.44	7,264
1975	1,298,009.16	1,016,082	1,117,330	180,679	14.01	12,896
1976	1,069,783.61	831,436	914,285	155,499	14.19	10,958
1977	1,355,331.97	1,038,591	1,142,082	213,250	14.79	14,419
1978	1,505,507.62	1,136,959	1,250,252	255,256	15.40	16,575
1979	1,506,227.53	1,120,633	1,232,299	273,929	16.00	17,121
1980	1,321,633.01	974,176	1,071,248	250,385	16.23	15,427
1981	1,387,445.39	1,006,453	1,106,741	280,704	16.85	16,659
1982	1,312,339.97	936,223	1,029,513	282,827	17.48	16,180
1983	1,473,726.03	1,033,377	1,136,348	337,378	18.11	18,629
1984	1,733,615.62	1,201,396	1,321,110	412,506	18.38	22,443
1985	1,776,971.86	1,209,052	1,329,529	447,443	19.02	23,525
1986	2,123,689.53	1,417,775	1,559,050	564,640	19.67	28,706
1987	2,125,717.54	1,391,282	1,529,917	595,801	20.32	29,321
1988	2,296,699.47	1,481,371	1,628,983	667,716	20.64	32,351
1989	2,519,945.86	1,591,094	1,749,639	770,307	21.31	36,148
1990	2,938,897.63	1,815,357	1,996,249	942,649	21.97	42,906
1991	2,506,323.39	1,513,318	1,664,113	842,210	22.64	37,200
1992	2,380,372.78	1,411,561	1,552,217	828,156	22.99	36,022
1993	2,678,931.16	1,549,762	1,704,189	974,742	23.68	41,163
1994	2,838,138.53	1,600,143	1,759,590	1,078,549	24.37	44,257

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1995	3,228,135.42	1,772,246	1,948,842	1,279,293	25.06	51,049
1996	3,364,658.61	1,806,485	1,986,493	1,378,166	25.45	54,152
1997	5,307,706.94	2,768,500	3,044,369	2,263,338	26.14	86,585
1998	1,611,414.25	815,376	896,625	714,789	26.85	26,622
1999	4,526,217.00	2,218,752	2,439,841	2,086,376	27.56	75,703
2000	5,005,926.92	2,374,311	2,610,900	2,395,027	28.26	84,750
2001	37.43	17	19	18	28.69	1
2002	2,016,566.67	895,759	985,017	1,031,550	29.41	35,075
2003	2,358,125.75	1,008,099	1,108,551	1,249,575	30.13	41,473
2004	2,093,881.47	864,354	950,483	1,143,398	30.58	37,390
2005	4,274,146.09	1,690,852	1,859,338	2,414,808	31.32	77,101
2006	537,536.43	203,350	223,613	313,923	32.05	9,795
2007	780,164.28	281,483	309,531	470,633	32.78	14,357
2008	5,171,000.93	1,782,961	1,960,625	3,210,376	33.26	96,524
2010	1,647,638.21	508,132	558,765	1,088,873	34.75	31,334
2011	2,326,172.07	677,847	745,391	1,580,781	35.25	44,845
2012	2,962,675.94	807,922	888,428	2,074,248	36.00	57,618
2013	3,178,852.97	810,608	891,381	2,287,472	36.52	62,636
2014	4,020,953.16	948,141	1,042,619	2,978,334	37.28	79,891
2015	4,126,624.14	897,128	986,523	3,140,101	37.81	83,049
2016	4,587,226.95	906,436	996,758	3,590,469	38.58	93,066
2017	3,647,076.74	651,003	715,873	2,931,204	39.12	74,929
2018	4,325,612.18	687,772	756,305	3,569,307	39.67	89,975
2019	5,078,304.49	706,392	776,781	4,301,523	40.23	106,923
2020	4,033,392.02	479,167	526,914	3,506,478	40.80	85,943
2021	4,257,475.97	419,787	461,617	3,795,859	41.16	92,222
2022	4,308,858.70	334,798	368,159	3,940,700	41.55	94,842
2023	4,052,405.80	228,961	251,776	3,800,630	41.75	91,033
2024	5,301,794.14	184,502	202,887	5,098,907	41.60	122,570
2025	5,007,587.31	61,093	67,180	4,940,407	40.32	122,530
	147,727,859.09	58,483,315	64,310,908	83,416,951		2,578,175
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.4 1.75

WEST PENN POWER COMPANY

ACCOUNT 370.30 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2013	116,201.84	86,280	81,429	34,773	4.34	8,012
2014	359,980.10	254,578	240,264	119,716	4.76	25,150
2015	3,143,327.85	2,102,258	1,984,059	1,159,269	5.20	222,936
2016	24,463,138.10	15,291,908	14,432,123	10,031,015	5.70	1,759,827
2017	23,646,700.51	13,648,876	12,881,470	10,765,231	6.23	1,727,966
2018	70,586,348.89	36,951,954	34,874,337	35,712,012	6.83	5,228,699
2019	42,147,298.05	19,590,064	18,488,617	23,658,681	7.49	3,158,702
2020	11,089,690.81	4,452,511	4,202,169	6,887,522	8.20	839,942
2021	9,031,079.49	3,010,962	2,841,671	6,189,408	9.00	687,712
2022	5,090,670.17	1,336,301	1,261,168	3,829,502	9.83	389,573
2023	5,777,825.68	1,089,120	1,027,884	4,749,942	10.76	441,444
2024	9,535,101.88	1,083,188	1,022,286	8,512,816	11.71	726,970
2025	9,348,897.44	353,388	333,519	9,015,378	12.71	709,314
	214,336,260.81	99,251,388	93,670,996	120,665,265		15,926,247
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 7.43

WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
NET SALVAGE PERCENT.. 0						
1960	5,548.96	5,549	5,549			
1961	69,689.85	69,676	69,690			
1962	31,849.08	31,754	31,849			
1963	16,197.65	16,097	16,198			
1964	21,181.21	20,842	21,181			
1965	16,335.55	16,010	16,336			
1966	4,620.55	4,509	4,621			
1967	206.35	200	206			
1970	17,472.59	16,679	17,473			
1971	5,077.01	4,842	5,077			
1972	3,747.10	3,549	3,747			
1973	39,718.16	37,534	39,718			
1974	41,208.27	38,625	41,208			
1975	55,543.03	51,888	55,543			
1976	44,808.08	41,474	44,808			
1977	16,202.99	14,931	16,203			
1978	37,386.15	34,276	37,386			
1979	56,606.28	51,331	56,606			
1980	56,079.43	50,522	56,079			
1981	47,762.90	42,719	47,763			
1982	34,005.31	30,176	34,005			
1983	40,790.35	35,887	40,790			
1984	42,253.53	36,824	42,254			
1985	36,090.40	31,132	36,090			
1986	3,875.57	3,322	3,876			
1987	2,863.84	2,426	2,864			
1988	1,302.81	1,089	1,303			
1989	1,289.81	1,069	1,290			
1990	94.70	77	95			
1991	618.01	499	613	5	8.24	1
1992	3,006.29	2,387	2,930	76	8.69	9
1993	8,426.48	6,600	8,101	325	9.00	36
1994	7,766.68	5,969	7,327	440	9.48	46
1995	5,013.26	3,792	4,655	358	9.82	36
1996	119,841.18	89,090	109,355	10,486	10.18	1,030
1997	411,534.78	299,103	367,141	44,394	10.71	4,145
1998	1,218,195.16	867,599	1,064,954	153,241	11.11	13,793
1999	17,569.86	12,246	15,032	2,538	11.52	220
2000	1,118,951.35	761,782	935,066	183,885	11.96	15,375
2001	224,728.37	149,220	183,163	41,565	12.40	3,352
2002	51,953.69	33,572	41,209	10,745	12.87	835
2003	60,192.77	37,789	46,385	13,808	13.34	1,035
2004	11,843.77	7,206	8,845	2,999	13.84	217

WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
NET SALVAGE PERCENT.. 0						
2005	45,933.53	27,027	33,175	12,759	14.34	890
2006	11,555.57	6,580	8,077	3,479	14.75	236
2007	32,826.57	17,976	22,065	10,762	15.28	704
2008	567,105.08	298,751	366,708	200,397	15.72	12,748
2009	2,061.04	1,037	1,273	788	16.29	48
2011	2,587,067.61	1,181,772	1,450,592	1,136,476	17.24	65,921
2012	302,871.14	130,840	160,602	142,269	17.75	8,015
2013	276,027.39	112,481	138,067	137,960	18.17	7,593
2014	484,849.97	185,116	227,225	257,625	18.62	13,836
2015	309,543.48	109,857	134,847	174,696	19.09	9,151
2016	163,946.46	53,742	65,967	97,979	19.48	5,030
2017	194,569.20	58,215	71,457	123,112	19.91	6,183
2018	170,063.55	46,053	56,529	113,535	20.20	5,621
2019	209,419.62	50,365	61,822	147,598	20.53	7,189
2020	148,353.69	31,006	38,059	110,295	20.82	5,298
2021	141,001.08	24,873	30,531	110,470	21.01	5,258
2022	180,897.53	25,760	31,619	149,279	21.07	7,085
2023	149,783.82	15,997	19,636	130,148	20.92	6,221
	9,987,325.49	5,349,311	6,462,835	3,524,491		207,157
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.0 2.07

WEST PENN POWER COMPANY

ACCOUNT 372.00 LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R1.5						
NET SALVAGE PERCENT.. 0						
1996	296,546.83	228,341	275,918	20,629	8.81	2,342
2018	71.80	20	24	48	18.82	3
	296,618.63	228,361	275,942	20,676		2,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.8 0.79

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
1924	42.08	42	42			
1925	64.33	64	64			
1926	16.15	16	16			
1927	33.79	33	20	14	1.50	9
1928	862.46	849	523	339	1.50	226
1929	81.94	81	50	32	1.54	21
1930	3,556.71	3,498	2,153	1,404	1.59	883
1931	74.48	73	45	29	1.65	18
1933	1,146.15	1,124	692	454	1.84	247
1935	146.14	143	88	58	2.09	28
1936	261.10	255	157	104	2.24	46
1937	7.86	8	8			
1938	332.68	323	199	134	2.59	52
1939	186.52	181	111	76	2.79	27
1940	99.58	96	59	41	2.99	14
1941	158.27	152	94	64	3.22	20
1942	830.50	804	495	336	2.71	124
1943	118.47	114	70	48	2.97	16
1944	354.48	341	210	144	3.25	44
1945	1,037.28	994	612	425	3.53	120
1946	6.12	6	6			
1947	16.24	16	16			
1948	122.90	117	72	51	3.80	13
1949	2,044.23	1,939	1,194	850	4.15	205
1950	1,105.39	1,052	648	457	3.87	118
1951	3,345.52	3,166	1,949	1,397	4.24	329
1952	4,021.41	3,813	2,347	1,674	4.02	416
1953	504.01	475	292	212	4.42	48
1954	2,912.57	2,728	1,679	1,234	4.84	255
1955	842.12	790	486	356	4.69	76
1956	311.07	292	180	131	4.58	29
1957	15.46	14	9	6	5.03	1
1958	3,119.84	2,906	1,789	1,331	4.96	268
1960	4,205.59	3,884	2,391	1,815	5.42	335
1961	2,671.77	2,464	1,517	1,155	5.43	213
1962	2,924.91	2,693	1,658	1,267	5.46	232
1963	7,531.99	6,873	4,231	3,301	5.99	551
1964	3,587.30	3,265	2,010	1,577	6.07	260
1965	11,456.16	10,396	6,400	5,056	6.17	819
1966	65,796.49	59,506	36,632	29,164	6.29	4,637
1967	86,024.58	77,500	47,709	38,316	6.44	5,950
1968	143,007.01	128,277	78,967	64,040	6.60	9,703
1969	125,857.85	112,353	69,165	56,693	6.79	8,349

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
1970	177,315.90	158,449	97,541	79,775	6.61	12,069
1971	92,314.96	82,013	50,487	41,828	6.85	6,106
1972	161,594.14	142,655	87,819	73,775	7.10	10,391
1973	168,408.04	147,660	90,900	77,508	7.38	10,502
1974	123,474.43	108,102	66,548	56,926	7.32	7,777
1975	206,448.76	179,321	110,390	96,059	7.64	12,573
1976	137,188.46	118,833	73,154	64,034	7.65	8,370
1977	134,614.12	115,553	71,135	63,479	8.00	7,935
1978	116,193.24	99,345	61,157	55,036	8.06	6,828
1979	160,338.55	136,448	83,998	76,341	8.14	9,379
1980	203,692.28	172,385	106,120	97,572	8.26	11,813
1981	141,220.63	118,767	73,113	68,108	8.41	8,098
1982	96,717.34	80,778	49,727	46,990	8.58	5,477
1983	144,673.79	119,906	73,814	70,860	8.78	8,071
1984	124,350.21	102,179	62,901	61,449	9.01	6,820
1985	143,293.13	117,228	72,166	71,127	9.00	7,903
1986	146,162.35	118,362	72,864	73,298	9.28	7,898
1987	135,913.61	109,356	67,320	68,594	9.35	7,336
1988	247,245.64	196,560	121,003	126,243	9.67	13,055
1989	305,673.22	240,993	148,356	157,317	9.80	16,053
1990	385,953.51	301,430	185,561	200,393	9.95	20,140
1991	159,449.76	123,223	75,856	83,594	10.14	8,244
1992	194,704.60	148,715	91,549	103,156	10.36	9,957
1993	201,461.40	152,547	93,908	107,553	10.42	10,322
1994	234,052.87	175,469	108,019	126,034	10.52	11,980
1995	325,129.59	239,978	147,731	177,399	10.82	16,395
1996	374,316.92	272,727	167,891	206,426	10.99	18,783
1997	492,287.63	354,939	218,501	273,787	11.03	24,822
1998	646,811.61	458,913	282,507	364,305	11.26	32,354
1999	10,067.70	7,043	4,336	5,732	11.38	504
2000	1,070,039.75	736,722	453,527	616,513	11.54	53,424
2001	71,198.69	48,145	29,638	41,561	11.73	3,543
2002	2,542.76	1,685	1,037	1,506	11.96	126
2003	1,081.58	703	433	649	12.10	54
2004	4,999.27	3,193	1,966	3,033	12.17	249
2005	77,754.68	48,457	29,830	47,925	12.39	3,868
2006	25,821.35	15,710	9,671	16,150	12.55	1,287
2007	155,053.02	92,070	56,678	98,375	12.65	7,777
2008	981,863.20	567,026	349,062	632,801	12.80	49,438
2009	13,732.10	7,704	4,743	8,989	12.91	696
2010	677,360.69	368,484	226,839	450,522	12.99	34,682
2011	3,126,995.85	1,641,360	1,010,422	2,116,574	13.12	161,324
2012	507,710.94	256,343	157,805	349,906	13.24	26,428

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
2013	700,264.31	338,788	208,558	491,706	13.34	36,860
2014	659,915.94	305,079	187,807	472,109	13.38	35,285
2015	989,225.31	434,171	267,276	721,949	13.42	53,796
2016	1,612,826.05	666,420	410,249	1,202,577	13.49	89,146
2017	896,442.04	345,937	212,959	683,483	13.53	50,516
2018	825,013.99	294,530	181,313	643,701	13.51	47,646
2019	998,778.11	324,603	199,826	798,952	13.50	59,182
2020	979,178.07	284,353	175,048	804,130	13.44	59,831
2021	782,971.27	197,622	121,656	661,315	13.33	49,611
2022	934,809.99	196,310	120,848	813,962	13.17	61,804
2023	925,258.49	150,355	92,559	832,699	12.88	64,651
2024	1,613,674.01	173,631	106,887	1,506,787	12.45	121,027
2025	1,876,219.68	78,426	48,279	1,827,940	11.48	159,228
	27,182,641.03	12,911,420	7,948,343	19,234,298		1,604,136
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.0 5.90

WEST PENN POWER COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. 0						
2015	96,649.78	50,239	26,190	70,460	9.70	7,264
2016	4,482,982.28	2,154,970	1,123,403	3,359,579	10.26	327,444
2017	6,347,045.98	2,794,604	1,456,849	4,890,197	10.81	452,377
2018	3,058,574.57	1,215,783	633,798	2,424,777	11.37	213,261
2019	1,116,116.32	393,989	205,390	910,726	11.92	76,403
2020	1,120,580.88	342,674	178,639	941,942	12.49	75,416
2021	1,245,038.31	320,473	167,065	1,077,973	12.98	83,049
2022	1,760,298.65	362,974	189,221	1,571,078	13.48	116,549
2023	1,859,123.67	284,074	148,090	1,711,034	13.87	123,362
2024	2,419,681.24	232,773	121,346	2,298,335	14.10	163,002
2025	2,814,329.51	99,627	51,936	2,762,393	13.61	202,968
	26,320,421.19	8,252,180	4,301,927	22,018,494		1,841,095
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.0 6.99

WEST PENN POWER COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1983	3,637.01	2,102	2,137	1,500	31.03	48
1987	90,209.78	47,577	48,361	41,849	34.50	1,213
1989	23,585.85	11,880	12,076	11,510	35.96	320
1990	137,251.60	67,240	68,349	68,903	36.96	1,864
1993	8,146.57	3,681	3,742	4,405	39.44	112
1994	23,838.30	10,436	10,607	13,231	40.45	327
2007	6,473.97	1,688	1,716	4,758	52.43	91
2014	10.32	2	2	8	59.42	
	293,153.40	144,606	146,990	146,163		3,975
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.8 1.36

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARNOLD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1939	1,027.65	978	970	58	4.41	13
1947	92.06	87	86	6	4.83	1
1948	170,660.72	161,360	160,031	10,629	4.47	2,378
1949	455.83	429	425	30	4.80	6
1950	1,015.17	958	950	65	4.50	14
1951	119.16	112	111	8	4.87	2
1952	1,265.15	1,190	1,180	85	4.62	18
1953	481.22	450	446	35	5.02	7
1954	7,265.83	6,805	6,749	517	4.84	107
1955	795.63	746	740	56	4.69	12
1957	2,591.14	2,414	2,394	197	5.03	39
1958	168.81	157	156	13	4.96	3
1960	203.61	189	187	16	4.92	3
1961	187,584.57	174,229	172,794	14,790	4.94	2,994
1962	1,926.22	1,786	1,771	155	4.99	31
1963	30,923.29	28,604	28,368	2,555	5.07	504
1964	1,268.65	1,178	1,168	100	4.73	21
1968	815.97	751	745	71	5.00	14
1971	666.89	611	606	61	5.02	12
1976	19,926.58	18,049	17,900	2,026	5.15	393
1979	6,258.73	5,646	5,600	659	5.05	130
1981	710.31	635	630	81	5.25	15
1983	1,652.19	1,475	1,463	189	5.12	37
1985	931.21	826	819	112	5.16	22
1988	108,871.38	95,535	94,748	14,123	5.24	2,695
1989	63,924.85	55,998	55,537	8,388	5.17	1,622
1990	3,042.72	2,657	2,635	408	5.15	79
1991	70,984.21	61,714	61,206	9,778	5.18	1,888
1992	50,367.20	43,532	43,174	7,194	5.26	1,368
1993	91,334.17	78,657	78,009	13,325	5.24	2,543
1994	50,125.72	42,948	42,594	7,531	5.26	1,432
2000	90,673.56	75,150	74,531	16,142	5.27	3,063
2002	24,078.23	19,633	19,471	4,607	5.32	866
2004	97,982.96	78,582	77,935	20,048	5.31	3,776
2007	32,809.76	25,434	25,225	7,585	5.37	1,412
2008	7,352.43	5,623	5,577	1,776	5.38	330
2011	273,826.13	199,729	198,084	75,742	5.38	14,078
2012	160,180.79	114,401	113,459	46,722	5.40	8,652
2013	51,608.71	36,064	35,767	15,842	5.39	2,939
2014	378,080.85	257,397	255,277	122,803	5.39	22,783
2015	58,216.31	38,446	38,129	20,087	5.40	3,720

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARNOLD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2020	26,836.12	13,504	13,393	13,443	5.43	2,476
2023	970,020.21	305,071	302,559	667,461	5.45	122,470
2024	509,544.00	109,909	109,004	400,540	5.45	73,494
	3,558,666.90	2,069,649	2,052,607	1,506,060		278,462

BOYCE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1989	744,224.38	524,232	412,470	331,754	15.32	21,655
1990	2,319.78	1,614	1,270	1,050	15.52	68
2006	40,862.48	21,992	17,303	23,559	16.73	1,408
2007	5,408.14	2,832	2,228	3,180	16.83	189
2008	3,882.70	1,970	1,550	2,333	16.98	137
2009	87,429.54	42,989	33,824	53,605	17.06	3,142
2011	180,127.55	82,534	64,938	115,189	17.15	6,717
2013	202,031.16	84,611	66,573	135,458	17.35	7,807
2014	376,080.87	149,643	117,740	258,340	17.40	14,847
2015	255,819.35	96,162	75,661	180,158	17.43	10,336
2016	5,111.54	1,797	1,414	3,698	17.53	211
2020	11,402.67	2,691	2,117	9,285	17.81	521
2023	252,792.47	30,891	24,305	228,487	17.95	12,729
	2,167,492.63	1,043,958	821,395	1,346,097		79,767

BUTLER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1956	266,178.64	240,492	245,264	20,915	7.42	2,819
1958	2,692.53	2,417	2,465	228	7.68	30
1959	4,914.99	4,413	4,501	414	7.57	55
1960	3,858.88	3,463	3,532	327	7.49	44
1961	557.27	500	510	47	7.44	6
1962	675.91	601	613	63	7.93	8
1963	8,709.30	7,730	7,883	826	7.92	104
1964	342.76	304	310	33	7.94	4

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUTLER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1969	1,744.30	1,528	1,558	186	8.01	23
1971	1,113.77	971	990	124	8.00	16
1972	2,343.11	2,031	2,071	272	8.23	33
1973	2,406.52	2,085	2,126	280	8.11	35
1975	1,420.37	1,219	1,243	177	8.32	21
1977	5,607.91	4,787	4,882	726	8.32	87
1981	222.75	187	191	32	8.41	4
1984	20,861.87	17,315	17,659	3,203	8.50	377
1985	1,327.43	1,097	1,119	209	8.52	25
1986	48,576.81	39,911	40,703	7,874	8.58	918
1987	2,602.08	2,124	2,166	436	8.67	50
1988	42,317.61	34,438	35,121	7,196	8.58	839
1989	72,601.25	58,829	59,996	12,605	8.55	1,474
1990	35,018.97	28,218	28,778	6,241	8.56	729
1991	18,441.67	14,761	15,054	3,388	8.60	394
1992	125,968.43	100,019	102,004	23,965	8.69	2,758
2000	55,863.77	41,451	42,273	13,590	8.87	1,532
2005	36,490.95	25,361	25,864	10,627	9.00	1,181
2007	65,380.38	44,027	44,901	20,480	8.97	2,283
2008	54,461.00	35,933	36,646	17,815	9.02	1,975
2012	80,909.15	48,278	49,236	31,673	9.12	3,473
2013	90,019.42	52,103	53,137	36,883	9.10	4,053
2014	206.04	115	117	89	9.12	10
2015	381,111.62	203,666	207,707	173,404	9.15	18,951
2019	306,449.32	126,686	129,200	177,250	9.22	19,225
2021	42,364.04	13,862	14,137	28,227	9.25	3,052
2023	1,053,746.36	223,605	228,042	825,705	9.28	88,977
2024	169,390.00	23,545	24,012	145,378	9.29	15,649
	3,006,897.18	1,408,072	1,436,011	1,570,886		171,214

CHARLEROI SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2037
 NET SALVAGE PERCENT.. 0

1962	579,345.30	507,680	565,539	13,806	8.96	1,541
1963	1,847.82	1,617	1,801	47	8.93	5
1965	136.42	119	133	4	8.94	
1967	144.56	125	139	5	9.07	1

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHARLEROI SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1968	454.42	392	437	18	9.17	2
1971	221.47	188	209	12	9.60	1
1973	4,196.29	3,547	3,951	245	9.61	25
1975	347.00	291	324	23	9.74	2
1978	14,887.94	12,375	13,785	1,103	9.65	114
1979	10,655.47	8,820	9,825	830	9.68	86
1984	18,945.38	15,253	16,991	1,954	10.05	194
1985	641.88	515	574	68	10.01	7
1986	62,055.50	49,514	55,157	6,899	10.00	690
1987	27,875.30	22,108	24,628	3,248	10.04	324
1989	16,983.16	13,266	14,778	2,205	10.23	216
1990	5,869.09	4,563	5,083	786	10.16	77
1991	50,092.04	38,711	43,123	6,969	10.14	687
1992	2,755.13	2,104	2,344	411	10.36	40
1993	7,243.82	5,509	6,137	1,107	10.24	108
1994	455,312.48	342,759	381,822	73,490	10.34	7,107
1995	976.17	729	812	164	10.32	16
2000	28,794.64	20,413	22,739	6,055	10.47	578
2004	586,391.55	392,061	436,743	149,648	10.66	14,038
2006	4,777.42	3,083	3,434	1,343	10.71	125
2007	269,670.01	170,620	190,065	79,605	10.74	7,412
2008	22,074.61	13,675	15,234	6,841	10.75	636
2009	4,222.02	2,550	2,841	1,381	10.82	128
2010	96,717.19	56,966	63,458	33,259	10.82	3,074
2011	106,960.17	61,267	68,249	38,711	10.82	3,578
2012	1,116,266.02	617,853	688,268	427,998	10.89	39,302
2013	620,836.66	331,403	369,172	251,664	10.92	23,046
2014	15,065.36	7,727	8,608	6,458	10.92	591
2015	58,565.17	28,656	31,922	26,643	10.96	2,431
2016	315,770.27	146,391	163,075	152,695	10.99	13,894
2018	9,153.80	3,707	4,129	5,024	11.02	456
2020	3,384.71	1,122	1,250	2,135	11.08	193
2023	372,739.35	68,398	76,193	296,546	11.12	26,668
	4,892,375.59	2,956,077	3,292,974	1,599,401		147,393

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLARION SERVICE CENTER AND POLE YARD INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2045 NET SALVAGE PERCENT.. 0						
2005	766,745.56	422,784	452,384	314,362	16.68	18,847
2007	10,259.50	5,372	5,748	4,511	16.83	268
2008	45,908.95	23,299	24,930	20,979	16.98	1,236
2018	8,888.17	2,653	2,839	6,049	17.63	343
2020	215,877.47	50,947	54,514	161,364	17.81	9,060
2023	707,127.96	86,411	92,461	614,667	17.95	34,243
	1,754,807.61	591,466	632,876	1,121,932		63,997

CONNELLSVILLE CONFERENCE CENTER INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2044 NET SALVAGE PERCENT.. 0						
1929	52,362.02	50,027	52,362			
1940	2,182.19	1,996	2,182			
1994	948,176.96	639,166	721,532	226,645	15.23	14,881
2000	241,326.77	149,526	168,795	72,532	15.65	4,635
2007	13,353.55	7,115	8,032	5,322	16.22	328
2013	18,355.01	7,893	8,910	9,445	16.57	570
2014	6,558.23	2,677	3,022	3,536	16.67	212
2016	707,576.10	256,143	289,151	418,425	16.75	24,981
2018	814,736.28	250,531	282,816	531,920	16.89	31,493
2023	1,568.00	199	225	1,343	17.15	78
	2,806,195.11	1,365,273	1,537,027	1,269,168		77,178

CONNELLSVILLE HAZARDOUS MATERIAL INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2046 NET SALVAGE PERCENT.. 0						
1991	509,838.09	348,270	298,083	211,755	16.01	13,226
2015	196,589.42	72,030	61,650	134,939	18.15	7,435
	706,427.51	420,300	359,733	346,694		20,661

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE METER LAB AND STOREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1927	204,449.57	197,355	204,450			
1928	39,302.84	37,554	39,303			
1930	354.30	338	354			
1939	12,252.05	11,234	12,252			
1941	2,313.77	2,112	2,314			
1942	400.51	365	401			
1943	710.64	645	711			
1945	3,323.69	2,997	3,324			
1947	4,991.71	4,467	4,992			
1948	5,682.83	5,065	5,683			
1949	337.84	300	338			
1950	87.49	77	87			
1951	3,384.33	2,975	3,384			
1952	1,333.40	1,166	1,333			
1953	60,277.60	52,876	60,278			
1954	12,495.97	10,900	12,496			
1955	5,224.20	4,530	5,224			
1956	37,384.86	32,218	37,385			
1957	9,099.40	7,854	9,099			
1958	7,116.91	6,101	7,117			
1959	35,993.78	30,875	35,994			
1960	56.74	48	57			
1961	1,828.34	1,557	1,828			
1962	3,335.98	2,818	3,336			
1963	1,232.03	1,040	1,232			
1969	16,101.63	13,190	16,102			
1972	1,413.87	1,142	1,414			
1981	310.80	238	311			
1992	69,724.21	48,821	69,724			
2000	1,753.99	1,105	1,754			
2002	5,940.24	3,615	5,940			
2005	51,939.77	29,710	51,940			
2007	66,092.90	36,074	66,093			
2013	162,175.40	71,552	161,004	1,172	15.83	74
2014	282.67	119	268	15	15.90	1
	828,706.26	623,033	827,520	1,187		75

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE COVERED STORAGE AND OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2000	546,597.44	344,247	294,456	252,141	14.99	16,821
2005	12,291.55	7,031	6,014	6,277	15.34	409
2008	1,125.43	597	511	615	15.50	40
2009	9,500.67	4,891	4,184	5,317	15.55	342
2012	23,863.45	11,018	9,424	14,439	15.74	917
2013	4,818,018.48	2,125,710	1,818,255	2,999,764	15.83	189,499
2014	60,428.98	25,368	21,699	38,730	15.90	2,436
2015	128,234.42	50,896	43,535	84,700	15.96	5,307
2016	81,060.33	30,187	25,821	55,239	16.01	3,450
2020	3,136,149.34	795,327	680,294	2,455,856	16.19	151,690
2023	1,217,740.27	161,716	138,326	1,079,414	16.33	66,100
2024	2,017,041.00	169,028	144,580	1,872,461	16.39	114,244
	12,052,051.36	3,726,016	3,187,098	8,864,953		551,255

CONNELLSVILLE QUONSET STOREHOUSE
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2024
 NET SALVAGE PERCENT.. 0

1948	32,576.28	32,576	32,576
1950	1,236.76	1,237	1,237
1955	150.34	150	150
1958	5,550.78	5,551	5,551
1959	61.34	61	61
1960	980.80	981	981
1965	340.75	341	341
1997	26,915.85	26,916	26,916
2000	25,221.07	25,221	25,221
2007	28,050.11	28,050	28,050
2008	53,704.61	53,705	53,705
2014	18,506.33	18,506	18,506
	193,295.02	193,295	193,295

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE GENERAL AND TRANSFORMER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1954	141,936.32	125,841	133,843	8,094	9.15	885
1955	1,314.64	1,168	1,242	72	8.87	8
1956	44,076.98	38,902	41,376	2,701	9.24	292
1957	117.37	104	111	7	9.02	1
1958	3,333.73	2,925	3,111	223	9.42	24
1960	1,435.93	1,260	1,340	96	9.13	11
1962	157.05	137	146	11	9.49	1
1964	1,547.58	1,342	1,427	120	9.42	13
1965	432.75	372	396	37	9.92	4
1970	6,409.35	5,443	5,789	620	9.86	63
1971	1,753.91	1,482	1,576	178	10.01	18
1980	1,098.00	894	951	147	10.37	14
1983	1,133.26	905	963	171	10.69	16
2001	4,162.02	2,845	3,026	1,136	11.34	100
2003	7,187.49	4,771	5,074	2,113	11.40	185
2005	24,696.33	15,845	16,853	7,844	11.45	685
2007	56,357.92	34,716	36,923	19,434	11.53	1,686
2008	259,944.47	156,487	166,437	93,507	11.57	8,082
2010	362,339.18	206,678	219,820	142,519	11.67	12,212
2014	992.41	490	521	471	11.81	40
2015	145,223.55	68,313	72,657	72,567	11.82	6,139
2016	436,562.55	194,096	206,438	230,125	11.87	19,387
2018	666,296.98	257,324	273,686	392,611	11.92	32,937
2023	1,282.32	221	235	1,047	12.03	87
	2,169,792.09	1,122,561	1,193,941	975,852		82,890

CONNELLSVILLE OIL STORAGE/WATER SEPARATOR
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2028
 NET SALVAGE PERCENT.. 0

1954	2,629.39	2,538	2,629
1957	1,226.60	1,185	1,227
1985	259,569.21	244,930	259,569
2003	263,777.67	237,980	263,778
	527,202.87	486,633	527,203

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	2,129,356.65	1,454,564	1,334,166	795,190	16.01	49,668
1994	69,177.02	45,546	41,776	27,401	16.34	1,677
2008	82,463.78	41,133	37,728	44,735	17.59	2,543
2012	42,693.34	18,328	16,811	25,882	17.95	1,442
2014	122,705.96	47,696	43,748	78,958	18.09	4,365
2015	196,589.40	72,030	66,068	130,521	18.15	7,191
2018	1,051,095.56	304,292	279,105	771,991	18.41	41,933
2023	410,430.53	48,349	44,347	366,083	18.73	19,545
	4,104,512.24	2,031,938	1,863,750	2,240,762		128,364

CONNELLSVILLE WEST SIDE COMPLEX
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2037
 NET SALVAGE PERCENT.. 0

1927	8,507.80	8,213	8,508			
1938	23.82	22	24			
1939	23.62	22	24			
1942	82.66	76	83			
1953	9.25	8	9			
1954	99.76	89	100			
1955	990.28	887	990			
1956	7,455.80	6,633	7,456			
1957	623.73	555	624			
1958	3,135.17	2,772	3,135			
1959	4,418.55	3,908	4,419			
1960	11,602.18	10,259	11,602			
1964	10,951.46	9,564	10,951			
1974	1,789.26	1,511	1,789			
1978	3,938.07	3,273	3,938			
1986	2,262.79	1,805	2,263			
1987	124,424.30	98,681	124,424			
1988	167,915.07	132,233	167,114	801	10.12	79
1990	93,394.42	72,605	91,757	1,637	10.16	161
1991	48,438.98	37,434	47,309	1,130	10.14	111
1992	258.55	197	249	10	10.36	1
1993	2,057.10	1,564	1,977	81	10.24	8
1994	274,029.35	206,289	260,705	13,324	10.34	1,289
2002	188,176.35	129,578	163,759	24,418	10.63	2,297

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE WEST SIDE COMPLEX						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
2005	551.71	363	459	93	10.65	9
2006	87,861.84	56,706	71,664	16,198	10.71	1,512
2007	633,245.85	400,655	506,342	126,904	10.74	11,816
2008	207,314.24	128,431	162,309	45,005	10.75	4,187
2010	116,110.86	68,389	86,429	29,682	10.82	2,743
2011	5,448.52	3,121	3,944	1,504	10.82	139
2023	122,934.78	22,559	28,510	94,425	11.12	8,491
	2,128,076.12	1,408,402	1,772,865	355,211		32,843

DUNBAR STORAGE FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1984	1,597,505.16	1,345,738	1,147,236	450,270	7.76	58,024
1990	6,941.16	5,692	4,852	2,089	7.79	268
1991	3,500.00	2,850	2,430	1,070	7.87	136
1994	23,837.64	19,072	16,259	7,579	7.87	963
1995	4,625.23	3,668	3,127	1,498	7.96	188
2003	6,222.00	4,578	3,903	2,319	8.08	287
2007	74,302.64	51,685	44,061	30,241	8.10	3,733
2008	9,342.20	6,376	5,436	3,907	8.14	480
2013	11,373.70	6,867	5,854	5,520	8.20	673
2014	37,205.71	21,691	18,491	18,714	8.22	2,277
2015	907,600.15	508,891	433,827	473,773	8.23	57,567
	2,682,455.59	1,977,108	1,685,476	996,980		124,596

JEANETTE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1979	3,714.33	2,781	3,714			
1983	6,003.30	4,337	5,894	109	16.32	7
1985	4,070.21	2,901	3,943	128	16.32	8
1987	24,811.09	17,288	23,496	1,315	16.75	79
1988	13,024.47	8,987	12,214	810	16.85	48
1989	564,831.25	385,554	523,999	40,832	16.97	2,406

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANETTE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1990	139,802.47	94,297	128,157	11,645	17.13	680
1991	20,684.98	13,844	18,815	1,870	17.05	110
1992	336,093.59	221,822	301,474	34,620	17.26	2,006
1993	796,997.54	520,599	707,536	89,462	17.25	5,186
1994	20,609.31	13,244	18,000	2,610	17.52	149
1997	14,308.82	8,809	11,972	2,337	17.80	131
1998	47,448.13	28,706	39,014	8,434	17.95	470
2001	23,118.02	13,254	18,013	5,105	18.24	280
2005	653,205.69	342,802	465,895	187,310	18.56	10,092
2006	13,473.23	6,883	9,355	4,119	18.67	221
2007	12,234.74	6,066	8,244	3,991	18.81	212
2008	381,310.63	183,487	249,374	131,937	18.87	6,992
2010	31,947.83	14,313	19,453	12,495	19.10	654
2011	158,912.57	68,428	92,999	65,913	19.17	3,438
2013	2,165,060.47	849,786	1,154,927	1,010,133	19.35	52,203
2014	60,720.29	22,552	30,650	30,070	19.46	1,545
2015	54,586.46	19,029	25,862	28,725	19.62	1,464
2018	312,522.53	85,787	116,591	195,931	19.82	9,886
2020	191,276.08	41,239	56,047	135,229	20.01	6,758
2023	606.40	67	91	515	20.23	25
2024	2,075,987.00	142,828	194,115	1,881,872	20.29	92,749
	8,127,361.43	3,119,690	4,239,844	3,887,517		197,799

JEANETTE SERVICE CENTER GARAGE
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2046
 NET SALVAGE PERCENT.. 0

1991	704,755.57	481,419	431,843	272,913	16.01	17,046
2002	54,199.92	31,333	28,106	26,094	17.15	1,522
2016	84,713.63	28,972	25,988	58,725	18.28	3,213
2020	77,800.90	17,801	15,968	61,833	18.54	3,335
2023	150.10	18	16	134	18.73	7
	921,620.12	559,543	501,922	419,698		25,123

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFERSON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1959	224.02	209	212	12	4.93	2
1961	318,738.41	296,044	300,924	17,814	4.94	3,606
1962	6,834.28	6,336	6,440	394	4.99	79
1963	868.17	803	816	52	5.07	10
1965	750.74	695	706	44	4.86	9
1966	143.04	132	134	9	5.02	2
1971	1,380.13	1,264	1,285	95	5.02	19
1972	565.63	517	526	40	4.98	8
1973	403.47	369	375	28	4.97	6
1980	2,694.80	2,416	2,456	239	5.26	45
1983	43,619.36	38,930	39,572	4,048	5.12	791
1984	52,653.38	46,761	47,532	5,122	5.23	979
1986	523.94	464	472	52	5.14	10
1987	54,312.11	47,882	48,671	5,641	5.17	1,091
1988	33,261.63	29,187	29,668	3,594	5.24	686
1989	32,201.81	28,209	28,674	3,528	5.17	682
1990	3,002.67	2,622	2,665	337	5.15	65
1991	30,447.94	26,471	26,907	3,541	5.18	684
1992	2,862.83	2,474	2,515	348	5.26	66
1993	262,910.32	226,418	230,150	32,760	5.24	6,252
1994	5,657.94	4,848	4,928	730	5.26	139
1998	65,202.85	54,692	55,594	9,609	5.29	1,816
2000	36,329.72	30,110	30,606	5,723	5.27	1,086
2006	15,972.48	12,521	12,727	3,245	5.38	603
2007	1,071.15	830	844	227	5.37	42
2008	11,366.85	8,693	8,836	2,531	5.38	470
2009	197,221.72	148,705	151,156	46,065	5.38	8,562
2010	9,813.55	7,286	7,406	2,407	5.38	447
2011	225,284.31	164,322	167,031	58,254	5.38	10,828
2013	506,255.41	353,771	359,603	146,653	5.39	27,208
2014	872.52	594	604	269	5.39	50
2015	45,127.55	29,802	30,293	14,834	5.40	2,747
2016	24,376.66	15,538	15,794	8,583	5.40	1,589
2018	290,925.49	168,882	171,666	119,260	5.42	22,004
2020	2,916.24	1,467	1,491	1,425	5.43	262
2023	531.28	167	170	362	5.45	66
	2,287,324.40	1,760,431	1,789,451	497,874		93,011

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KITTANNING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1965	343,316.59	282,481	343,317			
1966	192.62	158	193			
1967	429.02	349	429			
1970	6,504.28	5,198	6,504			
1973	417.02	328	417			
1976	711.60	549	712			
1977	1,774.17	1,360	1,774			
1978	8,974.56	6,864	8,975			
1979	120.70	91	121			
1980	524.02	393	524			
1981	1,317.98	985	1,314	4	15.02	
1984	13,007.69	9,501	12,676	331	15.32	22
1985	4,671.49	3,387	4,519	152	15.36	10
1986	27,394.64	19,587	26,133	1,261	15.75	80
1987	203,406.17	144,093	192,252	11,154	15.85	704
1988	111,762.73	78,793	105,127	6,635	15.69	423
1989	37,530.30	26,166	34,911	2,619	15.85	165
1990	218,146.92	150,238	200,451	17,696	16.05	1,103
1991	44,533.02	30,421	40,588	3,945	16.01	246
1992	515,351.36	347,038	463,026	52,326	16.25	3,220
1994	3,983.87	2,623	3,500	484	16.34	30
1996	2,889.65	1,850	2,468	421	16.58	25
2007	111,722.14	57,246	76,379	35,343	17.60	2,008
2008	28,344.84	14,138	18,863	9,482	17.59	539
2009	82,044.18	39,529	52,740	29,304	17.75	1,651
2011	150,258.37	67,316	89,814	60,444	17.86	3,384
2013	3,318.17	1,360	1,815	1,504	17.99	84
2014	276.61	108	144	133	18.09	7
2015	36,490.30	13,370	17,839	18,652	18.15	1,028
2016	37,138.75	12,701	16,946	20,193	18.28	1,105
2017	877,481.59	278,162	371,130	506,352	18.31	27,654
2018	134,182.74	38,846	51,829	82,354	18.41	4,473
2020	36,735.18	8,405	11,214	25,521	18.54	1,377
2023	199,682.75	23,523	31,385	168,298	18.73	8,985
2024	624,426.00	46,208	61,652	562,774	18.78	29,967
	3,869,062.02	1,713,365	2,251,681	1,617,381		88,290

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KITTANNING SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	733,303.03	500,919	481,901	251,402	16.01	15,703
2014	56.89	22	21	36	18.09	2
2016	6,940.97	2,374	2,284	4,657	18.28	255
2018	4,767.37	1,380	1,328	3,440	18.41	187
2020	865.02	198	190	675	18.54	36
	745,933.28	504,893	485,725	260,209		16,183

LATROBE SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2033
 NET SALVAGE PERCENT.. 0

1958	116,571.20	107,012	99,501	17,070	6.03	2,831
1959	1,758.76	1,602	1,490	269	6.50	41
1960	348.12	317	295	53	6.45	8
1961	305.05	277	258	47	6.43	7
1962	1,736.30	1,577	1,466	270	6.43	42
1963	3,382.77	3,065	2,850	533	6.47	82
1964	314.28	284	264	50	6.53	8
1966	1,551.34	1,394	1,296	255	6.73	38
1969	4,896.19	4,399	4,090	806	6.39	126
1970	4,080.60	3,646	3,390	691	6.61	105
1971	215.93	193	179	36	6.48	6
1972	48.12	43	40	8	6.74	1
1973	7,220.36	6,406	5,956	1,264	6.67	190
1975	15,280.18	13,505	12,557	2,723	6.64	410
1976	238.19	210	195	43	6.68	6
1977	11,668.43	10,243	9,524	2,144	6.75	318
1978	339.30	297	276	63	6.85	9
1980	1,642.93	1,428	1,328	315	6.86	46
1981	292.68	254	236	57	6.78	8
1982	92.10	80	74	18	6.75	3
1987	3,397.52	2,878	2,676	722	6.95	104
1988	15,215.09	12,838	11,937	3,278	6.94	472
1989	119,679.73	100,471	93,419	26,261	6.98	3,762
1991	332,302.63	276,276	256,885	75,418	7.00	10,774
1992	18,461.80	15,275	14,203	4,259	6.99	609
1993	76,083.22	62,556	58,165	17,918	7.03	2,549
1995	64,484.02	52,316	48,644	15,840	7.09	2,234

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LATROBE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1998	25,087.66	19,940	18,540	6,547	7.10	922
2007	1,027.32	739	687	340	7.21	47
2008	46,947.35	33,192	30,862	16,085	7.25	2,219
2009	208,600.39	144,894	134,724	73,876	7.25	10,190
2014	127,035.61	77,720	72,265	54,771	7.30	7,503
2015	9,421.00	5,559	5,169	4,252	7.29	583
2016	492,763.13	278,510	258,962	233,801	7.31	31,984
2019	360,309.55	169,093	157,225	203,085	7.35	27,631
2020	123,022.34	52,641	48,946	74,076	7.35	10,078
2021	61,722.77	23,418	21,774	39,948	7.36	5,428
2023	879.84	223	207	672	7.38	91
2024	2,547,223.00	429,971	399,792	2,147,431	7.39	290,586
	4,805,646.80	1,914,742	1,780,349	3,025,298		412,051

MCCONNELLSBURG SERVICE CENTER
 INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2045
 NET SALVAGE PERCENT.. 0

1990	629,294.31	437,863	285,163	344,132	15.52	22,173
1994	75,707.42	50,315	32,768	42,939	15.90	2,701
2003	15,464.57	8,908	5,801	9,663	16.56	584
2006	41,940.97	22,573	14,701	27,240	16.73	1,628
2008	1,726.74	876	571	1,156	16.98	68
2010	59,442.10	28,283	18,420	41,023	17.07	2,403
2011	117,223.37	53,712	34,980	82,243	17.15	4,796
2013	472,015.19	197,680	128,741	343,274	17.35	19,785
2014	189.68	75	49	141	17.40	8
2018	19,661.99	5,869	3,822	15,840	17.63	898
2020	39,350.68	9,287	6,048	33,302	17.81	1,870
	1,472,017.02	815,441	531,064	940,953		56,914

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLEASANT VALLEY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1960	279,298.07	252,458	264,085	15,213	6.96	2,186
1961	911.33	823	861	50	6.93	7
1963	7,088.79	6,380	6,674	415	6.94	60
1964	212.49	191	200	13	6.99	2
1965	278.63	249	260	18	7.07	3
1974	5,821.29	5,097	5,332	490	7.32	67
1979	4,218.54	3,629	3,796	422	7.56	56
1981	11,172.30	9,546	9,986	1,187	7.58	157
1982	7,532.74	6,389	6,683	849	7.78	109
1983	2,994.99	2,533	2,650	345	7.75	45
1985	2,005.70	1,682	1,759	246	7.81	31
1988	17,275.02	14,318	14,977	2,298	7.75	297
1989	38,568.68	31,815	33,280	5,288	7.75	682
1990	56,979.31	46,723	48,875	8,104	7.79	1,040
1993	213.07	172	180	33	7.82	4
1994	828,750.72	663,083	693,623	135,128	7.87	17,170
1995	2,259.35	1,792	1,875	385	7.96	48
1998	15,716.73	12,188	12,749	2,967	7.96	373
2000	44,505.73	33,931	35,494	9,012	7.95	1,134
2006	46,854.95	33,075	34,598	12,257	8.12	1,509
2007	148,298.57	103,156	107,907	40,391	8.10	4,987
2008	61,497.04	41,972	43,905	17,592	8.14	2,161
2011	176,922.43	113,124	118,334	58,588	8.18	7,162
2013	72,574.02	43,820	45,838	26,736	8.20	3,260
2014	289,620.95	168,849	176,626	112,995	8.22	13,746
2015	51,506.20	28,880	30,210	21,296	8.23	2,588
2016	56,015.21	29,957	31,337	24,678	8.26	2,988
2018	294,742.05	140,150	146,605	148,137	8.27	17,913
2019	193,475.41	85,013	88,928	104,547	8.29	12,611
2020	25,205.06	10,037	10,499	14,706	8.31	1,770
2023	521,450.66	120,351	125,894	395,557	8.33	47,486
	3,263,966.03	2,011,383	2,104,022	1,159,944		141,652

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARYS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1960	174.01	146	155	19	12.62	2
1962	522,506.15	431,329	457,835	64,671	13.42	4,819
1963	141.85	117	124	18	13.26	1
1964	4,308.66	3,524	3,741	568	13.68	42
1966	733.08	593	629	104	14.03	7
1982	453.63	332	352	101	16.02	6
1985	22,640.38	16,138	17,130	5,511	16.32	338
1986	7,941.01	5,583	5,926	2,015	16.68	121
1987	10,391.97	7,241	7,686	2,706	16.75	162
1988	8,350.36	5,762	6,116	2,234	16.85	133
1989	35,636.62	24,326	25,821	9,816	16.97	578
1990	25,404.88	17,136	18,189	7,216	17.13	421
1991	8,056.68	5,392	5,723	2,333	17.05	137
1993	24,219.23	15,820	16,792	7,427	17.25	431
1994	530,089.86	340,636	361,569	168,521	17.52	9,619
1995	22,050.15	13,989	14,849	7,201	17.58	410
1996	1,412.25	883	937	475	17.67	27
2000	38,801.97	22,660	24,053	14,749	18.17	812
2007	124,573.56	61,764	65,560	59,014	18.81	3,137
2008	8,185.88	3,939	4,181	4,005	18.87	212
2010	107,852.92	48,318	51,287	56,566	19.10	2,962
2013	514,442.93	201,919	214,327	300,116	19.35	15,510
2014	755.09	280	297	458	19.46	24
2015	65,820.77	22,945	24,355	41,466	19.62	2,113
2016	1,425,914.96	464,563	493,111	932,804	19.66	47,447
2021	487,362.14	89,285	94,772	392,590	20.07	19,561
2022	132,615.95	19,627	20,833	111,783	20.14	5,550
2023	208,459.07	22,930	24,339	184,120	20.23	9,101
	4,339,296.01	1,847,177	1,960,690	2,378,606		123,683

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARYS SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1993	967,008.96	631,650	476,707	490,302	17.25	28,423
2014	571,200.70	212,144	160,105	411,095	19.46	21,125
2016	182,237.49	59,373	44,809	137,429	19.66	6,990
2022	64,681.76	9,573	7,225	57,457	20.14	2,853
	1,785,128.91	912,740	688,846	1,096,283		59,391

STATE COLLEGE SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	1,181,849.96	807,322	792,409	389,441	16.01	24,325
1993	27,648.55	18,419	18,079	9,570	16.28	588
1994	52,211.15	34,376	33,741	18,470	16.34	1,130
2014	119.51	46	45	74	18.09	4
2015	182,948.63	67,032	65,794	117,155	18.15	6,455
2018	160,399.56	46,436	45,578	114,821	18.41	6,237
2020	41,861.03	9,578	9,401	32,460	18.54	1,751
2023	314,261.63	37,020	36,336	277,925	18.73	14,838
	1,961,300.02	1,020,229	1,001,383	959,917		55,328

WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2000	30,580.09	23,938	20,326	10,255	7.07	1,450
2004	60,876.34	45,682	38,788	22,088	7.15	3,089
2006	36,465.77	26,664	22,640	13,826	7.17	1,928
2007	32,182.44	23,158	19,663	12,519	7.21	1,736
2008	8,986.37	6,353	5,394	3,592	7.25	495
2009	21,900.70	15,212	12,916	8,984	7.25	1,239
2010	281,674.99	192,102	163,112	118,563	7.23	16,399
2011	63,710.61	42,495	36,082	27,628	7.24	3,816
2013	18,387.15	11,630	9,875	8,512	7.26	1,172
2014	309.12	189	160	149	7.30	20
2015	59,016.66	34,826	29,570	29,446	7.29	4,039
2016	286,658.42	162,019	137,569	149,089	7.31	20,395

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2018	270,300.10	136,637	116,017	154,283	7.34	21,019
2020	9,207.90	3,940	3,345	5,862	7.35	798
2023	3,106,113.40	785,847	667,257	2,438,857	7.38	330,468
2024	8,341,729.00	1,408,084	1,195,593	7,146,136	7.39	967,001
	12,628,099.06	2,918,776	2,478,310	10,149,789		1,375,064
WAYNESBORO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1966	520,895.13	424,634	432,505	88,390	13.49	6,552
1967	2,014.29	1,638	1,668	346	13.44	26
1974	1,665.88	1,295	1,319	347	14.73	24
1975	42,702.46	32,992	33,604	9,099	14.86	612
1983	1,445.76	1,057	1,077	369	15.64	24
1989	18,036.62	12,442	12,673	5,364	16.41	327
1990	180,337.42	122,918	125,196	55,141	16.58	3,326
1991	39,856.72	26,951	27,451	12,406	16.52	751
1993	517.16	341	347	170	16.76	10
1998	197,737.36	121,253	123,500	74,237	17.35	4,279
2000	12,772.14	7,556	7,696	5,076	17.60	288
2005	69,811.06	37,209	37,899	31,912	17.96	1,777
2008	10,369.66	5,062	5,156	5,214	18.34	284
2009	7,919.65	3,751	3,821	4,099	18.34	224
2011	39,440.58	17,330	17,651	21,789	18.50	1,178
2014	85,109.59	32,299	32,898	52,212	18.80	2,777
2015	134,563.30	48,039	48,929	85,634	18.91	4,529
2016	15,856.61	5,287	5,385	10,472	18.99	551
2017	62,260.99	19,214	19,570	42,691	19.05	2,241
2018	1,908,965.33	536,801	546,751	1,362,215	19.17	71,060
2020	39,272.73	8,703	8,864	30,408	19.32	1,574
2023	3,673.88	418	426	3,248	19.48	167
	3,395,224.32	1,467,190	1,494,385	1,900,839		102,581

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WAYNESBORO SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1992	773,680.91	515,736	437,666	336,015	16.75	20,061
2008	8,836.24	4,314	3,661	5,175	18.34	282
2015	180,402.37	64,404	54,655	125,748	18.91	6,650
	962,919.52	584,454	495,982	466,938		26,993
GREENSBURG (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
2025	25,690,279.06	380,216	51,274	25,639,006	33.40	767,635
	25,690,279.06	380,216	51,274	25,639,006		767,635
MINOR STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1985	22,037.79	17,494	8,388	13,650	10.52	1,298
1986	410,418.40	320,988	153,909	256,509	11.01	23,298
1987	200,643.84	154,496	74,079	126,565	11.50	11,006
1989	66,621.21	49,606	23,785	42,836	12.52	3,421
1991	416,236.79	297,276	142,540	273,697	13.81	19,819
1993	43,034.29	29,513	14,151	28,883	14.89	1,940
1995	7,682.95	5,015	2,405	5,278	16.23	325
1998	39,270.96	23,649	11,339	27,932	18.16	1,538
2004	13,414.86	6,605	3,167	10,248	22.17	462
2005	28,096.27	13,247	6,352	21,745	22.98	946
2007	19,981.61	8,612	4,129	15,852	24.42	649
2008	322,805.93	132,738	63,646	259,160	25.06	10,342
2009	85,447.04	33,273	15,954	69,493	25.87	2,686
2010	266,086.30	97,760	46,875	219,212	26.69	8,213
2011	64,382.59	22,315	10,700	53,683	27.34	1,964
2013	1,852,084.71	557,848	267,481	1,584,604	29.00	54,642
2014	242,306.92	67,701	32,462	209,845	29.65	7,077
2018	20,424.17	3,799	1,822	18,603	32.82	567
2019	524.59	85	41	484	33.66	14

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MINOR STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2020	27,883.86	3,834	1,838	26,046	34.50	755
2024	2,400,429.52	92,657	44,428	2,356,002	37.41	62,978
2025	4,427,128.70	57,995	27,808	4,399,321	37.67	116,786
	10,976,943.30	1,996,506	957,298	10,019,645		330,726
	130,811,075.38	44,950,557	44,195,993	86,615,080		5,631,119
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.4 4.30

WEST PENN POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 16-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	172,483.05	167,093	171,177	1,306	0.50	1,306
2012	282.59	238	244	39	2.50	16
2013	2,278,326.01	1,779,942	1,823,446	454,880	3.50	129,966
2014	104,871.18	75,376	77,218	27,653	4.50	6,145
2015	50,295.58	33,006	33,813	16,483	5.50	2,997
2016	140,284.52	83,294	85,330	54,955	6.50	8,455
2017	351,119.59	186,532	191,091	160,029	7.50	21,337
2019	70,746.72	28,741	29,443	41,304	9.50	4,348
2020	74,502.51	25,610	26,236	48,267	10.50	4,597
2023	5,077.58	793	812	4,265	13.50	316
	3,247,989.33	2,380,625	2,438,810	809,179		179,483
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 5.53

WEST PENN POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	1,080,612.35	1,003,424	943,786	136,826	0.50	136,826
2020	1,756,241.23	1,379,896	1,297,882	458,359	1.50	305,573
2021	355,238.83	228,369	214,796	140,443	2.50	56,177
2022	1,280,540.38	640,270	602,216	678,324	3.50	193,807
2023	2,073,055.45	740,371	696,367	1,376,688	4.50	305,931
2024	1,009,947.70	216,422	203,559	806,389	5.50	146,616
2025	3,358,280.42	239,882	225,625	3,132,656	6.50	481,947
	10,913,916.36	4,448,634	4,184,231	6,729,686		1,626,877
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1						14.91

WEST PENN POWER COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 16-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	10,865.00	10,525	10,865			
2014	95.30	68	95			
	10,960.30	10,593	10,960			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

WEST PENN POWER COMPANY

ACCOUNT 391.50 OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	376,068.73	338,462	339,930	36,139	0.50	36,139
2022	345,179.51	241,626	242,674	102,506	1.50	68,337
2024	3,165,557.35	949,667	953,785	2,211,772	3.50	631,935
2025	1,094,625.66	109,463	109,937	984,688	4.50	218,820
	4,981,431.25	1,639,218	1,646,326	3,335,105		955,231
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 19.18

WEST PENN POWER COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-S2						
NET SALVAGE PERCENT.. 0						
2010	2,235.15	2,235	2,235			
2012	695.94	680	696			
2019	3,679,765.74	2,695,796	2,814,917	864,849	2.37	364,915
2020	398,451.63	263,416	275,056	123,396	2.82	43,757
2021	2,325,838.34	1,333,403	1,392,323	933,515	3.35	278,661
2022	558,363.11	261,481	273,035	285,328	3.97	71,871
2023	975,910.80	338,153	353,095	622,816	4.72	131,953
2025	1,173,971.22	83,469	87,158	1,086,813	6.53	166,434
	9,115,231.93	4,978,633	5,198,515	3,916,717		1,057,591
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 11.60

WEST PENN POWER COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1						
NET SALVAGE PERCENT.. 0						
1956	6,289.06	6,289	6,289			
2005	184,754.87	177,254	173,986	10,769	0.87	10,769
2009	84,861.66	75,612	74,218	10,644	2.02	5,269
2012	196,726.40	161,473	158,496	38,230	2.95	12,959
2013	99,434.73	78,802	77,349	22,086	3.27	6,754
2014	349,844.51	266,337	261,428	88,417	3.61	24,492
2015	464,791.02	337,717	331,491	133,300	3.95	33,747
	1,386,702.25	1,103,484	1,083,257	303,445		93,990
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.2 6.78

WEST PENN POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
1989	95,594.42	95,594	95,594			
1990	63,610.08	63,610	63,610			
2014	574,099.21	450,898	353,100	220,999	3.14	70,382
2015	72,333.90	55,140	43,181	29,153	3.27	8,915
	805,637.61	665,242	555,485	250,153		79,297
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.2 9.84

WEST PENN POWER COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-S1						
NET SALVAGE PERCENT.. 0						
1967	1,236.16	1,236	1,236			
1969	1,465.34	1,465	1,465			
1987	31,973.83	30,036	31,974			
1989	51,302.94	47,373	51,303			
1990	46,561.02	42,482	46,561			
1993	618.09	546	618			
1997	3,956.47	3,327	3,956			
2005	6,777.68	4,863	6,609	169	8.07	21
2006	12,097.76	8,445	11,478	620	8.43	74
2014	4,219.34	2,101	2,856	1,363	11.59	118
2015	277,831.68	129,247	175,663	102,168	12.07	8,465
	438,040.31	271,121	333,719	104,321		8,678
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.0	1.98

WEST PENN POWER COMPANY

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-S2.5						
NET SALVAGE PERCENT.. 0						
2009	108,472.45	102,919	108,472			
2013	13,080.24	11,445	12,198	882	1.79	493
2014	58,348.88	49,457	52,709	5,640	2.07	2,725
2015	20,957.19	17,055	18,176	2,781	2.40	1,159
	200,858.76	180,876	191,555	9,304		4,377
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.1 2.18

WEST PENN POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	7,185.99	6,755	6,789	397	1.50	265
2003	7,259.27	6,533	6,565	694	2.50	278
2005	189,173.30	155,122	155,894	33,279	4.50	7,395
2006	13,185.36	10,285	10,336	2,849	5.50	518
2007	2,638.05	1,952	1,961	677	6.50	104
2014	23.66	11	12	12	13.50	1
	219,465.63	180,658	181,557	37,909		8,561
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.4 3.90

WEST PENN POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	1,869,274.64	1,806,972	1,797,278	71,997	0.50	71,997
2012	186,616.14	167,955	167,054	19,562	1.50	13,041
2013	830,614.01	692,176	688,463	142,151	2.50	56,860
2014	5,562,646.74	4,264,714	4,241,836	1,320,811	3.50	377,375
2015	64,550.14	45,185	44,943	19,607	4.50	4,357
2016	300,974.63	190,616	189,593	111,382	5.50	20,251
2017	477,366.90	270,510	269,059	208,308	6.50	32,047
2018	1,528,191.07	764,096	759,997	768,194	7.50	102,426
2019	717,478.10	310,905	309,237	408,241	8.50	48,028
2020	1,102,439.09	404,231	402,062	700,377	9.50	73,724
2021	640,941.54	192,282	191,251	449,691	10.50	42,828
2022	2,403,582.36	560,828	557,819	1,845,763	11.50	160,501
2023	1,723,954.87	287,332	285,791	1,438,164	12.50	115,053
2024	1,927,136.00	192,714	191,680	1,735,456	13.50	128,552
2025	1,045,378.22	34,842	34,655	1,010,723	14.50	69,705
	20,381,144.45	10,185,358	10,130,718	10,250,426		1,316,745
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 6.46

WEST PENN POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 23-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	20,665.59	20,216	20,666			
2004	26,690.36	24,950	25,946	744	1.50	496
2005	125,933.64	112,245	116,726	9,208	2.50	3,683
2006	32,005.88	27,136	28,219	3,787	3.50	1,082
2007	21,924.82	17,635	18,339	3,586	4.50	797
2009	156,859.83	112,530	117,023	39,836	6.50	6,129
	384,080.12	314,712	326,919	57,161		12,187
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.7 3.17

WEST PENN POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
NET SALVAGE PERCENT.. 0						
1990	104,884.79	100,532	104,885			
1991	18,488.29	17,542	18,488			
2000	45,066.70	38,153	43,165	1,902	4.62	412
2005	12,338.96	9,460	10,703	1,636	6.24	262
2007	21,264.26	15,500	17,536	3,728	6.88	542
2013	7,169.49	4,186	4,736	2,433	8.91	273
2014	30.60	17	19	12	9.29	1
2015	9,992.30	5,204	5,888	4,104	9.66	425
2016	42,471.94	20,658	23,372	19,100	10.03	1,904
2021	3,763.02	1,026	1,160	2,603	12.00	217
	265,470.35	212,278	229,952	35,518		4,036
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.8	1.52

WEST PENN POWER COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 12-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	7,902,182.38	7,572,898	7,430,242	471,940	0.50	471,940
2015	41,900.90	36,663	35,972	5,929	1.50	3,953
2016	705,912.09	558,849	548,322	157,590	2.50	63,036
2017	1,249,858.19	885,312	868,635	381,223	3.50	108,921
2018	3,445,009.99	2,153,131	2,112,571	1,332,439	4.50	296,098
2019	2,431,093.42	1,316,850	1,292,043	1,139,050	5.50	207,100
2020	5,136,657.75	2,354,284	2,309,935	2,826,723	6.50	434,880
2021	5,547,870.31	2,080,451	2,041,260	3,506,610	7.50	467,548
2022	4,783,965.22	1,395,339	1,369,054	3,414,911	8.50	401,754
2023	5,044,272.22	1,050,873	1,031,076	4,013,196	9.50	422,442
2024	1,173,579.29	146,697	143,934	1,029,645	10.50	98,061
2025	358,606.66	14,943	14,662	343,945	11.50	29,908
	37,820,908.42	19,566,290	19,197,706	18,623,203		3,005,641
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.2 7.95

WEST PENN POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 14-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	3,090.56	2,539	3,091			
2022	8,179.45	2,045	8,179			
	11,270.01	4,584	11,270			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

**PART III. EXPERIENCED AND
ESTIMATED NET SALVAGE**

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
361.00	23,621.59	28,612.00		28,612.00-
362.10	1,745,434.22	1,122,991.00		1,122,991.00-
364.00	142,064.51	3,224,815.00		3,224,815.00-
365.10	5,362,015.62	5,084,102.00		5,084,102.00-
366.00	901.62	72.00		72.00-
367.00	1,754,921.59	1,185,858.00		1,185,858.00-
368.00	3,535,328.64	1,422,232.00		1,422,232.00-
369.00	63,485.11	367,006.00		367,006.00-
370.30	3,263,797.01	676,241.00		676,241.00-
371.00	10,198.21	37,736.00		37,736.00-
373.10	810,035.19	165,993.87		165,993.87-
373.30	465,754.95	85,711.42		85,711.42-
390.10	176,709.89	58,744.00		58,744.00-
394.00	610,408.08	100.00		100.00-
397.00	104,588.37			
	18,069,264.60	13,460,214.29		13,460,214.29-
2022 TRANSACTION YEAR				
361.00	192,975.48	785,357.00-		785,357.00
362.10	1,343,729.17	861,120.00	800.00	860,320.00-
364.00	325,374.48	3,631,949.00		3,631,949.00-
365.10	6,111,429.81	6,492,272.00		6,492,272.00-
366.00	1,597.00	3,711.00		3,711.00-
367.00	1,445,906.46	1,304,705.00		1,304,705.00-
368.00	4,611,680.77	2,113,534.00		2,113,534.00-
369.00	215,607.15	410,920.00		410,920.00-
370.30	3,835,251.04	1,134,040.00		1,134,040.00-
371.00	14,777.89	44,036.00		44,036.00-
373.10	621,140.39	155,568.27		155,568.27-
373.30	1,134,083.12	120,882.73		120,882.73-
390.10	169,938.33	405,753.00		405,753.00-
394.00	572,280.78			
397.00	1,797,282.37			
	22,393,054.24	15,893,134.00	800.00	15,892,334.00-

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
361.00	29,700.71	69,947.87	754.34	69,193.53-
362.10	1,206,473.60	1,043,633.57	7,601.41	1,036,032.16-
364.00	545,848.47	3,833,807.56		3,833,807.56-
365.10	5,379,952.49	6,218,242.23		6,218,242.23-
366.00	40.89	316.47		316.47-
367.00	1,002,149.11	987,481.61		987,481.61-
368.00	4,434,779.33	2,097,174.79		2,097,174.79-
369.00	103,192.38	364,835.51		364,835.51-
370.30	1,029,668.70	634,497.38		634,497.38-
371.00	14,086.46	32,890.84		32,890.84-
373.10	607,646.36	158,512.94		158,512.94-
373.30	1,098,829.86	162,860.94		162,860.94-
390.10	73,008.88	34,294.73		34,294.73-
394.00	207,946.51			
397.00	6,212,298.19	8,916.34		8,916.34-
	21,945,621.94	15,647,412.78	8,355.75	15,639,057.03-
2024 TRANSACTION YEAR				
362.10	2,260,728.01	1,649,615.35	2,574.17	1,647,041.18-
364.00	4,161,146.06	7,282,005.60		7,282,005.60-
365.10	3,719,398.44	4,099,409.73		4,099,409.73-
367.00	1,376,720.21	1,271,768.55		1,271,768.55-
368.00	2,268,014.81	846,723.84		846,723.84-
369.00	530,590.72	928,533.76		928,533.76-
370.30	190,702.32	156,203.15		156,203.15-
373.10	247,793.22	57,272.05		57,272.05-
373.30	157,097.66	22,942.12		22,942.12-
390.10	1,869,086.20	560,725.86		560,725.86-
394.00	1,650,105.01	72.52		72.52-
397.00	4,866,620.65	5,562.63		5,562.63-
	23,298,003.31	16,880,835.16	2,574.17	16,878,260.99-

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
362.10	437,296.11	338,367.62	588.70	337,778.92-
364.00	4,951,953.00	8,665,917.75		8,665,917.75-
365.10	5,256,810.00	5,654,543.75		5,654,543.75-
367.00	1,073,358.77	921,296.45		921,296.45-
368.00	2,444,808.83	1,081,438.58		1,081,438.58-
369.00	500,758.72	876,327.76		876,327.76-
370.30	186,977.94	193,506.96		193,506.96-
373.10	287,061.60	69,708.20		69,708.20-
373.30	181,993.32	26,053.26		26,053.26-
390.10	442,712.87	181,512.27		181,512.27-
394.00	309,992.28	16.60		16.60-
397.00	1,700,200.23	1,959.69		1,959.69-
	17,773,923.67	18,010,648.89	588.70	18,010,060.19-
TOTAL	103,479,867.76	79,892,245.12	12,318.62	79,879,926.50-

METED
 RESERVE
 BRINGFORWARD

Account	2024 12/31/2024 Begin. Balance	FTY Rates 2024	COR % of Rets	Salvage % of Rets	'5-yr Amort of NS 2020-2025	2025								
						JANUARY								
						Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	45,896,661	0.00			31	418,578	3	418,581	0	0	0	(78,835)	0	46,394,076
303.10	47,721	0.00				7,200	0	7,200	0	0	0	0	0	54,921
303.30	621,985	0.00				0	0	0	0	0	0	0	0	621,985
303.60	8,047,879	0.00				0	0	0	0	0	0	0	0	8,047,879
303.90	23,403,821	0.00				88,522	0	88,522	0	0	0	78,835	0	23,413,508
360.20	17,797,447	0.97				23,387	0	23,387	0	0	0	0	0	17,820,834
361.00	7,528,765	1.37	3.55		42,123	20,280	3,510	23,791	0	0	0	0	0	7,552,556
361.10	50,866	1.55			254	438	21	459	0	0	0	0	0	51,325
361.20	8,805	0.75				7	0	7	0	0	0	0	0	8,812
362.00	103,011,295	1.94	0.35		688,822	533,284	57,402	590,686	34,738	12,158	0	0	0	103,555,084
362.10	1,232,464	2.19	3.49		80,484	21,753	6,707	28,460	0	0	0	0	0	1,260,924
364.00	155,049,196	1.94	1.75		5,142,216	927,283	428,518	1,355,801	133,909	234,341	0	0	0	156,036,746
364.10	29,385	0.58	1.82			17	0	17	0	0	0	0	0	29,402
364.11	822,531	1.93	0.19		5,708	5,202	476	5,678	0	0	0	0	0	828,209
365.00	94,197,472	2.88	0.60		4,816,480	1,635,633	401,373	2,037,007	376,896	224,963	0	0	0	95,632,619
365.01	488,613	1.93	0.07		530	2,164	44	2,209	0	0	0	0	0	490,822
365.10	45,398,298	1.50				286,707	0	286,707	0	0	0	0	0	45,685,005
365.11	362,119	0.26				93	0	93	0	0	0	0	0	362,212
366.00	16,119,399	1.64	0.59		10,562	48,461	880	49,341	0	0	0	0	0	16,164,740
367.00	107,909,757	2.23	0.62		997,617	618,877	83,135	702,012	119,022	73,702	0	0	0	108,419,045
367.10	377,486	2.33				2,983	0	2,983	0	0	0	0	0	380,469
368.00	196,919,851	2.63	0.23		1,122,360	1,113,004	93,530	1,206,534	184,595	43,135	0	0	0	197,898,655
369.00	33,042,193	2.85	0.52		315,397	228,767	26,283	255,050	8,129	4,222	0	0	0	33,284,892
369.10	63,494,549	1.32	0.20		224	114,458	19	114,476	447	89	0	0	0	63,608,489
370.10	47,980,838	8.42	0.20		538,716	1,023,073	44,893	1,067,966	6,431	1,287	0	0	0	49,041,086
371.00	2,588,111	1.93	1.81		20,045	6,712	1,670	8,382	0	0	0	0	0	2,596,493
371.21	390,611	1.15				395	0	395	0	0	0	0	0	391,006
371.23	276,708	0.00				0	0	0	0	0	0	0	0	276,708
373.00	4,991,479	4.91	0.28		106,516	66,812	8,876	75,689	6,466	1,809	0	0	0	5,058,893
373.30	564,071	7.30	0.21		8,091	23,241	674	23,916	538	115	0	0	0	587,334
389.20	16,310	0.38				6	0	6	0	0	0	0	0	16,316
390.10	59,571,383	3.39	0.30		188,151	369,252	15,679	384,932	13,605	4,082	0	0	0	59,938,628
390.20	9,821,001	1.90				21,252	0	21,252	3,124	0	0	0	0	9,839,129
391.00	1,928,722	3.11				6,587	0	6,587	0	0	0	0	0	1,935,309
391.30	2,071,230	10.33				25,151	0	25,151	0	0	0	0	0	2,096,381
391.50	1,364,770	16.25				49,183	0	49,183	0	0	0	0	0	1,413,953
392.30	2,150,287	8.07		0.20	(67,584)	33,792	(5,632)	28,160	4,154	0	831	0	0	2,175,123
392.40	587,816	1.12				624	0	624	654	0	0	0	0	587,786
392.50	85,737	0.40				29	0	29	0	0	0	0	0	85,766
393.00	43,299	2.52				117	0	117	0	0	0	0	0	43,416
394.00	4,232,782	3.95				43,386	0	43,386	0	0	0	0	0	4,276,168
395.00	85,698	0.00				0	0	0	0	0	0	0	0	85,698
396.00	675,711	2.65				2,757	0	2,757	0	0	0	0	0	678,468
397.00	4,344,588	4.53	0.01		26,359	102,556	2,197	104,753	0	0	0	0	0	4,449,341
398.00	56,117	2.11				117	0	117	0	0	0	0	0	56,234
302.00	(14,565)	0.00				0	0	0	0	0	0	0	0	(14,565)
350.10	5,241	0.00				0	0	0	0	0	0	0	0	5,241
350.20	15,696,227	0.00				0	0	0	0	0	0	0	0	15,696,227
360.10	2,231	0.00				0	0	0	0	0	0	0	0	2,231
374.00	28,830	0.00				0	0	0	0	0	0	0	0	28,830
390.30	474,805	0.00				0	0	0	0	0	0	0	0	474,805
399.10	66,477	0.00				0	0	0	0	0	0	0	0	66,477
Total	1,081,941,074				14,043,102	7,872,143	1,170,259	9,042,401	892,708	599,903	831	0	0	1,089,491,696

METED
 RESERVE
 BRINGFORWARD

Account	2025								
	FEBRUARY								
Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance	
303.00	418,578	3	418,581	0	0	(78,835)	0	46,891,492	
303.10	7,200	0	7,200	0	0	0	0	62,120	
303.30	0	0	0	0	0	0	0	621,985	
303.60	0	0	0	0	0	0	0	8,047,879	
303.90	88,522	0	88,522	0	0	78,835	0	23,423,196	
360.20	23,387	0	23,387	0	0	0	0	17,844,222	
361.00	20,280	3,510	23,791	0	0	0	0	7,576,346	
361.10	438	21	459	0	0	0	0	51,785	
361.20	7	0	7	0	0	0	0	8,820	
362.00	533,796	57,402	591,198	35,653	12,479	0	0	104,098,150	
362.10	21,753	6,707	28,460	0	0	0	0	1,289,385	
364.00	929,614	428,518	1,358,132	186,581	326,517	0	0	156,881,781	
364.10	17	0	17	0	0	0	0	29,420	
364.11	5,202	476	5,678	0	0	0	0	833,886	
365.00	1,645,507	401,373	2,046,880	537,310	320,711	0	0	96,821,478	
365.01	2,164	44	2,209	0	0	0	0	493,030	
365.10	286,707	0	286,707	0	0	0	0	45,971,713	
365.11	93	0	93	0	0	0	0	362,305	
366.00	48,461	880	49,341	0	0	0	0	16,214,082	
367.00	620,841	83,135	703,975	115,800	71,707	0	0	108,935,514	
367.10	2,983	0	2,983	0	0	0	0	383,453	
368.00	1,116,420	93,530	1,209,950	161,736	37,794	0	0	198,909,075	
369.00	228,959	26,283	255,242	8,795	4,568	0	0	33,526,771	
369.10	114,457	19	114,476	484	97	0	0	63,722,384	
370.10	1,025,391	44,893	1,070,284	7,054	1,412	0	0	50,102,904	
371.00	6,712	1,670	8,382	0	0	0	0	2,604,875	
371.21	395	0	395	0	0	0	0	391,401	
371.23	0	0	0	0	0	0	0	276,708	
373.00	66,961	8,876	75,838	5,635	1,576	0	0	5,127,520	
373.30	23,379	674	24,053	469	100	0	0	610,818	
389.20	6	0	6	0	0	0	0	16,321	
390.10	369,782	15,679	385,462	19,676	5,903	0	0	60,298,511	
390.20	21,246	0	21,246	4,517	0	0	0	9,855,858	
391.00	6,587	0	6,587	0	0	0	0	1,941,896	
391.30	25,151	0	25,151	0	0	0	0	2,121,533	
391.50	53,288	0	53,288	0	0	0	0	1,467,241	
392.30	35,393	(5,632)	29,761	4,189	0	838	0	2,201,533	
392.40	623	0	623	659	0	0	0	587,749	
392.50	29	0	29	0	0	0	0	85,795	
393.00	117	0	117	0	0	0	0	43,532	
394.00	43,726	0	43,726	0	0	0	0	4,319,894	
395.00	0	0	0	0	0	0	0	85,698	
396.00	2,757	0	2,757	0	0	0	0	681,225	
397.00	102,855	2,197	105,052	0	0	0	0	4,554,393	
398.00	117	0	117	0	0	0	0	56,352	
302.00	0	0	0	0	0	0	0	(14,565)	
350.10	0	0	0	0	0	0	0	5,241	
350.20	0	0	0	0	0	0	0	15,696,227	
360.10	0	0	0	0	0	0	0	2,231	
374.00	0	0	0	0	0	0	0	28,830	
390.30	0	0	0	0	0	0	0	474,805	
399.10	0	0	0	0	0	0	0	66,477	
Total	7,899,905	1,170,259	9,070,164	1,088,557	782,862	838	0	1,096,691,278	

METED
 RESERVE
 BRINGFORWARD

Account	2025								
	MARCH								
	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	47,388,907
303.10	7,200	0	7,200	0	0	0	0	0	69,320
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,432,883
360.20	23,387	0	23,387	0	0	0	0	0	17,867,609
361.00	20,280	3,510	23,791	0	0	0	0	0	7,600,137
361.10	438	21	459	0	0	0	0	0	52,244
361.20	7	0	7	0	0	0	0	0	8,827
362.00	534,284	57,402	591,686	31,349	10,972	0	0	0	104,647,515
362.10	21,753	6,707	28,460	0	0	0	0	0	1,317,845
364.00	932,924	428,518	1,361,442	268,325	469,569	0	0	0	157,505,328
364.10	17	0	17	0	0	0	0	0	29,437
364.11	5,202	476	5,678	0	0	0	0	0	839,564
365.00	1,659,761	401,373	2,061,135	782,569	467,102	0	0	0	97,632,941
365.01	2,164	44	2,209	0	0	0	0	0	495,239
365.10	286,707	0	286,707	0	0	0	0	0	46,258,420
365.11	93	0	93	0	0	0	0	0	362,398
366.00	48,461	880	49,341	0	0	0	0	0	16,263,423
367.00	622,856	83,135	705,991	125,266	77,569	0	0	0	109,438,670
367.10	2,983	0	2,983	0	0	0	0	0	386,436
368.00	1,119,224	93,530	1,212,754	122,575	28,643	0	0	0	199,970,612
369.00	229,174	26,283	255,457	10,206	5,300	0	0	0	33,766,722
369.10	114,456	19	114,475	562	112	0	0	0	63,836,184
370.10	1,027,898	44,893	1,072,791	7,531	1,508	0	0	0	51,166,657
371.00	6,712	1,670	8,382	0	0	0	0	0	2,613,258
371.21	395	0	395	0	0	0	0	0	391,796
371.23	0	0	0	0	0	0	0	0	276,708
373.00	67,101	8,876	75,978	5,709	1,597	0	0	0	5,196,192
373.30	23,507	674	24,182	475	101	0	0	0	634,423
389.20	6	0	6	0	0	0	0	0	16,327
390.10	370,602	15,679	386,282	31,816	9,545	0	0	0	60,643,432
390.20	21,239	0	21,239	7,306	0	0	0	0	9,869,791
391.00	6,587	0	6,587	0	0	0	0	0	1,948,483
391.30	25,151	0	25,151	0	0	0	0	0	2,146,684
391.50	55,603	0	55,603	0	0	0	0	0	1,522,844
392.30	36,192	(5,632)	30,560	2,035	0	407	0	0	2,230,465
392.40	622	0	622	320	0	0	0	0	588,052
392.50	29	0	29	0	0	0	0	0	85,824
393.00	117	0	117	0	0	0	0	0	43,649
394.00	43,992	0	43,992	0	0	0	0	0	4,363,886
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	683,983
397.00	103,250	2,197	105,447	0	0	0	0	0	4,659,840
398.00	117	0	117	0	0	0	0	0	56,469
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	7,930,354	1,170,259	9,100,612	1,396,045	1,072,019	407	0	0	1,103,324,234

METED
 RESERVE
 BRINGFORWARD

Account	2025								
	APRIL								
	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	47,886,323
303.10	7,200	0	7,200	0	0	0	0	0	76,519
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,442,571
360.20	23,387	0	23,387	0	0	0	0	0	17,890,996
361.00	20,280	3,510	23,791	0	0	0	0	0	7,623,928
361.10	438	21	459	0	0	0	0	0	52,703
361.20	7	0	7	0	0	0	0	0	8,835
362.00	534,796	57,402	592,198	39,058	13,670	0	0	0	105,186,984
362.10	21,753	6,707	28,460	0	0	0	0	0	1,346,306
364.00	936,854	428,518	1,365,372	271,924	475,866	0	0	0	158,122,910
364.10	17	0	17	0	0	0	0	0	29,455
364.11	5,202	476	5,678	0	0	0	0	0	845,242
365.00	1,676,742	401,373	2,078,115	789,681	471,347	0	0	0	98,450,028
365.01	2,164	44	2,209	0	0	0	0	0	497,448
365.10	286,707	0	286,707	0	0	0	0	0	46,545,127
365.11	93	0	93	0	0	0	0	0	362,491
366.00	48,461	880	49,341	0	0	0	0	0	16,312,764
367.00	624,926	83,135	708,061	122,197	75,668	0	0	0	109,948,866
367.10	2,983	0	2,983	0	0	0	0	0	389,420
368.00	1,121,483	93,530	1,215,013	106,522	24,892	0	0	0	201,054,211
369.00	229,401	26,283	255,685	9,832	5,106	0	0	0	34,007,469
369.10	114,456	19	114,475	541	108	0	0	0	63,950,010
370.10	1,030,500	44,893	1,075,393	7,606	1,522	0	0	0	52,232,922
371.00	6,712	1,670	8,382	0	0	0	0	0	2,621,640
371.21	395	0	395	0	0	0	0	0	392,191
371.23	0	0	0	0	0	0	0	0	276,708
373.00	67,248	8,876	76,125	6,237	1,745	0	0	0	5,264,335
373.30	23,643	674	24,317	519	110	0	0	0	658,111
389.20	6	0	6	0	0	0	0	0	16,333
390.10	371,712	15,679	387,392	37,887	11,366	0	0	0	60,981,570
390.20	21,228	0	21,228	8,699	0	0	0	0	9,882,320
391.00	6,587	0	6,587	0	0	0	0	0	1,955,070
391.30	25,151	0	25,151	0	0	0	0	0	2,171,835
391.50	56,121	0	56,121	0	0	0	0	0	1,578,965
392.30	36,183	(5,632)	30,551	2,028	0	406	0	0	2,259,393
392.40	622	0	622	319	0	0	0	0	588,355
392.50	29	0	29	0	0	0	0	0	85,853
393.00	117	0	117	0	0	0	0	0	43,765
394.00	44,222	0	44,222	0	0	0	0	0	4,408,108
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	686,740
397.00	103,694	2,197	105,890	0	0	0	0	0	4,765,730
398.00	117	0	117	0	0	0	0	0	56,587
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	7,961,498	1,170,259	9,131,757	1,403,049	1,081,401	406	0	0	1,109,971,946

METED
 RESERVE
 BRINGFORWARD

Account	2025								
	MAY								
	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	48,383,738
303.10	7,200	0	7,200	0	0	0	0	0	83,719
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,452,258
360.20	23,387	0	23,387	0	0	0	0	0	17,914,383
361.00	20,280	3,510	23,791	0	0	0	0	0	7,647,719
361.10	438	21	459	0	0	0	0	0	53,163
361.20	7	0	7	0	0	0	0	0	8,842
362.00	535,386	57,402	592,788	42,067	14,723	0	0	0	105,722,982
362.10	21,753	6,707	28,460	0	0	0	0	0	1,374,766
364.00	940,777	428,518	1,369,295	267,326	467,820	0	0	0	158,757,060
364.10	17	0	17	0	0	0	0	0	29,472
364.11	5,202	476	5,678	0	0	0	0	0	850,919
365.00	1,693,674	401,373	2,095,047	778,139	464,458	0	0	0	99,302,479
365.01	2,164	44	2,209	0	0	0	0	0	499,656
365.10	286,707	0	286,707	0	0	0	0	0	46,831,835
365.11	93	0	93	0	0	0	0	0	362,584
366.00	48,461	880	49,341	0	0	0	0	0	16,362,106
367.00	626,957	83,135	710,091	120,650	74,710	0	0	0	110,463,597
367.10	2,983	0	2,983	0	0	0	0	0	392,403
368.00	1,123,525	93,530	1,217,055	100,548	23,496	0	0	0	202,147,222
369.00	229,626	26,283	255,909	9,929	5,156	0	0	0	34,248,292
369.10	114,455	19	114,474	547	109	0	0	0	64,063,827
370.10	1,033,093	44,893	1,077,986	7,477	1,497	0	0	0	53,301,935
371.00	6,712	1,670	8,382	0	0	0	0	0	2,630,022
371.21	395	0	395	0	0	0	0	0	392,586
371.23	0	0	0	0	0	0	0	0	276,708
373.00	67,396	8,876	76,272	5,750	1,608	0	0	0	5,333,249
373.30	23,779	674	24,453	479	102	0	0	0	681,983
389.20	6	0	6	0	0	0	0	0	16,339
390.10	372,919	15,679	388,598	37,887	11,366	0	0	0	61,320,916
390.20	21,216	0	21,216	8,699	0	0	0	0	9,894,837
391.00	6,587	0	6,587	0	0	0	0	0	1,961,657
391.30	25,151	0	25,151	0	0	0	0	0	2,196,987
391.50	56,638	0	56,638	0	0	0	0	0	1,635,603
392.30	36,170	(5,632)	30,538	2,024	0	405	0	0	2,288,312
392.40	622	0	622	319	0	0	0	0	588,658
392.50	29	0	29	0	0	0	0	0	85,882
393.00	117	0	117	0	0	0	0	0	43,882
394.00	44,451	0	44,451	0	0	0	0	0	4,452,559
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	689,497
397.00	104,137	2,197	106,334	0	0	0	0	0	4,872,064
398.00	117	0	117	0	0	0	0	0	56,704
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	7,992,489	1,170,259	9,162,747	1,381,840	1,065,046	405	0	0	1,116,688,212

METED
 RESERVE
 BRINGFORWARD

Account	2025								
	JUNE								
Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance	
303.00	418,578	3	418,581	0	0	(78,835)	0	48,881,154	
303.10	7,200	0	7,200	0	0	0	0	90,918	
303.30	0	0	0	0	0	0	0	621,985	
303.60	0	0	0	0	0	0	0	8,047,879	
303.90	88,522	0	88,522	0	0	78,835	0	23,461,946	
360.20	23,387	0	23,387	0	0	0	0	17,937,771	
361.00	20,280	3,510	23,791	0	0	0	0	7,671,509	
361.10	438	21	459	0	0	0	0	53,622	
361.20	7	0	7	0	0	0	0	8,850	
362.00	536,788	57,402	594,190	150,613	52,714	0	0	106,113,845	
362.10	21,753	6,707	28,460	0	0	0	0	1,403,226	
364.00	945,219	428,518	1,373,737	343,196	600,593	0	0	159,187,008	
364.10	17	0	17	0	0	0	0	29,490	
364.11	5,202	476	5,678	0	0	0	0	856,597	
365.00	1,712,813	401,373	2,114,187	994,016	593,311	0	0	99,829,339	
365.01	2,164	44	2,209	0	0	0	0	501,865	
365.10	286,707	0	286,707	0	0	0	0	47,118,542	
365.11	93	0	93	0	0	0	0	362,677	
366.00	48,461	880	49,341	0	0	0	0	16,411,447	
367.00	629,156	83,135	712,290	142,300	88,117	0	0	110,945,471	
367.10	2,983	0	2,983	0	0	0	0	395,387	
368.00	1,125,993	93,530	1,219,523	149,699	34,981	0	0	203,182,066	
369.00	229,855	26,283	256,138	10,304	5,351	0	0	34,488,775	
369.10	114,455	19	114,473	567	113	0	0	64,177,620	
370.10	1,035,628	44,893	1,080,521	7,266	1,454	0	0	54,373,735	
371.00	6,712	1,670	8,382	0	0	0	0	2,638,404	
371.21	395	0	395	0	0	0	0	392,981	
371.23	0	0	0	0	0	0	0	276,708	
373.00	67,577	8,876	76,453	8,935	2,499	0	0	5,398,268	
373.30	23,945	674	24,620	744	158	0	0	705,700	
389.20	6	0	6	0	0	0	0	16,344	
390.10	374,512	15,679	390,192	62,168	18,650	0	0	61,630,289	
390.20	21,201	0	21,201	14,275	0	0	0	9,901,763	
391.00	6,587	0	6,587	0	0	0	0	1,968,244	
391.30	25,151	0	25,151	0	0	0	0	2,222,138	
391.50	57,155	0	57,155	0	0	0	0	1,692,757	
392.30	36,157	(5,632)	30,525	2,037	0	407	0	2,317,207	
392.40	622	0	622	320	0	0	0	588,960	
392.50	29	0	29	0	0	0	0	85,911	
393.00	117	0	117	0	0	0	0	43,999	
394.00	44,680	0	44,680	0	0	0	0	4,497,239	
395.00	0	0	0	0	0	0	0	85,698	
396.00	2,757	0	2,757	0	0	0	0	692,254	
397.00	104,583	2,197	106,780	0	0	0	0	4,978,844	
398.00	117	0	117	0	0	0	0	56,822	
302.00	0	0	0	0	0	0	0	(14,565)	
350.10	0	0	0	0	0	0	0	5,241	
350.20	0	0	0	0	0	0	0	15,696,227	
360.10	0	0	0	0	0	0	0	2,231	
374.00	0	0	0	0	0	0	0	28,830	
390.30	0	0	0	0	0	0	0	474,805	
399.10	0	0	0	0	0	0	0	66,477	
Total	8,028,005	1,170,259	9,198,263	1,886,439	1,397,944	407	0	1,122,602,500	

METED
 RESERVE
 BRINGFORWARD

Account	2025								
	JULY								
	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	49,378,569
303.10	7,200	0	7,200	0	0	0	0	0	98,118
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,471,633
360.20	23,387	0	23,387	0	0	0	0	0	17,961,158
361.00	20,280	3,510	23,791	0	0	0	0	0	7,695,300
361.10	438	21	459	0	0	0	0	0	54,081
361.20	7	0	7	0	0	0	0	0	8,857
362.00	538,585	57,402	595,987	96,415	33,745	0	0	0	106,579,672
362.10	21,753	6,707	28,460	0	0	0	0	0	1,431,687
364.00	949,560	428,518	1,378,078	253,614	443,825	0	0	0	159,867,647
364.10	17	0	17	0	0	0	0	0	29,507
364.11	5,202	476	5,678	0	0	0	0	0	862,275
365.00	1,731,510	401,373	2,132,883	737,137	439,985	0	0	0	100,785,101
365.01	2,164	44	2,209	0	0	0	0	0	504,073
365.10	286,707	0	286,707	0	0	0	0	0	47,405,249
365.11	93	0	93	0	0	0	0	0	362,770
366.00	48,461	880	49,341	0	0	0	0	0	16,460,788
367.00	631,370	83,135	714,505	122,481	75,844	0	0	0	111,461,651
367.10	2,983	0	2,983	0	0	0	0	0	398,370
368.00	1,128,535	93,530	1,222,065	107,999	25,237	0	0	0	204,270,895
369.00	230,091	26,283	256,374	10,462	5,433	0	0	0	34,729,253
369.10	114,454	19	114,473	576	115	0	0	0	64,291,402
370.10	1,038,218	44,893	1,083,111	7,801	1,562	0	0	0	55,447,483
371.00	6,712	1,670	8,382	0	0	0	0	0	2,646,786
371.21	395	0	395	0	0	0	0	0	393,376
371.23	0	0	0	0	0	0	0	0	276,708
373.00	67,748	8,876	76,624	4,964	1,388	0	0	0	5,468,540
373.30	24,103	674	24,777	413	88	0	0	0	729,976
389.20	6	0	6	0	0	0	0	0	16,350
390.10	376,492	15,679	392,172	62,168	18,650	0	0	0	61,941,642
390.20	21,182	0	21,182	14,275	0	0	0	0	9,908,670
391.00	6,587	0	6,587	0	0	0	0	0	1,974,831
391.30	25,151	0	25,151	0	0	0	0	0	2,247,289
391.50	58,621	0	58,621	0	0	0	0	0	1,751,378
392.30	36,143	(5,632)	30,511	2,037	0	407	0	0	2,346,088
392.40	621	0	621	320	0	0	0	0	589,261
392.50	29	0	29	0	0	0	0	0	85,941
393.00	117	0	117	0	0	0	0	0	44,115
394.00	44,909	0	44,909	0	0	0	0	0	4,542,148
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	695,011
397.00	105,032	2,197	107,229	0	0	0	0	0	5,086,073
398.00	117	0	117	0	0	0	0	0	56,939
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	8,064,841	1,170,259	9,235,100	1,420,661	1,045,872	407	0	0	1,129,371,474

METED
 RESERVE
 BRINGFORWARD

Account	2025								
	AUGUST								
	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	49,875,984
303.10	7,200	0	7,200	0	0	0	0	0	105,317
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,481,320
360.20	23,387	0	23,387	0	0	0	0	0	17,984,545
361.00	20,280	3,510	23,791	0	0	0	0	0	7,719,091
361.10	438	21	459	0	0	0	0	0	54,541
361.20	7	0	7	0	0	0	0	0	8,865
362.00	539,582	57,402	596,984	40,596	14,209	0	0	0	107,121,851
362.10	21,753	6,707	28,460	0	0	0	0	0	1,460,147
364.00	953,235	428,518	1,381,753	251,439	440,019	0	0	0	160,557,942
364.10	17	0	17	0	0	0	0	0	29,525
364.11	5,202	476	5,678	0	0	0	0	0	867,953
365.00	1,747,403	401,373	2,148,776	734,418	438,362	0	0	0	101,761,096
365.01	2,164	44	2,209	0	0	0	0	0	506,282
365.10	286,707	0	286,707	0	0	0	0	0	47,691,957
365.11	93	0	93	0	0	0	0	0	362,863
366.00	48,461	880	49,341	0	0	0	0	0	16,510,130
367.00	633,414	83,135	716,549	122,024	75,561	0	0	0	111,980,615
367.10	2,983	0	2,983	0	0	0	0	0	401,354
368.00	1,130,559	93,530	1,224,089	97,204	22,714	0	0	0	205,375,066
369.00	230,328	26,283	256,611	10,441	5,422	0	0	0	34,970,001
369.10	114,453	19	114,472	575	115	0	0	0	64,405,184
370.10	1,040,853	44,893	1,085,746	7,528	1,507	0	0	0	56,524,195
371.00	6,712	1,670	8,382	0	0	0	0	0	2,655,169
371.21	395	0	395	0	0	0	0	0	393,771
371.23	0	0	0	0	0	0	0	0	276,708
373.00	67,866	8,876	76,742	4,632	1,296	0	0	0	5,539,355
373.30	24,212	674	24,886	386	82	0	0	0	754,394
389.20	6	0	6	0	0	0	0	0	16,356
390.10	378,956	15,679	394,635	92,520	27,756	0	0	0	62,216,001
390.20	21,158	0	21,158	21,244	0	0	0	0	9,908,585
391.00	6,587	0	6,587	0	0	0	0	0	1,981,418
391.30	25,151	0	25,151	0	0	0	0	0	2,272,441
391.50	61,040	0	61,040	0	0	0	0	0	1,812,419
392.30	36,129	(5,632)	30,497	2,052	0	410	0	0	2,374,944
392.40	621	0	621	323	0	0	0	0	589,559
392.50	29	0	29	0	0	0	0	0	85,970
393.00	117	0	117	0	0	0	0	0	44,232
394.00	45,138	0	45,138	0	0	0	0	0	4,587,286
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	697,769
397.00	105,484	2,197	107,681	0	0	0	0	0	5,193,754
398.00	117	0	117	0	0	0	0	0	57,057
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	8,098,098	1,170,259	9,268,356	1,385,382	1,027,043	410	0	0	1,136,227,816

METED
 RESERVE
 BRINGFORWARD

Account	2025								
	SEPTEMBER								
	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	50,373,400
303.10	7,200	0	7,200	0	0	0	0	0	112,517
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,491,008
360.20	23,387	0	23,387	0	0	0	0	0	18,007,933
361.00	20,280	3,510	23,791	0	0	0	0	0	7,742,882
361.10	438	21	459	0	0	0	0	0	55,000
361.20	7	0	7	0	0	0	0	0	8,872
362.00	540,118	57,402	597,520	33,160	11,606	0	0	0	107,674,606
362.10	21,753	6,707	28,460	0	0	0	0	0	1,488,607
364.00	956,904	428,518	1,385,422	252,872	442,525	0	0	0	161,247,966
364.10	17	0	17	0	0	0	0	0	29,542
364.11	5,202	476	5,678	0	0	0	0	0	873,630
365.00	1,763,283	401,373	2,164,657	736,029	439,324	0	0	0	102,750,400
365.01	2,164	44	2,209	0	0	0	0	0	508,491
365.10	286,707	0	286,707	0	0	0	0	0	47,978,664
365.11	93	0	93	0	0	0	0	0	362,956
366.00	48,461	880	49,341	0	0	0	0	0	16,559,471
367.00	635,448	83,135	718,582	121,091	74,983	0	0	0	112,503,124
367.10	2,983	0	2,983	0	0	0	0	0	404,337
368.00	1,132,476	93,530	1,226,006	97,170	22,706	0	0	0	206,481,195
369.00	230,563	26,283	256,847	10,353	5,377	0	0	0	35,211,118
369.10	114,453	19	114,471	570	114	0	0	0	64,518,971
370.10	1,043,410	44,893	1,088,303	7,345	1,470	0	0	0	57,603,682
371.00	6,712	1,670	8,382	0	0	0	0	0	2,663,551
371.21	395	0	395	0	0	0	0	0	394,166
371.23	0	0	0	0	0	0	0	0	276,708
373.00	67,984	8,876	76,861	4,970	1,390	0	0	0	5,609,855
373.30	24,321	674	24,995	414	88	0	0	0	778,887
389.20	6	0	6	0	0	0	0	0	16,362
390.10	381,903	15,679	397,582	92,520	27,756	0	0	0	62,493,307
390.20	21,130	0	21,130	21,244	0	0	0	0	9,908,471
391.00	6,587	0	6,587	0	0	0	0	0	1,988,005
391.30	25,151	0	25,151	0	0	0	0	0	2,297,592
391.50	62,515	0	62,515	0	0	0	0	0	1,874,934
392.30	36,116	(5,632)	30,484	2,000	0	400	0	0	2,403,828
392.40	621	0	621	315	0	0	0	0	589,865
392.50	29	0	29	0	0	0	0	0	85,999
393.00	117	0	117	0	0	0	0	0	44,349
394.00	45,367	0	45,367	0	0	0	0	0	4,632,654
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	700,526
397.00	105,929	2,197	108,125	0	0	0	0	0	5,301,879
398.00	117	0	117	0	0	0	0	0	57,174
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	8,130,206	1,170,259	9,300,465	1,380,052	1,027,340	400	0	0	1,143,121,289

METED
 RESERVE
 BRINGFORWARD

2025									
OCTOBER									
Account	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	50,870,815
303.10	7,200	0	7,200	0	0	0	0	0	119,716
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,500,695
360.20	23,387	0	23,387	0	0	0	0	0	18,031,320
361.00	20,280	3,510	23,791	0	0	0	0	0	7,766,672
361.10	438	21	459	0	0	0	0	0	55,459
361.20	7	0	7	0	0	0	0	0	8,879
362.00	540,602	57,402	598,003	33,281	11,648	0	0	0	108,227,680
362.10	21,753	6,707	28,460	0	0	0	0	0	1,517,068
364.00	960,638	428,518	1,389,156	260,500	455,874	0	0	0	161,920,749
364.10	17	0	17	0	0	0	0	0	29,560
364.11	5,202	476	5,678	0	0	0	0	0	879,308
365.00	1,779,407	401,373	2,180,781	756,919	451,792	0	0	0	103,722,470
365.01	2,164	44	2,209	0	0	0	0	0	510,699
365.10	286,707	0	286,707	0	0	0	0	0	48,265,371
365.11	93	0	93	0	0	0	0	0	363,049
366.00	48,461	880	49,341	0	0	0	0	0	16,608,812
367.00	637,516	83,135	720,650	126,203	78,149	0	0	0	113,019,423
367.10	2,983	0	2,983	0	0	0	0	0	407,321
368.00	1,134,745	93,530	1,228,275	132,888	31,053	0	0	0	207,545,529
369.00	230,802	26,283	257,085	10,691	5,552	0	0	0	35,451,960
369.10	114,452	19	114,471	588	118	0	0	0	64,632,737
370.10	1,045,996	44,893	1,090,889	7,701	1,542	0	0	0	58,685,328
371.00	6,712	1,670	8,382	0	0	0	0	0	2,671,933
371.21	395	0	395	0	0	0	0	0	394,561
371.23	0	0	0	0	0	0	0	0	276,708
373.00	68,110	8,876	76,987	5,242	1,466	0	0	0	5,680,133
373.30	24,437	674	25,111	436	93	0	0	0	803,469
389.20	6	0	6	0	0	0	0	0	16,367
390.10	384,849	15,679	400,529	92,520	27,756	0	0	0	62,773,560
390.20	21,102	0	21,102	21,244	0	0	0	0	9,908,329
391.00	6,587	0	6,587	0	0	0	0	0	1,994,591
391.30	25,151	0	25,151	0	0	0	0	0	2,322,743
391.50	63,105	0	63,105	0	0	0	0	0	1,938,038
392.30	36,102	(5,632)	30,470	1,919	0	384	0	0	2,432,763
392.40	620	0	620	302	0	0	0	0	590,183
392.50	29	0	29	0	0	0	0	0	86,028
393.00	117	0	117	0	0	0	0	0	44,465
394.00	45,596	0	45,596	0	0	0	0	0	4,678,250
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	703,283
397.00	106,345	2,197	108,542	0	0	0	0	0	5,410,421
398.00	117	0	117	0	0	0	0	0	57,292
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	8,162,092	1,170,259	9,332,350	1,450,433	1,065,043	384	0	0	1,149,938,547

METED
 RESERVE
 BRINGFORWARD

Account	2025								
	NOVEMBER								
Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance	
303.00	418,578	3	418,581	0	0	(78,835)	0	51,368,231	
303.10	7,200	0	7,200	0	0	0	0	126,916	
303.30	0	0	0	0	0	0	0	621,985	
303.60	0	0	0	0	0	0	0	8,047,879	
303.90	88,522	0	88,522	0	0	78,835	0	23,510,383	
360.20	23,387	0	23,387	0	0	0	0	18,054,707	
361.00	20,280	3,510	23,791	0	0	0	0	7,790,463	
361.10	438	21	459	0	0	0	0	55,919	
361.20	7	0	7	0	0	0	0	8,887	
362.00	542,223	57,402	599,625	189,645	66,376	0	0	108,571,285	
362.10	21,753	6,707	28,460	0	0	0	0	1,545,528	
364.00	964,438	428,518	1,392,956	261,843	458,225	0	0	162,593,637	
364.10	17	0	17	0	0	0	0	29,577	
364.11	5,202	476	5,678	0	0	0	0	884,986	
365.00	1,795,839	401,373	2,197,212	764,541	456,341	0	0	104,698,801	
365.01	2,164	44	2,209	0	0	0	0	512,908	
365.10	286,707	0	286,707	0	0	0	0	48,552,079	
365.11	93	0	93	0	0	0	0	363,142	
366.00	48,461	880	49,341	0	0	0	0	16,658,154	
367.00	639,633	83,135	722,767	126,965	78,621	0	0	113,536,604	
367.10	2,983	0	2,983	0	0	0	0	410,304	
368.00	1,137,583	93,530	1,231,113	154,845	36,184	0	0	208,585,613	
369.00	231,046	26,283	257,329	10,787	5,602	0	0	35,692,899	
369.10	114,451	19	114,470	594	119	0	0	64,746,494	
370.10	1,048,641	44,893	1,093,534	7,683	1,538	0	0	59,769,641	
371.00	6,712	1,670	8,382	0	0	0	0	2,680,315	
371.21	395	0	395	0	0	0	0	394,956	
371.23	0	0	0	0	0	0	0	276,708	
373.00	68,234	8,876	77,111	4,829	1,351	0	0	5,751,064	
373.30	24,551	674	25,225	402	86	0	0	828,207	
389.20	6	0	6	0	0	0	0	16,373	
390.10	387,313	15,679	402,992	62,168	18,650	0	0	63,095,734	
390.20	21,078	0	21,078	14,275	0	0	0	9,915,132	
391.00	6,587	0	6,587	0	0	0	0	2,001,178	
391.30	25,151	0	25,151	0	0	0	0	2,347,895	
391.50	63,753	0	63,753	0	0	0	0	2,001,792	
392.30	36,089	(5,632)	30,457	2,030	0	406	0	2,461,596	
392.40	620	0	620	319	0	0	0	590,484	
392.50	29	0	29	0	0	0	0	86,057	
393.00	117	0	117	0	0	0	0	44,582	
394.00	45,825	0	45,825	0	0	0	0	4,724,075	
395.00	0	0	0	0	0	0	0	85,698	
396.00	2,757	0	2,757	0	0	0	0	706,040	
397.00	106,768	2,197	108,965	0	0	0	0	5,519,386	
398.00	117	0	117	0	0	0	0	57,409	
302.00	0	0	0	0	0	0	0	(14,565)	
350.10	0	0	0	0	0	0	0	5,241	
350.20	0	0	0	0	0	0	0	15,696,227	
360.10	0	0	0	0	0	0	0	2,231	
374.00	0	0	0	0	0	0	0	28,830	
390.30	0	0	0	0	0	0	0	474,805	
399.10	0	0	0	0	0	0	0	66,477	
Total	8,195,753	1,170,259	9,366,011	1,600,925	1,123,092	406	0	1,156,580,947	

METED
 RESERVE
 BRINGFORWARD

Account	2025								
	DECEMBER								
Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance	
303.00	418,578	3	418,581	2,189,323	16	0	(78,835)	0	49,676,306
303.10	7,200	0	7,200	0	0	0	0	0	134,115
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	13,969	0	0	78,835	0	23,506,101
360.20	23,387	0	23,387	0	0	0	0	0	18,078,094
361.00	20,280	3,510	23,791	0	0	0	0	0	7,814,254
361.10	438	21	459	0	0	0	0	0	56,378
361.20	7	0	7	0	0	0	0	0	8,894
362.00	544,479	57,402	601,881	120,361	42,126	0	0	0	109,010,679
362.10	21,753	6,707	28,460	0	0	0	0	0	1,573,989
364.00	968,976	428,518	1,397,494	361,854	633,245	0	0	0	162,996,031
364.10	17	0	17	0	0	0	0	0	29,595
364.11	5,202	476	5,678	0	0	0	0	0	890,663
365.00	1,815,399	401,373	2,216,772	1,046,553	624,670	0	0	0	105,244,351
365.01	2,164	44	2,209	0	0	0	0	0	515,117
365.10	286,707	0	286,707	0	0	0	0	0	48,838,786
365.11	93	0	93	0	0	0	0	0	363,234
366.00	48,461	880	49,341	0	0	0	0	0	16,707,495
367.00	641,891	83,135	725,025	143,058	88,586	0	0	0	114,029,986
367.10	2,983	0	2,983	0	0	0	0	0	413,287
368.00	1,140,983	93,530	1,234,513	189,951	44,387	0	0	0	209,585,789
369.00	231,280	26,283	257,564	9,914	5,149	0	0	0	35,935,400
369.10	114,451	19	114,470	546	109	0	0	0	64,860,308
370.10	1,051,236	44,893	1,096,129	7,412	1,484	0	0	0	60,856,874
371.00	6,712	1,670	8,382	0	0	0	0	0	2,688,698
371.21	395	0	395	0	0	0	0	0	395,351
371.23	0	0	0	0	0	0	0	0	276,708
373.00	68,414	8,876	77,290	9,782	2,736	0	0	0	5,815,837
373.30	24,717	674	25,391	814	173	0	0	0	852,610
389.20	6	0	6	0	0	0	0	0	16,379
390.10	389,525	15,679	405,204	76,732	23,020	0	0	0	63,401,186
390.20	21,057	0	21,057	17,619	0	0	0	0	9,918,570
391.00	4,821	0	4,821	1,362,498	0	0	0	0	643,502
391.30	18,848	0	18,848	1,464,404	0	0	0	0	902,339
391.50	62,789	0	62,789	860,255	0	0	0	0	1,204,326
392.30	36,030	(5,632)	30,398	15,490	0	3,098	0	0	2,479,602
392.40	619	0	619	2,438	0	0	0	0	588,665
392.50	29	0	29	0	0	0	0	0	86,086
393.00	98	0	98	17,422	0	0	0	0	27,258
394.00	45,527	0	45,527	320,345	0	0	0	0	4,449,257
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	708,797
397.00	108,735	2,197	110,931	52,905	461	0	0	0	5,576,951
398.00	117	0	117	0	0	0	0	0	57,527
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	8,225,686	1,170,259	9,395,944	8,283,644	1,466,161	3,098	0	0	1,156,230,185

							12-31-2024 FTY BALANCE
Account	Group	Amort?	FTY Rates	COR%	GS%	FTY Amort NS	Begin. Balance
30300	00	Y	8.77	0%	0%	-	47,768,580
30330	00	Y	0.00	0%	0%	-	9,079,604
30360	00	Y	0.06	0%	0%	-	25,163,421
30370	00	Y	20.21	0%	0%	-	44,152
36020	00		0.84	0%	0%	-	11,284,408
36100	00		1.24	-125%	0%	29,398	9,760,782
36110	00		1.06	0%	0%	-	227,633
36200	00		1.99	-100%	0%	1,831,818	121,988,566
36210	00		2.51	-24%	0%	37,503	(128,079)
36400	00		1.67	-150%	0%	4,118,662	223,922,978
36410	00		0.00	0%	0%	-	-
36420	00		2.41	-67%	0%	6,594	(97,765)
36500	00		2.48	-63%	0%	4,564,704	194,039,562
36510	00		1.38	0%	0%	-	49,832,198
36520	00		2.53	-13%	0%	1,743	95,610
36530	00		1.02	0%	0%	-	14,387
36600	00		1.60	-17%	0%	19,812	20,433,357
36610	00		0.00	0%	0%	-	-
36700	00		2.51	-56%	0%	788,658	86,368,690
36710	00		2.76	-16%	0%	1,206	139,339
36800	00		2.62	-35%	0%	1,058,538	178,341,178
36900	00		2.08	-45%	0%	445,182	29,324,375
36910	00		1.01	0%	0%	-	32,331,336
37010	00		8.53	-17%	0%	398,922	51,827,813
37100	00		1.49	-39%	0%	43,522	22,343,029
37121	00		1.32	0%	0%	-	210,236
37123	00		0.00	0%	0%	-	147,697
37200	00		0.07	0%	0%	-	193,579
37300	00		8.25	-26%	0%	419,868	6,850,119
37330	00		6.42	-20%	0%	42,371	2,466,926
38920	00		0.00	0%	0%	-	212,239
39010	00		2.86	-22%	0%	127,427	13,455,948
39010	01		3.42	-22%	0%	-	5,916,905
39010	02		4.05	-22%	0%	-	8,009,171
39010	03		3.73	-22%	0%	-	6,674,583
39020	00		1.27	0%	0%	-	5,387,572
39100	00	Y	2.06	0%	0%	-	246,147
39120	00	Y	0.00	0%	0%	-	-
39125	00	Y	19.16	0%	0%	-	3,884,745
39130	00	Y	24.48	0%	0%	-	1,203,774
39230	00		5.46	0%	0%	-	518,851
39240	00		3.45	0%	0%	-	1,828,576
39250	00		7.53	0%	0%	-	3,458,272
39300	00	Y	0.00	0%	0%	-	40,196
39400	00	Y	4.73	0%	0%	-	6,761,847
39500	00	Y	0.00	0%	0%	-	111,815
39600	00		0.55	0%	0%	-	4,690,973
39700	00	Y	8.02	-125%	0%	1,036,606	15,536,826
39800	00	Y	2.18	0%	0%	-	53,992
	Total Plant					14,972,534	1,201,966,142

		2025					
		JANUARY					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	48,230,613
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,265,801
30370	00	7,266	-	-	-	-	51,417
36020	00	10,926	-	-	-	-	11,295,334
36100	00	18,992	2,450	538	673	-	9,781,013
36110	00	379	-	-	-	-	228,012
36200	00	665,747	152,652	17,136	17,136	-	122,772,692
36210	00	24,163	3,125	-	-	-	(100,791)
36400	00	992,164	343,222	129,656	194,484	-	224,934,224
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(96,138)
36500	00	1,966,418	380,392	247,961	155,105	-	195,983,305
36510	00	326,694	-	-	-	-	50,158,892
36520	00	1,584	145	-	-	-	97,339
36530	00	32	-	-	-	-	14,419
36600	00	62,498	1,651	365	61	-	20,497,079
36610	00	-	-	-	-	-	-
36700	00	510,378	65,722	84,866	47,805	-	86,812,119
36710	00	2,958	101	-	-	-	142,397
36800	00	1,017,275	88,212	123,727	43,673	-	179,279,265
36900	00	158,726	37,099	17,440	7,914	-	29,494,845
36910	00	40,452	-	-	-	-	32,371,789
37010	00	1,039,476	33,244	8,493	1,465	-	52,890,575
37100	00	35,079	3,627	-	-	-	22,381,735
37121	00	246	-	-	-	-	210,482
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,590
37300	00	255,348	34,989	28,652	7,586	-	7,104,218
37330	00	53,975	3,531	3,162	637	-	2,520,632
38920	00	-	-	-	-	-	212,239
39010	00	109,969	10,619	10,651	2,336	-	13,563,549
39010	01	28,419	-	-	-	-	5,945,324
39010	02	61,128	-	1,617	355	-	8,068,327
39010	03	39,636	-	-	-	-	6,714,219
39020	00	7,520	-	-	-	-	5,395,092
39100	00	590	-	-	-	-	246,736
39120	00	-	-	-	-	-	-
39125	00	110,634	-	-	-	-	3,995,379
39130	00	55,668	-	-	-	-	1,259,442
39230	00	2,839	-	-	-	-	521,691
39240	00	8,153	-	1,819	-	-	1,834,910
39250	00	43,286	-	9,841	-	-	3,491,717
39300	00	-	-	-	-	-	40,196
39400	00	75,769	-	-	-	-	6,837,616
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,693,331
39700	00	315,905	86,384	-	-	-	15,939,116
39800	00	133	-	-	-	-	54,125
	Total Plant	8,618,285	1,247,711	685,925	479,231	-	1,210,666,982

		2025					
		FEBRUARY					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	48,692,647
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,368,180
30370	00	7,266	-	-	-	-	58,683
36020	00	10,926	-	-	-	-	11,306,260
36100	00	18,997	2,450	578	723	-	9,801,159
36110	00	379	-	-	-	-	228,391
36200	00	666,295	152,652	56,223	56,223	-	123,479,192
36210	00	24,163	3,125	-	-	-	(73,503)
36400	00	994,248	343,222	202,228	303,342	-	225,766,123
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(94,511)
36500	00	1,971,520	380,392	301,654	188,691	-	197,844,871
36510	00	326,694	-	-	-	-	50,485,586
36520	00	1,584	145	-	-	-	99,069
36530	00	32	-	-	-	-	14,450
36600	00	62,502	1,651	391	66	-	20,560,776
36610	00	-	-	-	-	-	-
36700	00	512,306	65,722	119,815	67,491	-	87,202,841
36710	00	2,958	101	-	-	-	145,455
36800	00	1,020,704	88,212	225,081	79,449	-	180,083,651
36900	00	159,105	37,099	31,121	14,123	-	29,645,805
36910	00	40,452	-	-	-	-	32,412,241
37010	00	1,042,620	33,244	8,508	1,468	-	53,956,462
37100	00	35,079	3,627	-	-	-	22,420,441
37121	00	246	-	-	-	-	210,728
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,602
37300	00	256,712	34,989	32,422	8,584	-	7,354,913
37330	00	54,547	3,531	3,578	721	-	2,574,411
38920	00	-	-	-	-	-	212,239
39010	00	110,245	10,619	15,117	3,316	-	13,665,980
39010	01	28,419	-	-	-	-	5,973,743
39010	02	61,187	-	2,295	503	-	8,126,717
39010	03	39,636	-	-	-	-	6,753,854
39020	00	7,520	-	-	-	-	5,402,612
39100	00	590	-	-	-	-	247,326
39120	00	-	-	-	-	-	-
39125	00	115,421	-	-	-	-	4,110,799
39130	00	55,668	-	-	-	-	1,315,110
39230	00	2,839	-	-	-	-	524,530
39240	00	8,148	-	1,753	-	-	1,841,305
39250	00	43,944	-	9,479	-	-	3,526,182
39300	00	-	-	-	-	-	40,196
39400	00	76,033	-	-	-	-	6,913,649
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,695,689
39700	00	318,100	86,384	-	-	-	16,343,599
39800	00	133	-	-	-	-	54,258
	Total Plant	8,645,077	1,247,711	1,010,243	724,699	-	1,218,824,828

		2025					
		MARCH					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	49,154,680
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,470,560
30370	00	7,266	-	-	-	-	65,949
36020	00	10,926	-	-	-	-	11,317,187
36100	00	19,003	2,450	579	723	-	9,821,310
36110	00	379	-	-	-	-	228,770
36200	00	667,235	152,652	69,771	69,771	-	124,159,537
36210	00	24,163	3,125	-	-	-	(46,215)
36400	00	997,480	343,222	312,722	469,084	-	226,325,020
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(92,884)
36500	00	1,978,279	380,392	426,363	266,699	-	199,510,480
36510	00	326,694	-	-	-	-	50,812,279
36520	00	1,584	145	-	-	-	100,798
36530	00	32	-	-	-	-	14,482
36600	00	62,507	1,651	362	61	-	20,624,511
36610	00	-	-	-	-	-	-
36700	00	514,905	65,722	155,984	87,865	-	87,539,617
36710	00	2,958	101	-	-	-	148,513
36800	00	1,026,216	88,212	335,496	118,423	-	180,744,159
36900	00	159,700	37,099	45,076	20,456	-	29,777,071
36910	00	40,452	-	-	-	-	32,452,693
37010	00	1,045,700	33,244	8,149	1,406	-	55,025,851
37100	00	35,079	3,627	-	-	-	22,459,147
37121	00	246	-	-	-	-	210,975
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,613
37300	00	258,259	34,989	36,891	9,768	-	7,601,503
37330	00	55,196	3,531	4,071	821	-	2,628,246
38920	00	-	-	-	-	-	212,239
39010	00	110,665	10,619	24,050	5,275	-	13,757,938
39010	01	28,419	-	-	-	-	6,002,161
39010	02	61,277	-	3,650	801	-	8,183,543
39010	03	39,636	-	-	-	-	6,793,490
39020	00	7,520	-	-	-	-	5,410,133
39100	00	590	-	-	-	-	247,916
39120	00	-	-	-	-	-	-
39125	00	117,829	-	-	-	-	4,228,628
39130	00	55,668	-	-	-	-	1,370,778
39230	00	2,839	-	-	-	-	527,370
39240	00	8,144	-	793	-	-	1,848,657
39250	00	44,412	-	4,289	-	-	3,566,305
39300	00	-	-	-	-	-	40,196
39400	00	76,221	-	-	-	-	6,989,870
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,698,048
39700	00	319,663	86,384	-	-	-	16,749,646
39800	00	133	-	-	-	-	54,390
	Total Plant	8,675,135	1,247,711	1,428,248	1,051,151	-	1,226,268,275

		2025					
		APRIL					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	49,616,714
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,572,940
30370	00	7,266	-	-	-	-	73,215
36020	00	10,926	-	-	-	-	11,328,113
36100	00	19,008	2,450	577	722	-	9,841,469
36110	00	379	-	-	-	-	229,149
36200	00	668,671	152,652	122,579	122,579	-	124,735,701
36210	00	24,163	3,125	-	-	-	(18,927)
36400	00	1,001,509	343,222	328,967	493,451	-	226,847,332
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(91,257)
36500	00	1,986,469	380,392	455,841	285,139	-	201,136,360
36510	00	326,694	-	-	-	-	51,138,973
36520	00	1,584	145	-	-	-	102,528
36530	00	32	-	-	-	-	14,513
36600	00	62,511	1,651	345	58	-	20,688,270
36610	00	-	-	-	-	-	-
36700	00	517,810	65,722	152,386	85,839	-	87,884,924
36710	00	2,958	101	-	-	-	151,571
36800	00	1,032,797	88,212	333,991	117,891	-	181,413,285
36900	00	160,397	37,099	44,370	20,135	-	29,910,062
36910	00	40,452	-	-	-	-	32,493,146
37010	00	1,048,613	33,244	7,607	1,312	-	56,098,788
37100	00	35,079	3,627	-	-	-	22,497,853
37121	00	246	-	-	-	-	211,221
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,625
37300	00	259,948	34,989	38,740	10,257	-	7,847,442
37330	00	55,904	3,531	4,275	862	-	2,682,544
38920	00	-	-	-	-	-	212,239
39010	00	111,228	10,619	28,517	6,254	-	13,845,014
39010	01	28,419	-	-	-	-	6,030,580
39010	02	61,399	-	4,328	949	-	8,239,664
39010	03	39,636	-	-	-	-	6,833,126
39020	00	7,520	-	-	-	-	5,417,653
39100	00	590	-	-	-	-	248,505
39120	00	-	-	-	-	-	-
39125	00	117,850	-	-	-	-	4,346,479
39130	00	55,668	-	-	-	-	1,426,446
39230	00	2,839	-	-	-	-	530,209
39240	00	8,142	-	1,040	-	-	1,855,759
39250	00	44,750	-	5,623	-	-	3,605,431
39300	00	-	-	-	-	-	40,196
39400	00	76,357	-	-	-	-	7,066,227
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,700,406
39700	00	320,789	86,384	-	-	-	17,156,820
39800	00	133	-	-	-	-	54,523
	Total Plant	8,706,596	1,247,711	1,529,187	1,145,448	-	1,233,547,947

		2025					
		MAY					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	50,078,747
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,675,320
30370	00	7,266	-	-	-	-	80,480
36020	00	10,926	-	-	-	-	11,339,039
36100	00	19,014	2,450	616	770	-	9,861,547
36110	00	379	-	-	-	-	229,527
36200	00	672,264	152,652	358,770	358,770	-	124,843,077
36210	00	24,163	3,125	-	-	-	8,361
36400	00	1,005,737	343,222	344,618	516,927	-	227,334,746
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(89,630)
36500	00	1,995,203	380,392	484,943	303,342	-	202,723,670
36510	00	326,694	-	-	-	-	51,465,667
36520	00	1,584	145	-	-	-	104,257
36530	00	32	-	-	-	-	14,545
36600	00	62,515	1,651	359	60	-	20,752,017
36610	00	-	-	-	-	-	-
36700	00	520,693	65,722	153,662	86,557	-	88,231,120
36710	00	2,958	101	-	-	-	154,630
36800	00	1,039,401	88,212	337,707	119,203	-	182,083,988
36900	00	161,091	37,099	44,558	20,220	-	30,043,474
36910	00	40,452	-	-	-	-	32,533,598
37010	00	1,051,437	33,244	7,665	1,322	-	57,174,482
37100	00	35,079	3,627	-	-	-	22,536,559
37121	00	246	-	-	-	-	211,468
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,636
37300	00	261,735	34,989	41,339	10,945	-	8,091,882
37330	00	56,654	3,531	4,562	920	-	2,737,247
38920	00	-	-	-	-	-	212,239
39010	00	111,840	10,619	28,517	6,254	-	13,932,702
39010	01	28,419	-	-	-	-	6,058,999
39010	02	61,530	-	4,328	949	-	8,295,917
39010	03	39,636	-	-	-	-	6,872,761
39020	00	7,520	-	-	-	-	5,425,173
39100	00	590	-	-	-	-	249,095
39120	00	-	-	-	-	-	-
39125	00	117,870	-	-	-	-	4,464,348
39130	00	55,668	-	-	-	-	1,482,114
39230	00	2,839	-	-	-	-	533,048
39240	00	8,139	-	915	-	-	1,862,982
39250	00	45,110	-	4,949	-	-	3,645,592
39300	00	-	-	-	-	-	40,196
39400	00	76,501	-	-	-	-	7,142,729
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,702,764
39700	00	321,990	86,384	-	-	-	17,565,194
39800	00	133	-	-	-	-	54,655
	Total Plant	8,741,168	1,247,711	1,817,507	1,426,241	-	1,240,293,077

		2025					
		JUNE					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	50,540,781
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,777,699
30370	00	7,266	-	-	-	-	87,746
36020	00	10,926	-	-	-	-	11,349,965
36100	00	19,019	2,450	602	752	-	9,881,662
36110	00	379	-	-	-	-	229,906
36200	00	676,241	152,652	173,873	173,873	-	125,324,225
36210	00	24,163	3,125	-	-	-	35,649
36400	00	1,010,365	343,222	392,496	588,744	-	227,707,092
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(88,004)
36500	00	2,005,042	380,392	574,889	359,606	-	204,174,609
36510	00	326,694	-	-	-	-	51,792,360
36520	00	1,584	145	-	-	-	105,987
36530	00	32	-	-	-	-	14,576
36600	00	62,520	1,651	370	62	-	20,815,755
36610	00	-	-	-	-	-	-
36700	00	523,686	65,722	164,027	92,396	-	88,564,105
36710	00	2,958	101	-	-	-	157,688
36800	00	1,046,253	88,212	359,301	126,825	-	182,732,328
36900	00	161,805	37,099	46,917	21,291	-	30,174,168
36910	00	40,452	-	-	-	-	32,574,051
37010	00	1,054,358	33,244	8,132	1,403	-	58,252,549
37100	00	35,079	3,627	-	-	-	22,575,266
37121	00	246	-	-	-	-	211,714
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,648
37300	00	263,668	34,989	45,233	11,976	-	8,333,330
37330	00	57,465	3,531	4,992	1,006	-	2,792,245
38920	00	-	-	-	-	-	212,239
39010	00	112,642	10,619	46,382	10,173	-	13,999,408
39010	01	28,419	-	-	-	-	6,087,418
39010	02	61,703	-	7,040	1,544	-	8,349,036
39010	03	39,636	-	-	-	-	6,912,397
39020	00	7,520	-	-	-	-	5,432,693
39100	00	590	-	-	-	-	249,685
39120	00	-	-	-	-	-	-
39125	00	117,889	-	-	-	-	4,582,237
39130	00	55,668	-	-	-	-	1,537,782
39230	00	2,839	-	-	-	-	535,888
39240	00	8,136	-	872	-	-	1,870,247
39250	00	45,439	-	4,715	-	-	3,686,315
39300	00	-	-	-	-	-	40,196
39400	00	76,633	-	-	-	-	7,219,362
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,705,123
39700	00	323,088	86,384	-	-	-	17,974,665
39800	00	133	-	-	-	-	54,788
	Total Plant	8,778,395	1,247,711	1,829,840	1,389,651	-	1,247,099,693

		2025					
		JULY					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	51,002,814
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,880,079
30370	00	7,266	-	-	-	-	95,012
36020	00	10,926	-	-	-	-	11,360,892
36100	00	19,025	2,450	576	720	-	9,901,842
36110	00	379	-	-	-	-	230,285
36200	00	679,096	152,652	208,623	208,623	-	125,738,725
36210	00	24,163	3,125	-	-	-	62,937
36400	00	1,015,138	343,222	367,910	551,864	-	228,145,678
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(86,377)
36500	00	2,015,275	380,392	527,387	329,892	-	205,712,998
36510	00	326,694	-	-	-	-	52,119,054
36520	00	1,584	145	-	-	-	107,716
36530	00	32	-	-	-	-	14,608
36600	00	62,524	1,651	355	59	-	20,879,516
36610	00	-	-	-	-	-	-
36700	00	526,739	65,722	160,034	90,147	-	88,906,385
36710	00	2,958	101	-	-	-	160,746
36800	00	1,053,235	88,212	350,856	123,844	-	183,399,073
36900	00	162,530	37,099	45,997	20,873	-	30,306,926
36910	00	40,452	-	-	-	-	32,614,503
37010	00	1,057,348	33,244	8,041	1,387	-	59,333,713
37100	00	35,079	3,627	-	-	-	22,613,972
37121	00	246	-	-	-	-	211,961
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,659
37300	00	265,649	34,989	43,501	11,518	-	8,578,949
37330	00	58,296	3,531	4,801	968	-	2,848,303
38920	00	-	-	-	-	-	212,239
39010	00	113,637	10,619	46,382	10,173	-	14,067,109
39010	01	28,419	-	-	-	-	6,115,836
39010	02	61,917	-	7,040	1,544	-	8,402,369
39010	03	39,636	-	-	-	-	6,952,033
39020	00	7,520	-	-	-	-	5,440,214
39100	00	590	-	-	-	-	250,274
39120	00	-	-	-	-	-	-
39125	00	119,030	-	-	-	-	4,701,267
39130	00	55,668	-	-	-	-	1,593,451
39230	00	2,839	-	-	-	-	538,727
39240	00	8,133	-	1,070	-	-	1,877,310
39250	00	45,796	-	5,787	-	-	3,726,325
39300	00	-	-	-	-	-	40,196
39400	00	76,777	-	-	-	-	7,296,139
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,707,481
39700	00	324,280	86,384	-	-	-	18,385,329
39800	00	133	-	-	-	-	54,921
	Total Plant	8,816,870	1,247,711	1,778,358	1,351,613	-	1,254,034,303

		2025					
		AUGUST					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	51,464,848
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,982,459
30370	00	7,266	-	-	-	-	102,277
36020	00	10,926	-	-	-	-	11,371,818
36100	00	19,030	2,450	545	681	-	9,922,096
36110	00	379	-	-	-	-	230,664
36200	00	681,229	152,652	77,168	77,168	-	126,418,270
36210	00	24,163	3,125	-	-	-	90,225
36400	00	1,019,722	343,222	362,184	543,276	-	228,603,161
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(84,750)
36500	00	2,024,959	380,392	515,714	322,590	-	207,280,044
36510	00	326,694	-	-	-	-	52,445,748
36520	00	1,584	145	-	-	-	109,446
36530	00	32	-	-	-	-	14,639
36600	00	62,528	1,651	322	54	-	20,943,319
36610	00	-	-	-	-	-	-
36700	00	529,694	65,722	153,606	86,526	-	89,261,668
36710	00	2,958	101	-	-	-	163,804
36800	00	1,060,052	88,212	342,610	120,933	-	184,083,794
36900	00	163,238	37,099	44,753	20,309	-	30,442,199
36910	00	40,452	-	-	-	-	32,654,956
37010	00	1,060,218	33,244	7,482	1,291	-	60,418,402
37100	00	35,079	3,627	-	-	-	22,652,678
37121	00	246	-	-	-	-	212,207
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,670
37300	00	267,613	34,989	44,487	11,779	-	8,825,285
37330	00	59,120	3,531	4,909	990	-	2,905,055
38920	00	-	-	-	-	-	212,239
39010	00	114,870	10,619	68,714	15,071	-	14,108,813
39010	01	28,419	-	-	-	-	6,144,255
39010	02	62,183	-	10,430	2,288	-	8,451,834
39010	03	39,636	-	-	-	-	6,991,668
39020	00	7,520	-	-	-	-	5,447,734
39100	00	590	-	-	-	-	250,864
39120	00	-	-	-	-	-	-
39125	00	121,296	-	-	-	-	4,822,564
39130	00	55,668	-	-	-	-	1,649,119
39230	00	2,839	-	-	-	-	541,567
39240	00	8,131	-	857	-	-	1,884,584
39250	00	46,151	-	4,636	-	-	3,767,840
39300	00	-	-	-	-	-	40,196
39400	00	76,919	-	-	-	-	7,373,058
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,709,839
39700	00	325,464	86,384	-	-	-	18,797,177
39800	00	133	-	-	-	-	55,053
	Total Plant	8,854,862	1,247,711	1,638,418	1,202,956	-	1,261,295,502

		2025					
		SEPTEMBER					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	51,926,881
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	26,084,839
30370	00	7,266	-	-	-	-	109,543
36020	00	10,926	-	-	-	-	11,382,744
36100	00	19,035	2,450	577	721	-	9,942,284
36110	00	379	-	-	-	-	231,043
36200	00	682,132	152,652	43,808	43,808	-	127,165,439
36210	00	24,163	3,125	-	-	-	117,513
36400	00	1,024,234	343,222	356,571	534,856	-	229,079,191
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(83,123)
36500	00	2,034,450	380,392	506,577	316,875	-	208,871,434
36510	00	326,694	-	-	-	-	52,772,441
36520	00	1,584	145	-	-	-	111,175
36530	00	32	-	-	-	-	14,671
36600	00	62,532	1,651	340	57	-	21,007,105
36610	00	-	-	-	-	-	-
36700	00	532,616	65,722	156,584	88,203	-	89,615,219
36710	00	2,958	101	-	-	-	166,862
36800	00	1,066,809	88,212	344,603	121,637	-	184,772,574
36900	00	163,940	37,099	45,281	20,548	-	30,577,409
36910	00	40,452	-	-	-	-	32,695,408
37010	00	1,063,066	33,244	7,917	1,366	-	61,505,429
37100	00	35,079	3,627	-	-	-	22,691,384
37121	00	246	-	-	-	-	212,453
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,682
37300	00	269,586	34,989	43,889	11,621	-	9,074,351
37330	00	59,947	3,531	4,843	976	-	2,962,713
38920	00	-	-	-	-	-	212,239
39010	00	116,343	10,619	68,714	15,071	-	14,151,990
39010	01	28,419	-	-	-	-	6,172,674
39010	02	62,500	-	10,430	2,288	-	8,501,616
39010	03	39,636	-	-	-	-	7,031,304
39020	00	7,520	-	-	-	-	5,455,254
39100	00	590	-	-	-	-	251,454
39120	00	-	-	-	-	-	-
39125	00	122,447	-	-	-	-	4,945,011
39130	00	55,668	-	-	-	-	1,704,787
39230	00	2,839	-	-	-	-	544,406
39240	00	8,128	-	696	-	-	1,892,016
39250	00	46,437	-	3,766	-	-	3,810,511
39300	00	-	-	-	-	-	40,196
39400	00	77,034	-	-	-	-	7,450,092
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,712,198
39700	00	326,418	86,384	-	-	-	19,209,980
39800	00	133	-	-	-	-	55,186
	Total Plant	8,890,099	1,247,711	1,594,596	1,158,027	-	1,268,680,690

		2025					
		OCTOBER					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	52,388,915
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	26,187,218
30370	00	7,266	-	-	-	-	116,809
36020	00	10,926	-	-	-	-	11,393,670
36100	00	19,041	2,450	643	804	-	9,962,327
36110	00	379	-	-	-	-	231,422
36200	00	684,796	152,652	312,995	312,995	-	127,376,897
36210	00	24,163	3,125	-	-	-	144,801
36400	00	1,028,634	343,222	344,334	516,502	-	229,590,210
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(81,496)
36500	00	2,043,657	380,392	485,181	303,491	-	210,506,811
36510	00	326,694	-	-	-	-	53,099,135
36520	00	1,584	145	-	-	-	112,905
36530	00	32	-	-	-	-	14,702
36600	00	62,536	1,651	343	57	-	21,070,892
36610	00	-	-	-	-	-	-
36700	00	535,579	65,722	157,870	88,928	-	89,969,722
36710	00	2,958	101	-	-	-	169,920
36800	00	1,073,575	88,212	343,698	121,318	-	185,469,344
36900	00	164,648	37,099	45,550	20,670	-	30,712,936
36910	00	40,452	-	-	-	-	32,735,860
37010	00	1,066,011	33,244	8,013	1,382	-	62,595,288
37100	00	35,079	3,627	-	-	-	22,730,090
37121	00	246	-	-	-	-	212,700
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,693
37300	00	271,479	34,989	40,884	10,825	-	9,329,109
37330	00	60,741	3,531	4,512	910	-	3,021,564
38920	00	-	-	-	-	-	212,239
39010	00	117,816	10,619	68,714	15,071	-	14,196,641
39010	01	28,419	-	-	-	-	6,201,093
39010	02	62,817	-	10,430	2,288	-	8,551,716
39010	03	39,636	-	-	-	-	7,070,940
39020	00	7,520	-	-	-	-	5,462,774
39100	00	590	-	-	-	-	252,043
39120	00	-	-	-	-	-	-
39125	00	122,553	-	-	-	-	5,067,564
39130	00	55,668	-	-	-	-	1,760,455
39230	00	2,839	-	-	-	-	547,246
39240	00	8,126	-	704	-	-	1,899,438
39250	00	46,695	-	3,809	-	-	3,853,396
39300	00	-	-	-	-	-	40,196
39400	00	77,138	-	-	-	-	7,527,230
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,714,556
39700	00	327,279	86,384	-	-	-	19,623,642
39800	00	133	-	-	-	-	55,318
	Total Plant	8,925,566	1,247,711	1,827,680	1,395,240	-	1,275,631,047

		2025					
		NOVEMBER					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	52,850,948
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	26,289,598
30370	00	7,266	-	-	-	-	124,075
36020	00	10,926	-	-	-	-	11,404,597
36100	00	19,047	2,450	625	781	-	9,982,418
36110	00	379	-	-	-	-	231,801
36200	00	687,672	152,652	72,252	72,252	-	128,072,716
36210	00	24,163	3,125	-	-	-	172,089
36400	00	1,032,722	343,222	306,895	460,343	-	230,198,915
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(79,869)
36500	00	2,052,019	380,392	415,502	259,906	-	212,263,813
36510	00	326,694	-	-	-	-	53,425,829
36520	00	1,584	145	-	-	-	114,634
36530	00	32	-	-	-	-	14,734
36600	00	62,540	1,651	379	63	-	21,134,641
36610	00	-	-	-	-	-	-
36700	00	538,574	65,722	160,025	90,142	-	90,323,850
36710	00	2,958	101	-	-	-	172,979
36800	00	1,080,294	88,212	339,756	119,926	-	186,178,168
36900	00	165,363	37,099	46,001	20,875	-	30,848,521
36910	00	40,452	-	-	-	-	32,776,313
37010	00	1,069,034	33,244	8,335	1,438	-	63,687,792
37100	00	35,079	3,627	-	-	-	22,768,796
37121	00	246	-	-	-	-	212,946
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,705
37300	00	273,306	34,989	40,957	10,844	-	9,585,603
37330	00	61,508	3,531	4,520	911	-	3,081,171
38920	00	-	-	-	-	-	212,239
39010	00	119,050	10,619	46,382	10,173	-	14,269,755
39010	01	28,419	-	-	-	-	6,229,511
39010	02	63,082	-	7,040	1,544	-	8,606,214
39010	03	39,636	-	-	-	-	7,110,575
39020	00	7,520	-	-	-	-	5,470,295
39100	00	590	-	-	-	-	252,633
39120	00	-	-	-	-	-	-
39125	00	122,728	-	-	-	-	5,190,292
39130	00	55,668	-	-	-	-	1,816,123
39230	00	2,839	-	-	-	-	550,085
39240	00	8,124	-	762	-	-	1,906,800
39250	00	46,965	-	4,124	-	-	3,896,238
39300	00	-	-	-	-	-	40,196
39400	00	77,246	-	-	-	-	7,604,476
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,716,914
39700	00	328,180	86,384	-	-	-	20,038,206
39800	00	133	-	-	-	-	55,451
	Total Plant	8,959,898	1,247,711	1,453,556	1,049,199	-	1,283,335,900

		2025					
		DECEMBER					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	2,028,495	-	-	51,284,487
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	19,263	-	-	26,372,715
30370	00	7,266	-	-	-	-	131,340
36020	00	10,926	-	-	-	-	11,415,523
36100	00	19,052	2,450	555	694	-	10,002,670
36110	00	379	-	-	-	-	232,180
36200	00	688,731	152,652	69,686	69,686	-	128,774,726
36210	00	24,163	3,125	-	-	-	199,377
36400	00	1,036,512	343,222	296,876	445,315	-	230,836,459
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(78,242)
36500	00	2,059,562	380,392	397,034	248,353	-	214,058,380
36510	00	326,694	-	-	-	-	53,752,522
36520	00	1,584	145	-	-	-	116,364
36530	00	32	-	-	-	-	14,765
36600	00	62,545	1,651	383	64	-	21,198,390
36610	00	-	-	-	-	-	-
36700	00	541,602	65,722	161,361	90,894	-	90,678,917
36710	00	2,958	101	-	-	-	176,037
36800	00	1,086,977	88,212	340,024	120,021	-	186,893,312
36900	00	166,083	37,099	46,368	21,042	-	30,984,293
36910	00	40,452	-	4	-	-	32,816,762
37010	00	1,072,140	33,244	8,464	1,460	-	64,783,252
37100	00	35,079	3,627	-	-	-	22,807,503
37121	00	246	-	-	-	-	213,193
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,716
37300	00	275,063	34,989	37,741	9,993	-	9,847,921
37330	00	62,245	3,531	4,165	840	-	3,141,942
38920	00	-	-	-	-	-	212,239
39010	00	120,215	10,619	62,290	13,662	-	14,324,636
39010	01	28,419	-	-	-	-	6,257,930
39010	02	63,333	-	9,455	2,074	-	8,658,019
39010	03	39,636	-	-	-	-	7,150,211
39020	00	7,520	-	-	-	-	5,477,815
39100	00	590	-	-	-	-	253,223
39120	00	-	-	-	-	-	-
39125	00	94,369	-	3,564,617	-	-	1,720,044
39130	00	46,993	-	850,369	-	-	1,012,747
39230	00	2,839	-	-	-	-	552,924
39240	00	8,116	-	4,991	-	-	1,909,925
39250	00	48,024	-	26,994	-	-	3,917,267
39300	00	-	-	15,171	-	-	25,025
39400	00	76,669	-	508,886	-	-	7,172,260
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,719,273
39700	00	314,238	86,384	5,231,045	6,538,806	-	8,668,976
39800	00	131	-	1,614	-	-	53,968
	Total Plant	8,939,245	1,247,711	13,685,851	7,562,904	-	1,272,274,102

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

						12-31-2024 FTY BALANCE
Account	Group	FTY Rates	COR%	GS%	FTY Amort NS	Begin. Balance
30300	00	7.93	0%	0%	-	11,155,288
30310	00	1.41	0%	0%	-	6,709,950
30370	00	19.98	0%	0%	-	14,097
36110	00	1.42	-150%	0%	7,001	814,224
36111	00	0.66	0%	0%	-	589,583
36120	00	1.18	0%	0%	-	245,936
36121	00	0.97	0%	0%	-	134,705
36200	00	2.64	-69%	0%	258,338	23,988,840
36210	00	1.44	-62%	0%	4,102	5,084,706
36400	00	1.74	-150%	0%	1,180,279	47,989,139
36410	00	0.07	0%	0%	-	7,529
36420	00	2.66	-32%	0%	41,098	369,561
36500	00	2.26	-93%	0%	1,616,842	29,836,539
36501	00	1.90	-47%	0%	1,023	985,607
36510	00	2.04	0%	0%	-	15,046,155
36600	00	1.43	-17%	0%	341	3,337,850
36610	00	0.31	0%	0%	-	59,654
36700	00	2.28	-125%	0%	591,314	29,685,623
36710	00	1.90	0%	0%	-	50,944
36800	00	2.93	-26%	0%	412,442	42,141,796
36900	00	1.26	-125%	0%	191,592	24,068,344
37010	00	8.13	-30%	0%	246,782	22,925,268
37100	00	1.89	-61%	0%	10,645	2,983,389
37310	00	6.92	-40%	0%	10,905	1,718,517
37320	00	7.74	0%	0%	-	8,059
37330	00	5.96	-20%	0%	41,951	1,308,151
39010	00	1.84	-72%	0%	12,582	3,607,426
39020	00	2.02	0%	0%	-	13,332
39110	00	5.84	0%	0%	-	8,073
39120	00	10.57	0%	0%	-	472,879
39125	00	13.64	0%	0%	-	1,216,651
39200	00	7.13	0%	0%	(20,245)	897,128
39300	00	0.71	0%	0%	-	26,431
39400	00	4.17	0%	0%	-	834,893
39500	00	5.77	0%	0%	-	17,189
39600	00	4.83	0%	0%	-	456,140
39700	00	9.46	-125%	0%	236,828	1,679,010
39800	00	0.00	0%	0%	-	7,595
	Total Plant				4,843,820	280,496,202

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

2025						
JANUARY						
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	11,265,764
30310	32,006	-	-	-	-	6,741,956
30370	2,104	-	-	-	-	16,201
36110	4,138	583	-	-	-	818,945
36111	437	-	-	-	-	590,020
36120	445	-	-	-	-	246,381
36121	158	-	-	-	-	134,864
36200	243,471	21,528	20,029	13,773	-	24,220,038
36210	10,330	342	-	-	-	5,095,377
36400	213,697	98,357	-	-	-	48,301,193
36410	0	-	-	-	-	7,530
36420	19,999	3,425	52,447	16,595	-	323,944
36500	350,121	134,737	71,291	66,266	-	30,183,841
36501	5,285	85	-	-	-	990,977
36510	133,544	-	-	-	-	15,179,699
36600	9,739	28	514	89	-	3,347,014
36610	17	-	-	-	-	59,671
36700	183,194	49,276	31,127	38,908	-	29,848,058
36710	171	-	-	-	-	51,115
36800	331,884	34,370	42,453	11,237	-	42,454,359
36900	50,176	15,966	6,581	8,226	-	24,119,679
37010	346,989	20,565	9,224	2,768	-	23,280,830
37100	6,429	887	-	-	-	2,990,705
37310	22,018	909	476	189	-	1,740,780
37320	161	-	-	-	-	8,220
37330	24,523	3,496	2,315	470	-	1,333,385
39010	13,222	1,049	1,982	1,425	-	3,618,290
39020	69	-	-	-	-	13,401
39110	195	-	-	-	-	8,269
39120	6,228	-	-	-	-	479,107
39125	22,803	-	-	-	-	1,239,454
39200	9,331	(1,687)	2,383	-	-	902,388
39300	16	-	-	-	-	26,447
39400	12,822	-	-	-	-	847,715
39500	104	-	-	-	-	17,293
39600	5,607	-	-	-	-	461,747
39700	75,711	19,736	-	-	-	1,774,457
39800	-	-	-	-	-	7,595
	2,247,622	403,652	240,821	159,946	-	282,746,708

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

2025						
FEBRUARY						
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	11,376,241
30310	32,006	-	-	-	-	6,773,963
30370	2,104	-	-	-	-	18,305
36110	4,139	583	-	-	-	823,668
36111	437	-	-	-	-	590,457
36120	445	-	-	-	-	246,826
36121	158	-	-	-	-	135,022
36200	243,727	21,528	5,845	4,019	-	24,475,429
36210	10,330	342	-	-	-	5,106,049
36400	213,697	98,357	-	-	-	48,613,246
36410	0	-	-	-	-	7,530
36420	21,216	3,425	69,709	22,057	-	256,818
36500	351,521	134,737	94,063	87,434	-	30,488,602
36501	5,285	85	-	-	-	996,347
36510	133,544	-	-	-	-	15,313,243
36600	9,745	28	592	103	-	3,356,092
36610	17	-	-	-	-	59,688
36700	183,800	49,276	39,820	49,775	-	29,991,539
36710	171	-	-	-	-	51,286
36800	332,913	34,370	51,216	13,557	-	42,756,869
36900	50,244	15,966	7,732	9,665	-	24,168,492
37010	348,232	20,565	10,096	3,030	-	23,636,502
37100	6,429	887	-	-	-	2,998,020
37310	22,056	909	538	213	-	1,762,993
37320	161	-	-	-	-	8,381
37330	24,672	3,496	2,620	532	-	1,358,401
39010	13,254	1,049	2,718	1,953	-	3,627,921
39020	69	-	-	-	-	13,471
39110	195	-	-	-	-	8,464
39120	6,242	-	-	-	-	485,350
39125	23,717	-	-	-	-	1,263,172
39200	9,458	(1,687)	2,374	-	-	907,785
39300	16	-	-	-	-	26,463
39400	12,899	-	-	-	-	860,614
39500	104	-	-	-	-	17,396
39600	5,607	-	-	-	-	467,355
39700	76,475	19,736	-	-	-	1,870,668
39800	-	-	-	-	-	7,595
	2,255,563	403,652	287,323	192,338	-	284,926,262

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

2025						
MARCH						
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	11,486,718
30310	32,006	-	-	-	-	6,805,969
30370	2,104	-	-	-	-	20,410
36110	4,140	583	-	-	-	828,391
36111	437	-	-	-	-	590,895
36120	445	-	-	-	-	247,271
36121	158	-	-	-	-	135,180
36200	243,807	21,528	2,219	1,526	-	24,737,019
36210	10,330	342	-	-	-	5,116,720
36400	213,697	98,357	-	-	-	48,925,299
36410	0	-	-	-	-	7,531
36420	23,062	3,425	115,593	36,575	-	131,137
36500	353,728	134,737	166,675	154,929	-	30,655,464
36501	5,285	85	-	-	-	1,001,716
36510	133,544	-	-	-	-	15,446,786
36600	9,751	28	590	102	-	3,365,180
36610	17	-	-	-	-	59,705
36700	184,680	49,276	63,254	79,067	-	30,083,174
36710	171	-	-	-	-	51,457
36800	334,297	34,370	74,671	19,766	-	43,031,100
36900	50,327	15,966	9,979	12,474	-	24,212,332
37010	349,577	20,565	10,805	3,242	-	23,992,596
37100	6,429	887	-	-	-	3,005,336
37310	22,098	909	613	243	-	1,785,144
37320	161	-	-	-	-	8,542
37330	24,839	3,496	2,981	605	-	1,383,150
39010	13,301	1,049	4,189	3,011	-	3,635,071
39020	69	-	-	-	-	13,540
39110	195	-	-	-	-	8,659
39120	6,264	-	-	-	-	491,613
39125	24,175	-	-	-	-	1,287,347
39200	9,573	(1,687)	1,937	-	-	913,735
39300	16	-	-	-	-	26,479
39400	12,968	-	-	-	-	873,582
39500	104	-	-	-	-	17,500
39600	5,607	-	-	-	-	472,962
39700	77,167	19,736	-	-	-	1,967,570
39800	-	-	-	-	-	7,595
	2,265,007	403,652	453,505	311,540	-	286,829,876

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

2025						
APRIL						
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	11,597,195
30310	32,006	-	-	-	-	6,837,975
30370	2,104	-	-	-	-	22,514
36110	4,141	583	262	392	-	832,461
36111	437	-	-	-	-	591,332
36120	445	-	-	-	-	247,716
36121	158	-	-	-	-	135,339
36200	244,118	21,528	29,226	20,097	-	24,953,343
36210	10,330	342	-	-	-	5,127,392
36400	213,697	98,357	-	-	-	49,237,352
36410	0	-	-	-	-	7,531
36420	25,374	3,425	116,530	36,871	-	6,535
36500	356,448	134,737	154,660	143,760	-	30,848,228
36501	5,285	85	-	-	-	1,007,086
36510	133,544	-	-	-	-	15,580,330
36600	9,757	28	554	96	-	3,374,316
36610	17	-	-	-	-	59,721
36700	185,751	49,276	62,053	77,567	-	30,178,581
36710	171	-	-	-	-	51,628
36800	335,868	34,370	68,148	18,039	-	43,315,151
36900	50,415	15,966	8,740	10,925	-	24,259,049
37010	350,918	20,565	10,047	3,015	-	24,351,018
37100	6,429	887	-	-	-	3,012,652
37310	22,136	909	643	255	-	1,807,291
37320	161	-	-	-	-	8,704
37330	24,992	3,496	3,130	636	-	1,407,872
39010	13,364	1,049	4,925	3,540	-	3,641,019
39020	69	-	-	-	-	13,609
39110	195	-	-	-	-	8,855
39120	6,292	-	-	-	-	497,905
39125	24,179	-	-	-	-	1,311,526
39200	9,675	(1,687)	1,877	-	-	919,846
39300	16	-	-	-	-	26,495
39400	13,030	-	-	-	-	886,612
39500	104	-	-	-	-	17,603
39600	5,607	-	-	-	-	478,569
39700	77,779	19,736	-	-	-	2,065,085
39800	-	-	-	-	-	7,595
	2,275,490	403,652	460,793	315,193	-	288,733,032

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

2025						
MAY						
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	11,707,671
30310	32,006	-	-	-	-	6,869,981
30370	2,104	-	-	-	-	24,618
36110	4,143	583	-	-	-	837,188
36111	437	-	-	-	-	591,769
36120	445	-	-	-	-	248,161
36121	158	-	-	-	-	135,497
36200	244,488	21,528	8,112	5,578	-	25,205,669
36210	10,330	342	-	-	-	5,138,063
36400	213,697	98,357	-	-	-	49,549,406
36410	0	-	-	-	-	7,531
36420	27,711	3,425	118,176	37,392	-	(117,896)
36500	359,080	134,737	156,369	145,349	-	31,040,328
36501	5,285	85	-	-	-	1,012,456
36510	133,544	-	-	-	-	15,713,874
36600	9,765	28	913	158	-	3,383,038
36610	17	-	-	-	-	59,738
36700	186,986	49,276	82,485	103,106	-	30,229,252
36710	171	-	-	-	-	51,799
36800	337,455	34,370	76,193	20,169	-	43,590,614
36900	50,501	15,966	9,462	11,828	-	24,304,226
37010	352,200	20,565	9,878	2,964	-	24,710,942
37100	6,429	887	-	-	-	3,019,968
37310	22,170	909	686	272	-	1,829,411
37320	161	-	-	-	-	8,865
37330	25,124	3,496	3,340	678	-	1,432,473
39010	13,432	1,049	4,925	3,540	-	3,647,035
39020	69	-	-	-	-	13,679
39110	195	-	-	-	-	9,050
39120	6,322	-	-	-	-	504,227
39125	24,183	-	-	-	-	1,335,709
39200	9,782	(1,687)	2,098	-	-	925,843
39300	16	-	-	-	-	26,511
39400	13,094	-	-	-	-	899,706
39500	104	-	-	-	-	17,707
39600	5,607	-	-	-	-	484,177
39700	78,418	19,736	-	-	-	2,163,239
39800	-	-	-	-	-	7,595
	2,286,105	403,652	472,636	331,033	-	290,619,119

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

2025						
JUNE						
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	11,818,148
30310	32,006	-	-	-	-	6,901,987
30370	2,104	-	-	-	-	26,722
36110	4,164	583	4,483	6,725	-	830,727
36111	437	-	-	-	-	592,206
36120	445	-	-	-	-	248,606
36121	158	-	-	-	-	135,656
36200	249,016	21,528	449,105	308,825	-	24,718,283
36210	10,330	342	-	-	-	5,148,735
36400	213,697	98,357	-	-	-	49,861,459
36410	0	-	-	-	-	7,532
36420	30,081	3,425	119,742	37,888	-	(242,021)
36500	361,788	134,737	163,596	152,066	-	31,221,191
36501	5,285	85	-	-	-	1,017,826
36510	133,544	-	-	-	-	15,847,418
36600	9,775	28	906	157	-	3,391,778
36610	17	-	-	-	-	59,755
36700	188,396	49,276	82,588	103,236	-	30,281,100
36710	171	-	-	-	-	51,971
36800	339,132	34,370	76,390	20,221	-	43,867,505
36900	50,590	15,966	9,393	11,741	-	24,349,648
37010	353,480	20,565	10,021	3,007	-	25,071,959
37100	6,429	887	-	-	-	3,027,283
37310	22,203	909	751	298	-	1,851,474
37320	161	-	-	-	-	9,026
37330	25,255	3,496	3,655	742	-	1,456,827
39010	13,520	1,049	7,867	5,655	-	3,648,082
39020	69	-	-	-	-	13,748
39110	195	-	-	-	-	9,245
39120	6,361	-	-	-	-	510,588
39125	24,187	-	-	-	-	1,359,896
39200	9,871	(1,687)	1,240	-	-	932,786
39300	16	-	-	-	-	26,526
39400	13,147	-	-	-	-	912,853
39500	104	-	-	-	-	17,811
39600	5,607	-	-	-	-	489,784
39700	78,954	19,736	-	-	-	2,261,928
39800	-	-	-	-	-	7,595
	2,301,173	403,652	929,740	650,561	-	291,743,643

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

2025						
JULY						
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	11,928,625
30310	32,006	-	-	-	-	6,933,993
30370	2,104	-	-	-	-	28,827
36110	4,185	583	-	-	-	835,496
36111	437	-	-	-	-	592,644
36120	445	-	-	-	-	249,051
36121	158	-	-	-	-	135,814
36200	253,543	21,528	8,044	5,531	-	24,979,779
36210	10,330	342	-	-	-	5,159,406
36400	213,697	98,357	-	-	-	50,173,512
36410	0	-	-	-	-	7,532
36420	32,476	3,425	120,701	38,191	-	(365,011)
36500	364,524	134,737	159,689	148,435	-	31,412,329
36501	5,285	85	-	-	-	1,023,196
36510	133,544	-	-	-	-	15,980,962
36600	9,785	28	923	160	-	3,400,508
36610	17	-	-	-	-	59,772
36700	189,817	49,276	83,729	104,661	-	30,331,803
36710	171	-	-	-	-	52,142
36800	340,823	34,370	77,396	20,487	-	44,144,816
36900	50,679	15,966	9,615	12,019	-	24,394,660
37010	354,795	20,565	10,407	3,123	-	25,433,789
37100	6,429	887	-	-	-	3,034,599
37310	22,236	909	722	286	-	1,873,611
37320	161	-	-	-	-	9,187
37330	25,386	3,496	3,515	714	-	1,481,479
39010	13,628	1,049	7,867	5,655	-	3,649,236
39020	69	-	-	-	-	13,818
39110	195	-	-	-	-	9,441
39120	6,409	-	-	-	-	516,997
39125	24,423	-	-	-	-	1,384,319
39200	9,946	(1,687)	1,569	-	-	939,476
39300	16	-	-	-	-	26,542
39400	13,193	-	-	-	-	926,046
39500	104	-	-	-	-	17,914
39600	5,607	-	-	-	-	495,391
39700	79,405	19,736	-	-	-	2,361,068
39800	-	-	-	-	-	7,595
	2,316,506	403,652	484,176	339,262	-	293,640,363

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

2025						
AUGUST						
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	12,039,101
30310	32,006	-	-	-	-	6,966,000
30370	2,104	-	-	-	-	30,931
36110	4,187	583	-	-	-	840,266
36111	437	-	-	-	-	593,081
36120	445	-	-	-	-	249,496
36121	158	-	-	-	-	135,972
36200	253,828	21,528	20,712	14,242	-	25,220,181
36210	10,330	342	-	-	-	5,170,078
36400	213,697	98,357	-	-	-	50,485,565
36410	0	-	-	-	-	7,533
36420	34,897	3,425	122,320	38,703	-	(487,712)
36500	367,247	134,737	162,020	150,602	-	31,601,692
36501	5,285	85	-	-	-	1,028,566
36510	133,544	-	-	-	-	16,114,506
36600	9,795	28	926	161	-	3,409,245
36610	17	-	-	-	-	59,789
36700	191,255	49,276	84,671	105,839	-	30,381,825
36710	171	-	-	-	-	52,313
36800	342,553	34,370	79,937	21,159	-	44,420,642
36900	50,771	15,966	9,908	12,385	-	24,439,105
37010	356,133	20,565	10,397	3,120	-	25,796,971
37100	6,429	887	-	-	-	3,041,915
37310	22,269	909	739	293	-	1,895,756
37320	161	-	-	-	-	9,348
37330	25,515	3,496	3,595	730	-	1,506,166
39010	13,762	1,049	11,546	8,299	-	3,644,201
39020	69	-	-	-	-	13,887
39110	195	-	-	-	-	9,636
39120	6,469	-	-	-	-	523,466
39125	24,894	-	-	-	-	1,409,213
39200	10,042	(1,687)	2,031	-	-	945,801
39300	16	-	-	-	-	26,558
39400	13,251	-	-	-	-	939,296
39500	104	-	-	-	-	18,018
39600	5,607	-	-	-	-	500,999
39700	79,982	19,736	-	-	-	2,460,786
39800	-	-	-	-	-	7,595
	2,328,103	403,652	508,799	355,533	-	295,507,786

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

2025						
SEPTEMBER						
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	12,149,578
30310	32,006	-	-	-	-	6,998,006
30370	2,104	-	-	-	-	33,035
36110	4,189	583	-	-	-	845,038
36111	437	-	-	-	-	593,518
36120	445	-	-	-	-	249,941
36121	158	-	-	-	-	136,131
36200	254,256	21,528	22,482	15,459	-	25,458,024
36210	10,330	342	-	-	-	5,180,749
36400	213,697	98,357	-	-	-	50,797,619
36410	0	-	-	-	-	7,533
36420	37,409	3,425	129,962	41,121	-	(617,961)
36500	370,078	134,737	172,452	160,299	-	31,773,756
36501	5,285	85	-	-	-	1,033,935
36510	133,544	-	-	-	-	16,248,050
36600	9,805	28	977	170	-	3,417,932
36610	17	-	-	-	-	59,806
36700	192,734	49,276	88,387	110,483	-	30,424,965
36710	171	-	-	-	-	52,484
36800	344,377	34,370	85,997	22,764	-	44,690,629
36900	50,869	15,966	10,819	13,524	-	24,481,596
37010	357,508	20,565	10,974	3,293	-	26,160,777
37100	6,429	887	-	-	-	3,049,231
37310	22,304	909	729	289	-	1,917,952
37320	161	-	-	-	-	9,509
37330	25,656	3,496	3,546	720	-	1,531,051
39010	13,921	1,049	11,546	8,299	-	3,639,326
39020	69	-	-	-	-	13,957
39110	195	-	-	-	-	9,831
39120	6,540	-	-	-	-	530,005
39125	25,135	-	-	-	-	1,434,348
39200	10,129	(1,687)	1,218	-	-	953,025
39300	16	-	-	-	-	26,574
39400	13,303	-	-	-	-	952,599
39500	104	-	-	-	-	18,121
39600	5,607	-	-	-	-	506,606
39700	80,504	19,736	-	-	-	2,561,026
39800	-	-	-	-	-	7,595
	2,339,969	403,652	539,088	376,421	-	297,335,897

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

2025						
OCTOBER						
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	12,260,055
30310	32,006	-	-	-	-	7,030,012
30370	2,104	-	-	-	-	35,140
36110	4,190	583	-	-	-	849,812
36111	437	-	-	-	-	593,955
36120	445	-	-	-	-	250,386
36121	158	-	-	-	-	136,289
36200	254,546	21,528	6,811	4,683	-	25,722,604
36210	10,330	342	-	-	-	5,191,421
36400	213,697	98,357	-	-	-	51,109,672
36410	0	-	-	-	-	7,533
36420	39,983	3,425	128,408	40,630	-	(743,591)
36500	372,981	134,737	170,464	158,451	-	31,952,558
36501	5,285	85	-	-	-	1,039,305
36510	133,544	-	-	-	-	16,381,594
36600	9,816	28	995	173	-	3,426,609
36610	17	-	-	-	-	59,823
36700	194,245	49,276	88,505	110,632	-	30,469,349
36710	171	-	-	-	-	52,655
36800	346,267	34,370	85,858	22,727	-	44,962,681
36900	50,971	15,966	10,839	13,549	-	24,524,146
37010	358,921	20,565	10,987	3,297	-	26,525,979
37100	6,429	887	-	-	-	3,056,546
37310	22,342	909	679	269	-	1,940,255
37320	161	-	-	-	-	9,671
37330	25,808	3,496	3,304	671	-	1,556,380
39010	14,080	1,049	11,546	8,299	-	3,634,609
39020	69	-	-	-	-	14,026
39110	195	-	-	-	-	10,027
39120	6,610	-	-	-	-	536,616
39125	25,158	-	-	-	-	1,459,506
39200	10,193	(1,687)	1,171	-	-	960,359
39300	16	-	-	-	-	26,590
39400	13,341	-	-	-	-	965,940
39500	104	-	-	-	-	18,225
39600	5,607	-	-	-	-	512,213
39700	80,888	19,736	-	-	-	2,661,649
39800	-	-	-	-	-	7,595
	2,351,592	403,652	519,566	363,379	-	299,208,195

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

2025						
NOVEMBER						
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	12,370,532
30310	32,006	-	-	-	-	7,062,018
30370	2,104	-	-	-	-	37,244
36110	4,191	583	-	-	-	854,587
36111	437	-	-	-	-	594,393
36120	445	-	-	-	-	250,831
36121	158	-	-	-	-	136,448
36200	254,665	21,528	5,206	3,580	-	25,990,012
36210	10,330	342	-	-	-	5,202,092
36400	213,697	98,357	-	-	-	51,421,725
36410	0	-	-	-	-	7,534
36420	42,523	3,425	126,567	40,047	-	(864,257)
36500	375,836	134,737	166,842	155,084	-	32,141,204
36501	5,285	85	-	-	-	1,044,675
36510	133,544	-	-	-	-	16,515,138
36600	9,824	28	526	91	-	3,435,844
36610	17	-	-	-	-	59,840
36700	195,542	49,276	63,335	79,169	-	30,571,664
36710	171	-	-	-	-	52,826
36800	347,994	34,370	71,245	18,859	-	45,254,942
36900	51,061	15,966	8,433	10,541	-	24,572,199
37010	360,290	20,565	10,292	3,089	-	26,893,453
37100	6,429	887	-	-	-	3,063,862
37310	22,379	909	680	269	-	1,962,593
37320	161	-	-	-	-	9,832
37330	25,951	3,496	3,309	672	-	1,581,845
39010	14,214	1,049	7,867	5,655	-	3,636,349
39020	69	-	-	-	-	14,095
39110	195	-	-	-	-	10,222
39120	6,670	-	-	-	-	543,285
39125	25,194	-	-	-	-	1,484,700
39200	10,269	(1,687)	1,679	-	-	967,262
39300	16	-	-	-	-	26,606
39400	13,387	-	-	-	-	979,327
39500	104	-	-	-	-	18,328
39600	5,607	-	-	-	-	517,821
39700	81,345	19,736	-	-	-	2,762,730
39800	-	-	-	-	-	7,595
	2,362,587	403,652	465,982	317,056	-	301,191,395

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

2025						
DECEMBER						
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	778,512	-	-	11,702,496
30310	32,006	-	120,687	-	-	6,973,338
30370	2,104	-	-	-	-	39,348
36110	4,210	583	3,955	5,933	-	849,492
36111	437	-	-	-	-	594,830
36120	445	-	-	-	-	251,276
36121	158	-	-	-	-	136,606
36200	258,760	21,528	408,281	280,753	-	25,581,266
36210	10,330	342	-	-	-	5,212,764
36400	213,697	98,357	-	-	-	51,733,778
36410	0	-	-	-	-	7,534
36420	45,057	3,425	127,906	40,471	-	(984,152)
36500	378,710	134,737	172,774	160,598	-	32,321,279
36501	5,285	85	-	-	-	1,050,045
36510	133,544	-	-	-	-	16,648,682
36600	9,829	28	524	91	-	3,445,086
36610	17	-	-	-	-	59,857
36700	196,631	49,276	64,113	80,141	-	30,673,317
36710	171	-	-	-	-	52,998
36800	349,575	34,370	72,576	19,211	-	45,547,101
36900	51,142	15,966	8,712	10,890	-	24,619,705
37010	361,623	20,565	10,428	3,129	-	27,262,085
37100	6,429	887	-	-	-	3,071,178
37310	22,412	909	627	248	-	1,985,039
37320	161	-	-	-	-	9,993
37330	26,085	3,496	3,050	619	-	1,607,757
39010	14,303	1,049	5,037	3,621	-	3,643,042
39020	69	-	-	-	-	14,165
39110	195	-	-	-	-	10,417
39120	6,056	-	148,392	-	-	400,950
39125	20,088	-	901,598	-	-	603,191
39200	10,531	(1,687)	8,104	-	-	968,002
39300	16	-	-	-	-	26,622
39400	13,545	-	-	-	-	992,872
39500	104	-	-	-	-	18,432
39600	5,607	-	-	-	-	523,428
39700	82,525	19,736	99,246	124,058	-	2,641,687
39800	-	-	-	-	-	7,595
	2,372,335	403,652	2,934,522	729,763	-	300,303,098

WEST PENN POWER COMPANY

FFTY MONTHLY RESERVE BRINGFORWARD

Account	12/31/2024 Ending Balance	FTY Rates	COR Ratio	Salvage Ratio	'5-yr Amort of NS FTY
303.10	40,871,961	14.29	-	-	-
303.20	59,892,222	10.00	-	-	-
303.30	50,596	20.00	-	-	-
360.20	5,101,395	1.69	-	-	294.00
361.00	11,837,490	1.32	(2.00)	(0.00)	(105,083.00)
362.10	172,570,974	1.72	0.77	0.00	1,259,483.00
362.15	9,814,766	1.47	-	-	-
362.40	4,422,543	0.60	-	-	-
364.00	131,595,379	1.62	1.75	-	4,266,391.00
364.55	36,477,669	1.34	-	-	-
365.10	95,818,887	2.46	1.08	-	5,617,768.00
365.15	23,356,699	1.93	-	-	-
365.20	48,458,789	1.43	-	-	-
365.25	4,712,842	1.38	-	-	-
366.00	8,866,531	1.74	4.78	-	4,040.00
366.50	983	1.81	-	-	-
367.00	63,202,566	2.04	0.86	-	1,267,724.00
367.50	6,175,960	1.72	-	-	-
368.00	186,256,930	2.38	0.44	-	1,646,489.00
369.00	62,628,882	1.73	1.75	-	543,137.00
370.30	75,446,224	7.92	1.03	-	1,997,789.00
371.00	6,215,912	2.18	3.01	-	29,199.00
372.00	273,421	0.85	-	-	-
373.10	6,497,117	6.25	0.24	-	160,621.00
373.30	2,589,173	7.33	0.14	-	91,639.00
389.20	143,003	1.36	-	-	-
390.10	39,597,505	4.79	0.41	-	256,121.00
391.10	2,256,361	5.69	-	-	-
391.20	3,205,666	15.02	-	-	-
391.30	21,150	-	-	-	-
391.50	2,140,544	18.31	-	-	-
392.10	4,216,565	12.87	-	-	-
392.20	952,769	9.41	-	-	-
392.30	446,482	13.53	-	-	-
392.40	324,652	2.07	-	-	-
392.60	181,753	4.88	-	-	-
393.00	264,375	3.11	-	-	-
394.00	9,083,770	6.73	0.00	-	35.00
395.00	314,360	3.27	-	-	-
396.00	225,519	1.67	-	-	-
397.00	17,421,188	8.85	0.00	-	2,992.00
398.00	223,983	-	-	-	-
TOTAL	1,144,155,556				17,038,639

WEST PENN POWER COMPANY

FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	January					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	430,059	-	-	-	-	41,302,020
303.20	282,055	-	-	-	-	60,174,277
303.30	7,252	-	-	-	-	57,847
360.20	15,319	25	-	-	-	5,116,738
361.00	26,658	(8,757)	-	-	-	11,855,391
362.10	589,453	104,957	27,812	21,520	37	173,216,090
362.15	23,149	-	-	-	-	9,837,915
362.40	2,449	-	-	-	-	4,424,992
364.00	615,240	355,533	265,830	465,203	-	131,835,118
364.55	82,254	-	-	-	-	36,559,923
365.10	1,126,981	468,147	217,106	233,533	-	96,963,376
365.15	92,460	-	-	-	-	23,449,159
365.20	382,708	-	29,886	-	-	48,811,611
365.25	28,704	-	-	-	-	4,741,546
366.00	35,730	337	-	-	-	8,902,597
366.50	17	-	-	-	-	999
367.00	405,502	105,644	70,627	60,621	-	63,582,463
367.50	19,522	-	-	-	-	6,195,482
368.00	985,784	137,207	137,906	61,001	-	187,181,014
369.00	206,701	45,261	34,467	60,317	-	62,786,061
370.30	1,356,300	166,482	13,294	13,758	-	76,941,954
371.00	18,144	2,433	-	-	-	6,236,489
372.00	210	-	-	-	-	273,631
373.10	133,559	13,385	18,027	4,378	-	6,621,656
373.30	145,200	7,637	11,429	1,636	-	2,728,944
389.20	332	-	-	-	-	143,335
390.10	403,935	21,343	-	-	-	40,022,783
391.10	15,413	-	-	-	-	2,271,774
391.20	98,290	-	-	-	-	3,303,957
391.30	-	-	-	-	-	21,150
391.50	86,982	-	-	-	-	2,227,526
392.10	86,429	-	-	-	-	4,302,994
392.20	10,874	-	-	-	-	963,643
392.30	9,084	-	-	-	-	455,566
392.40	756	-	-	-	-	325,408
392.60	817	-	-	-	-	182,570
393.00	808	-	-	-	-	265,183
394.00	110,450	3	-	-	-	9,194,223
395.00	1,047	-	-	-	-	315,407
396.00	369	-	-	-	-	225,888
397.00	288,945	249	-	-	-	17,710,383
398.00	-	-	-	-	-	223,983
TOTAL	8,125,938	1,419,887	826,385	921,967	37	1,151,953,066

WEST PENN POWER COMPANY
 FIFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	February					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	430,698	-	-	-	-	41,732,718
303.20	282,055	-	-	-	-	60,456,331
303.30	7,256	-	-	-	-	65,103
360.20	15,319	25	-	-	-	5,132,081
361.00	26,658	(8,757)	-	-	-	11,873,293
362.10	590,101	104,957	72,635	56,203	98	173,782,408
362.15	23,149	-	-	-	-	9,861,064
362.40	2,449	-	-	-	-	4,427,440
364.00	618,789	355,533	318,368	557,145	-	131,933,926
364.55	82,254	-	-	-	-	36,642,178
365.10	1,131,917	468,147	318,037	342,100	-	97,903,303
365.15	92,460	-	-	-	-	23,541,620
365.20	383,067	-	37,103	-	-	49,157,576
365.25	28,704	-	-	-	-	4,770,250
366.00	35,730	337	-	-	-	8,938,664
366.50	17	-	-	-	-	1,016
367.00	406,728	105,644	89,625	76,928	-	63,928,280
367.50	19,522	-	-	-	-	6,215,004
368.00	988,580	137,207	175,300	77,542	-	188,053,959
369.00	207,186	45,261	40,361	70,632	-	62,927,515
370.30	1,360,887	166,482	15,070	15,597	-	78,438,657
371.00	18,144	2,433	-	-	-	6,257,066
372.00	210	-	-	-	-	273,841
373.10	134,115	13,385	20,554	4,991	-	6,743,612
373.30	146,280	7,637	13,031	1,865	-	2,867,965
389.20	332	-	-	-	-	143,668
390.10	403,935	21,343	-	-	-	40,448,061
391.10	15,413	-	-	-	-	2,287,186
391.20	99,066	-	-	-	-	3,403,023
391.30	-	-	-	-	-	21,150
391.50	92,289	-	-	-	-	2,319,815
392.10	86,429	-	-	-	-	4,389,423
392.20	10,874	-	-	-	-	974,517
392.30	9,084	-	-	-	-	464,649
392.40	756	-	-	-	-	326,163
392.60	817	-	-	-	-	183,387
393.00	808	-	-	-	-	265,991
394.00	110,975	3	-	-	-	9,305,201
395.00	1,047	-	-	-	-	316,453
396.00	369	-	-	-	-	226,258
397.00	289,182	249	-	-	-	17,999,814
398.00	-	-	-	-	-	223,983
TOTAL	8,153,650	1,419,887	1,100,085	1,203,003	98	1,159,223,612

WEST PENN POWER COMPANY

FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	March					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	431,519	-	-	-	-	42,164,237
303.20	282,055	-	-	-	-	60,738,386
303.30	7,262	-	-	-	-	72,366
360.20	15,319	25	-	-	-	5,147,424
361.00	26,658	(8,757)	-	-	-	11,891,194
362.10	590,748	104,957	27,725	21,453	37	174,428,973
362.15	23,149	-	-	-	-	9,884,213
362.40	2,449	-	-	-	-	4,429,889
364.00	623,180	355,533	404,501	707,877	-	131,800,260
364.55	82,254	-	-	-	-	36,724,432
365.10	1,138,726	468,147	420,019	451,798	-	98,638,360
365.15	92,460	-	-	-	-	23,634,080
365.20	383,494	-	42,383	-	-	49,498,686
365.25	28,704	-	-	-	-	4,798,954
366.00	35,730	337	-	-	-	8,974,731
366.50	17	-	-	-	-	1,033
367.00	408,108	105,644	90,806	77,942	-	64,273,284
367.50	19,522	-	-	-	-	6,234,526
368.00	991,977	137,207	205,353	90,836	-	188,886,954
369.00	207,730	45,261	43,478	76,086	-	63,060,942
370.30	1,365,927	166,482	16,099	16,661	-	79,938,306
371.00	18,144	2,433	-	-	-	6,277,643
372.00	210	-	-	-	-	274,051
373.10	134,745	13,385	23,108	5,612	-	6,863,022
373.30	147,503	7,637	14,650	2,097	-	3,006,356
389.20	332	-	-	-	-	144,000
390.10	405,541	21,343	110,678	45,378	-	40,718,889
391.10	15,413	-	-	-	-	2,302,599
391.20	99,732	-	-	-	-	3,502,755
391.30	-	-	-	-	-	21,150
391.50	94,978	-	-	-	-	2,414,792
392.10	86,429	-	-	-	-	4,475,852
392.20	10,874	-	-	-	-	985,391
392.30	9,084	-	-	-	-	473,733
392.40	756	-	-	-	-	326,919
392.60	817	-	-	-	-	184,204
393.00	808	-	-	-	-	266,799
394.00	111,471	3	-	-	-	9,416,674
395.00	1,047	-	-	-	-	317,500
396.00	369	-	-	-	-	226,627
397.00	289,406	249	-	-	-	18,289,469
398.00	-	-	-	-	-	223,983
TOTAL	8,184,645	1,419,887	1,398,800	1,495,739	37	1,165,933,641

WEST PENN POWER COMPANY

FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	April					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	432,469	-	-	-	-	42,596,706
303.20	282,055	-	-	-	-	61,020,441
303.30	7,269	-	-	-	-	79,635
360.20	15,319	25	-	-	-	5,162,767
361.00	26,658	(8,757)	-	-	-	11,909,096
362.10	591,097	104,957	26,325	20,370	35	175,078,368
362.15	23,149	-	-	-	-	9,907,361
362.40	2,449	-	-	-	-	4,432,337
364.00	628,145	355,533	412,712	722,246	-	131,648,979
364.55	82,254	-	-	-	-	36,806,687
365.10	1,146,577	468,147	431,058	463,673	-	99,358,353
365.15	92,460	-	-	-	-	23,726,541
365.20	383,948	-	42,334	-	-	49,840,300
365.25	28,704	-	-	-	-	4,827,658
366.00	35,730	337	-	-	-	9,010,797
366.50	17	-	-	-	-	1,049
367.00	409,483	105,644	88,981	76,375	-	64,623,054
367.50	19,522	-	-	-	-	6,254,049
368.00	995,643	137,207	205,447	90,877	-	189,723,481
369.00	208,288	45,261	42,470	74,322	-	63,197,700
370.30	1,371,124	166,482	16,043	16,603	-	81,443,267
371.00	18,144	2,433	-	-	-	6,298,220
372.00	210	-	-	-	-	274,261
373.10	135,446	13,385	25,491	6,190	-	6,980,172
373.30	148,864	7,637	16,161	2,314	-	3,144,383
389.20	332	-	-	-	-	144,332
390.10	407,147	21,343	-	-	-	41,147,380
391.10	15,413	-	-	-	-	2,318,012
391.20	100,373	-	-	-	-	3,603,128
391.30	-	-	-	-	-	21,150
391.50	95,031	-	-	-	-	2,509,824
392.10	87,131	-	14,545	-	-	4,548,437
392.20	10,874	-	-	-	-	996,265
392.30	9,084	-	-	-	-	482,816
392.40	756	-	-	-	-	327,675
392.60	817	-	-	-	-	185,020
393.00	808	-	-	-	-	267,608
394.00	111,952	3	-	-	-	9,528,629
395.00	1,047	-	-	-	-	318,546
396.00	369	-	-	-	-	226,997
397.00	289,623	249	-	-	-	18,579,341
398.00	-	-	-	-	-	223,983
TOTAL	8,215,781	1,419,887	1,321,568	1,472,969	35	1,172,774,806

WEST PENN POWER COMPANY

FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	May					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	433,229	-	-	-	-	43,029,935
303.20	282,055	-	-	-	-	61,302,496
303.30	7,275	-	-	-	-	86,910
360.20	15,319	25	-	-	-	5,178,110
361.00	26,658	(8,757)	-	-	-	11,926,997
362.10	591,437	104,957	26,325	20,370	35	175,728,102
362.15	23,149	-	-	-	-	9,930,510
362.40	2,449	-	-	-	-	4,434,786
364.00	633,203	355,533	419,899	734,824	-	131,482,991
364.55	82,254	-	-	-	-	36,888,941
365.10	1,154,613	468,147	439,995	473,285	-	100,067,833
365.15	92,460	-	-	-	-	23,819,001
365.20	384,402	-	42,286	-	-	50,182,415
365.25	28,704	-	-	-	-	4,856,363
366.00	35,730	337	-	-	-	9,046,864
366.50	17	-	-	-	-	1,066
367.00	410,845	105,644	88,981	76,375	-	64,974,186
367.50	19,522	-	-	-	-	6,273,571
368.00	999,324	137,207	206,921	91,530	-	190,561,561
369.00	208,838	45,261	42,440	74,271	-	63,335,089
370.30	1,376,312	166,482	16,043	16,603	-	82,953,417
371.00	18,144	2,433	-	-	-	6,318,796
372.00	210	-	-	-	-	274,472
373.10	136,184	13,385	25,721	6,246	-	7,097,774
373.30	150,298	7,637	16,307	2,334	-	3,283,676
389.20	332	-	-	-	-	144,664
390.10	407,147	21,343	-	-	-	41,575,870
391.10	15,413	-	-	-	-	2,333,425
391.20	101,054	-	-	-	-	3,704,182
391.30	-	-	-	-	-	21,150
391.50	95,061	-	-	-	-	2,604,884
392.10	89,242	-	29,185	-	-	4,608,494
392.20	10,874	-	-	-	-	1,007,139
392.30	9,084	-	-	-	-	491,900
392.40	756	-	-	-	-	328,430
392.60	817	-	-	-	-	185,837
393.00	808	-	-	-	-	268,416
394.00	112,433	3	-	-	-	9,641,065
395.00	1,047	-	-	-	-	319,593
396.00	369	-	-	-	-	227,366
397.00	289,840	249	-	-	-	18,869,430
398.00	-	-	-	-	-	223,983
TOTAL	8,246,905	1,419,887	1,354,103	1,495,838	35	1,179,591,693

WEST PENN POWER COMPANY
 FTTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	June					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	383,484	-	-	-	-	43,413,420
303.20	236,018	-	-	-	-	61,538,514
303.30	7,280	-	-	-	-	94,189
360.20	15,319	25	-	-	-	5,193,453
361.00	26,658	(8,757)	-	-	-	11,944,899
362.10	591,774	104,957	26,019	20,133	35	176,378,716
362.15	23,149	-	-	-	-	9,953,659
362.40	2,449	-	-	-	-	4,437,235
364.00	638,481	355,533	448,922	785,614	-	131,242,469
364.55	82,254	-	-	-	-	36,971,196
365.10	1,163,642	468,147	538,823	579,591	-	100,581,209
365.15	92,460	-	-	-	-	23,911,461
365.20	384,845	-	40,445	-	-	50,526,815
365.25	28,704	-	-	-	-	4,885,067
366.00	35,730	337	-	-	-	9,082,930
366.50	17	-	-	-	-	1,083
367.00	412,244	105,644	93,919	80,613	-	65,317,541
367.50	19,522	-	-	-	-	6,293,093
368.00	1,003,193	137,207	226,623	100,244	-	191,375,095
369.00	209,389	45,261	42,375	74,157	-	63,473,206
370.30	1,381,398	166,482	15,407	15,945	-	84,469,945
371.00	18,144	2,433	-	-	-	6,339,373
372.00	210	-	-	-	-	274,682
373.10	136,909	13,385	24,601	5,974	-	7,217,494
373.30	151,708	7,637	15,597	2,233	-	3,425,191
389.20	332	-	-	-	-	144,997
390.10	409,074	21,343	132,814	54,454	-	41,819,020
391.10	15,413	-	-	-	-	2,348,837
391.20	101,744	-	-	-	-	3,805,926
391.30	-	-	-	-	-	21,150
391.50	95,082	-	-	-	-	2,699,967
392.10	91,362	-	14,757	-	-	4,685,100
392.20	10,874	-	-	-	-	1,018,013
392.30	9,084	-	-	-	-	500,983
392.40	756	-	-	-	-	329,186
392.60	817	-	-	-	-	186,654
393.00	808	-	-	-	-	269,224
394.00	112,915	3	-	-	-	9,753,983
395.00	1,047	-	-	-	-	320,640
396.00	369	-	-	-	-	227,736
397.00	290,057	249	-	-	-	19,159,737
398.00	-	-	-	-	-	223,983
TOTAL	8,184,715	1,419,887	1,620,302	1,718,958	35	1,185,857,069

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	July					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	335,383	-	-	-	-	43,748,803
303.20	189,982	-	-	-	-	61,728,496
303.30	7,296	-	-	-	-	101,486
360.20	15,319	25	-	-	-	5,208,796
361.00	26,658	(8,757)	-	-	-	11,962,801
362.10	592,398	104,957	70,711	54,714	95	176,950,741
362.15	23,149	-	-	-	-	9,976,808
362.40	2,449	-	-	-	-	4,439,683
364.00	643,800	355,533	426,728	746,774	-	131,068,299
364.55	82,254	-	-	-	-	37,053,450
365.10	1,172,783	468,147	452,086	486,291	-	101,283,763
365.15	92,460	-	-	-	-	24,003,922
365.20	385,279	-	40,349	-	-	50,871,745
365.25	28,704	-	-	-	-	4,913,771
366.00	35,730	337	-	-	-	9,118,997
366.50	17	-	-	-	-	1,099
367.00	413,662	105,644	91,450	78,494	-	65,666,902
367.50	19,522	-	-	-	-	6,312,615
368.00	1,007,029	137,207	203,209	89,888	-	192,226,235
369.00	209,927	45,261	40,629	71,101	-	63,616,665
370.30	1,386,377	166,482	15,388	15,926	-	85,991,491
371.00	18,144	2,433	-	-	-	6,359,950
372.00	210	-	-	-	-	274,892
373.10	137,607	13,385	23,826	5,786	-	7,338,874
373.30	153,064	7,637	15,105	2,162	-	3,568,624
389.20	332	-	-	-	-	145,329
390.10	411,002	21,343	-	-	-	42,251,366
391.10	15,413	-	-	-	-	2,364,250
391.20	102,532	-	-	-	-	3,908,458
391.30	-	-	-	-	-	21,150
391.50	96,449	-	-	-	-	2,796,416
392.10	92,083	-	164	-	-	4,777,018
392.20	10,874	-	-	-	-	1,028,887
392.30	9,084	-	-	-	-	510,067
392.40	756	-	-	-	-	329,941
392.60	817	-	-	-	-	187,471
393.00	808	-	-	-	-	270,032
394.00	113,396	3	-	-	-	9,867,382
395.00	1,047	-	-	-	-	321,686
396.00	369	-	-	-	-	228,105
397.00	290,274	249	-	-	-	19,450,260
398.00	-	-	-	-	-	223,983
TOTAL	8,124,440	1,419,887	1,379,646	1,551,136	95	1,192,470,709

WEST PENN POWER COMPANY
 FIFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	August					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	337,858	-	-	-	-	44,086,661
303.20	189,982	-	-	-	-	61,918,478
303.30	7,314	-	-	-	-	108,800
360.20	15,319	25	-	-	-	5,224,139
361.00	26,658	(8,757)	-	-	-	11,980,702
362.10	593,022	104,957	25,975	20,099	35	177,602,680
362.15	23,149	-	-	-	-	9,999,957
362.40	2,449	-	-	-	-	4,442,132
364.00	649,055	355,533	438,189	766,830	-	130,867,868
364.55	82,254	-	-	-	-	37,135,705
365.10	1,181,216	468,147	462,074	497,034	-	101,974,019
365.15	92,460	-	-	-	-	24,096,382
365.20	385,712	-	40,445	-	-	51,217,012
365.25	28,704	-	-	-	-	4,942,475
366.00	35,730	337	-	-	-	9,155,064
366.50	17	-	-	-	-	1,116
367.00	415,015	105,644	85,439	73,335	-	66,028,786
367.50	19,522	-	-	-	-	6,332,137
368.00	1,010,671	137,207	204,860	90,618	-	193,078,636
369.00	210,455	45,261	40,667	71,167	-	63,760,547
370.30	1,391,360	166,482	15,426	15,964	-	87,517,943
371.00	18,144	2,433	-	-	-	6,380,527
372.00	210	-	-	-	-	275,102
373.10	138,298	13,385	24,084	5,849	-	7,460,625
373.30	154,406	7,637	15,269	2,186	-	3,713,211
389.20	332	-	-	-	-	145,661
390.10	411,002	21,343	-	-	-	42,683,711
391.10	15,413	-	-	-	-	2,379,663
391.20	103,494	-	-	-	-	4,011,952
391.30	-	-	-	-	-	21,150
391.50	99,169	-	-	-	-	2,895,585
392.10	92,795	-	14,592	-	-	4,855,220
392.20	10,874	-	-	-	-	1,039,761
392.30	9,084	-	-	-	-	519,150
392.40	756	-	-	-	-	330,697
392.60	817	-	-	-	-	188,288
393.00	808	-	-	-	-	270,841
394.00	113,877	3	-	-	-	9,981,262
395.00	1,047	-	-	-	-	322,733
396.00	369	-	-	-	-	228,475
397.00	290,491	249	-	-	-	19,741,001
398.00	-	-	-	-	-	223,983
TOTAL	8,159,309	1,419,887	1,367,021	1,543,082	35	1,199,139,836

WEST PENN POWER COMPANY
 FTTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	September					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	338,668	-	-	-	-	44,425,329
303.20	189,982	-	-	-	-	62,108,460
303.30	7,320	-	-	-	-	116,120
360.20	15,319	25	-	-	-	5,239,482
361.00	26,658	(8,757)	-	-	-	11,998,604
362.10	593,623	104,957	67,256	52,041	91	178,182,054
362.15	23,149	-	-	-	-	10,023,106
362.40	2,449	-	-	-	-	4,444,580
364.00	654,439	355,533	448,013	784,022	-	130,645,804
364.55	82,254	-	-	-	-	37,217,959
365.10	1,189,781	468,147	466,279	501,558	-	102,664,109
365.15	92,460	-	-	-	-	24,188,843
365.20	386,166	-	44,320	-	-	51,558,858
365.25	28,704	-	-	-	-	4,971,179
366.00	35,730	337	-	-	-	9,191,130
366.50	17	-	-	-	-	1,133
367.00	416,435	105,644	100,144	85,957	-	66,364,763
367.50	19,522	-	-	-	-	6,351,659
368.00	1,014,455	137,207	219,115	96,924	-	193,914,260
369.00	211,012	45,261	45,269	79,220	-	63,892,332
370.30	1,396,554	166,482	16,697	17,280	-	89,047,003
371.00	18,144	2,433	-	-	-	6,401,104
372.00	210	-	-	-	-	275,312
373.10	139,022	13,385	26,151	6,350	-	7,580,530
373.30	155,813	7,637	16,580	2,373	-	3,857,707
389.20	332	-	-	-	-	145,993
390.10	412,608	21,343	110,678	45,378	-	42,961,607
391.10	15,413	-	-	-	-	2,395,076
391.20	104,533	-	-	-	-	4,116,484
391.30	-	-	-	-	-	21,150
391.50	100,558	-	-	-	-	2,996,143
392.10	94,908	-	29,185	-	-	4,920,943
392.20	10,874	-	-	-	-	1,050,635
392.30	9,084	-	-	-	-	528,234
392.40	756	-	-	-	-	331,453
392.60	817	-	-	-	-	189,105
393.00	808	-	-	-	-	271,649
394.00	114,359	3	-	-	-	10,095,624
395.00	1,047	-	-	-	-	323,780
396.00	369	-	-	-	-	228,844
397.00	290,708	249	-	-	-	20,031,959
398.00	-	-	-	-	-	223,983
TOTAL	8,195,059	1,419,887	1,589,687	1,671,104	91	1,205,494,081

WEST PENN POWER COMPANY
 FIFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	October					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	339,355	-	-	-	-	44,764,684
303.20	189,982	-	-	-	-	62,298,442
303.30	7,325	-	-	-	-	123,446
360.20	15,319	25	-	-	-	5,254,825
361.00	26,658	(8,757)	-	-	-	12,016,505
362.10	594,377	104,957	49,677	38,439	67	178,793,339
362.15	23,149	-	-	-	-	10,046,255
362.40	2,449	-	-	-	-	4,447,029
364.00	659,879	355,533	447,586	783,275	-	130,430,355
364.55	82,254	-	-	-	-	37,300,213
365.10	1,198,379	468,147	465,753	500,993	-	103,363,889
365.15	92,460	-	-	-	-	24,281,303
365.20	386,641	-	44,175	-	-	51,901,323
365.25	28,704	-	-	-	-	4,999,883
366.00	35,730	337	-	-	-	9,227,197
366.50	17	-	-	-	-	1,149
367.00	417,948	105,644	97,676	83,838	-	66,706,841
367.50	19,522	-	-	-	-	6,371,181
368.00	1,018,363	137,207	218,728	96,752	-	194,754,351
369.00	211,599	45,261	45,202	79,103	-	64,024,888
370.30	1,401,954	166,482	16,697	17,280	-	90,581,462
371.00	18,144	2,433	-	-	-	6,421,681
372.00	210	-	-	-	-	275,522
373.10	139,777	13,385	26,180	6,357	-	7,701,155
373.30	157,278	7,637	16,598	2,376	-	4,003,648
389.20	332	-	-	-	-	146,326
390.10	414,214	21,343	-	-	-	43,397,164
391.10	15,413	-	-	-	-	2,410,488
391.20	105,529	-	-	-	-	4,222,013
391.30	-	-	-	-	-	21,150
391.50	100,692	-	-	-	-	3,096,835
392.10	97,028	-	14,757	-	-	5,003,215
392.20	10,874	-	-	-	-	1,061,509
392.30	9,084	-	-	-	-	537,318
392.40	756	-	-	-	-	332,208
392.60	817	-	-	-	-	189,921
393.00	808	-	-	-	-	272,457
394.00	114,840	3	-	-	-	10,210,467
395.00	1,047	-	-	-	-	324,826
396.00	369	-	-	-	-	229,213
397.00	290,926	249	-	-	-	20,323,134
398.00	-	-	-	-	-	223,983
TOTAL	8,230,202	1,419,887	1,443,028	1,608,413	67	1,212,092,796

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	November					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	340,096	-	-	-	-	45,104,779
303.20	189,982	-	-	-	-	62,488,423
303.30	7,331	-	-	-	-	130,777
360.20	15,319	25	-	-	-	5,270,168
361.00	26,658	(8,757)	-	-	-	12,034,407
362.10	594,773	104,957	11,720	9,068	16	179,472,298
362.15	23,149	-	-	-	-	10,069,404
362.40	2,449	-	-	-	-	4,449,477
364.00	665,268	355,533	439,441	769,022	-	130,242,693
364.55	82,254	-	-	-	-	37,382,468
365.10	1,206,904	468,147	458,394	493,076	-	104,087,470
365.15	92,460	-	-	-	-	24,373,763
365.20	387,094	-	40,300	-	-	52,248,117
365.25	28,704	-	-	-	-	5,028,588
366.00	35,730	337	-	-	-	9,263,263
366.50	17	-	-	-	-	1,166
367.00	419,370	105,644	88,230	75,731	-	67,067,895
367.50	19,522	-	-	-	-	6,390,703
368.00	1,022,136	137,207	204,051	90,260	-	195,619,383
369.00	212,156	45,261	40,600	71,050	-	64,170,655
370.30	1,407,145	166,482	15,407	15,945	-	92,123,738
371.00	18,144	2,433	-	-	-	6,442,258
372.00	210	-	-	-	-	275,732
373.10	140,500	13,385	23,998	5,828	-	7,825,214
373.30	158,684	7,637	15,215	2,178	-	4,152,576
389.20	332	-	-	-	-	146,658
390.10	414,214	21,343	-	-	-	43,832,722
391.10	15,413	-	-	-	-	2,425,901
391.20	106,414	-	-	-	-	4,328,427
391.30	-	-	-	-	-	21,150
391.50	100,903	-	-	-	-	3,197,738
392.10	97,751	-	211	-	-	5,100,754
392.20	10,874	-	-	-	-	1,072,383
392.30	9,084	-	-	-	-	546,401
392.40	756	-	-	-	-	332,964
392.60	817	-	-	-	-	190,738
393.00	808	-	-	-	-	273,265
394.00	115,321	3	-	-	-	10,325,791
395.00	1,047	-	-	-	-	325,873
396.00	369	-	-	-	-	229,583
397.00	291,143	249	-	-	-	20,614,526
398.00	-	-	-	-	-	223,983
TOTAL	8,261,300	1,419,887	1,337,567	1,532,157	16	1,218,904,274

WEST PENN POWER COMPANY

FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	December					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	353,744	-	2,171,521	-	-	43,287,002
303.20	189,982	-	101,647	-	-	62,576,758
303.30	7,431	-	-	-	-	138,208
360.20	15,319	25	-	-	-	5,285,511
361.00	26,658	(8,757)	-	-	-	12,052,308
362.10	594,882	104,957	5,116	3,959	7	180,163,068
362.15	23,149	-	-	-	-	10,092,553
362.40	2,449	-	-	-	-	4,451,926
364.00	670,864	355,533	481,763	843,086	-	129,944,241
364.55	82,254	-	-	-	-	37,464,722
365.10	1,216,549	468,147	587,186	631,613	-	104,553,369
365.15	92,460	-	-	-	-	24,466,224
365.20	387,526	-	40,349	-	-	52,595,295
365.25	28,704	-	-	-	-	5,057,292
366.00	35,730	337	-	-	-	9,299,330
366.50	17	-	-	-	-	1,183
367.00	420,715	105,644	87,479	75,086	-	67,431,689
367.50	19,522	-	-	-	-	6,410,225
368.00	1,026,075	137,207	237,297	104,966	-	196,440,402
369.00	212,697	45,261	42,802	74,903	-	64,310,908
370.30	1,412,128	166,482	15,407	15,945	-	93,670,996
371.00	18,144	2,433	-	-	-	6,462,835
372.00	210	-	-	-	-	275,942
373.10	141,211	13,385	25,319	6,148	-	7,948,343
373.30	160,065	7,637	16,052	2,298	-	4,301,927
389.20	332	-	-	-	-	146,990
390.10	466,773	21,343	88,543	36,302	-	44,195,993
391.10	15,407	-	2,498	-	-	2,438,810
391.20	121,702	-	265,898	-	-	4,184,231
391.30	-	-	10,190	-	-	10,960
391.50	88,507	-	1,639,919	-	-	1,646,326
392.10	97,761	-	-	-	-	5,198,515
392.20	10,874	-	-	-	-	1,083,257
392.30	9,084	-	-	-	-	555,485
392.40	756	-	-	-	-	333,719
392.60	817	-	-	-	-	191,555
393.00	689	-	92,397	-	-	181,557
394.00	114,933	3	309,992	17	-	10,130,718
395.00	1,047	-	-	-	-	326,919
396.00	369	-	-	-	-	229,952
397.00	285,090	249	1,700,200	1,960	-	19,197,705
398.00	-	-	212,713	-	-	11,270
TOTAL	8,352,625	1,419,887	8,134,287	1,796,282	7	1,218,746,223