

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

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

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

**FILED: April 2, 2024**

**FE PA STATEMENT NO. 7**  
**Timothy Lyons**

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY**

**DOCKET NO. R-2024-3047068**

**Direct Testimony  
of  
Timothy Lyons**

**List of Topics Addressed**

**Class Cost of Service  
Rate Design  
Cash Working Capital**

## TABLE OF CONTENTS

I.	INTRODUCTION AND PURPOSE .....	1
II.	OVERVIEW .....	4
III.	ALLOCATED COST OF SERVICE STUDY .....	9
IV.	OVERVIEW OF RATE DESIGN .....	19
V.	PROPOSED RATE DESIGN .....	22
VI.	CASH WORKING CAPITAL REQUIREMENT .....	26
VII.	CONCLUSION.....	33

1 **DIRECT TESTIMONY**  
2 **OF**  
3 **TIMOTHY LYONS**

4 **I. INTRODUCTION AND PURPOSE**

5 **Q. Please state your name and business address.**

6 A. My name is Timothy S. Lyons. My business address is 3 Speen Street, Suite 150,  
7 Framingham, Massachusetts 01701.

8 **Q. By whom are you employed and in what capacity?**

9 A. I am a Partner with ScottMadden, Inc. (“ScottMadden”).

10 **Q. What is your work experience?**

11 A. I have more than 30 years of experience in the energy industry. I started my career in 1985  
12 at Boston Gas Company, eventually becoming Director of Rates and Revenue Analysis.  
13 In 1993, I moved to Providence Gas Company, eventually becoming Vice President of  
14 Marketing and Regulatory Affairs. Starting in 2001, I held several management consulting  
15 positions in the energy industry, first at KEMA and then at Quantec, LLC. In 2005, I  
16 became Vice President of Sales and Marketing at Vermont Gas Systems, Inc. before joining  
17 Sussex Economic Advisors, LLC (“Sussex”) in 2013. Sussex was acquired by  
18 ScottMadden in 2016.

19 **Q. What is your educational background?**

20 A. I hold a bachelor’s degree from St. Anselm College, a master’s degree in economics from  
21 The Pennsylvania State University, and a master’s degree in business administration from  
22 Babson College.

1 **Q. Have you ever testified before the Pennsylvania Public Utility Commission (the**  
2 **“Commission”)?**

3 A. No. However, I have sponsored testimony before 28 U.S. and three Canadian regulatory  
4 agencies. My testimony experience is summarized in Appendix A.

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

6 A. I am testifying on behalf of FirstEnergy Pennsylvania Electric Company (“FE PA” or the  
7 “Company”). FE PA consists of the following Rate Districts: Met-Ed, Penelec, Penn  
8 Power, West Penn, and The Pennsylvania State University (“PSU”) (collectively, the “Rate  
9 Districts”).<sup>1</sup>

10 **Q. What is the purpose of your Direct Testimony?**

11 A. The purpose of my Direct Testimony is to sponsor the Company’s proposed electric  
12 distribution rates and cash working capital requirement. My Direct Testimony includes:  
13 (a) a description of the Class Cost of Service Study (“COSS”); (b) a description of the  
14 proposed revenue targets, rate design, and bill impact analyses for each rate class; and (c)  
15 a description of the lead-lag study used to calculate the Company’s cash working capital  
16 requirement. The COSS was used as a guide to develop the proposed electric distribution  
17 rates.

18 **Q. Have you prepared exhibits supporting your testimony?**

19 A. Yes. I am sponsoring the following exhibits:

- 20
  - FE PA Exhibit TSL-1 – Class Cost of Service Study

---

<sup>1</sup> FE PA also has a sixth Rate District, the Waverly Rate District, which relates to FE PA’s New York jurisdictional rates.

- 1 • FE PA Exhibit TSL-2 –Rate Design and Bill Impacts
- 2 • FE PA Exhibit TSL-3 – Cost Curves
- 3 • FE PA Exhibit TSL-4 – Functionalization and Classification of Plant 364-368
- 4 • FE PA Exhibit TSL-5 – Lead-Lag Study

5 Exhibits TSL-1, TSL-2, and TSL-3 are organized into four sections with one for each Rate  
 6 District. For example, FE PA Exhibit TSL-1 has four sections: (1) Met-Ed Rate District;  
 7 (2) Penn Power Rate District; (3) Penelec Rate District; and (4) West Penn Rate District.  
 8 The PSU Rate District is included in the West Penn Rate District.

9 I am responsible for the following base rate filing requirements.

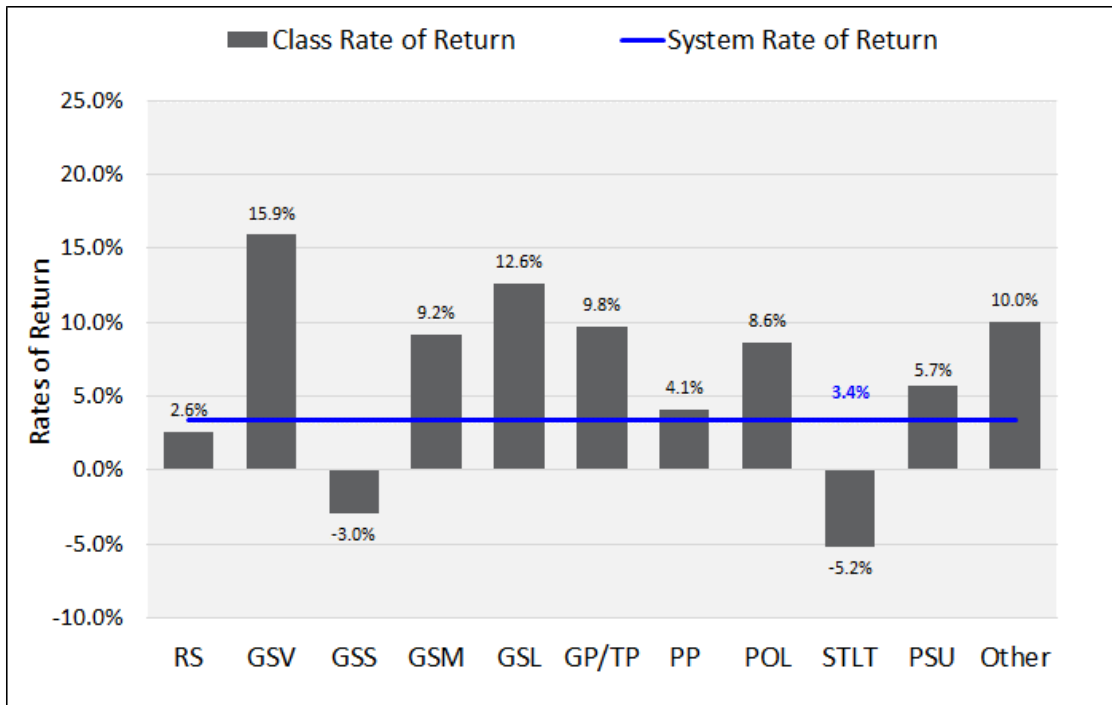
Filing Requirement	Description	Location
IV-A-1	Summary of Revenues	Exhibit TSL-2
IV-A-2	Revenues under Current Rate Design	Exhibit TSL-2
IV-A-3	Revenues under Proposed Rate Design	Exhibit TSL-2
IV-A-4	Summary of Revenues	Exhibit TSL-2
IV-A-5	Summary of Revenues	Exhibit TSL-2
IV-B-4	Cash Working Capital	Exhibit TSL-5
IV-C	Proposed Rate Design	Exhibit TSL-2
IV-D-1	Customer Bill Impact Analysis	Exhibit TSL-2
IV-D-2	Customer Bill Impact Analysis	Exhibit TSL-2
IV-E-1	Class Cost of Service Study	Exhibit TSL-1
IV-E-2	Cost Curves	Exhibit TSL-3

1 **II. OVERVIEW**

2 **Q. Please summarize your Direct Testimony.**

3 A. The results of the Company’s COSS show differences in class rates of return (“ROR”) at  
 4 current base rates as compared to the system or overall ROR, as shown in Figure 1 (below)  
 5 for FE PA.

6 **Figure 1: COSS Results (FE PA)**



7  
 8 Figure 1 compares class RORs to the system or overall ROR at current base rates.  
 9 The Figure shows certain rate classes, such as the residential class, yield RORs below the  
 10 system ROR. The Figure also shows other rate classes yield RORs above the system ROR.  
 11 The COSS results for each Rate District are summarized in FE PA Exhibit TSL-1.

12 Descriptions of the rate classes are included in Figure 2 (below).



1

**Figure 2: Description of Rate Classes**

Rate Schedule	Description
RS	Residential Service
GSV	General Service – Volunteer Fire
GSS	General Service – Small (Non-Demand)
GSM	General Service – Medium
GSL	General Service - Large
GP	General Service - Primary
TP	Transmission Power
PP 44	Primary Power Service
PP 46	Primary Power Service
MS	Municipal Service
POL	Private Outdoor Lighting
BDR	Borderline Service
STLT	Street Lighting Service
PSU	PSU Rate District

2

The Company’s COSS was prepared generally consistent with methodologies used in the Company’s most recent base rate case filing at Docket Nos. R-2016-2537349, *et al.*

3

4

The results of the COSS support a movement toward a more equitable rate structure where class RORs move closer to the system ROR. However, the proposed movement to the system ROR was moderated to address customer bill impact considerations.

5

6

7

The proposed distribution base rates reflect three important rate design principles: (a) rates should recover the overall cost of providing service; (b) rates should be fair, minimizing inter- and intra-class inequities to the extent possible; and (c) rate changes should be tempered by rate continuity concerns.

8

9

10

11

The proposed rate design generally reflects a uniform increase in kilowatt-hour (“kWh”) usage charges, kilowatt (“kW”) demand charges, and reactive (“rKVA”) demand charges following increases in customer charges.

12

13

1           The Company prepared customer bill impacts to evaluate the impact of the  
 2 proposed base rate changes. The bill impacts evaluated a wide range of customer usage.  
 3 The customer bill impacts compare proposed total bills that include proposed base rates  
 4 plus other charges to current total bills that include delivery rates<sup>2</sup> plus other charges.<sup>3</sup>

5           Overall, the proposed base rates increase monthly bills for residential customers  
 6 using 1,000 kWh per month by the following amounts.

7           **Figure 3: Proposed Monthly Bill Increases for Residential Customers**

Residential Average Monthly Bill Increase	Proposed Bill	Current Bill	Increase / (Decrease) (\$)	Increase / (Decrease) (%)
Met-Ed Rate District	\$ 205.00	\$ 187.70	\$ 17.31	9.22%
Penelec Rate District	\$ 220.75	\$ 200.96	\$ 19.79	9.85%
Penn Power Rate District	\$ 201.88	\$ 180.59	\$ 21.30	11.79%
West Penn Rate District	\$ 172.98	\$ 156.36	\$ 16.61	10.62%

8  
 9           The bill impacts are summarized in FE PA Exhibit TSL-2 for each Rate District.

10 **Q. Please describe the Company’s service classifications.**

11 A. FE PA provides electric service to approximately 2.1 million residential, commercial, and  
 12 industrial (“C&I”), and lighting customers, as shown in Figure 4 (below).

---

<sup>2</sup> Current delivery rates include current base rates plus Smart Meter Technologies Charge Rider, Tax Cuts and Jobs Act Voluntary Surcharge Rider, State Tax Adjustment Surcharge Rider, and Distribution System Improvement Charge Rider. These charges are reflected in the proposed base rates.

<sup>3</sup> Other charges not part of distribution base rates include Universal Service Cost Rider, Energy Efficiency and Conservation Charge Rider, Default Service Support Rider, Solar Photovoltaic Requirements Charge Rider, and the Price to Compare Default Service Rate Rider for those customers receiving default service.

1

**Figure 4: Proforma Customers and Sales**

FE PA Rate Classes	Number of Customers	% of Customers	Normalized Usage (MWh)	% Usage	kWh Use per Customer
RS	1,810,115	86.35%	19,120,384	37.75%	10,563
GSV	1,582	0.08%	44,953	0.09%	28,421
GSS	168,211	8.02%	614,667	1.21%	3,654
GSM	103,184	4.92%	9,683,509	19.12%	93,847
GSL	1,870	0.09%	4,176,972	8.25%	2,233,217
GP/TP	1,487	0.07%	15,556,697	30.71%	10,461,292
PP	4	0.00%	1,083,924	2.14%	265,879,612
POL	7,528	0.36%	41,281	0.08%	5,484
STLT	1,976	0.09%	82,867	0.16%	41,937
PSU	1	0.00%	217,652	0.43%	160,165,859
Other	363	0.02%	31,548	0.06%	87
<b>Total</b>	<b>2,096,321</b>	<b>100.00%</b>	<b>50,654,454</b>	<b>100.00%</b>	

2

3

4

5

The Figure shows FE PA serves, on average, approximately 1.8 million residential customers (86.35 percent), 0.3 million C&I customers (13.15 percent), and 10,000 lighting customers (0.50 percent).

6

**Q. Please describe the characteristics of the service classifications.**

7

A. Figure 4 (above) provides a breakdown of proforma customers and kWh sales by rate class. Proforma customers and kWh sales are based on the period January 1, 2025 through December 31, 2025.

10

11

12

Figure 4 shows variations in annual use per customer among the rate classes. RS customers, for example, use on average 10,563 kWh per year, while GSL customers use on average 2,233,217 kWh per year.

13

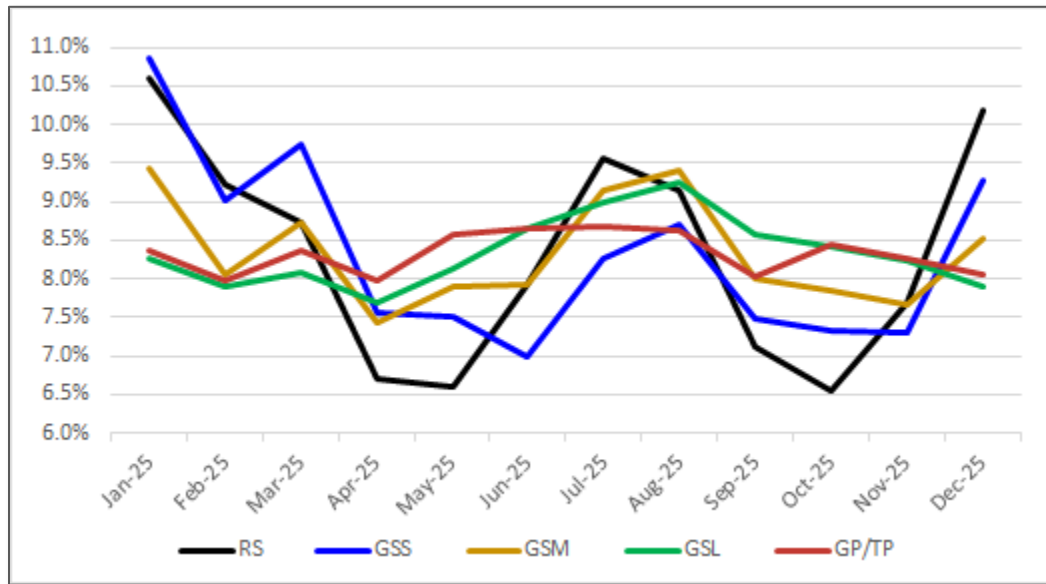
14

15

Figure 5 (below) shows monthly kWh sales by rate class as a percentage of annual kWh sales for that rate class. The Figure shows kWh sales vary seasonally for certain rate classes.

1

**Figure 5: Monthly kWh Sales as % of Annual kWh Sales (FE PA)**



2

3 The RS and GSS rate classes, for example, show a seasonal load pattern, with  
 4 monthly sales increasing during the winter and summer months, reflecting heating and  
 5 cooling use, respectively. The GSL and GP/TP rate classes show a relatively consistent  
 6 load pattern throughout the year, with slight increases during the summer months. Load  
 7 pattern differences, as discussed below, have implications on the allocation of costs in the  
 8 COSS.

9 **Q. Please describe the Company’s current rate structure.**

10 A. The current rate structure for each of the Company’s Rate Districts consists of base rates  
 11 and rider charges.<sup>4</sup> The base rates include monthly customer charges, usage (kWh)  
 12 charges, demand (kW) charges, and reactive (rKVA) charges.

<sup>4</sup> The Company’s tariffs are available at: [FEPA-Retail-Tariff \(firstenergycorp.com\)](http://FEPA-Retail-Tariff(firstenergycorp.com))

1 **III. ALLOCATED COST OF SERVICE STUDY**

2 **Q. What is the purpose of a COSS?**

3 A. The purpose of a COSS is to allocate a utility's overall cost of service in  
4 a manner that reflects its underlying cost of service. This approach is well established in  
5 industry literature.<sup>5</sup>

6 **Q. What was the approach to develop the COSS for this case?**

7 A. The approach to develop the COSS was based on three steps. First, costs were  
8 functionalized or assigned into functional categories. Next, functionalized costs were  
9 classified into one of three cost drivers, based on whether the costs are related to: (1)  
10 serving peak demands, (2) serving energy demands, or (3) meeting customer service  
11 requirements. Finally, classified costs were allocated to each rate class based on methods  
12 that best reflect how the costs are incurred.

13 The three steps were performed using two types of assignments: direct assignment  
14 and indirect assignment. Direct assignments utilized the Company's financial data and  
15 certain assignments of plant investments and expenses to certain functions, classifications,  
16 and rate classes. Indirect assignments utilized composite allocators based on direct and  
17 indirect assignments developed during the functionalization, classification, and allocation  
18 process.

19 **Q. What is functionalization?**

20 A. Functionalization is the process of assigning rate base and expense items into operational  
21 components. The functionalization of costs in the COSS was based on the Company's

---

<sup>5</sup> See James C. Bonbright, et al., *Principles of Public Utility Rates* (2d ed. 1988).

1 accounting records, which are maintained in accordance with the Federal Energy  
2 Regulatory Commission’s (“FERC”) Uniform System of Accounts (“USOA”).

3 **Q. What is classification?**

4 A. Classification is the process of assigning rate base and expense items into categories that  
5 reflect cost-causation. There are three principle causes or drivers of costs related to the  
6 electric system:

- 7 • Customer-related – costs that vary with the number of customers, such as costs  
8 associated with connecting customers to the electric system and providing basic  
9 customer services (*e.g.*, metering and billing);
- 10 • Demand-related – costs that vary with maximum customer demands at the time of  
11 the system peak, at the time of the rate class peak, or at the time of the individual  
12 customer peak; and
- 13 • Energy-related – costs that vary with production, transmission, and/or delivery of  
14 energy, such as fuel and purchased power expenses.<sup>6</sup>

15 **Q. What is allocation?**

16 A. Allocation is the process of assigning rate base and expense items to each rate class based  
17 on allocators that best reflect how the costs were incurred. In other words, cost allocation  
18 follows how costs are incurred.

19 **Q. What types of allocators were used to develop the COSS?**

20 A. There were three types of allocators used to develop the COSS:

---

<sup>6</sup> The COSS classified costs as customer or demand since the COSS reflects only distribution costs. The primary drivers of distribution costs are customers and demands.

- 1       •     Class determinants – class characteristics, such as number of customers, kW peak  
2             demands, kWh sales, and revenues by rate class;
- 3       •     Special studies – detailed analysis of specific plant or expense items, such as  
4             meters; and
- 5       •     Indirect – composite allocators based on how other costs were allocated.

6     **Q.     What was the approach used to develop the COSS for this rate case filing?**

7     A.     The COSS for each Rate District was based on a model developed specifically for this  
8             filing. Rate base and expense items in the COSS were assigned to each rate class based on  
9             the three-step process described above. The results of the COSS are included in FE PA  
10            Exhibit TSL-1.

11    **Q.     What conclusions can be reached when rate classes yield RORs lower or higher than  
12             the system ROR?**

13    A.     If rate classes yield RORs lower than the system ROR, then revenues recovered from the  
14             rate classes are less than their cost of service. Conversely, if rate classes yield RORs higher  
15             than the system ROR, then revenues recovered from the rate classes are more than their  
16             cost of service. As discussed below, the COSS results were used to guide development of  
17             revenue targets for each rate class, subject to bill continuity concerns, that move the  
18             Company’s proposed rates in aggregate closer to the system ROR to achieve more fair and  
19             equitable rates across customer classes.

20    **Q.     What data was used to prepare the COSS?**

21    A.     The COSS was based on the proforma year January 1, 2025, through December 31, 2025.  
22             The COSS includes the number of customers, sales, and revenues by rate class. The COSS

1 also includes rate base items, including intangible plant, distribution, and general plant-in-  
2 service as well as: (a) additions to rate base, such as working capital, and (b) reductions to  
3 rate base, such as accumulated depreciation. The COSS also includes operations and  
4 maintenance (“O&M”) expenses, including distribution, customer service, customer  
5 account, sales, and administrative and general (“A&G”) expenses as well as taxes other  
6 than income, such as payroll and property taxes, and income taxes.

7 **Q. What was the approach to functionalize costs in the COSS?**

8 A. As discussed earlier, functionalization is an important first step in developing the COSS.  
9 The functionalization process in this study generally followed the USOA. However,  
10 distribution plant was further functionalized into substation, primary, and secondary  
11 distribution facilities to ensure that the cost of service at these functional levels was  
12 separately identified and applied.

13 Specifically, the overall cost of service was functionalized into one of the following  
14 categories:

- 15 • Sub-transmission – plant investment and expenses associated with the Company’s  
16 sub-transmission facilities. These include sub-transmission plant, accumulated  
17 depreciation, depreciation expense, and related O&M expenses.
- 18 • Primary Distribution – plant investment and expenses associated with the  
19 Company’s primary voltage distribution facilities. These include primary  
20 distribution plant, accumulated depreciation, depreciation expense, and related  
21 O&M expenses. Some costs that support both the primary and secondary  
22 distribution systems were functionalized into primary and secondary functions.



1 Such costs include poles and towers, overhead conductors and devices,  
2 underground conduit, and underground conductors and devices.

- 3 • Secondary Distribution – plant investment and expenses associated with the  
4 Company’s secondary voltage distribution facilities. These include secondary  
5 distribution plant, accumulated depreciation, depreciation expense, and related  
6 O&M expenses. The secondary portion of poles and towers, overhead conductors  
7 and devices, underground conduit, and underground conductors and devices are  
8 also included in this function.

- 9 • Customer Service – plant investment and expenses associated with the Company’s  
10 customer service facilities. These costs are largely related to customer service,  
11 customer accounts, and sales expenses.

12 The remaining plant investments were assigned to one of the functional categories  
13 based on composite functionalization of the plant accounts. For example, general plant  
14 and labor-related A&G expenses were assigned to the functional categories based on the  
15 composite functionalization of labor-related distribution expenses.

16 In addition, the distribution O&M expenses were assigned to one of the functional  
17 categories based on functionalization of the relevant distribution plant accounts. For  
18 example, the overhead line O&M costs (Account 583) were functionalized based on  
19 overhead plant (Account 365).

20 **Q. What was the approach to classify costs in the COSS?**

21 A. The COSS classified costs into one of the following three categories:

- 1 • Customer – costs associated with providing customers access to the electric system
- 2 as well as providing ongoing customer services, such as meter reading and billing
- 3 services.
- 4 • Demand – costs associated with meeting customer peak demand requirements.
- 5 • Energy – costs associated with meeting customer energy requirements.

6 **Q. What was the approach to classify distribution plant?**

7 A. Distribution plant represents the largest portion of the Company’s investment in utility  
 8 plant. The classification of distribution plant reflects two primary cost drivers. The first  
 9 cost driver is the number of customers, *i.e.*, distribution facilities are designed to provide  
 10 customer access to the electric system. The second driver is peak and energy demands,  
 11 *i.e.*, distribution facilities are designed to meet customer peak and energy demands  
 12 throughout the year. This approach to classification of distribution facilities is well-  
 13 established and recognized by the National Association of Regulatory Commissioners  
 14 (“NARUC”). Specifically, NARUC’s Electric Utility Cost Allocation Manual (the  
 15 “NARUC Manual”) provides:

16 Distribution plant Accounts 364 through 370 involve demand and customer  
 17 costs. The customer component of distribution facilities is that portion of  
 18 costs which varies with the number of customers. Thus, the number of  
 19 poles, conductors, transformers, services and meters are directly related to  
 20 the number of customers on the utility’s system. . . . [E]ach primary plant  
 21 account can be separately classified into demand and customer component.<sup>7</sup>

22 The classification of distribution plant in this study is consistent with the approach  
 23 described in the NARUC Manual.

---

<sup>7</sup> NARUC, *Electric Utility Cost Allocation Manual 90* (1992).

1           Specifically, Distribution plant accounts were classified based on their specific  
2 functions.

3           For distribution plant related to substations (FERC Account 362), the plant was  
4 classified as demand and allocated to each rate class based on Non-Coincident Peak  
5 (“NCP”) demands.

6 **Q.    What was the approach to classify plant accounts 364-368?**

7 A.    Plant accounts 364-368 were classified based on the “minimum-size” method. It is one of  
8 the methods recognized by NARUC to classify plant accounts 364-368.

9           The minimum-size method represents the cost of connecting customers to the  
10 system to serve minimum demands. The minimum-size method assumes that a minimum  
11 size distribution system can be built to serve minimum demand requirements of customers.  
12 The “minimum system” costs are classified as customer-related, while distribution plant in  
13 excess of the minimum system reflects the cost of serving customer peak demands and is  
14 classified as demand-related. The approach is described in the NARUC Manual:

15           Classifying distribution plant with the minimum-size method assumes that  
16 a minimum size distribution system can be built to serve the minimum  
17 loading requirements of the customer. The minimum-size method involves  
18 determining the minimum size pole, conductor, cable, transformer, and  
19 service that is currently installed by the utility.<sup>8</sup>

20           The minimum-size method utilized the Company’s installed costs for each plant account  
21 adjusted for current dollars utilizing the Handy-Whitman Index of Public Utility  
22 Construction Costs.

---

<sup>8</sup> *Ibid.*

1 **Q. What were the results of the minimum-size method?**

2 A. The results of the minimum-size method are summarized in Figure 6 (below).

3 **Figure 6: Classification of Distribution Plant**

Distribution Plant Classification	Met-Ed	Penelec	Penn Power	West Penn
<b>Customer-related Classification</b>				
Acct. 364 Poles, Towers & Fixtures	72.12%	71.03%	77.62%	79.45%
Acct. 365 Overhead Conductors & Devices	95.12%	94.78%	97.46%	97.92%
Acct. 366 Underground Conduit	0.00%	0.00%	0.00%	0.00%
Acct. 367 Underground Conductors & Device	93.18%	91.72%	91.99%	78.23%
Acct. 368 Line Transformers	54.51%	75.77%	67.77%	81.49%
Acct. 369 Services	100.00%	100.00%	100.00%	100.00%
Acct. 370 Meters	100.00%	100.00%	100.00%	100.00%
<b>Demand-related Classification</b>				
Acct. 364 Poles, Towers & Fixtures	27.88%	28.97%	22.38%	20.55%
Acct. 365 Overhead Conductors & Devices	4.88%	5.22%	2.54%	2.08%
Acct. 366 Underground Conduit	100.00%	100.00%	100.00%	100.00%
Acct. 367 Underground Conductors & Device	6.82%	8.28%	8.01%	21.77%
Acct. 368 Line Transformers	45.49%	24.23%	32.23%	18.51%
Acct. 369 Services	0.00%	0.00%	0.00%	0.00%
Acct. 370 Meters	0.00%	0.00%	0.00%	0.00%

4  
 5 The Figure shows distribution plant (Accounts 364-370) are classified as customer and  
 6 demand. The Company classified Underground Conduits (Account 366) costs as demand  
 7 since the Company installs underground conduit for purposes of serving demand and not  
 8 to connect customers to the electric grid.

9 **Q. How were other plant items classified?**

10 A. Other plant items were similarly classified based on their underlying cost drivers. Rate  
 11 base items not directly associated with one of the classification categories, such as  
 12 intangible plant, were classified through a composite classifier.

1 **Q. What was the classification process for O&M expenses?**

2 A. Distribution O&M expenses were classified in a manner similar to the respective plant  
3 items. Classification of overhead line O&M costs (Account 583), for example, was based  
4 on classification of overhead plant (Account 365).

5 O&M expense items not directly associated with one of the classification  
6 categories, such as non-labor related A&G expenses, were classified through a composite  
7 classifier.

8 **Q. Please describe the allocation process used in developing the COSS.**

9 A. Costs were allocated to each rate class based on how costs are incurred to serve that class.  
10 In other words, for each component of cost, the Company developed an allocator that best  
11 reflects how costs are incurred.

12 **Q. Please describe the allocators used in developing the COSS.**

13 A. The COSS was based on three types of allocators:

- 14 • Class determinants – class characteristics, such as number of customers, peak demands,  
15 kWh sales, and revenues by rate class;
- 16 • Special studies – detailed analysis of specific plant or expense items, such as meters  
17 and uncollectible expenses; and
- 18 • Indirect – composite allocators based on how other costs are allocated.

19 **Q. How was distribution plant allocated?**

20 A. Distribution plant was allocated to each rate class consistent with its design objectives to  
21 meet peak demand requirements. Specifically, distribution plant was allocated to each rate  
22 class based on NCP demands.

1 **Q. How was meter plant allocated?**

2 A. Meter plant was allocated to each rate class based on the results of a study that estimates  
3 the cost of meter and meter installation for each rate class.

4 **Q. Please describe the process to develop the composite allocators.**

5 A. There are several composite allocators developed internally based on the allocation of  
6 various plant investments and expenses. These are used to allocate cost items that cannot  
7 be readily categorized. For example, general plant is allocated based on the composite  
8 allocation of all labor-related distribution, customer accounts, and customer service O&M  
9 expenses.

10 **Q. How were O&M expenses allocated to each rate class?**

11 A. O&M expenses were allocated to each rate class consistent with their respective plant  
12 accounts. For example, allocation of overhead line O&M costs (Account 583) was based  
13 on allocation of overhead plant (Account 365).

14 **Q. Does the cost of service vary across the Company's rate classes?**

15 A. Yes, the cost of service per customer and per kWh (*i.e.*, unit cost of service) varies across  
16 the Company's rate classes, as shown in Figure 7 (below).

1

**Figure 7: Unit Cost of Service by Rate Class**

Rate Class	Class Revenue Requirements	
	\$ per Customer	\$ per kWh
RS	\$ 842	\$ 0.080
GSV	\$ 1,176	\$ 0.041
GSS	\$ 761	\$ 0.208
GSM	\$ 2,017	\$ 0.021
GSL	\$ 26,229	\$ 0.012
GP/TP	\$ 66,642	\$ 0.006
PP44/PP46	\$ 1,260,383	\$ 0.005
POL	\$ 1,199	\$ 0.219
STLT	\$ 23,160	\$ 0.552
PSU	\$ 1,064,600	\$ 0.007
Other	\$ 3,062	\$ 0.035

2

3

4

5

6

The Figure shows, for example, the unit cost of service for the RS rate class is \$842 per customer, while the unit cost of service for the GSL rate class is \$26,229 per customer. By comparison, the unit cost of service for the RS rate class is \$0.080 per kWh, while the unit cost of service for the GSL rate class is \$0.012 per kWh.

7

**Q. How are variations in the unit cost of service used to support the Company's rate design?**

8

9

A. Variations in the unit cost of service support the need for distinct rate classes and rate designs.

10

#### 11 **IV. OVERVIEW OF RATE DESIGN**

12

**Q. Please describe the principles used to guide the proposed rate design.**

13

A. The proposed rate design was guided by several principles commonly used throughout the industry, including: (a) rates should recover the overall cost of providing service; (b) rates

14

1 should be fair, minimizing inter- and intra-class inequities to the extent possible; and (c)  
2 rate changes should be tempered by rate continuity concerns.<sup>9</sup>

3 Because these principles can conflict, the proposed rate design reflects a level of  
4 judgment to balance these principles.

5 **Q. How were these principles applied in this proceeding?**

6 A. First, rates were designed to recover the overall cost of service. This was done by  
7 developing customer, demand, and energy charges based on proforma bills, kW billing  
8 demands, and kWh sales. In addition, rates were designed to be fair and equitable. This  
9 was done by setting revenue targets for each rate class that reflect in aggregate a movement  
10 toward the system ROR based on the results of the COSS. Specifically, the results of the  
11 COSS show some rate classes yield RORs less than the system ROR. The proposed rate  
12 design reduces that difference by proposing rate increases for those rate classes that are  
13 higher than the system average. Another rate design objective is to moderate rate changes  
14 to address rate continuity concerns. This objective was considered while setting revenue  
15 targets and then again while setting rate elements.

16 **Q. Please summarize the steps taken to develop the proposed rates.**

17 A. The first step to develop the proposed rates was to establish the overall revenue requirement  
18 to be recovered from base distribution rates. The next step was to set revenue targets for  
19 each rate class based on the results of the COSS, moderated by rate continuity concerns.  
20 Rates within each rate class were then designed to recover the revenue targets based on  
21 proforma bills, kW demands, reactive rKVA demands, and kWh usage data.

---

<sup>9</sup> James C. Bonbright, et al., *Principles of Public Utility Rates* 377-407 (2d ed. 1988).



1 **Q. What is the total revenue requirement used as a starting point?**

2 A. The total revenue requirement used as a starting point is included in the testimony and  
 3 exhibits of Company witness Larkin (FE PA Statement No. 3), which indicates an increase  
 4 in the FE PA revenue requirement of \$503.8 million, of which approximately \$1.4 million  
 5 is from a forecasted increase in other revenue. The proposed revenue is presented in Figure  
 6 8 below.

7 **Figure 8: Proposed Revenue Increase**

Revenue Summary (\$ in Thousands)	Proposed Revenues	Current Revenues	Increase / (Decrease) (\$)	Increase / (Decrease) (%)
Met-Ed Rate District	\$ 642,308	\$ 495,976	\$ 146,332	29.5%
Penelec Rate District	629,767	496,804	132,963	26.8%
Penn Power Rate District	187,186	132,422	54,764	41.4%
West Penn Rate District	614,232	444,442	169,789	38.2%
<b>Total First Energy PA</b>	<b>\$ 2,073,493</b>	<b>\$ 1,569,644</b>	<b>\$ 503,849</b>	<b>32.1%</b>

8

9 **Q. Please describe the process to set the revenue targets for each rate class.**

10 A. Since each rate class currently yields an ROR that is different than the system ROR, the  
 11 starting point for setting the revenue targets was to compare current class revenues to class  
 12 revenues at equalized rates of return.

13 **Q. In general, how did you determine the appropriate rate design within each rate class?**

14 A. The proposed rates were designed by first ensuring the rates recover the proposed revenue  
 15 target for each rate class. The proposed rates were then designed to reflect a uniform  
 16 increase in sales (kWh) charges, demand (kW) charges, and reactive demand (rKVA)  
 17 charges following increases in customer charges. The results of the rate design are included  
 18 in FE PA Exhibit TSL-2.

1 V. **PROPOSED RATE DESIGN**

2 Q. **Please describe the process used to set the revenue requirement targets for each rate**  
3 **class.**

4 A. The starting point for setting the class revenue targets was first identifying the base rate  
5 changes necessary to achieve equalized rates of return for all rate classes. For those rate  
6 classes that yield RORs less than the system ROR, the rate increases necessary to move  
7 toward the system ROR were higher relative to the system average; however, the  
8 movement to the system ROR was moderated by bill continuity considerations.

9 Specifically, to mitigate bill impact concerns, the proposed revenue targets for each  
10 rate class were based on a 10.00 percent movement toward the system ROR, as shown in  
11 FE PA Exhibit TSL-2.

12 The Exhibit shows revenue requirements for each rate class based on three  
13 approaches to setting class revenue targets: (1) a full movement to system ROR; (2) a  
14 uniform increase in revenues; and (3) a partial movement to system ROR, which is the  
15 Company's proposal.

16 A full movement to system ROR for certain rate classes would result in significant  
17 increases for certain rate classes, thus raising bill continuity concerns. A uniform increase  
18 across all rate classes would address bill continuity concerns but raise fairness concerns  
19 since there would be no movement to system ROR. The Company's proposed revenue  
20 targets reflect a balance of fairness and bill continuity considerations.

21 The Company believes a 10.00 percent movement to system ROR strikes an  
22 appropriate balance between moving to cost-based rates (full movement to system ROR)  
23 and addressing rate continuity considerations (uniform increase in revenues).

1 **Q. Please describe the process to set the proposed base rates for each rate class.**

2 A. To mitigate bill impact concerns, the proposed rates for each rate class were generally  
 3 based on a uniform increase in sales (kWh) charges, demand (kW) charges, and reactive  
 4 demand (rKVA) charges following increases in customer charges.

5 **Q. What are the proposed base rates for Schedule RS, the residential class?**

6 A. The Company’s proposed base rates for Schedule RS are presented in Figure 9 (below).

7 **Figure 9: Proposed Schedule RS Base Rates**

Residential Service	Customer Charge Monthly	Demand Charge \$/kW	Energy Charge \$/kWh
<b>Met-Ed Rate District</b>			
Proposed	\$ 14.50	\$ 3.51	\$ 0.06194
Current	\$ 11.25	\$ 2.72	\$ 0.04800
<b>Penelec Rate District</b>			
Proposed	\$ 14.50	\$ 3.68	\$ 0.07636
Current	\$ 11.25	\$ 2.91	\$ 0.06074
<b>Penn Power Rate District</b>			
Proposed	\$ 14.50	\$ 2.68	\$ 0.06446
Current	\$ 11.00	\$ 1.88	\$ 0.04437
<b>West Penn Rate District</b>			
Proposed	\$ 11.50	\$ 3.43	\$ 0.04747
Current	\$ 7.44	\$ 2.46	\$ 0.03487

8  
9

10 **Q. What are the proposed base rates for Schedule GSS, the General Service Small class?**

11 A. The Company’s proposed base rates for Schedule GSS are presented in Figure 10 below.

1

**Figure 10: Proposed Schedule GSS Base Rates**

General Service Small (GSS)	Customer Charge Monthly	Energy Charge \$/kWh
<b>Met-Ed Rate District</b>		
Proposed	\$ 29.57	\$ 0.05499
Current	\$ 21.88	\$ 0.04069
<b>Penelec Rate District</b>		
Proposed	\$ 25.04	\$ 0.04950
Current	\$ 18.33	\$ 0.03624
<b>Penn Power Rate District</b>		
Proposed	\$ 36.54	\$ 0.05318
Current	\$ 24.89	\$ 0.03623
<b>West Penn Rate District</b>		
Proposed	\$ 14.40	\$ 0.05337
Current	\$ 9.52	\$ 0.03529

2

3 **Q. What are the proposed base rates for Schedule GSM, the General Service Medium**  
 4 **class?**

5 **A.** The Company’s proposed base rates for Schedule GSM are presented in Figure 11 below.

1

**Figure 11: Proposed Schedule GSM Base Rates**

General Service Medium (GSM)	Customer Charge (Monthly)		Demand Charge \$/kW	Energy Charge \$/kWh
	1-Phase	3-Phase		
<b>Met-Ed Rate District</b>				
Proposed	\$ 30.05	\$ 53.72	\$ 6.38	\$ -
Current	\$ 24.07	\$ 43.03	\$ 5.11	\$ -
<b>Penelec Rate District</b>				
Proposed	\$ 23.92	\$ 48.11	\$ 7.70	\$ -
Current	\$ 19.58	\$ 39.38	\$ 6.30	\$ -
<b>Penn Power Rate District</b>				
Proposed	\$ 38.17	\$ 38.17	\$ 4.83	\$ -
Current	\$ 26.87	\$ 26.87	\$ 3.40	\$ -
<b>West Penn Rate District</b>				
Proposed	\$ 25.90	\$ 25.90	\$ 3.85	\$ 0.00548
Current	\$ 18.91	\$ 18.91	\$ 2.81	\$ 0.00400

2

3 **Q. What are the proposed base rates for Schedule GSL, the General Service Large class?**

4 **A.** The Company’s proposed base rates for Schedule GSL are presented in Figure 12 below.

5

**Figure 12: Proposed Schedule GSL Base Rates**

General Service Large (GSL)	Customer Charge Monthly	Demand Charge \$/kW	Reactive Demand Charge \$/kVA
<b>Met-Ed Rate District</b>			
Proposed	\$ 339.18	\$ 5.22	\$ 0.25
Current	\$ 270.09	\$ 4.16	\$ 0.20
<b>Penelec Rate District</b>			
Proposed	\$ 248.12	\$ 8.09	\$ 0.23
Current	\$ 204.79	\$ 6.68	\$ 0.19
<b>Penn Power Rate District</b>			
Proposed	\$ 178.55	\$ 5.99	\$ 0.27
Current	\$ 130.07	\$ 4.36	\$ 0.20
<b>West Penn Rate District</b>			
Proposed	\$ 196.29	\$ 5.37	\$ 0.24
Current	\$ 145.82	\$ 3.99	\$ 0.18

6

1 **Q. What are the proposed base rates for the other rate schedules?**

2 A. The Company's proposed base rates for the other rate schedules are presented in FE PA  
3 Exhibit TSL-2.

4

5 **VI. CASH WORKING CAPITAL REQUIREMENT**

6 **Q. What is the term "Working Capital" as a component of rate base?**

7 A. The term "working capital" refers to the net funds required by the Company to finance  
8 goods and services used to provide service to customers from the time those goods and  
9 services are paid for by the Company to the time that payment is received from customers.  
10 Goods and services considered in the lead-lag study include O&M expenses, including  
11 labor and non-labor expenses, federal, state, and local taxes, and employment taxes.

12 **Q. How was the Company's cash working capital requirement derived?**

13 A. The Company's cash working capital requirement was derived by applying the results of  
14 the lead-lag study to the Company's adjusted projected test year expenses. The lead-lag  
15 study compares differences between the Company's revenue lag and expense leads.

16 The revenue lag represents the number of days from the time customers receive  
17 their electric service to the time customers pay for their electric service, *i.e.*, when the funds  
18 are available to the Company. The longer the revenue lag, the more cash the Company  
19 needs to finance its day-to-day operations.

20 The expense lead represents the number of days from the time the Company  
21 receives goods and services used to provide electric service to the time payments are made  
22 for those goods and services, *i.e.*, when the funds are no longer available to the Company.

1 The longer the expense lead, the less cash the Company needs to fund its day-to-day  
2 operations.

3 Together, the revenue lag and expense leads are used to measure the lead-lag days.  
4 The lead-lag days are then applied to the Company's adjusted test year expenses to derive  
5 the cash working capital requirement, which is included in the Company's rate base.

6 **Q. What was the data used in the lead-lag study?**

7 A. The lead-lag study was based on data from the period October 1, 2022, through September  
8 30, 2023 ("study period"). The data included: customer meter reading and billing  
9 schedules; O&M expenses; and federal, state, local, and employment taxes. The data  
10 generally included service periods, payment dates, and payment amounts.

11 **Q. How was the revenue lag derived?**

12 A. The revenue lag was based on the number of days from the time electric service was  
13 provided to customers to the time payment was received from customers. There are two  
14 categories of revenues that comprise the revenue lag: (1) retail electric revenues, and (2)  
15 other revenues.

16 Retail electric revenues represent the largest revenue category, consisting of  
17 revenues related to retail electric service for residential, commercial, public streetlights,  
18 and industrial customers. The revenue lag for retail electric service was measured as the  
19 sum of three components: (1) the service lag; (2) the billing lag; and (3) the collection lag.

20 **Q. What is the service lag?**

21 A. The service lag measures the average number of days in the service period, *i.e.*, the time  
22 between the start and end of the billing month. The service lag in this lead-lag study was

1 based on the midpoint of the service period, which reflects that electricity is delivered  
2 evenly over the service period.

3 **Q. What is the billing lag?**

4 A. The billing lag measures the number of days from the time meters are read to the time bills  
5 are calculated and recorded. The billing lag in this lead-lag study was based on the  
6 Company's meter reading schedule.

7 **Q. What is the collection lag?**

8 A. The collection lag measures the number of days from the time bills are calculated and  
9 recorded to the time customer payments are received (*i.e.*, funds are available to the  
10 Company). The collection lag in this lead-lag study was based on monthly accounts  
11 receivable balances and billed revenue data. Specifically, the collection lag was  
12 determined by dividing the average accounts receivable balance during the study period by  
13 the average billed revenues per day during the same period.

14 **Q. How was the revenue lag for other operating revenues derived?**

15 A. The revenue lag for other operating revenues was derived by first identifying the revenue  
16 lag for each category of other revenues, second converting the revenue lags to "dollar-  
17 days" that reflect a weighting of the categories by revenues, and finally summing the dollar  
18 days across all other operating revenues. Other revenues include: (1) sales for resale; (2)  
19 late payment charges; (3) pole rentals; and (4) other.



1 **Q. What is the total revenue lag used in the lead-lag study?**

2 A. The total revenue lag used in the lead-lag study is based on a weighted average of the  
3 revenue lags for retail electricity revenues and other operating revenues. The derivation of  
4 the revenue lag is shown in Exhibit TSL-5.

5 **Q. How were lead days for O&M expenses derived?**

6 A. Lead days for O&M expenses were measured separately for the following expense  
7 categories: (1) energy purchases; (2) payroll expenses; (3) employee benefits; (4)  
8 Commission annual assessment; (5) FirstEnergy Service (Affiliate) Company; and (6)  
9 other O&M expenses.

10 **Q. How were lead days for energy purchases derived?**

11 A. Lead days for energy purchases were based on a review of the Company's invoices. Lead  
12 days were measured as the number of days from the midpoint of the service period to the  
13 payment date.

14 **Q. How were lead days for payroll expenses derived?**

15 A. Lead days for payroll expenses were based on the Company's payroll process, which pays  
16 employees either on a weekly and bi-weekly basis. Lead days were measured for each  
17 payroll period as the number of days from the midpoint of the weekly and bi-weekly payroll  
18 period, individually, to the weekly and bi-weekly payment date, converted to "dollar-days"  
19 to reflect a weighting of the expense amounts, and then summed across all regular payroll  
20 expenses.

1 **Q. How were lead days for employee benefit expenses derived?**

2 A. Lead days for employee benefit expenses were based on a review of the Company's  
3 payments for individual benefit items, including medical, life insurance, and 401(k) plans.  
4 Lead days were measured for each benefit item as the number of days from the midpoint  
5 of the benefit period to the payment date, converted to "dollar-days" to reflect a weighting  
6 of the expense amounts, and then summed across all benefit expenses.

7 **Q. How were lead days for Commission annual assessment fees derived?**

8 A. Lead days for the Commission annual assessment fees were measured as the number of  
9 days from the midpoint of the assessment period to the payment date.

10 **Q. How were lead days for FirstEnergy Service Company (Affiliate) expenses derived?**

11 A. Lead days for the FirstEnergy Service Company (Affiliate) ("FESC") expenses were based  
12 on the number of days from the midpoint of the service period to the financial settlement  
13 (payment) date via the money pool. The FESC service period is based on the calendar  
14 month. Intercompany charges are recorded during the month, and they are billed by FESC  
15 and settled by the various FirstEnergy companies on the first business day following the  
16 conclusion of the service period. Lead days for FESC expenses were measured as the  
17 number of days from the midpoint of the service period to the financial settlement via the  
18 money pool, which is on the first business day following the conclusion of the service  
19 period.

1 **Q. How were lead days determined for other O&M expenses?**

2 A. Lead days for other O&M expenses were based on the sum of two components: (1) lead  
3 days from the midpoint of the service period to the invoice date; and (2) lead days from the  
4 invoice date to the payment date.

5 Lead days from the midpoint of the service period to the invoice date were based  
6 on a stratified sample of invoices paid by the Company over the period October 1, 2022,  
7 through September 30, 2023. Lead days were measured for each invoice in the sample as  
8 the number of days from the midpoint of the service period to the invoice date. Invoices  
9 were then converted to “dollar days” to reflect a weighting by expense amount and then  
10 summed by invoice amounts to determine the lead days. The study relied on a sample of  
11 invoices to measure the lead days because the service periods were not readily available  
12 electronically and required detailed inspection of individual invoices.

13 Lead days from the invoice date to the payment date were based on the full  
14 population of invoices paid by the Company over the period October 1, 2022, through  
15 September 30, 2023. Lead days were measured for each invoice as the number of days  
16 from the invoice date to the payment date. Invoices were then converted to “dollar days”  
17 to reflect a weighting by expense amount and then summed by invoice amounts to  
18 determine the lead days.

19 **Q. How were lead days for federal income tax derived?**

20 A. Lead days for federal income taxes were based on due dates for tax payments: April 15,  
21 June 15, September 15, and December 15. Lead days for federal income taxes were  
22 measured as the number of days from the midpoint of the taxing period (*i.e.*, the calendar  
23 year) to the due dates. The study assumes the tax payments reflect equal installments.

1 **Q. How were lead days for state income tax derived?**

2 A. Lead days for state income taxes were based on due dates for tax payments: March 15,  
3 June 15, September 15, and December 15. Lead days for state income taxes were measured  
4 as the number of days from the midpoint of the taxing period (*i.e.*, the calendar year) to the  
5 due dates. The study assumes the tax payments reflect equal installments.

6 **Q. How were lead days for taxes other than income taxes derived?**

7 A. Lead days for taxes other than income taxes were measured separately for the following  
8 categories: (1) payroll-related taxes (Federal Insurance Contributions Act (“FICA”),  
9 federal unemployment, and state unemployment); (2) property taxes; (3) gross receipt  
10 taxes; (4) public utility realty tax; and (5) sales and use taxes.

11 **Q. How were lead days for each of these taxes derived?**

12 A. Lead days for FICA taxes were measured as the number of days from the payroll payment  
13 date of the applicable pay period to the FICA payment date plus the payroll lead days.

14 Lead days for federal and state unemployment taxes were measured as 30 days after  
15 the end of each quarter. These taxes were then converted to “dollar days” to reflect a  
16 weighting by expense amount and then summed by payment amounts to determine the lead  
17 days.

18 Lead days for property taxes were measured as the number of days from the  
19 midpoint of the taxing period to the payment date. These taxes were then converted to  
20 “dollar days” to reflect a weighting by expense amount and then summed by payment  
21 amounts to determine the lead days.

22 Lead days for gross receipts, public utility realty tax, and sales and use taxes were  
23 measured as the number of days from the midpoint of the taxing period to the payment

1 date. These taxes were then converted to “dollar days” to reflect a weighting by expense  
2 amount and then summed by payment amounts to determine the lead days.

3 **Q. How were lead days for interest payments derived?**

4 A. Lead days for interest payments related to long-term debt were measured as the number of  
5 days from the midpoint of the service period to the payment date for the study period.  
6 These interest payments were then converted to “dollar days” to reflect a weighting by  
7 expense amount and then summed by payment amounts to determine the lead days.

8 Lead days for interest on customer deposits were measured as the midpoint of the  
9 service period of one year for RS customers and of the service period of two years for Non-  
10 RS customers.

11 **Q. Does the cash working capital requirement reflect any other adjustments?**

12 A. Yes. The cash working capital requirement reflects an adjustment for prepayments to  
13 reflect 13-month average balances.

14 **Q. What were the results of the lead-lag study?**

15 A. The results of the lead-lag study are included in FE PA Exhibit TSL-5.

16 **VII. CONCLUSION**

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

18 A. Yes, it does.

Met-Ed Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting
COSS Summary	Company	Service R	Volunteer GSV	Small GSS	Medium GSM	Large GSL	Primary GP	Power TP	Service BRD	Service MS	Lighting POL	Service STLT	
<b>Current Delivery Service Rates</b>													
Rate base	\$ 2,157,612	\$ 1,642,943	\$ 1,201	\$ 113,177	\$ 199,652	\$ 45,483	\$ 106,192	\$ 21,544	\$ 436	\$ 426	\$ 3,471	\$ 23,086	
Net operating income	\$ 78,094	\$ 38,973	\$ 255	\$ (2,090)	\$ 21,345	\$ 4,466	\$ 9,067	\$ 5,244	\$ (22)	\$ 69	\$ 9	\$ 777	
Rate of return	3.62%	2.37%	21.25%	-1.85%	10.69%	9.82%	8.54%	24.34%	-4.99%	16.33%	0.27%	3.36%	
Relative rate of return	100%	66%	587%	-51%	295%	271%	236%	672%	-138%	451%	7%	93%	
Revenues	\$ 495,976	\$ 355,523	\$ 566	\$ 18,387	\$ 61,322	\$ 11,955	\$ 30,447	\$ 10,435	\$ 48	\$ 163	\$ 680	\$ 6,449	
Test Period Usage (MWh)	14,100,172	5,857,567	10,065	151,865	2,610,564	862,657	2,723,840	1,848,232	1,092	4,348	4,008	25,935	
Revenue per MWh	\$ 0.04	\$ 0.06	\$ 0.06	\$ 0.12	\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.04	\$ 0.04	\$ 0.17	\$ 0.25	
<b>Revenues at Equalized Rates of Return</b>													
Rate of return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	
Revenue required	\$ 642,308	\$ 494,765	\$ 361	\$ 34,444	\$ 55,701	\$ 11,186	\$ 30,567	\$ 5,848	\$ 128	\$ 119	\$ 1,073	\$ 8,115	
Revenue deficiency	\$ 146,332	\$ 139,242	\$ (205)	\$ 16,057	\$ (5,621)	\$ (769)	\$ 119	\$ (4,587)	\$ 80	\$ (44)	\$ 393	\$ 1,666	
Percent increase required	29.5%	39.2%	-36.2%	87.3%	-9.2%	-6.4%	0.4%	-44.0%	168.3%	-27.2%	57.9%	25.8%	
Test Period Usage (MWh)	14,100,172	5,857,567	10,065	151,865	2,610,564	862,657	2,723,840	1,848,232	1,092	4,348	4,008	25,935	
Revenue Required per MWh	\$ 0.05	\$ 0.08	\$ 0.04	\$ 0.23	\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.12	\$ 0.03	\$ 0.27	\$ 0.31	
Revenue Deficiency per MWh	\$ 0.01	\$ 0.02	\$ (0.02)	\$ 0.11	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ 0.07	\$ (0.01)	\$ 0.10	\$ 0.06	
<b>Rate Class</b>													
	Class ROR	Overall ROR											
R	2.37%	3.62%											
GSV	21.25%	3.62%											
GSS	-1.85%	3.62%											
GSM	10.69%	3.62%											
GSL	9.82%	3.62%											
GP	8.54%	3.62%											
TP	24.34%	3.62%											
BRD	-4.99%	3.62%											
MS	16.33%	3.62%											
POL	0.27%	3.62%											
STLT	3.36%	3.62%											

Met-Ed Rate District	Residential											
COSS Summary	Total Company	Service R	Volunteer GSV	Small GSS	Medium GSM	Large GSL	Primary GP	Power TP	Service BRD	Service MS	Lighting POL	Service STLT
Current Rate of Return	3.62%	2.37%	21.25%	-1.85%	10.69%	9.82%	8.54%	24.34%	-4.99%	16.33%	0.27%	3.36%
Proposed Rate of Return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
EROR Revenues	\$ 642,308	\$ 494,765	\$ 361	\$ 34,444	\$ 55,701	\$ 11,186	\$ 30,567	\$ 5,848	\$ 128	\$ 119	\$ 1,073	\$ 8,115
Current Revenues	495,976	355,523	566	18,387	61,322	11,955	30,447	10,435	48	163	680	6,449
Difference	\$ 146,332	\$ 139,242	\$ (205)	\$ 16,057	\$ (5,621)	\$ (769)	\$ 119	\$ (4,587)	\$ 80	\$ (44)	\$ 393	\$ 1,666
% Difference	29.50%	39.17%	-36.20%	87.33%	-9.17%	-6.43%	0.39%	-43.96%	168.26%	-27.18%	57.86%	25.84%
<b>Derivation of Base Rate Revenues</b>												
Current Total Revenues	\$ 495,976	355,523	566	18,387	61,322	11,955	30,447	10,435	48	163	680	6,449
Less: Other Rider Revenues	\$ (10,244)	(17,575)	(20)	201	1,402	774	2,818	2,521	(1)	(1)	(31)	(331)
Less: Other Revenues	\$ 27,320	20,762	19	1,189	2,892	538	1,264	314	4	6	63	271
Current Base Rate Revenues	\$ 478,899	\$ 352,337	\$ 567	\$ 16,997	\$ 57,027	\$ 10,643	\$ 26,366	\$ 7,600	\$ 45	\$ 159	\$ 649	\$ 6,510
Total Revenues at EROR	\$ 642,308	494,765	361	34,444	55,701	11,186	30,567	5,848	128	119	1,073	8,115
Less: Other Rider Revenues	\$ -	-	-	-	-	-	-	-	-	-	-	-
Less: Other Revenues	\$ 27,320	20,762	19	1,189	2,892	538	1,264	314	4	6	63	271
Base Rate Revenues at EROR	\$ 614,988	\$ 474,004	\$ 342	\$ 33,255	\$ 52,809	\$ 10,648	\$ 29,303	\$ 5,534	\$ 125	\$ 113	\$ 1,011	\$ 7,845
<b>Metrics</b>												
Base Rate Revenues at EROR	614,988	474,004	342	33,255	52,809	10,648	29,303	5,534	125	113	1,011	7,845
Test Period Usage (MWh)	14,100,172	5,857,567	10,065	151,865	2,610,564	862,657	2,723,840	1,848,232	1,092	4,348	4,008	25,935
Test Period Customers	595,801	525,508	252	41,202	26,308	399	582	33	70	55	783	610

Met-Ed Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting
Income Statement	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	Service	Lighting	Service
Current Rates		R	GSV	GSS	GSM	GSL	GP		TP	BRD	MS	POL	STLT
<b>Going-Level Income Statement</b>													
<b>Operating Revenues</b>	\$ 495,976	\$ 355,523	\$ 566	\$ 18,387	\$ 61,322	\$ 11,955	\$ 30,447	\$ 10,435	\$ 48	\$ 163	\$ 680	\$ 6,449	
<b>Operating Expenses</b>													
O&M Expenses	\$ 218,098	\$ 174,948	\$ 104	\$ 12,520	\$ 15,076	\$ 2,345	\$ 10,054	\$ 1,494	\$ 47	\$ 31	\$ 276	\$ 1,202	
Depreciation & Amortization	165,145	123,744	96	8,752	15,834	3,337	7,417	1,456	32	33	386	4,058	
Taxes Other than Income	32,457	23,425	35	1,272	3,885	766	1,960	645	4	10	46	410	
<b>Total Operating Expenses</b>	\$ 415,700	\$ 322,117	\$ 235	\$ 22,545	\$ 34,795	\$ 6,449	\$ 19,431	\$ 3,595	\$ 82	\$ 74	\$ 708	\$ 5,670	
Income Before Tax	\$ 80,275	\$ 33,406	\$ 331	\$ (4,157)	\$ 26,527	\$ 5,507	\$ 11,016	\$ 6,840	\$ (35)	\$ 89	\$ (28)	\$ 779	
<b>Income Adjustments</b>													
Interest Expense	45,526	34,666	25	2,388	4,213	960	2,241	455	9	9	73	487	
<b>Total Income Adjustments</b>	\$ 45,526	\$ 34,666	\$ 25	\$ 2,388	\$ 4,213	\$ 960	\$ 2,241	\$ 455	\$ 9	\$ 9	\$ 73	\$ 487	
Adjusted Taxable Income	\$ 34,750	\$ (1,260)	\$ 306	\$ (6,545)	\$ 22,314	\$ 4,547	\$ 8,775	\$ 6,386	\$ (44)	\$ 80	\$ (101)	\$ 292	
Calculated Income Tax	9,060	(328)	80	(1,707)	5,818	1,186	2,288	1,665	(11)	21	(26)	76	
Reconciliation Adjustment	(6,879)	(5,238)	(4)	(361)	(637)	(145)	(339)	(69)	(1)	(1)	(11)	(74)	
Total Income Taxes	\$ 2,181	\$ (5,567)	\$ 76	\$ (2,067)	\$ 5,181	\$ 1,041	\$ 1,949	\$ 1,596	\$ (13)	\$ 20	\$ (37)	\$ 3	
<b>Total Operating Income</b>	\$ 78,094	\$ 38,973	\$ 255	\$ (2,090)	\$ 21,345	\$ 4,466	\$ 9,067	\$ 5,244	\$ (22)	\$ 69	\$ 9	\$ 777	
<b>Rate Base</b>	\$ 2,157,612	\$ 1,642,943	\$ 1,201	\$ 113,177	\$ 199,652	\$ 45,483	\$ 106,192	\$ 21,544	\$ 436	\$ 426	\$ 3,471	\$ 23,086	
ROR @ Current Rates	3.62%	2.37%	21.25%	-1.85%	10.69%	9.82%	8.54%	24.34%	-4.99%	16.33%	0.27%	3.36%	
Rate Base %	100.00%	76.15%	0.06%	5.25%	9.25%	2.11%	4.92%	1.00%	0.02%	0.02%	0.16%	1.07%	
<b>Pro-Forma Income Tax Increase Calculation</b>													
Rate Base	2,157,612	1,642,943	1,201	113,177	199,652	45,483	106,192	21,544	436	426	3,471	23,086	
Required ROR	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Required Income	176,708	134,557	98	9,269	16,352	3,725	8,697	1,764	36	35	284	1,891	
Increase in Earnings Requested	98,615	95,584	(157)	11,359	(4,994)	(741)	(369)	(3,480)	58	(35)	275	1,114	
Increase in Revenues Requested	145,960	141,475	(232)	16,813	(7,392)	(1,097)	(547)	(5,150)	85	(51)	407	1,649	
State Taxable Income	145,960	141,475	(232)	16,813	(7,392)	(1,097)	(547)	(5,150)	85	(51)	407	1,649	
<b>State Income Tax Increase</b>	<b>10,840</b>	<b>10,507</b>	<b>(17)</b>	<b>1,249</b>	<b>(549)</b>	<b>(81)</b>	<b>(41)</b>	<b>(382)</b>	<b>6</b>	<b>(4)</b>	<b>30</b>	<b>122</b>	
Federal Taxable Income	135,120	130,968	(215)	15,564	(6,843)	(1,015)	(506)	(4,768)	79	(47)	377	1,526	
<b>Federal Income Tax Increase</b>	<b>26,214</b>	<b>25,408</b>	<b>(42)</b>	<b>3,020</b>	<b>(1,328)</b>	<b>(197)</b>	<b>(98)</b>	<b>(925)</b>	<b>15</b>	<b>(9)</b>	<b>73</b>	<b>296</b>	
<b>Revenue Requirement Calculation</b>													
Required Income	176,708	134,557	98	9,269	16,352	3,725	8,697	1,764	36	35	284	1,891	
Add: Expenses	415,700	322,117	235	22,545	34,795	6,449	19,431	3,595	82	74	708	5,670	
Add: Incremental Uncollectibles	1,702	1,312	1	91	147	29	81	15	0	0	3	22	
Add: Incremental PUC Expenses	350	270	0	19	30	6	17	3	0	0	1	4	
Add: Taxes													
Current Taxes	2,181												
Proforma Tax Increase	37,054	29,876	22	2,058	3,631	827	1,931	392	8	8	63	420	
Increase in GRT	\$ 8,612	\$ 6,633	\$ 5	\$ 462	\$ 747	\$ 150	\$ 410	\$ 78	\$ 2	\$ 2	\$ 14	\$ 109	
<b>Revenue Requirement</b>	<b>642,308</b>	<b>494,765</b>	<b>361</b>	<b>34,444</b>	<b>55,701</b>	<b>11,186</b>	<b>30,567</b>	<b>5,848</b>	<b>128</b>	<b>119</b>	<b>1,073</b>	<b>8,115</b>	



Met-Ed Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
<b>Revenue Requirement</b>												
<b>Primary</b>												
- Demand	6,373	3,072	5	85	1,271	428	1,078	402	1	3	4	26
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary</b>												
- Demand	60,571	28,100	50	763	11,749	3,982	11,372	4,257	6	24	35	232
- Customer	17,139	440	1	23	909	149	14,977	523	54	0	1	62
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Secondary</b>												
- Demand	68,853	42,176	75	1,124	17,686	5,843	1,193	315	9	36	53	344
- Customer	394,409	344,945	179	26,754	19,299	647	1,025	350	45	40	523	601
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Customer Service</b>												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	94,962	76,033	51	5,696	4,787	138	921	0	13	15	458	6,850
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue Requirement</b>												
- Demand	135,797	73,348	130	1,972	30,706	10,252	13,643	4,974	16	63	92	602
- Customer	506,510	421,417	231	32,472	24,995	934	16,924	874	112	56	982	7,513
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue Requirement</b>	<b>642,308</b>	<b>494,765</b>	<b>361</b>	<b>34,444</b>	<b>55,701</b>	<b>11,186</b>	<b>30,567</b>	<b>5,848</b>	<b>128</b>	<b>119</b>	<b>1,073</b>	<b>8,115</b>

Met-Ed Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
<b>Rate Base</b>												
<b>Subtransmission</b>												
- Demand	27,523	12,813	23	321	5,634	1,935	4,856	1,817	3	11	15	94
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary</b>												
- Demand	238,289	106,771	190	2,675	46,973	16,195	46,861	17,590	25	95	128	785
- Customer	56,469	-	-	-	2,846	459	51,052	1,745	184	-	-	184
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Secondary</b>												
- Demand	302,306	183,047	326	4,534	80,288	26,922	4,365	1,054	41	164	220	1,344
- Customer	1,379,636	1,216,004	585	95,398	63,125	926	67	5	158	128	1,829	1,411
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Customer Service</b>												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	153,388	124,308	76	10,249	784	(954)	(1,009)	(667)	26	27	1,279	19,268
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Rate Base</b>												
- Demand	568,118	302,631	540	7,530	132,896	45,052	56,082	20,461	69	271	363	2,224
- Customer	1,589,493	1,340,312	661	105,647	66,756	431	50,110	1,083	368	155	3,108	20,863
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Rate Base</b>	<b>2,157,612</b>	<b>1,642,943</b>	<b>1,201</b>	<b>113,177</b>	<b>199,652</b>	<b>45,483</b>	<b>106,192</b>	<b>21,544</b>	<b>436</b>	<b>426</b>	<b>3,471</b>	<b>23,086</b>

Met-Ed Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
<b>Total Expenses excl. Income Taxes</b>												
<b>Subtransmission</b>												
- Demand	3,487	1,725	3	51	681	226	568	212	0	1	2	16
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary</b>												
- Demand	35,581	16,880	30	482	6,830	2,295	6,458	2,417	4	14	22	149
- Customer	11,218	440	1	23	611	101	9,624	341	35	0	1	43
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Secondary</b>												
- Demand	37,140	22,941	40	647	9,278	3,039	735	205	5	19	29	201
- Customer	249,448	217,161	118	16,724	12,689	550	1,018	350	28	27	331	452
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Customer Service</b>												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	78,825	62,970	43	4,618	4,705	237	1,027	70	11	12	323	4,809
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses excl. Income Taxes</b>												
- Demand	76,209	41,546	73	1,180	16,790	5,560	7,762	2,834	9	35	53	366
- Customer	339,492	280,571	162	21,365	18,005	889	11,669	761	73	40	655	5,303
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses excl. Income Taxes</b>	<b>415,700</b>	<b>322,117</b>	<b>235</b>	<b>22,545</b>	<b>34,795</b>	<b>6,449</b>	<b>19,431</b>	<b>3,595</b>	<b>82</b>	<b>74</b>	<b>708</b>	<b>5,670</b>



Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(356) Trans. OH Conductors</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(357) Underground Conduit</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(358) Trans. UG Conductors</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(359) Trans. Roads</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(360) Land and Land Rights</b>		<u>32,947</u>												
- Demand		6,727	3,957	7	98	1,736	583	232	75	1	4	5	29	
- Customer		26,220	22,166	11	1,739	1,199	25	867	30	6	2	33	143	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>32,947</u>	<u>26,123</u>	<u>18</u>	<u>1,837</u>	<u>2,935</u>	<u>608</u>	<u>1,098</u>	<u>105</u>	<u>7</u>	<u>6</u>	<u>38</u>	<u>172</u>	
<b>(361) Structures and Improvements</b>		<u>18,103</u>												
- Demand		18,103	8,427	15	211	3,706	1,273	3,194	1,195	2	8	10	62	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>18,103</u>	<u>8,427</u>	<u>15</u>	<u>211</u>	<u>3,706</u>	<u>1,273</u>	<u>3,194</u>	<u>1,195</u>	<u>2</u>	<u>8</u>	<u>10</u>	<u>62</u>	
<b>(362) Station Equipment</b>		<u>364,453</u>												
- Demand		364,453	169,661	302	4,250	74,609	25,622	64,307	24,061	39	152	204	1,247	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>364,453</u>	<u>169,661</u>	<u>302</u>	<u>4,250</u>	<u>74,609</u>	<u>25,622</u>	<u>64,307</u>	<u>24,061</u>	<u>39</u>	<u>152</u>	<u>204</u>	<u>1,247</u>	
<b>(364) Poles, Towers &amp; Fixtures</b>		<u>609,158</u>												
- Demand		169,863	96,771	173	2,397	42,469	14,313	9,495	3,310	22	87	116	711	
- Customer		439,296	358,325	172	28,111	19,807	467	21,642	740	124	38	539	9,329	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>609,158</u>	<u>455,096</u>	<u>345</u>	<u>30,509</u>	<u>62,276</u>	<u>14,780</u>	<u>31,137</u>	<u>4,051</u>	<u>146</u>	<u>124</u>	<u>655</u>	<u>10,040</u>	
<b>(365) Overhead Conductors &amp; Devices</b>		<u>1,027,470</u>												
- Demand		52,004	29,680	53	735	13,025	4,389	2,845	990	7	27	36	218	
- Customer		975,467	816,290	393	64,040	44,862	1,023	44,644	1,527	266	86	1,228	1,108	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>1,027,470</u>	<u>845,970</u>	<u>446</u>	<u>64,775</u>	<u>57,887</u>	<u>5,412</u>	<u>47,490</u>	<u>2,517</u>	<u>273</u>	<u>112</u>	<u>1,263</u>	<u>1,326</u>	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(366) Underground Conduit</b>		<u>35,459</u>												
- Demand		35,459	20,630	37	511	9,052	3,045	1,486	499	5	18	25	152	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>35,459</u>	<u>20,630</u>	<u>37</u>	<u>511</u>	<u>9,052</u>	<u>3,045</u>	<u>1,486</u>	<u>499</u>	<u>5</u>	<u>18</u>	<u>25</u>	<u>152</u>	
<b>(367) Underground Conductors &amp; Device</b>		<u>358,421</u>												
- Demand		25,975	15,456	28	383	6,780	2,277	690	212	3	14	19	114	
- Customer		332,446	292,170	141	22,921	15,216	230	884	31	41	31	439	342	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>358,421</u>	<u>307,626</u>	<u>168</u>	<u>23,304</u>	<u>21,996</u>	<u>2,507</u>	<u>1,574</u>	<u>243</u>	<u>45</u>	<u>44</u>	<u>458</u>	<u>456</u>	
<b>(368) Line Transformers</b>		<u>523,577</u>												
- Demand		238,161	144,207	257	3,572	63,252	21,209	3,439	830	32	129	173	1,059	
- Customer		285,416	251,564	121	19,736	13,059	192	14	1	33	26	378	292	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>523,577</u>	<u>395,771</u>	<u>378</u>	<u>23,308</u>	<u>76,312</u>	<u>21,401</u>	<u>3,453</u>	<u>831</u>	<u>65</u>	<u>155</u>	<u>551</u>	<u>1,351</u>	
<b>(369) Services</b>		<u>201,488</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		201,488	177,591	85	13,932	9,219	135	10	1	23	19	267	206	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>201,488</u>	<u>177,591</u>	<u>85</u>	<u>13,932</u>	<u>9,219</u>	<u>135</u>	<u>10</u>	<u>1</u>	<u>23</u>	<u>19</u>	<u>267</u>	<u>206</u>	
<b>(370) Meters</b>		<u>150,008</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		150,008	118,465	135	11,058	15,104	644	4,522	-	36	46	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>150,008</u>	<u>118,465</u>	<u>135</u>	<u>11,058</u>	<u>15,104</u>	<u>644</u>	<u>4,522</u>	<u>-</u>	<u>36</u>	<u>46</u>	<u>-</u>	<u>-</u>	
<b>(371) Customer Premises</b>		<u>4,862</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,862	-	-	-	-	-	-	-	-	-	4,862	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>4,862</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,862</u>	<u>-</u>	
<b>(372) Leased Property Cust. Prem.</b>		<u>-</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>(373) Streetlight</b>		<u>20,970</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		20,970	-	-	-	-	-	-	-	-	-	-	20,970	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>20,970</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,970</u>	
<b>Total Distribution Plant</b>		<u>3,377,410</u>												
- Demand		941,237	502,984	897	12,514	220,872	74,854	91,067	33,186	114	450	604	3,696	
- Customer		2,436,173	2,036,571	1,057	161,538	118,465	2,716	72,583	2,330	529	247	7,747	32,390	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>3,377,410</u>	<u>2,539,555</u>	<u>1,954</u>	<u>174,051</u>	<u>339,337</u>	<u>77,571</u>	<u>163,650</u>	<u>35,516</u>	<u>643</u>	<u>697</u>	<u>8,351</u>	<u>36,085</u>	
<b>General Plant</b>														
<b>(389) Land</b>		<u>2,955</u>												
- Demand		823	440	1	11	193	65	80	29	0	0	1	3	
- Customer		2,131	1,782	1	141	104	2	64	2	0	0	7	28	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>2,955</u>	<u>2,222</u>	<u>2</u>	<u>152</u>	<u>297</u>	<u>68</u>	<u>143</u>	<u>31</u>	<u>1</u>	<u>1</u>	<u>7</u>	<u>32</u>	
<b>(390) Structures</b>		<u>156,010</u>												
- Demand		43,478	23,234	41	578	10,203	3,458	4,207	1,533	5	21	28	171	
- Customer		112,532	94,074	49	7,462	5,472	125	3,353	108	24	11	358	1,496	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>156,010</u>	<u>117,308</u>	<u>90</u>	<u>8,040</u>	<u>15,675</u>	<u>3,583</u>	<u>7,559</u>	<u>1,641</u>	<u>30</u>	<u>32</u>	<u>386</u>	<u>1,667</u>	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(391) Office Equipment</b>		<b>7,237</b>												
- Demand		2,017	1,078	2	27	473	160	195	71	0	1	1	8	
- Customer		5,220	4,364	2	346	254	6	156	5	1	1	17	69	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>7,237</b>	<b>5,442</b>	<b>4</b>	<b>373</b>	<b>727</b>	<b>166</b>	<b>351</b>	<b>76</b>	<b>1</b>	<b>1</b>	<b>18</b>	<b>77</b>	
<b>(392) Transportation</b>		<b>6,099</b>												
- Demand		1,700	908	2	23	399	135	164	60	0	1	1	7	
- Customer		4,399	3,678	2	292	214	5	131	4	1	0	14	58	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>6,099</b>	<b>4,586</b>	<b>4</b>	<b>314</b>	<b>613</b>	<b>140</b>	<b>296</b>	<b>64</b>	<b>1</b>	<b>1</b>	<b>15</b>	<b>65</b>	
<b>(393) Stores Equipment</b>		<b>38</b>												
- Demand		11	6	0	0	2	1	1	0	0	0	0	0	
- Customer		27	23	0	2	1	0	1	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>38</b>	<b>29</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(394) Tools &amp; Garage Equip.</b>		<b>13,706</b>												
- Demand		3,820	2,041	4	51	896	304	370	135	0	2	2	15	
- Customer		9,886	8,264	4	656	481	11	295	9	2	1	31	131	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>13,706</b>	<b>10,306</b>	<b>8</b>	<b>706</b>	<b>1,377</b>	<b>315</b>	<b>664</b>	<b>144</b>	<b>3</b>	<b>3</b>	<b>34</b>	<b>146</b>	
<b>(395) Laboratory</b>		<b>86</b>												
- Demand		24	13	0	0	6	2	2	1	0	0	0	0	
- Customer		62	52	0	4	3	0	2	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>86</b>	<b>64</b>	<b>0</b>	<b>4</b>	<b>9</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>(396) Power Equipment</b>		<b>1,249</b>												
- Demand		348	186	0	5	82	28	34	12	0	0	0	1	
- Customer		901	753	0	60	44	1	27	1	0	0	3	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1,249</b>	<b>939</b>	<b>1</b>	<b>64</b>	<b>125</b>	<b>29</b>	<b>60</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>13</b>	
<b>(397) Communication Equipment</b>		<b>31,274</b>												
- Demand		8,716	4,657	8	116	2,045	693	843	307	1	4	6	34	
- Customer		22,558	18,858	10	1,496	1,097	25	672	22	5	2	72	300	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>31,274</b>	<b>23,516</b>	<b>18</b>	<b>1,612</b>	<b>3,142</b>	<b>718</b>	<b>1,515</b>	<b>329</b>	<b>6</b>	<b>6</b>	<b>77</b>	<b>334</b>	
<b>(398) Misc. Equipment</b>		<b>67</b>												
- Demand		19	10	0	0	4	1	2	1	0	0	0	0	
- Customer		48	40	0	3	2	0	1	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>67</b>	<b>50</b>	<b>0</b>	<b>3</b>	<b>7</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>Total General Plant</b>		<b>218,720</b>												
- Demand		60,954	32,573	58	810	14,304	4,848	5,897	2,149	7	29	39	239	
- Customer		157,766	131,887	68	10,461	7,672	176	4,700	151	34	16	502	2,098	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>218,720</b>	<b>164,461</b>	<b>127</b>	<b>11,271</b>	<b>21,975</b>	<b>5,023</b>	<b>10,598</b>	<b>2,300</b>	<b>42</b>	<b>45</b>	<b>541</b>	<b>2,337</b>	
<b>Total Utility Plant</b>		<b>3,701,466</b>												
- Demand		1,013,913	541,569	965	13,474	237,817	80,600	98,390	35,861	123	484	650	3,979	
- Customer		2,687,552	2,247,732	1,164	177,929	130,441	3,008	80,529	2,587	585	272	8,372	34,934	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>3,701,466</b>	<b>2,789,302</b>	<b>2,130</b>	<b>191,403</b>	<b>368,257</b>	<b>83,608</b>	<b>178,919</b>	<b>38,448</b>	<b>708</b>	<b>756</b>	<b>9,022</b>	<b>38,913</b>	

Met-Ed Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	Service	Lighting	Service	Factor
Combined			R	GSV	GSS	GSM	GSL	GP		TP	BRD	MS	POL	STLT	

**ACCUMULATED DEPRECIATION**

ACCUMULATED DEPRECIATION															
Accumulated Depreciation															
<b>(108-302) Franchise &amp; Consents</b>		15													
- Demand	4	2	0	0	1	0	0	0	0	0	0	0	0	0	0
- Customer	11	9	0	1	1	0	0	0	0	0	0	0	0	0	0
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>15</b>	<b>11</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(108-303) Intangible Plant</b>		(82,975)													
- Demand	(9,197)	(4,716)	(8)	(118)	(2,072)	(705)	(1,120)	(413)	(1)	(4)	(6)	(35)			
- Customer	(73,778)	(62,478)	(30)	(4,673)	(3,391)	(91)	(2,559)	(84)	(17)	(7)	(97)	(350)			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>(82,975)</b>	<b>(67,194)</b>	<b>(39)</b>	<b>(4,791)</b>	<b>(5,463)</b>	<b>(796)</b>	<b>(3,679)</b>	<b>(497)</b>	<b>(18)</b>	<b>(11)</b>	<b>(102)</b>	<b>(385)</b>			
<b>(108-350) Transm Land</b>		(16,423)													
- Demand	(16,423)	(7,645)	(14)	(192)	(3,362)	(1,155)	(2,898)	(1,084)	(2)	(7)	(9)	(56)			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>(16,423)</b>	<b>(7,645)</b>	<b>(14)</b>	<b>(192)</b>	<b>(3,362)</b>	<b>(1,155)</b>	<b>(2,898)</b>	<b>(1,084)</b>	<b>(2)</b>	<b>(7)</b>	<b>(9)</b>	<b>(56)</b>			
<b>(108-352) Transm Structures</b>		-													
- Demand	-	-	-	-	-	-	-	-	-	-	-	-			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>(108-353) Transm Station Equipment</b>		-													
- Demand	-	-	-	-	-	-	-	-	-	-	-	-			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>(108-354) Transm Towers &amp; Fixtures</b>		-													
- Demand	-	-	-	-	-	-	-	-	-	-	-	-			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>(108-355) Transm Poles &amp; Fixtures</b>		-													
- Demand	-	-	-	-	-	-	-	-	-	-	-	-			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>(108-356) Transm OH Conductors</b>		-													
- Demand	-	-	-	-	-	-	-	-	-	-	-	-			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>(108-357) Transm Underground Conduit</b>		-													
- Demand	-	-	-	-	-	-	-	-	-	-	-	-			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>(108-358) Transm UG Conductors</b>		-													
- Demand	-	-	-	-	-	-	-	-	-	-	-	-			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			



Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-359) Transm Roads</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(108-360) Land</b>		(10,916)												
- Demand		(2,229)	(1,311)	(2)	(32)	(575)	(193)	(77)	(25)	(0)	(1)	(2)	(10)	
- Customer		(8,687)	(7,344)	(4)	(576)	(397)	(8)	(287)	(10)	(2)	(1)	(11)	(47)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(10,916)	(8,655)	(6)	(609)	(972)	(201)	(364)	(35)	(2)	(2)	(13)	(57)	
<b>(108-361) Structures</b>		(7,872)												
- Demand		(7,872)	(3,665)	(7)	(92)	(1,612)	(553)	(1,389)	(520)	(1)	(3)	(4)	(27)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(7,872)	(3,665)	(7)	(92)	(1,612)	(553)	(1,389)	(520)	(1)	(3)	(4)	(27)	
<b>(108-362) Station Equip</b>		(108,120)												
- Demand		(108,120)	(50,332)	(90)	(1,261)	(22,134)	(7,601)	(19,077)	(7,138)	(12)	(45)	(60)	(370)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(108,120)	(50,332)	(90)	(1,261)	(22,134)	(7,601)	(19,077)	(7,138)	(12)	(45)	(60)	(370)	
<b>(108-364) Poles</b>		(160,911)												
- Demand		(44,516)	(25,412)	(45)	(629)	(11,152)	(3,758)	(2,429)	(845)	(6)	(23)	(31)	(187)	
- Customer		(116,395)	(94,941)	(46)	(7,448)	(5,248)	(124)	(5,734)	(196)	(33)	(10)	(143)	(2,472)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(160,911)	(120,353)	(91)	(8,078)	(16,400)	(3,882)	(8,163)	(1,041)	(39)	(33)	(173)	(2,659)	
<b>(108-365) OH Conductors</b>		(145,528)												
- Demand		(7,841)	(4,422)	(8)	(110)	(1,941)	(655)	(490)	(173)	(1)	(4)	(5)	(32)	
- Customer		(137,687)	(115,219)	(55)	(9,039)	(6,332)	(144)	(6,302)	(216)	(38)	(12)	(173)	(156)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(145,528)	(119,642)	(63)	(9,149)	(8,273)	(799)	(6,791)	(388)	(39)	(16)	(179)	(189)	
<b>(108-366) UG Conduit</b>		(16,609)												
- Demand		(16,609)	(9,663)	(17)	(239)	(4,240)	(1,426)	(696)	(234)	(2)	(9)	(12)	(71)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(16,609)	(9,663)	(17)	(239)	(4,240)	(1,426)	(696)	(234)	(2)	(9)	(12)	(71)	
<b>(108-367) UG Cond &amp; Dev</b>		(112,612)												
- Demand		(8,051)	(4,806)	(9)	(119)	(2,108)	(708)	(196)	(59)	(1)	(4)	(6)	(35)	
- Customer		(104,560)	(91,893)	(44)	(7,209)	(4,786)	(72)	(278)	(10)	(13)	(10)	(138)	(108)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(112,612)	(96,699)	(53)	(7,328)	(6,894)	(780)	(474)	(69)	(14)	(14)	(144)	(143)	
<b>(108-368) Line Transformers</b>		(209,052)												
- Demand		(95,092)	(57,579)	(103)	(1,426)	(25,255)	(8,468)	(1,373)	(332)	(13)	(51)	(69)	(423)	
- Customer		(113,960)	(100,444)	(48)	(7,880)	(5,214)	(76)	(6)	(0)	(13)	(11)	(151)	(117)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(209,052)	(158,022)	(151)	(9,306)	(30,469)	(8,545)	(1,379)	(332)	(26)	(62)	(220)	(539)	
<b>(108-369) Services</b>		(100,256)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-370) Meters</b>		<b>(61,213)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(61,213)	(48,341)	(55)	(4,512)	(6,163)	(263)	(1,845)	-	(15)	(19)	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(61,213)</b>	<b>(48,341)</b>	<b>(55)</b>	<b>(4,512)</b>	<b>(6,163)</b>	<b>(263)</b>	<b>(1,845)</b>	<b>-</b>	<b>(15)</b>	<b>(19)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(108-371) Install on Cust Premise</b>		<b>(3,349)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(3,349)	-	-	-	-	-	-	-	-	-	(3,349)	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(3,349)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,349)</b>	<b>-</b>	<b>-</b>
<b>(108-372) Leased Property Cust. Prem.</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(108-373) Street Lighting</b>		<b>(6,249)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(6,249)	-	-	-	-	-	-	-	-	-	-	-	(6,249)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(6,249)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,249)</b>
<b>(108-389) Land &amp; Land Rights</b>		<b>(16)</b>												
- Demand		(5)	(2)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
- Customer		(12)	(10)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(16)</b>	<b>(12)</b>	<b>(0)</b>	<b>(1)</b>	<b>(2)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>(108-390) Struct &amp; Impmnts -</b>		<b>(71,264)</b>												
- Demand		(19,860)	(10,613)	(19)	(264)	(4,660)	(1,579)	(1,922)	(700)	(2)	(9)	(13)	(78)	
- Customer		(51,404)	(42,972)	(22)	(3,408)	(2,500)	(57)	(1,532)	(49)	(11)	(5)	(163)	(683)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(71,264)</b>	<b>(53,585)</b>	<b>(41)</b>	<b>(3,673)</b>	<b>(7,160)</b>	<b>(1,637)</b>	<b>(3,453)</b>	<b>(749)</b>	<b>(14)</b>	<b>(15)</b>	<b>(176)</b>	<b>(761)</b>	
<b>(108-391) Office Furn &amp; Equip</b>		<b>(4,449)</b>												
- Demand		(1,240)	(663)	(1)	(16)	(291)	(99)	(120)	(44)	(0)	(1)	(1)	(5)	
- Customer		(3,209)	(2,683)	(1)	(213)	(156)	(4)	(96)	(3)	(1)	(0)	(10)	(43)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(4,449)</b>	<b>(3,345)</b>	<b>(3)</b>	<b>(229)</b>	<b>(447)</b>	<b>(102)</b>	<b>(216)</b>	<b>(47)</b>	<b>(1)</b>	<b>(1)</b>	<b>(11)</b>	<b>(48)</b>	
<b>(108-392) Transportation Equip</b>		<b>(3,230)</b>												
- Demand		(900)	(481)	(1)	(12)	(211)	(72)	(87)	(32)	(0)	(0)	(1)	(4)	
- Customer		(2,330)	(1,948)	(1)	(154)	(113)	(3)	(69)	(2)	(1)	(0)	(7)	(31)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(3,230)</b>	<b>(2,429)</b>	<b>(2)</b>	<b>(166)</b>	<b>(325)</b>	<b>(74)</b>	<b>(156)</b>	<b>(34)</b>	<b>(1)</b>	<b>(1)</b>	<b>(8)</b>	<b>(35)</b>	
<b>(108-393) Stores Equip</b>		<b>(32)</b>												
- Demand		(9)	(5)	(0)	(0)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	
- Customer		(23)	(19)	(0)	(2)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(32)</b>	<b>(24)</b>	<b>(0)</b>	<b>(2)</b>	<b>(3)</b>	<b>(1)</b>	<b>(2)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-394) Tools, Shop &amp; Garage Equip</b>		<b>(4,470)</b>												
- Demand		(1,246)	(666)	(1)	(17)	(292)	(99)	(121)	(44)	(0)	(1)	(1)	(5)	
- Customer		(3,225)	(2,696)	(1)	(214)	(157)	(4)	(96)	(3)	(1)	(0)	(10)	(43)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(4,470)</b>	<b>(3,361)</b>	<b>(3)</b>	<b>(230)</b>	<b>(449)</b>	<b>(103)</b>	<b>(217)</b>	<b>(47)</b>	<b>(1)</b>	<b>(1)</b>	<b>(11)</b>	<b>(48)</b>	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-395) Laboratory Equip</b>		<b>(86)</b>												
- Demand		(24)	(13)	(0)	(0)	(6)	(2)	(2)	(1)	(0)	(0)	(0)	(0)	
- Customer		(62)	(52)	(0)	(4)	(3)	(0)	(2)	(0)	(0)	(0)	(0)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(86)</b>	<b>(64)</b>	<b>(0)</b>	<b>(4)</b>	<b>(9)</b>	<b>(2)</b>	<b>(4)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	
<b>(108-396) Power Operated Equip</b>		<b>(677)</b>												
- Demand		(189)	(101)	(0)	(3)	(44)	(15)	(18)	(7)	(0)	(0)	(0)	(1)	
- Customer		(489)	(408)	(0)	(32)	(24)	(1)	(15)	(0)	(0)	(0)	(2)	(6)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(677)</b>	<b>(509)</b>	<b>(0)</b>	<b>(35)</b>	<b>(68)</b>	<b>(16)</b>	<b>(33)</b>	<b>(7)</b>	<b>(0)</b>	<b>(0)</b>	<b>(2)</b>	<b>(7)</b>	
<b>(108-397) Communication Equip</b>		<b>(6,040)</b>												
- Demand		(1,683)	(900)	(2)	(22)	(395)	(134)	(163)	(59)	(0)	(1)	(1)	(7)	
- Customer		(4,357)	(3,642)	(2)	(289)	(212)	(5)	(130)	(4)	(1)	(0)	(14)	(58)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(6,040)</b>	<b>(4,542)</b>	<b>(3)</b>	<b>(311)</b>	<b>(607)</b>	<b>(139)</b>	<b>(293)</b>	<b>(64)</b>	<b>(1)</b>	<b>(1)</b>	<b>(15)</b>	<b>(65)</b>	
<b>(108-398) MISC Equip</b>		<b>(117)</b>												
- Demand		(33)	(17)	(0)	(0)	(8)	(3)	(3)	(1)	(0)	(0)	(0)	(0)	
- Customer		(85)	(71)	(0)	(6)	(4)	(0)	(3)	(0)	(0)	(0)	(0)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(117)</b>	<b>(88)</b>	<b>(0)</b>	<b>(6)</b>	<b>(12)</b>	<b>(3)</b>	<b>(6)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	
<b>Total Accumulated Depreciation</b>		<b>(1,132,453)</b>												
- Demand		(341,135)	(183,009)	(326)	(4,553)	(80,361)	(27,225)	(32,182)	(11,710)	(41)	(164)	(220)	(1,345)	
- Customer		(791,318)	(663,517)	(353)	(52,593)	(39,289)	(919)	(18,958)	(578)	(156)	(84)	(4,403)	(10,469)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		<b>(1,132,453)</b>	<b>(846,526)</b>	<b>(679)</b>	<b>(57,146)</b>	<b>(119,649)</b>	<b>(28,144)</b>	<b>(51,140)</b>	<b>(12,288)</b>	<b>(197)</b>	<b>(248)</b>	<b>(4,623)</b>	<b>(11,813)</b>	
<b>OTHER RATE BASE ITEMS</b>														
<b>Other Rate Base Items</b>														
<b>Material &amp; Supplies</b>		<b>21,710</b>												
- Demand		6,050	3,233	6	80	1,420	481	585	213	1	3	4	24	
- Customer		15,659	13,091	7	1,038	761	17	467	15	3	2	50	208	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>21,710</b>	<b>16,324</b>	<b>13</b>	<b>1,119</b>	<b>2,181</b>	<b>499</b>	<b>1,052</b>	<b>228</b>	<b>4</b>	<b>4</b>	<b>54</b>	<b>232</b>	
<b>Cash Working Capital</b>		<b>65,234</b>												
- Demand		18,180	9,715	17	242	4,266	1,446	1,759	641	2	9	12	71	
- Customer		47,054	39,336	20	3,120	2,288	52	1,402	45	10	5	150	626	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>65,234</b>	<b>49,051</b>	<b>38</b>	<b>3,362</b>	<b>6,554</b>	<b>1,498</b>	<b>3,161</b>	<b>686</b>	<b>12</b>	<b>13</b>	<b>161</b>	<b>697</b>	
<b>Deferred Storm Damage</b>		<b>100,480</b>												
- Demand		28,002	14,964	27	372	6,571	2,227	2,709	987	3	13	18	110	
- Customer		72,477	60,589	31	4,806	3,524	81	2,159	69	16	7	230	964	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>100,480</b>	<b>75,553</b>	<b>58</b>	<b>5,178</b>	<b>10,095</b>	<b>2,308</b>	<b>4,869</b>	<b>1,057</b>	<b>19</b>	<b>21</b>	<b>248</b>	<b>1,074</b>	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Customer Deposits</b>		<b>(35,853)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(35,853)	(17,450)	(32)	(1,726)	(11,224)	(1,355)	(3,391)	(667)	(3)	(5)	-	-	(1)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(35,853)</b>	<b>(17,450)</b>	<b>(32)</b>	<b>(1,726)</b>	<b>(11,224)</b>	<b>(1,355)</b>	<b>(3,391)</b>	<b>(667)</b>	<b>(3)</b>	<b>(5)</b>	<b>-</b>	<b>-</b>	<b>(1)</b>
<b>Customer Advances</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ADIT</b>		<b>(555,127)</b>												
- Demand		(154,706)	(82,673)	(147)	(2,057)	(36,304)	(12,303)	(14,968)	(5,455)	(19)	(74)	(99)	(607)	
- Customer		(400,421)	(334,740)	(174)	(26,551)	(19,472)	(446)	(11,930)	(383)	(87)	(41)	(1,273)	(5,324)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(555,127)</b>	<b>(417,413)</b>	<b>(321)</b>	<b>(28,608)</b>	<b>(55,775)</b>	<b>(12,750)</b>	<b>(26,898)</b>	<b>(5,838)</b>	<b>(106)</b>	<b>(115)</b>	<b>(1,373)</b>	<b>(5,931)</b>	
<b>Capitalized Pension and OPEB</b>		<b>(7,844)</b>												
- Demand		(2,186)	(1,168)	(2)	(29)	(513)	(174)	(212)	(77)	(0)	(1)	(1)	(9)	
- Customer		(5,658)	(4,730)	(2)	(375)	(275)	(6)	(169)	(5)	(1)	(1)	(18)	(75)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(7,844)</b>	<b>(5,898)</b>	<b>(5)</b>	<b>(404)</b>	<b>(788)</b>	<b>(180)</b>	<b>(380)</b>	<b>(82)</b>	<b>(1)</b>	<b>(2)</b>	<b>(19)</b>	<b>(84)</b>	
<b>Total Other Rate Base Items</b>		<b>(411,401)</b>												
- Demand		(104,660)	(55,929)	(100)	(1,391)	(24,560)	(8,323)	(10,126)	(3,690)	(13)	(50)	(67)	(411)	
- Customer		(306,741)	(243,904)	(150)	(19,688)	(24,396)	(1,657)	(11,462)	(926)	(62)	(32)	(861)	(3,602)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(411,401)</b>	<b>(299,833)</b>	<b>(249)</b>	<b>(21,080)</b>	<b>(48,956)</b>	<b>(9,980)</b>	<b>(21,588)</b>	<b>(4,616)</b>	<b>(74)</b>	<b>(82)</b>	<b>(929)</b>	<b>(4,013)</b>	
<b>Total Rate Base</b>		<b>2,157,612</b>												
- Demand		568,118	302,631	540	7,530	132,896	45,052	56,082	20,461	69	271	363	2,224	
- Customer		1,589,493	1,340,312	661	105,647	66,756	431	50,110	1,083	368	155	3,108	20,863	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>2,157,612</b>	<b>1,642,943</b>	<b>1,201</b>	<b>113,177</b>	<b>199,652</b>	<b>45,483</b>	<b>106,192</b>	<b>21,544</b>	<b>436</b>	<b>426</b>	<b>3,471</b>	<b>23,086</b>	

Met-Ed Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification	
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	Service	Lighting	Service		
Combined			R	GSV	GSS	GSM	GSL	GP		TP	BRD	MS	POL	STLT	Factor	
<b>OPERATIONS &amp; MAINTENANCE EXPENSES</b>																
<b>Transmission Expenses</b>																
<b>Operations Expenses</b>																
(560) Operating Supervision & Engineering		-														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(561) Load Dispatch		20														
- Demand		20	9	0	0	4	1	3	1	0	0	0	0	0	0	0
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		20	9	0	0	4	1	3	1	0	0	0	0	0	0	0
(562) Station Expenses		4														
- Demand		4	2	0	0	1	0	1	0	0	0	0	0	0	0	0
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		4	2	0	0	1	0	1	0	0	0	0	0	0	0	0
(563) Overhead Line Expenses		44														
- Demand		44	20	0	1	9	3	8	3	0	0	0	0	0	0	0
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		44	20	0	1	9	3	8	3	0	0	0	0	0	0	0
(565) Transmission of Electricity by Others		-														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(566) Miscellaneous transmission expenses		45														
- Demand		45	21	0	1	9	3	8	3	0	0	0	0	0	0	0
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		45	21	0	1	9	3	8	3	0	0	0	0	0	0	0
Total Trans. Operations Expenses		112														
- Demand		112	52	0	1	23	8	20	7	0	0	0	0	0	0	0
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		112	52	0	1	23	8	20	7	0	0	0	0	0	0	0
<b>Maintenance Expense</b>																
(568) Maintenance Supervision and Engineering		-														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(569) Maintenance of Structures		-														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(570) Maintenance of Station Equipment		427														
- Demand		427	199	0	5	87	30	75	28	0	0	0	0	0	1	1
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		427	199	0	5	87	30	75	28	0	0	0	0	0	1	1

Met-Ed Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Lighting	Service	Factor
Combined			R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT	
<u>(571) Maintenance of Overhead Lines</u>		<u>(26)</u>												
- Demand		(26)	(12)	(0)	(0)	(5)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		<u>(26)</u>	<u>(12)</u>	<u>(0)</u>	<u>(0)</u>	<u>(5)</u>	<u>(2)</u>	<u>(5)</u>	<u>(2)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
<u>(572) Maintenance of miscellaneous distribution plant</u>		<u>-</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>Total Trans. Maintenance Expenses</u>		<u>401</u>												
- Demand		401	187	0	5	82	28	71	26	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		<u>401</u>	<u>187</u>	<u>0</u>	<u>5</u>	<u>82</u>	<u>28</u>	<u>71</u>	<u>26</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	
<u>Total Transmission Expenses</u>		<u>513</u>												
- Demand		513	239	0	6	105	36	91	34	0	0	0	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		<u>513</u>	<u>239</u>	<u>0</u>	<u>6</u>	<u>105</u>	<u>36</u>	<u>91</u>	<u>34</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
<b>(580) Operation Supervision &amp; Engineering</b>														
		1,565												
- Demand		698	327	1	8	144	49	121	45	0	0	0	2	
- Customer		868	703	1	61	66	2	32	1	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,565	1,030	1	69	210	52	153	46	0	0	1	3	
<b>(581) Load Dispatching</b>														
		374												
- Demand		374	174	0	4	77	26	66	25	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		374	174	0	4	77	26	66	25	0	0	0	1	
<b>(582) Station Expenses</b>														
		717												
- Demand		717	334	1	8	147	50	126	47	0	0	0	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		717	334	1	8	147	50	126	47	0	0	0	2	
<b>(583) Overhead line expenses</b>														
		656												
- Demand		33	19	0	0	8	3	2	1	0	0	0	0	
- Customer		622	521	0	41	29	1	28	1	0	0	1	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		656	540	0	41	37	3	30	2	0	0	1	1	
<b>(584) Underground line expenses</b>														
		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(586) Meter expenses</b>														
		775												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		775	612	1	57	78	3	23	-	0	0	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		775	612	1	57	78	3	23	-	0	0	-	-	
<b>(588) Miscellaneous distribution expenses</b>														
		10,928												
- Demand		3,045	1,627	3	40	715	242	295	107	0	1	2	12	
- Customer		7,883	6,590	3	523	383	9	235	8	2	1	25	105	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,928	8,217	6	563	1,098	251	530	115	2	2	27	117	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(589) Rents</b>		<b>511</b>												
- Demand		142	76	0	2	33	11	14	5	0	0	0	1	
- Customer		368	308	0	24	18	0	11	0	0	0	1	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>511</b>	<b>384</b>	<b>0</b>	<b>26</b>	<b>51</b>	<b>12</b>	<b>25</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>5</b>	
<b>Total Dist. Operations Expenses</b>		<b>15,526</b>												
- Demand		5,009	2,557	5	64	1,123	382	623	230	1	2	3	19	
- Customer		10,516	8,734	5	706	574	16	330	9	2	1	28	111	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>15,526</b>	<b>11,291</b>	<b>10</b>	<b>770</b>	<b>1,698</b>	<b>398</b>	<b>953</b>	<b>240</b>	<b>3</b>	<b>4</b>	<b>31</b>	<b>130</b>	
<b>Maintenance Expense</b>														
<b>(590) Maintenance Supervision and Engineering</b>		<b>522</b>												
- Demand		53	27	0	1	12	4	6	2	0	0	0	0	
- Customer		469	391	0	31	22	1	20	1	0	0	1	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>522</b>	<b>418</b>	<b>0</b>	<b>31</b>	<b>34</b>	<b>5</b>	<b>27</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3</b>	
<b>(591) Maintenance of Structures</b>		<b>3</b>												
- Demand		3	1	0	0	1	0	0	0	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(592) Maintenance of Station Equipment</b>		<b>6,048</b>												
- Demand		6,048	2,815	5	71	1,238	425	1,067	399	1	3	3	21	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>6,048</b>	<b>2,815</b>	<b>5</b>	<b>71</b>	<b>1,238</b>	<b>425</b>	<b>1,067</b>	<b>399</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>21</b>	
<b>(593) Maintenance of Overhead Lines</b>		<b>98,018</b>												
- Demand		4,961	2,831	5	70	1,243	419	271	94	1	3	3	21	
- Customer		93,057	77,872	37	6,109	4,280	98	4,259	146	25	8	117	106	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>98,018</b>	<b>80,703</b>	<b>43</b>	<b>6,179</b>	<b>5,522</b>	<b>516</b>	<b>4,530</b>	<b>240</b>	<b>26</b>	<b>11</b>	<b>121</b>	<b>126</b>	
<b>(594) Maintenance of underground lines</b>		<b>3,908</b>												
- Demand		283	169	0	4	74	25	8	2	0	0	0	1	
- Customer		3,625	3,185	2	250	166	3	10	0	0	0	5	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>3,908</b>	<b>3,354</b>	<b>2</b>	<b>254</b>	<b>240</b>	<b>27</b>	<b>17</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>	
<b>(595) Maintenance of line transformers</b>		<b>11</b>												
- Demand		5	3	0	0	1	0	0	0	0	0	0	0	
- Customer		6	5	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>11</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(596) Maintenance of street lighting and signal systems</b>		<b>385</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		385	-	-	-	-	-	-	-	-	-	-	385	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>385</b>	



Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(597) Maintenance of meters</b>		<u>2,318</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		2,318	1,831	2	171	233	10	70	-	1	1	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>2,318</u>	<u>1,831</u>	<u>2</u>	<u>171</u>	<u>233</u>	<u>10</u>	<u>70</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>(598) Maintenance of miscellaneous distribution plant</b>		<u>1,620</u>												
- Demand		452	241	0	6	106	36	44	16	0	0	0	2	
- Customer		1,169	977	1	77	57	1	35	1	0	0	4	16	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>1,620</u>	<u>1,218</u>	<u>1</u>	<u>83</u>	<u>163</u>	<u>37</u>	<u>79</u>	<u>17</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>17</u>	
<b>Total Dist. Maintenance Expenses</b>		<u>112,832</u>												
- Demand		11,804	6,088	11	152	2,674	909	1,397	514	1	5	7	45	
- Customer		101,028	84,261	42	6,639	4,758	112	4,394	148	27	9	126	512	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>112,832</u>	<u>90,349</u>	<u>53</u>	<u>6,790</u>	<u>7,433</u>	<u>1,021</u>	<u>5,790</u>	<u>662</u>	<u>28</u>	<u>15</u>	<u>134</u>	<u>557</u>	
<b>Total Distribution Expenses</b>		<u>128,871</u>												
- Demand		17,327	8,884	16	221	3,903	1,328	2,110	778	2	8	11	65	
- Customer		111,544	92,995	47	7,345	5,332	128	4,724	157	29	11	154	623	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>128,871</u>	<u>101,880</u>	<u>63</u>	<u>7,566</u>	<u>9,235</u>	<u>1,455</u>	<u>6,834</u>	<u>936</u>	<u>31</u>	<u>19</u>	<u>164</u>	<u>688</u>	
<b>Customer Accounts</b>														
<b>(901) Supervision</b>		<u>27</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		27	24	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>27</u>	<u>24</u>	<u>0</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>(902) Meter Reading Expenses</b>		<u>281</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		281	248	0	19	12	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>281</u>	<u>248</u>	<u>0</u>	<u>19</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>(903) Collections &amp; Records</b>		<u>11,027</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		11,027	9,926	4	645	412	6	9	1	1	1	12	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>11,027</u>	<u>9,926</u>	<u>4</u>	<u>645</u>	<u>412</u>	<u>6</u>	<u>9</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>12</u>	<u>10</u>	
<b>(904) Uncollectables</b>		<u>6,627</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		6,627	6,300	1	45	154	30	77	-	0	0	2	16	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>6,627</u>	<u>6,300</u>	<u>1</u>	<u>45</u>	<u>154</u>	<u>30</u>	<u>77</u>	<u>-</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>16</u>	



Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Administrative &amp; General Expense</b>														
<b>(920) Administrative and General Salaries</b>														
		(1,357)												
- Demand		(221)	(111)	(0)	(3)	(49)	(17)	(29)	(11)	(0)	(0)	(0)	(1)	
- Customer		(1,136)	(954)	(0)	(74)	(55)	(1)	(39)	(1)	(0)	(0)	(2)	(9)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(1,357)	(1,065)	(1)	(77)	(103)	(18)	(68)	(12)	(0)	(0)	(2)	(10)	
<b>(921) Office Supplies</b>														
		3,710												
- Demand		604	304	1	8	134	46	80	30	0	0	0	2	
- Customer		3,107	2,608	1	203	149	4	107	3	1	0	4	26	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,710	2,912	2	211	283	49	187	33	1	1	5	28	
<b>(922) Admin Expenses</b>														
		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(923) Outside Services</b>														
		29,212												
- Demand		4,752	2,394	4	60	1,052	358	629	233	1	2	3	18	
- Customer		24,460	20,530	10	1,600	1,175	28	843	27	6	2	35	203	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		29,212	22,923	15	1,660	2,227	386	1,471	260	6	5	38	221	
<b>(924) Property Insurance</b>														
		(215)												
- Demand		(60)	(32)	(0)	(1)	(14)	(5)	(6)	(2)	(0)	(0)	(0)	(0)	
- Customer		(155)	(129)	(0)	(10)	(8)	(0)	(5)	(0)	(0)	(0)	(0)	(2)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(215)	(161)	(0)	(11)	(22)	(5)	(10)	(2)	(0)	(0)	(1)	(2)	
<b>(925) Injury and Damages</b>														
		2,488												
- Demand		459	231	0	6	102	35	61	22	0	0	0	2	
- Customer		2,029	1,684	1	134	100	3	81	3	1	0	3	19	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,488	1,916	1	140	202	37	142	25	1	0	3	21	
<b>(926) Pension and Benefits</b>														
		24,284												
- Demand		3,950	1,990	4	50	874	298	523	193	0	2	2	15	
- Customer		20,334	17,067	9	1,330	977	23	700	23	5	2	29	169	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		24,284	19,057	12	1,380	1,851	321	1,223	216	5	4	31	183	
<b>(928) Regulatory Commission Expense</b>														
		2,030												
- Demand		566	302	1	8	133	45	55	20	0	0	0	2	
- Customer		1,464	1,224	1	97	71	2	44	1	0	0	5	19	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,030	1,527	1	105	204	47	98	21	0	0	5	22	
<b>(930.1) General Advertising</b>														
		25												
- Demand		4	2	0	0	1	0	1	0	0	0	0	0	
- Customer		21	17	0	1	1	0	1	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		25	19	0	1	2	0	1	0	0	0	0	0	
<b>(903.2) Misc. Expense</b>														
		760												
- Demand		124	62	0	2	27	9	16	6	0	0	0	0	
- Customer		637	534	0	42	31	1	22	1	0	0	1	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		760	597	0	43	58	10	38	7	0	0	1	6	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(931) Misc. Rent</b>		<b>100</b>												
- Demand		16	8	0	0	4	1	2	1	0	0	0	0	
- Customer		84	70	0	5	4	0	3	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>100</b>	<b>78</b>	<b>0</b>	<b>6</b>	<b>8</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>(935) Maint. Of General Plant</b>		<b>745</b>												
- Demand		208	111	0	3	49	17	20	7	0	0	0	1	
- Customer		537	449	0	36	26	1	16	1	0	0	2	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>745</b>	<b>560</b>	<b>0</b>	<b>38</b>	<b>75</b>	<b>17</b>	<b>36</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>8</b>	
<b>(9XX) Open</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total A&amp;G Expense</b>		<b>61,783</b>												
- Demand		10,402	5,261	9	131	2,312	787	1,351	500	1	5	6	39	
- Customer		51,381	43,101	22	3,364	2,473	59	1,772	58	12	5	77	438	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>61,783</b>	<b>48,362</b>	<b>31</b>	<b>3,496</b>	<b>4,784</b>	<b>846</b>	<b>3,123</b>	<b>557</b>	<b>13</b>	<b>10</b>	<b>83</b>	<b>477</b>	
<b>Total O&amp;M Expenses</b>		<b>218,098</b>												
- Demand		27,729	14,146	25	353	6,215	2,115	3,461	1,278	3	13	17	104	
- Customer		190,369	160,802	79	12,168	8,862	230	6,593	216	44	18	259	1,098	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>218,098</b>	<b>174,948</b>	<b>104</b>	<b>12,520</b>	<b>15,076</b>	<b>2,345</b>	<b>10,054</b>	<b>1,494</b>	<b>47</b>	<b>31</b>	<b>276</b>	<b>1,202</b>	



Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(403-360) Land</b>		<b>144</b>												
- Demand		29	17	0	0	8	3	1	0	0	0	0	0	
- Customer		115	97	0	8	5	0	4	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>144</b>	<b>114</b>	<b>0</b>	<b>8</b>	<b>13</b>	<b>3</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>(403-361) Structures</b>		<b>245</b>												
- Demand		245	114	0	3	50	17	43	16	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>245</b>	<b>114</b>	<b>0</b>	<b>3</b>	<b>50</b>	<b>17</b>	<b>43</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>(403-362) Station Equip</b>		<b>6,982</b>												
- Demand		6,982	3,250	6	81	1,429	491	1,232	461	1	3	4	24	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>6,982</b>	<b>3,250</b>	<b>6</b>	<b>81</b>	<b>1,429</b>	<b>491</b>	<b>1,232</b>	<b>461</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>24</b>	
<b>(403-364) Poles</b>		<b>11,802</b>												
- Demand		3,291	1,875	3	46	823	277	184	64	0	2	2	14	
- Customer		8,511	6,942	3	545	384	9	419	14	2	1	10	181	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>11,802</b>	<b>8,817</b>	<b>7</b>	<b>591</b>	<b>1,207</b>	<b>286</b>	<b>603</b>	<b>78</b>	<b>3</b>	<b>2</b>	<b>13</b>	<b>195</b>	
<b>(403-365) OH Conductors</b>		<b>26,692</b>												
- Demand		1,351	771	1	19	338	114	74	26	0	1	1	6	
- Customer		25,341	21,206	10	1,664	1,165	27	1,160	40	7	2	32	29	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>26,692</b>	<b>21,977</b>	<b>12</b>	<b>1,683</b>	<b>1,504</b>	<b>141</b>	<b>1,234</b>	<b>65</b>	<b>7</b>	<b>3</b>	<b>33</b>	<b>34</b>	
<b>(403-366) UG Conduit</b>		<b>567</b>												
- Demand		567	330	1	8	145	49	24	8	0	0	0	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>567</b>	<b>330</b>	<b>1</b>	<b>8</b>	<b>145</b>	<b>49</b>	<b>24</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	
<b>(403-367) UG Conductors</b>		<b>7,976</b>												
- Demand		578	344	1	9	151	51	15	5	0	0	0	3	
- Customer		7,398	6,502	3	510	339	5	20	1	1	1	10	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>7,976</b>	<b>6,846</b>	<b>4</b>	<b>519</b>	<b>489</b>	<b>56</b>	<b>35</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>10</b>	<b>10</b>	
<b>(403-368) Line Transformers</b>		<b>13,506</b>												
- Demand		6,143	3,720	7	92	1,632	547	89	21	1	3	4	27	
- Customer		7,362	6,489	3	509	337	5	0	0	1	1	10	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>13,506</b>	<b>10,209</b>	<b>10</b>	<b>601</b>	<b>1,968</b>	<b>552</b>	<b>89</b>	<b>21</b>	<b>2</b>	<b>4</b>	<b>14</b>	<b>35</b>	
<b>(403-369) Services</b>		<b>4,022</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,022	3,545	2	278	184	3	0	0	0	0	5	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>4,022</b>	<b>3,545</b>	<b>2</b>	<b>278</b>	<b>184</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>4</b>	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(403-370) Meters</b>		<b>11,938</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		11,938	9,428	11	880	1,202	51	360	-	3	4	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>11,938</b>	<b>9,428</b>	<b>11</b>	<b>880</b>	<b>1,202</b>	<b>51</b>	<b>360</b>	<b>-</b>	<b>3</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(403-371) Install on Cust Premise</b>		<b>80</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		80	-	-	-	-	-	-	-	-	-	80	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80</b>	<b>-</b>	<b>-</b>
<b>(403-372) Leased Property Cust. Prem.</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(403-373) Streetlight</b>		<b>1,046</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		1,046	-	-	-	-	-	-	-	-	-	-	-	1,046
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>1,046</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,046</b>
<b>(403-389) Land</b>		<b>0</b>												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
- Customer		0	0	0	0	0	0	0	0	0	0	0	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(403-390) Structures</b>		<b>5,082</b>												
- Demand		1,416	757	1	19	332	113	137	50	0	1	1	6	
- Customer		3,665	3,064	2	243	178	4	109	4	1	0	12	49	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>5,082</b>	<b>3,821</b>	<b>3</b>	<b>262</b>	<b>511</b>	<b>117</b>	<b>246</b>	<b>53</b>	<b>1</b>	<b>1</b>	<b>13</b>	<b>54</b>	
<b>(403-391) Office Equipment</b>		<b>1,249</b>												
- Demand		348	186	0	5	82	28	34	12	0	0	0	1	
- Customer		901	753	0	60	44	1	27	1	0	0	3	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>1,249</b>	<b>939</b>	<b>1</b>	<b>64</b>	<b>126</b>	<b>29</b>	<b>61</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>13</b>	
<b>(403-392) Transportation</b>		<b>446</b>												
- Demand		124	66	0	2	29	10	12	4	0	0	0	0	
- Customer		322	269	0	21	16	0	10	0	0	0	1	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>446</b>	<b>335</b>	<b>0</b>	<b>23</b>	<b>45</b>	<b>10</b>	<b>22</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>5</b>	
<b>(403-393) Stores Equip</b>		<b>1</b>												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(403-394) Tools, Shop &amp; Garage Equip</b>		<b>540</b>												
- Demand		150	80	0	2	35	12	15	5	0	0	0	1	
- Customer		390	326	0	26	19	0	12	0	0	0	1	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>540</b>	<b>406</b>	<b>0</b>	<b>28</b>	<b>54</b>	<b>12</b>	<b>26</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>6</b>	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(403-395) Laboratory Equip</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(403-396) Power Equipment</b>		30												
- Demand		8	4	0	0	2	1	1	0	0	0	0	0	0
- Customer		21	18	0	1	1	0	1	0	0	0	0	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		30	22	0	2	3	1	1	0	0	0	0	0	0
<b>(403-397) Communication Equip</b>		1,389												
- Demand		387	207	0	5	91	31	37	14	0	0	0	2	
- Customer		1,002	838	0	66	49	1	30	1	0	0	3	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		1,389	1,045	1	72	140	32	67	15	0	0	3	15	
<b>(403-398) Misc. Equip</b>		1												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		1	1	0	0	0	0	0	0	0	0	0	0	
<b>Amortization and Depletion of Utility Plant</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>IS Adj - Cost of Removal/Salvage</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>IS Adj - Average Net Salvage</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>IS Adj - Depreciation Expense</b>		14,078												
- Demand		3,923	2,097	4	52	921	312	380	138	0	2	3	15	
- Customer		10,154	8,489	4	673	494	11	303	10	2	1	32	135	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		14,078	10,585	8	725	1,414	323	682	148	3	3	35	150	
<b>Total Depreciation Expense</b>		113,245												
- Demand		26,667	14,368	26	357	6,309	2,136	2,444	888	3	13	17	106	
- Customer		86,577	71,547	41	5,758	4,614	124	2,673	78	19	10	205	1,508	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		113,245	85,914	67	6,115	10,923	2,260	5,117	966	23	23	222	1,614	



Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Removal of Retained Riders</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Eliminate Amort per IS</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Storm Reserve Amortization</b>														
		33,282												
- Demand		9,275	4,957	9	123	2,177	738	897	327	1	4	6	36	
- Customer		24,007	20,069	10	1,592	1,167	27	715	23	5	2	76	319	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		33,282	25,026	19	1,715	3,344	764	1,613	350	6	7	82	356	
<b>Extraordinary Storm Reserve Amort</b>														
		11,191												
- Demand		3,119	1,667	3	41	732	248	302	110	0	1	2	12	
- Customer		8,072	6,748	4	535	393	9	240	8	2	1	26	107	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		11,191	8,415	6	577	1,124	257	542	118	2	2	28	120	
<b>COVID-19 Reg Asset Amort</b>														
		2,108												
- Demand		587	314	1	8	138	47	57	21	0	0	0	2	
- Customer		1,520	1,271	1	101	74	2	45	1	0	0	5	20	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		2,108	1,585	1	109	212	48	102	22	0	0	5	23	
<b>Streetlight Reg Asset Amort</b>														
		1,661												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		1,661	-	-	-	-	-	-	-	-	-	-	1,661	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		1,661	-	-	-	-	-	-	-	-	-	-	1,661	
<b>Verizon Pole Attach Amort</b>														
		3,659												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		3,659	2,804	2	237	230	7	43	0	1	1	49	285	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		3,659	2,804	2	237	230	7	43	0	1	1	49	285	
<b>Total Depreciation and Amortization</b>														
		165,145												
- Demand		39,649	21,305	38	530	9,355	3,169	3,700	1,346	5	19	26	157	
- Customer		125,497	102,439	58	8,222	6,479	168	3,717	110	27	14	360	3,901	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		165,145	123,744	96	8,752	15,834	3,337	7,417	1,456	32	33	386	4,058	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		<b>27,651</b>												
- Demand		7,706	5,504	9	283	961	188	480	166	1	3	10	102	
- Customer		19,945	14,247	23	732	2,487	486	1,242	431	2	7	26	263	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>27,651</b>	<b>19,751</b>	<b>32</b>	<b>1,015</b>	<b>3,447</b>	<b>674</b>	<b>1,722</b>	<b>597</b>	<b>3</b>	<b>9</b>	<b>36</b>	<b>365</b>	
<b>Payroll Taxes</b>		<b>1,941</b>												
- Demand		326	164	0	4	72	25	43	16	0	0	0	1	
- Customer		1,614	1,355	1	106	78	2	56	2	0	0	2	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1,941</b>	<b>1,519</b>	<b>1</b>	<b>110</b>	<b>150</b>	<b>26</b>	<b>99</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>15</b>	
<b>PURTA Taxes</b>		<b>2,310</b>												
- Demand		644	344	1	9	151	51	62	23	0	0	0	3	
- Customer		1,666	1,393	1	110	81	2	50	2	0	0	5	22	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>2,310</b>	<b>1,737</b>	<b>1</b>	<b>119</b>	<b>232</b>	<b>53</b>	<b>112</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>25</b>	
<b>Real Estate Taxes</b>		<b>434</b>												
- Demand		121	65	0	2	28	10	12	4	0	0	0	0	
- Customer		313	262	0	21	15	0	9	0	0	0	1	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>434</b>	<b>326</b>	<b>0</b>	<b>22</b>	<b>44</b>	<b>10</b>	<b>21</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>5</b>	
<b>Sales &amp; Use Taxes</b>		<b>122</b>												
- Demand		34	18	0	0	8	3	3	1	0	0	0	0	
- Customer		88	74	0	6	4	0	3	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>122</b>	<b>92</b>	<b>0</b>	<b>6</b>	<b>12</b>	<b>3</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>Misc. Taxes</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj. Payroll Taxes</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Taxes</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Taxes Other than Income</b>		<b>32,457</b>												
- Demand		8,831	6,095	10	298	1,220	276	601	211	1	3	11	106	
- Customer		23,626	17,329	25	975	2,665	490	1,359	435	3	7	35	304	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		<b>32,457</b>	<b>23,425</b>	<b>35</b>	<b>1,272</b>	<b>3,885</b>	<b>766</b>	<b>1,960</b>	<b>645</b>	<b>4</b>	<b>10</b>	<b>46</b>	<b>410</b>	
<b>Total Operating Expenses</b>		<b>415,700</b>												
- Demand		76,209	41,546	73	1,180	16,790	5,560	7,762	2,834	9	35	53	366	
- Customer		339,492	280,571	162	21,365	18,005	889	11,669	761	73	40	655	5,303	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>415,700</b>	<b>322,117</b>	<b>235</b>	<b>22,545</b>	<b>34,795</b>	<b>6,449</b>	<b>19,431</b>	<b>3,595</b>	<b>82</b>	<b>74</b>	<b>708</b>	<b>5,670</b>	



Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		91												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	91	42	0	1	19	6	16	6	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91	42	0	1	19	6	16	6	0	0	0	0	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		12,370												DEM
- Demand	NCP	12,370	5,758	10	144	2,532	870	2,183	817	1	5	7	42	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12,370	5,758	10	144	2,532	870	2,183	817	1	5	7	42	
(364) Poles, Towers & Fixtures		3,451												DEM
- Demand	NCP	3,451	1,607	3	40	707	243	609	228	0	1	2	12	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,451	1,607	3	40	707	243	609	228	0	1	2	12	
(365) Overhead Conductors & Devices		1,977												DEM
- Demand	NCP	1,977	921	2	23	405	139	349	131	0	1	1	7	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,977	921	2	23	405	139	349	131	0	1	1	7	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		1,640												DEM
- Demand	NCP	1,640	764	1	19	336	115	289	108	0	1	1	6	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,640	764	1	19	336	115	289	108	0	1	1	6	
(368) Line Transformers		-												DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		50,023												
- Demand		50,023	23,287	42	583	10,240	3,517	8,826	3,302	5	21	28	171	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		50,023	23,287	42	583	10,240	3,517	8,826	3,302	5	21	28	171	
<b>General Plant</b>														
(389) Land		44												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	44	20	0	1	9	3	8	3	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		44	20	0	1	9	3	8	3	0	0	0	0	
(390) Structures		2,311												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2,311	1,076	2	27	473	162	408	153	0	1	1	8	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,311	1,076	2	27	473	162	408	153	0	1	1	8	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		107												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	107	50	0	1	22	8	19	7	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		107	50	0	1	22	8	19	7	0	0	0	0	
(392) Transportation		90												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	90	42	0	1	18	6	16	6	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		90	42	0	1	18	6	16	6	0	0	0	0	
(393) Stores Equipment		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		203												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	203	94	0	2	42	14	36	13	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		203	94	0	2	42	14	36	13	0	0	0	1	
(395) Laboratory		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(396) Power Equipment		18												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	18	9	0	0	4	1	3	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18	9	0	0	4	1	3	1	0	0	0	0	
(397) Communication Equipment		463												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	463	216	0	5	95	33	82	31	0	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		463	216	0	5	95	33	82	31	0	0	0	2	
(398) Misc. Equipment		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
Total General Plant		3,239												
- Demand		3,239	1,508	3	38	663	228	572	214	0	1	2	11	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,239	1,508	3	38	663	228	572	214	0	1	2	11	
Total Utility Plant		53,882												
- Demand		53,882	25,083	45	628	11,030	3,788	9,507	3,557	6	22	30	184	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		53,882	25,083	45	628	11,030	3,788	9,507	3,557	6	22	30	184	







Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-389) Land & Land Rights		(0)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(1,055)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1,055)	(491)	(1)	(12)	(216)	(74)	(186)	(70)	(0)	(0)	(1)	(4)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,055)	(491)	(1)	(12)	(216)	(74)	(186)	(70)	(0)	(0)	(1)	(4)	
(108-391) Office Furn & Equip		(66)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(66)	(31)	(0)	(1)	(13)	(5)	(12)	(4)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(66)	(31)	(0)	(1)	(13)	(5)	(12)	(4)	(0)	(0)	(0)	(0)	
(108-392) Transportation Equip		(48)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(48)	(22)	(0)	(1)	(10)	(3)	(8)	(3)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(48)	(22)	(0)	(1)	(10)	(3)	(8)	(3)	(0)	(0)	(0)	(0)	
(108-393) Stores Equip		(0)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(66)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(66)	(31)	(0)	(1)	(14)	(5)	(12)	(4)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(66)	(31)	(0)	(1)	(14)	(5)	(12)	(4)	(0)	(0)	(0)	(0)	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-395) Laboratory Equip</b>		<b>(1)</b>												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(1)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-396) Power Operated Equip</b>		<b>(10)</b>												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(10)	(5)	(0)	(0)	(2)	(1)	(2)	(1)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(10)</b>	<b>(5)</b>	<b>(0)</b>	<b>(0)</b>	<b>(2)</b>	<b>(1)</b>	<b>(2)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-397) Communication Equip</b>		<b>(89)</b>												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(89)	(42)	(0)	(1)	(18)	(6)	(16)	(6)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(89)</b>	<b>(42)</b>	<b>(0)</b>	<b>(1)</b>	<b>(18)</b>	<b>(6)</b>	<b>(16)</b>	<b>(6)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-398) MISC Equip</b>		<b>(2)</b>												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(2)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>Total Accumulated Depreciation</b>		<b>(20,796)</b>												
- Demand		(20,796)	(9,681)	(17)	(243)	(4,257)	(1,462)	(3,669)	(1,373)	(2)	(9)	(12)	(71)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		<b>(20,796)</b>	<b>(9,681)</b>	<b>(17)</b>	<b>(243)</b>	<b>(4,257)</b>	<b>(1,462)</b>	<b>(3,669)</b>	<b>(1,373)</b>	<b>(2)</b>	<b>(9)</b>	<b>(12)</b>	<b>(71)</b>	
<b>OTHER RATE BASE ITEMS</b>														
<b>Other Rate Base Items</b>														
<b>Material &amp; Supplies</b>		<b>322</b>												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	322	150	0	4	66	23	57	21	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>322</b>	<b>150</b>	<b>0</b>	<b>4</b>	<b>66</b>	<b>23</b>	<b>57</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>Cash Working Capital</b>		<b>966</b>												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	966	450	1	11	198	68	170	64	0	0	1	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>966</b>	<b>450</b>	<b>1</b>	<b>11</b>	<b>198</b>	<b>68</b>	<b>170</b>	<b>64</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3</b>	
<b>Deferred Storm Damage</b>		<b>1,488</b>												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,488	693	1	17	305	105	263	98	0	1	1	5	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,488</b>	<b>693</b>	<b>1</b>	<b>17</b>	<b>305</b>	<b>105</b>	<b>263</b>	<b>98</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>5</b>	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Customer Deposits</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Customer Advances</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>ADIT</b>		(8,222)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(8,222)	(3,827)	(7)	(96)	(1,683)	(578)	(1,451)	(543)	(1)	(3)	(5)	(28)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(8,222)	(3,827)	(7)	(96)	(1,683)	(578)	(1,451)	(543)	(1)	(3)	(5)	(28)	
<b>Capitalized Pension and OPEB</b>		(116)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(116)	(54)	(0)	(1)	(24)	(8)	(20)	(8)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(116)	(54)	(0)	(1)	(24)	(8)	(20)	(8)	(0)	(0)	(0)	(0)	
<b>Total Other Rate Base Items</b>		(5,562)												
- Demand		(5,562)	(2,589)	(5)	(65)	(1,139)	(391)	(981)	(367)	(1)	(2)	(3)	(19)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		(5,562)	(2,589)	(5)	(65)	(1,139)	(391)	(981)	(367)	(1)	(2)	(3)	(19)	
<b>Total Rate Base</b>		27,523												
- Demand		27,523	12,813	23	321	5,634	1,935	4,856	1,817	3	11	15	94	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		27,523	12,813	23	321	5,634	1,935	4,856	1,817	3	11	15	94	

Met-Ed Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Service	Lighting	Service	Factor
Subtransmission			R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT		
<b>OPERATIONS &amp; MAINTENANCE EXPENSES</b>															
<b>Transmission Expenses</b>															
<b>Operations Expenses</b>															
(560) Operating Supervision & Engineering		-													DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		20													DEM
- Demand	NCP	20	9	0	0	4	1	3	1	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20	9	0	0	4	1	3	1	0	0	0	0	0	
(562) Station Expenses		4													DEM
- Demand	NCP	4	2	0	0	1	0	1	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	0	0	
(563) Overhead Line Expenses		44													DEM
- Demand	NCP	44	20	0	1	9	3	8	3	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		44	20	0	1	9	3	8	3	0	0	0	0	0	
(565) Transmission of Electricity by Others		-													DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		45													DEM
- Demand	NCP	45	21	0	1	9	3	8	3	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		45	21	0	1	9	3	8	3	0	0	0	0	0	
Total Trans. Operations Expenses		112													
- Demand		112	52	0	1	23	8	20	7	0	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		112	52	0	1	23	8	20	7	0	0	0	0	0	
<b>Maintenance Expense</b>															
(568) Maintenance Supervision and Engineering		-													DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-													DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		427													DEM
- Demand	NCP	427	199	0	5	87	30	75	28	0	0	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		427	199	0	5	87	30	75	28	0	0	0	0	1	

Met-Ed Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Service	Lighting	Service	Factor
Subtransmission			R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT		
<b>(571) Maintenance of Overhead Lines</b>		(26)													DEM
- Demand	NCP	(26)	(12)	(0)	(0)	(5)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(26)	(12)	(0)	(0)	(5)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	(0)	
<b>(572) Maintenance of miscellaneous distribution plant</b>		-													DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Trans. Maintenance Expenses</b>		<b>401</b>													
- Demand		401	187	0	5	82	28	71	26	0	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>401</b>	<b>187</b>	<b>0</b>	<b>5</b>	<b>82</b>	<b>28</b>	<b>71</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>Total Transmission Expenses</b>		<b>513</b>													
- Demand		513	239	0	6	105	36	91	34	0	0	0	0	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>513</b>	<b>239</b>	<b>0</b>	<b>6</b>	<b>105</b>	<b>36</b>	<b>91</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
<b>(580) Operation Supervision &amp; Engineering</b>		<u>1</u>												DistOpExp-SUB
- Demand	DistOpExp-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
<b>(581) Load Dispatching</b>		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(582) Station Expenses</b>		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(583) Overhead line expenses</b>		<u>1</u>												DEM
- Demand	NCP	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
<b>(584) Underground line expenses</b>		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(586) Meter expenses</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(588) Miscellaneous distribution expenses</b>		<u>162</u>												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	162	75	0	2	33	11	29	11	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		162	75	0	2	33	11	29	11	0	0	0	1	











Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		0												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(935) Maint. Of General Plant		11												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	11	5	0	0	2	1	2	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	5	0	0	2	1	2	1	0	0	0	0	
(9XX) Open		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		245												
- Demand		245	114	0	3	50	17	43	16	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		245	114	0	3	50	17	43	16	0	0	0	1	
Total O&M Expenses		1,162												
- Demand		1,162	541	1	14	238	82	205	77	0	0	1	4	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1,162</b>	<b>541</b>	<b>1</b>	<b>14</b>	<b>238</b>	<b>82</b>	<b>205</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>4</b>	





Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-389) Land		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		75												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	75	35	0	1	15	5	13	5	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		75	35	0	1	15	5	13	5	0	0	0	0	
(403-391) Office Equipment		19												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	19	9	0	0	4	1	3	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		19	9	0	0	4	1	3	1	0	0	0	0	
(403-392) Transportation		7												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	7	3	0	0	1	0	1	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7	3	0	0	1	0	1	0	0	0	0	0	
(403-393) Stores Equip		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		8												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	8	4	0	0	2	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	4	0	0	2	1	1	1	0	0	0	0	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		21												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	21	10	0	0	4	1	4	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21	10	0	0	4	1	4	1	0	0	0	0	
(403-398) Misc. Equip		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		209												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	209	97	0	2	43	15	37	14	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		209	97	0	2	43	15	37	14	0	0	0	1	
Total Depreciation Expense		1,166												
- Demand		1,166	543	1	14	239	82	206	77	0	0	1	4	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1,166</b>	<b>543</b>	<b>1</b>	<b>14</b>	<b>239</b>	<b>82</b>	<b>206</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>4</b>	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Removal of Retained Riders</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Eliminate Amort per IS</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Storm Reserve Amortization</b>														
- Demand	DISTPLT-SUB-D	493	229	0	6	101	35	87	33	0	0	0	2	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		493	229	0	6	101	35	87	33	0	0	0	2	0%
<b>Extraordinary Storm Reserve Amort</b>														
- Demand	DISTPLT-SUB-D	166	77	0	2	34	12	29	11	0	0	0	1	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		166	77	0	2	34	12	29	11	0	0	0	1	0%
<b>COVID-19 Reg Asset Amort</b>														
- Demand	DISTPLT-SUB-D	31	15	0	0	6	2	6	2	0	0	0	0	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		31	15	0	0	6	2	6	2	0	0	0	0	0%
<b>Streetlight Reg Asset Amort</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Verizon Pole Attach Amort</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Depreciation and Amortization</b>														
- Demand		1,856	864	2	22	380	130	327	123	0	1	1	6	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		1,856	864	2	22	380	130	327	123	0	1	1	6	



Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		410												DISTPLT-SUB
- Demand	Revenues	410	293	0	15	51	10	26	9	0	0	1	5	100%
- Customer	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		410	293	0	15	51	10	26	9	0	0	1	5	
<b>Payroll Taxes</b>		17												LABOR-SUB
- Demand	LABOR-SUB-D	17	8	0	0	4	1	3	1	0	0	0	0	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		17	8	0	0	4	1	3	1	0	0	0	0	
<b>PURTA Taxes</b>		34												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	34	16	0	0	7	2	6	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		34	16	0	0	7	2	6	2	0	0	0	0	
<b>Real Estate Taxes</b>		6												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	6	3	0	0	1	0	1	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		6	3	0	0	1	0	1	0	0	0	0	0	
<b>Sales &amp; Use Taxes</b>		2												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		2	1	0	0	0	0	0	0	0	0	0	0	
<b>Misc. Taxes</b>		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>IS Adj, Payroll Taxes</b>		-												LABOR-SUB
- Demand	LABOR-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Other Taxes</b>		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		469												
- Demand		469	320	1	16	63	14	36	13	0	0	1	6	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		469	320	1	16	63	14	36	13	0	0	1	6	
<b>Total Operating Expenses</b>		3,487												
- Demand		3,487	1,725	3	51	681	226	568	212	0	1	2	16	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		3,487	1,725	3	51	681	226	568	212	0	1	2	16	



Met-Ed Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Service	Lighting	Service	Factor
Primary			R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT		
(356) Trans. OH Conductors		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(357) Underground Conduit		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(358) Trans. UG Conductors		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(359) Trans. Roads		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(360) Land and Land Rights		1,128													DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	171	-	-	-	0	1	122	47	0	-	-	-	0	15%
- Customer	DIST_364-368-PRI-C	957	-	-	-	48	8	865	30	3	-	-	-	3	85%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,128	-	-	-	49	9	988	76	3	-	-	-	3	
(361) Structures and Improvements		18,103													DEM
- Demand	NCP	18,103	8,427	15	211	3,706	1,273	3,194	1,195	2	8	10	62	62	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,103	8,427	15	211	3,706	1,273	3,194	1,195	2	8	10	62	62	
(362) Station Equipment		352,083													DEM
- Demand	NCP	352,083	163,903	292	4,106	72,077	24,752	62,124	23,244	38	147	197	1,205	1,205	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		352,083	163,903	292	4,106	72,077	24,752	62,124	23,244	38	147	197	1,205	1,205	
(364) Poles, Towers & Fixtures		33,162													364P
- Demand	NCP-PRI	9,246	-	-	-	21	74	6,616	2,534	0	-	-	-	0	28%
- Customer	CUS-PRI	23,917	-	-	-	1,206	194	21,622	739	78	-	-	-	78	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33,162	-	-	-	1,227	268	28,238	3,273	78	-	-	-	78	
(365) Overhead Conductors & Devices		51,862													365P
- Demand	NCP-PRI	2,530	-	-	-	6	20	1,810	694	0	-	-	-	0	5%
- Customer	CUS-PRI	49,332	-	-	-	2,487	401	44,599	1,524	160	-	-	-	160	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		51,862	-	-	-	2,493	421	46,410	2,218	160	-	-	-	160	

Met-Ed Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification
Primary	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Lighting	Service	Service	Factor
			R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT		
<b>(366) Underground Conduit</b>		1,389													366P
- Demand	NCP-PRI	1,389	-	-	-	3	11	994	381	0	-	-	-	0	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,389	-	-	-	3	11	994	381	0	-	-	-	0	
<b>(367) Underground Conductors &amp; Device</b>		1,030													367P
- Demand	NCP-PRI	70	-	-	-	0	1	50	19	0	-	-	-	0	7%
- Customer	CUS-PRI	960	-	-	-	48	8	868	30	3	-	-	-	3	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,030	-	-	-	49	8	918	49	3	-	-	-	3	
<b>(368) Line Transformers</b>		-													368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	-	45%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	-	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>(369) Services</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>(370) Meters</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>(371) Customer Premises</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>(372) Leased Property Cust. Prem.</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>(373) Streetlight</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Distribution Plant</b>		458,758													
- Demand		383,592	172,330	307	4,317	75,814	26,131	74,911	28,114	40	154	207	1,267		
- Customer		75,166	-	-	-	3,789	611	67,955	2,322	244	-	-	244		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>		458,758	172,330	307	4,317	79,602	26,742	142,866	30,436	284	154	207	1,511		
<b>General Plant</b>															
<b>(389) Land</b>		401													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	336	151	0	4	66	23	66	25	0	0	0	1	84%	
- Customer	DISTPLT-PRI-C	66	-	-	-	3	1	59	2	0	-	-	0	16%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		401	151	0	4	70	23	125	27	0	0	0	1		
<b>(390) Structures</b>		21,191													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	17,719	7,960	14	199	3,502	1,207	3,460	1,299	2	7	10	59	84%	
- Customer	DISTPLT-PRI-C	3,472	-	-	-	175	28	3,139	107	11	-	-	11	16%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		21,191	7,960	14	199	3,677	1,235	6,599	1,406	13	7	10	70		

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		983												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	822	369	1	9	162	56	161	60	0	0	0	3	84%
- Customer	DISTPLT-PRI-C	161	-	-	-	8	1	146	5	1	-	-	1	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		983	369	1	9	171	57	306	65	1	0	0	3	
(392) Transportation		828												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	693	311	1	8	137	47	135	51	0	0	0	2	84%
- Customer	DISTPLT-PRI-C	136	-	-	-	7	1	123	4	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		828	311	1	8	144	48	258	55	1	0	0	3	
(393) Stores Equipment		5												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	4	2	0	0	1	0	1	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	0	2	0	0	0	0	0	
(394) Tools & Garage Equip.		1,862												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,557	699	1	18	308	106	304	114	0	1	1	5	84%
- Customer	DISTPLT-PRI-C	305	-	-	-	15	2	276	9	1	-	-	1	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,862	699	1	18	323	109	580	124	1	1	1	6	
(395) Laboratory		12												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	10	4	0	0	2	1	2	1	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	2	-	-	-	0	0	2	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12	4	0	0	2	1	4	1	0	0	0	0	
(396) Power Equipment		170												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	142	64	0	2	28	10	28	10	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	28	-	-	-	1	0	25	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		170	64	0	2	29	10	53	11	0	0	0	1	
(397) Communication Equipment		4,248												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3,552	1,596	3	40	702	242	694	260	0	1	2	12	84%
- Customer	DISTPLT-PRI-C	696	-	-	-	35	6	629	22	2	-	-	2	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,248	1,596	3	40	737	248	1,323	282	3	1	2	14	
(398) Misc. Equipment		9												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	8	3	0	0	1	1	1	1	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	3	0	0	2	1	3	1	0	0	0	0	
Total General Plant		29,709												
- Demand		24,841	11,160	20	280	4,910	1,692	4,851	1,821	3	10	13	82	
- Customer		4,868	-	-	-	245	40	4,401	150	16	-	-	16	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		29,709	11,160	20	280	5,155	1,732	9,252	1,971	18	10	13	98	
Total Utility Plant		498,355												
- Demand		414,900	186,407	332	4,670	82,006	28,266	81,012	30,403	43	167	224	1,370	
- Customer		83,454	-	-	-	4,207	678	75,448	2,578	271	-	-	271	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		498,355	186,407	332	4,670	86,213	28,944	156,460	32,982	314	167	224	1,642	





Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-389) Land & Land Rights		(2)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(0)	-	-	-	(0)	(0)	(0)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2)	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(9,680)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(8,094)	(3,636)	(6)	(91)	(1,600)	(551)	(1,581)	(593)	(1)	(3)	(4)	(27)	84%
- Customer	DISTPLT-PRI-C	(1,586)	-	-	-	(80)	(13)	(1,434)	(49)	(5)	-	-	(5)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(9,680)	(3,636)	(6)	(91)	(1,680)	(564)	(3,015)	(642)	(6)	(3)	(4)	(32)	
(108-391) Office Furn & Equip		(604)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(505)	(227)	(0)	(6)	(100)	(34)	(99)	(37)	(0)	(0)	(0)	(2)	84%
- Customer	DISTPLT-PRI-C	(99)	-	-	-	(5)	(1)	(90)	(3)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(604)	(227)	(0)	(6)	(105)	(35)	(188)	(40)	(0)	(0)	(0)	(2)	
(108-392) Transportation Equip		(439)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(367)	(165)	(0)	(4)	(72)	(25)	(72)	(27)	(0)	(0)	(0)	(1)	84%
- Customer	DISTPLT-PRI-C	(72)	-	-	-	(4)	(1)	(65)	(2)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(439)	(165)	(0)	(4)	(76)	(26)	(137)	(29)	(0)	(0)	(0)	(1)	
(108-393) Stores Equip		(4)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(4)	(2)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(1)	-	-	-	(0)	(0)	(1)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4)	(2)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(607)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(508)	(228)	(0)	(6)	(100)	(35)	(99)	(37)	(0)	(0)	(0)	(2)	84%
- Customer	DISTPLT-PRI-C	(99)	-	-	-	(5)	(1)	(90)	(3)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(607)	(228)	(0)	(6)	(105)	(35)	(189)	(40)	(0)	(0)	(0)	(2)	



Met-Ed Rate District	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-395) Laboratory Equip</b>		(12)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(10)	(4)	(0)	(0)	(2)	(1)	(2)	(1)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(2)	-	-	-	(0)	(0)	(2)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(12)	(4)	(0)	(0)	(2)	(1)	(4)	(1)	(0)	(0)	(0)	(0)	
<b>(108-396) Power Operated Equip</b>		(92)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(77)	(35)	(0)	(1)	(15)	(5)	(15)	(6)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(15)	-	-	-	(1)	(0)	(14)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(92)	(35)	(0)	(1)	(16)	(5)	(29)	(6)	(0)	(0)	(0)	(0)	
<b>(108-397) Communication Equip</b>		(820)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(686)	(308)	(1)	(8)	(136)	(47)	(134)	(50)	(0)	(0)	(0)	(2)	84%
- Customer	DISTPLT-PRI-C	(134)	-	-	-	(7)	(1)	(122)	(4)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(820)	(308)	(1)	(8)	(142)	(48)	(255)	(54)	(1)	(0)	(0)	(3)	
<b>(108-398) MISC Equip</b>		(16)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(13)	(6)	(0)	(0)	(3)	(1)	(3)	(1)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(3)	-	-	-	(0)	(0)	(2)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(16)	(6)	(0)	(0)	(3)	(1)	(5)	(1)	(0)	(0)	(0)	(0)	
<b>Total Accumulated Depreciation</b>		(152,586)												
- Demand		(133,958)	(60,474)	(108)	(1,515)	(26,603)	(9,165)	(25,821)	(9,687)	(14)	(54)	(73)	(445)	
- Customer		(18,627)	-	-	-	(939)	(151)	(16,840)	(575)	(61)	-	-	(61)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		(152,586)	(60,474)	(108)	(1,515)	(27,542)	(9,316)	(42,662)	(10,263)	(75)	(54)	(73)	(505)	
<b>OTHER RATE BASE ITEMS</b>														
<b>Other Rate Base Items</b>														
<b>Material &amp; Supplies</b>		2,949												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,466	1,108	2	28	487	168	482	181	0	1	1	8	84%
- Customer	DISTPLT-PRI-C	483	-	-	-	24	4	437	15	2	-	-	2	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		2,949	1,108	2	28	512	172	918	196	2	1	1	10	
<b>Cash Working Capital</b>		8,861												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	7,409	3,329	6	83	1,464	505	1,447	543	1	3	4	24	84%
- Customer	DISTPLT-PRI-C	1,452	-	-	-	73	12	1,313	45	5	-	-	5	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		8,861	3,329	6	83	1,538	517	2,759	588	5	3	4	29	
<b>Deferred Storm Damage</b>		13,648												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	11,412	5,127	9	128	2,255	777	2,229	836	1	5	6	38	84%
- Customer	DISTPLT-PRI-C	2,236	-	-	-	113	18	2,022	69	7	-	-	7	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		13,648	5,127	9	128	2,368	796	4,250	905	8	5	6	45	

Met-Ed Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification
Primary	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Primary	Power	Service	Service	Lighting	Service	Factor
			R	GSV	GSS	GSM	GSL	GP	GP	TP	BRD	MS	POL	STLT	
<b>Customer Deposits</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Customer Advances</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>ADIT</b>		(75,404)													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(63,049)	(28,325)	(50)	(710)	(12,461)	(4,295)	(12,313)	(4,621)	(7)	(25)	(34)	(208)		84%
- Customer	DISTPLT-PRI-C	(12,355)	-	-	-	(623)	(100)	(11,169)	(382)	(40)	-	-	(40)		16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-		0%
<b>Total</b>		(75,404)	(28,325)	(50)	(710)	(13,084)	(4,396)	(23,482)	(5,003)	(47)	(25)	(34)	(248)		
<b>Capitalized Pension and OPEB</b>		(1,065)													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(891)	(400)	(1)	(10)	(176)	(61)	(174)	(65)	(0)	(0)	(0)	(3)		84%
- Customer	DISTPLT-PRI-C	(175)	-	-	-	(9)	(1)	(158)	(5)	(1)	-	-	(1)		16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-		0%
<b>Total</b>		(1,065)	(400)	(1)	(10)	(185)	(62)	(332)	(71)	(1)	(0)	(0)	(4)		
<b>Total Other Rate Base Items</b>		(51,011)													
- Demand		(42,653)	(19,162)	(34)	(480)	(8,430)	(2,906)	(8,330)	(3,126)	(4)	(17)	(23)	(141)		
- Customer		(8,358)	-	-	-	(421)	(68)	(7,556)	(258)	(27)	-	-	(27)		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>		(51,011)	(19,162)	(34)	(480)	(8,851)	(2,974)	(15,886)	(3,384)	(32)	(17)	(23)	(168)		
<b>Total Rate Base</b>		294,758													
- Demand		238,289	106,771	190	2,675	46,973	16,195	46,861	17,590	25	95	128	785		
- Customer		56,469	-	-	-	2,846	459	51,052	1,745	184	-	-	184		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>		294,758	106,771	190	2,675	49,820	16,654	97,912	19,335	208	95	128	969		





Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
<b>(580) Operation Supervision &amp; Engineering</b>		698												DistOpExp-PRI
- Demand	DistOpExp-PRI-D	678	315	1	8	139	48	120	45	0	0	0	2	97%
- Customer	DistOpExp-PRI-C	20	-	-	-	1	0	18	1	0	-	-	0	3%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		698	315	1	8	140	48	138	46	0	0	0	2	
<b>(581) Load Dispatching</b>		374												DEM
- Demand	NCP	374	174	0	4	77	26	66	25	0	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		374	174	0	4	77	26	66	25	0	0	0	1	
<b>(582) Station Expenses</b>		717												DEM
- Demand	NCP	717	334	1	8	147	50	126	47	0	0	0	2	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		717	334	1	8	147	50	126	47	0	0	0	2	
<b>(583) Overhead line expenses</b>		33												365P
- Demand	NCP-PRI	2	-	-	-	0	0	1	0	0	-	-	0	5%
- Customer	CUS-PRI	31	-	-	-	2	0	28	1	0	-	-	0	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		33	-	-	-	2	0	30	1	0	-	-	0	
<b>(584) Underground line expenses</b>		-												367P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	7%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(586) Meter expenses</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(588) Miscellaneous distribution expenses</b>		1,484												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,241	558	1	14	245	85	242	91	0	0	1	4	84%
- Customer	DISTPLT-PRI-C	243	-	-	-	12	2	220	8	1	-	-	1	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,484	558	1	14	258	87	462	98	1	0	1	5	









Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Administrative &amp; General Expense</b>														
<b>(920) Administrative and General Salaries</b>		(188)												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	(147)	(67)	(0)	(2)	(30)	(10)	(27)	(10)	(0)	(0)	(0)	(0)	78%
- Customer	NONAGLAB-PRI-C	(41)	-	-	-	(2)	(0)	(37)	(1)	(0)	-	-	(0)	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(188)</b>	<b>(67)</b>	<b>(0)</b>	<b>(2)</b>	<b>(32)</b>	<b>(10)</b>	<b>(64)</b>	<b>(12)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	
<b>(921) Office Supplies</b>		513												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	402	184	0	5	81	28	75	28	0	0	0	1	78%
- Customer	NONAGLAB-PRI-C	112	-	-	-	6	1	101	3	0	-	-	0	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>513</b>	<b>184</b>	<b>0</b>	<b>5</b>	<b>86</b>	<b>29</b>	<b>176</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	
<b>(922) Admin Expenses</b>		-												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	78%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(923) Outside Services</b>		4,041												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	3,163	1,446	3	36	636	219	589	221	0	1	2	11	78%
- Customer	NONAGLAB-PRI-C	878	-	-	-	44	7	794	27	3	-	-	3	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>4,041</b>	<b>1,446</b>	<b>3</b>	<b>36</b>	<b>680</b>	<b>226</b>	<b>1,383</b>	<b>248</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>13</b>	
<b>(924) Property Insurance</b>		(29)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(24)	(11)	(0)	(0)	(5)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(5)	-	-	-	(0)	(0)	(4)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(29)</b>	<b>(11)</b>	<b>(0)</b>	<b>(0)</b>	<b>(5)</b>	<b>(2)</b>	<b>(9)</b>	<b>(2)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(925) Injury and Damages</b>		391												DISTLAB-PRI
- Demand	DISTLAB-PRI-D	306	140	0	4	61	21	57	21	0	0	0	1	78%
- Customer	DISTLAB-PRI-C	85	-	-	-	4	1	77	3	0	-	-	0	22%
- Commodity	DISTLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>391</b>	<b>140</b>	<b>0</b>	<b>4</b>	<b>66</b>	<b>22</b>	<b>134</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>(926) Pension and Benefits</b>		3,359												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	2,629	1,202	2	30	529	182	490	184	0	1	1	9	78%
- Customer	NONAGLAB-PRI-C	730	-	-	-	37	6	660	23	2	-	-	2	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>3,359</b>	<b>1,202</b>	<b>2</b>	<b>30</b>	<b>565</b>	<b>188</b>	<b>1,150</b>	<b>206</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>11</b>	
<b>(928) Regulatory Commission Expense</b>		276												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	231	104	0	3	46	16	45	17	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	45	-	-	-	2	0	41	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>276</b>	<b>104</b>	<b>0</b>	<b>3</b>	<b>48</b>	<b>16</b>	<b>86</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>(930.1) General Advertising</b>		3												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	3	1	0	0	1	0	0	0	0	0	0	0	78%
- Customer	NONAGLAB-PRI-C	1	-	-	-	0	0	1	0	0	-	-	0	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(903.2) Misc. Expense</b>		105												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	82	38	0	1	17	6	15	6	0	0	0	0	78%
- Customer	NONAGLAB-PRI-C	23	-	-	-	1	0	21	1	0	-	-	0	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>105</b>	<b>38</b>	<b>0</b>	<b>1</b>	<b>18</b>	<b>6</b>	<b>36</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		14												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	11	5	0	0	2	1	2	1	0	0	0	0	78%
- Customer	NONAGLAB-PRI-C	3	-	-	-	0	0	3	0	0	-	-	0	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	5	0	0	2	1	5	1	0	0	0	0	
(935) Maint. Of General Plant		101												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	85	38	0	1	17	6	17	6	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	17	-	-	-	1	0	15	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		101	38	0	1	18	6	32	7	0	0	0	0	
(9XX) Open		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		8,587												
- Demand		6,740	3,078	5	77	1,354	466	1,258	471	1	3	4	23	
- Customer		1,847	-	-	-	93	15	1,670	57	6	-	-	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,587	3,078	5	77	1,447	481	2,928	529	7	3	4	29	
Total O&M Expenses		23,243												
- Demand		16,315	7,397	13	185	3,254	1,120	3,108	1,166	2	7	9	54	
- Customer		6,928	-	-	-	349	56	6,263	214	23	-	-	23	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>23,243</b>	<b>7,397</b>	<b>13</b>	<b>185</b>	<b>3,603</b>	<b>1,177</b>	<b>9,371</b>	<b>1,380</b>	<b>24</b>	<b>7</b>	<b>9</b>	<b>77</b>	





Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-389) Land		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		690												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	577	259	0	6	114	39	113	42	0	0	0	2	84%
- Customer	DISTPLT-PRI-C	113	-	-	-	6	1	102	3	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		690	259	0	6	120	40	215	46	0	0	0	2	
(403-391) Office Equipment		170												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	142	64	0	2	28	10	28	10	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	28	-	-	-	1	0	25	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		170	64	0	2	29	10	53	11	0	0	0	1	
(403-392) Transportation		61												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	51	23	0	1	10	3	10	4	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	10	-	-	-	1	0	9	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		61	23	0	1	11	4	19	4	0	0	0	0	
(403-393) Stores Equip		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		73												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	61	28	0	1	12	4	12	4	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	12	-	-	-	1	0	11	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		73	28	0	1	13	4	23	5	0	0	0	0	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		4												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	2	0	0	1	0	1	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	0	
(403-397) Communication Equip		189												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	158	71	0	2	31	11	31	12	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	31	-	-	-	2	0	28	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		189	71	0	2	33	11	59	13	0	0	0	1	
(403-398) Misc. Equip		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		1,912												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,599	718	1	18	316	109	312	117	0	1	1	5	84%
- Customer	DISTPLT-PRI-C	313	-	-	-	16	3	283	10	1	-	-	1	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,912	718	1	18	332	111	595	127	1	1	1	6	
Total Depreciation Expense		12,818												
- Demand		10,301	4,621	8	116	2,033	701	2,019	758	1	4	6	34	
- Customer		2,517	-	-	-	127	20	2,275	78	8	-	-	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>12,818</b>	<b>4,621</b>	<b>8</b>	<b>116</b>	<b>2,160</b>	<b>721</b>	<b>4,295</b>	<b>836</b>	<b>9</b>	<b>4</b>	<b>6</b>	<b>42</b>	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	16%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Removal of Retained Riders</b>														
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	16%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Eliminate Amort per IS</b>														
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	16%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Storm Reserve Amortization</b>														
- Demand	DISTPLT-PRI-D	4,521	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	3,780	1,698	3	43	747	258	738	277	0	2	2	12	84%
- Commodity	DISTPLT-PRI-E	741	-	-	-	37	6	670	23	2	-	-	2	16%
Total		4,521	1,698	3	43	784	264	1,408	300	3	2	2	15	0%
<b>Extraordinary Storm Reserve Amort</b>														
- Demand	DISTPLT-PRI-D	1,520	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	1,271	571	1	14	251	87	248	93	0	1	1	4	84%
- Commodity	DISTPLT-PRI-E	249	-	-	-	13	2	225	8	1	-	-	1	16%
Total		1,520	571	1	14	264	89	473	101	1	1	1	5	0%
<b>COVID-19 Reg Asset Amort</b>														
- Demand	DISTPLT-PRI-D	286	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	239	108	0	3	47	16	47	18	0	0	0	1	84%
- Commodity	DISTPLT-PRI-E	47	-	-	-	2	0	42	1	0	-	-	0	16%
Total		286	108	0	3	50	17	89	19	0	0	0	1	0%
<b>Streetlight Reg Asset Amort</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Verizon Pole Attach Amort</b>														
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	16%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Depreciation and Amortization</b>														
- Demand		19,145	-	-	-	-	-	-	-	-	-	-	-	
- Customer		15,591	6,998	12	175	3,079	1,061	3,052	1,146	2	6	8	51	
- Commodity		3,554	-	-	-	179	29	3,213	110	12	-	-	12	
Total		19,145	6,998	12	175	3,258	1,090	6,265	1,255	13	6	8	63	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		3,756												DISTPLT-PRI
- Demand	Revenues	3,140	2,243	4	115	392	77	196	68	0	1	4	41	84%
- Customer	Revenues	615	440	1	23	77	15	38	13	0	0	1	8	16%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		3,756	2,683	4	138	468	92	234	81	0	1	5	50	
<b>Payroll Taxes</b>		267												LABOR-PRI
- Demand	LABOR-PRI-D	209	96	0	2	42	14	39	15	0	0	0	1	78%
- Customer	LABOR-PRI-C	58	-	-	-	3	0	52	2	0	-	-	0	22%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		267	96	0	2	45	15	91	16	0	0	0	1	
<b>PURTA Taxes</b>		314												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	262	118	0	3	52	18	51	19	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	51	-	-	-	3	0	46	2	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		314	118	0	3	54	18	98	21	0	0	0	1	
<b>Real Estate Taxes</b>		59												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	49	22	0	1	10	3	10	4	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	10	-	-	-	0	0	9	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		59	22	0	1	10	3	18	4	0	0	0	0	
<b>Sales &amp; Use Taxes</b>		17												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	14	6	0	0	3	1	3	1	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	2	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		17	6	0	0	3	1	5	1	0	0	0	0	
<b>Misc. Taxes</b>		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>IS Adj, Payroll Taxes</b>		-												LABOR-PRI
- Demand	LABOR-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	78%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	22%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Other Taxes</b>		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		4,412												
- Demand		3,675	2,485	4	121	498	113	298	106	0	1	4	43	
- Customer		737	440	1	23	83	16	148	17	0	0	1	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		4,412	2,925	5	144	581	129	446	123	1	1	5	52	
<b>Total Operating Expenses</b>		46,800												
- Demand		35,581	16,880	30	482	6,830	2,295	6,458	2,417	4	14	22	149	
- Customer		11,218	440	1	23	611	101	9,624	341	35	0	1	43	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		46,800	17,320	30	505	7,442	2,396	16,082	2,758	38	14	23	192	





Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(360) Land and Land Rights		31,614												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	6,465	3,914	7	97	1,717	576	93	23	1	3	5	29	20%
- Customer	DIST_364-368-SEC-C	25,149	22,166	11	1,739	1,151	17	1	0	3	2	33	26	80%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		31,614	26,081	18	1,836	2,868	593	95	23	4	6	38	54	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(364) Poles, Towers & Fixtures		563,709												364S
- Demand	NCP-SEC	157,165	95,164	170	2,357	41,741	13,996	2,269	548	21	85	114	699	28%
- Customer	CUS-SEC	406,544	358,325	172	28,111	18,601	273	20	1	47	38	539	416	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		563,709	453,490	342	30,469	60,342	14,269	2,289	549	68	123	653	1,115	
(365) Overhead Conductors & Devices		973,631												365S
- Demand	NCP-SEC	47,496	28,759	51	712	12,614	4,230	686	166	6	26	35	211	5%
- Customer	CUS-SEC	926,135	816,290	393	64,040	42,375	622	45	3	106	86	1,228	947	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		973,631	845,049	444	64,752	54,990	4,851	731	169	112	111	1,262	1,159	
(366) Underground Conduit		34,071												366S
- Demand	NCP-SEC	34,071	20,630	37	511	9,049	3,034	492	119	5	18	25	152	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34,071	20,630	37	511	9,049	3,034	492	119	5	18	25	152	

Met-Ed Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Service	Lighting	Service	Factor
Secondary			R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT		
<b>(367) Underground Conductors &amp; Device</b>		355,751													367S
- Demand	NCP-SEC	24,265	14,692	26	364	6,444	2,161	350	85	3	13	18	108	7%	
- Customer	CUS-SEC	331,486	292,170	141	22,921	15,167	223	16	1	38	31	439	339	93%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		355,751	306,862	167	23,285	21,612	2,383	367	86	41	44	457	447		
<b>(368) Line Transformers</b>		523,577													368S
- Demand	NCP-SEC	238,161	144,207	257	3,572	63,252	21,209	3,439	830	32	129	173	1,059	45%	
- Customer	CUS-SEC	285,416	251,564	121	19,736	13,059	192	14	1	33	26	378	292	55%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		523,577	395,771	378	23,308	76,312	21,401	3,453	831	65	155	551	1,351		
<b>(369) Services</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(370) Meters</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(371) Customer Premises</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(372) Leased Property Cust. Prem.</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(373) Streetlight</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Distribution Plant</b>		2,482,352													
- Demand		507,623	307,368	548	7,613	134,818	45,206	7,330	1,770	69	275	369	2,258		
- Customer		1,974,729	1,740,516	837	136,547	90,354	1,326	96	7	226	183	2,618	2,020		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>		2,482,352	2,047,883	1,385	144,160	225,172	46,532	7,426	1,777	295	458	2,987	4,277		
<b>General Plant</b>															
<b>(389) Land</b>		2,172													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	444	269	0	7	118	40	6	2	0	0	0	2	20%	
- Customer	DISTPLT-SEC-C	1,728	1,523	1	119	79	1	0	0	0	0	2	2	80%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		2,172	1,792	1	126	197	41	6	2	0	0	3	4		

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(390) Structures</b>		114,665												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	23,448	14,198	25	352	6,228	2,088	339	82	3	13	17	104	20%
- Customer	DISTPLT-SEC-C	91,217	80,398	39	6,307	4,174	61	4	0	10	8	121	93	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		114,665	94,596	64	6,659	10,401	2,149	343	82	14	21	138	198	
<b>(391) Office Equipment</b>		5,319												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,088	659	1	16	289	97	16	4	0	1	1	5	20%
- Customer	DISTPLT-SEC-C	4,231	3,730	2	293	194	3	0	0	0	0	6	4	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		5,319	4,388	3	309	482	100	16	4	1	1	6	9	
<b>(392) Transportation</b>		4,483												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	917	555	1	14	243	82	13	3	0	0	1	4	20%
- Customer	DISTPLT-SEC-C	3,566	3,143	2	247	163	2	0	0	0	0	5	4	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		4,483	3,698	3	260	407	84	13	3	1	1	5	8	
<b>(393) Stores Equipment</b>		28												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	6	3	0	0	2	1	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	22	20	0	2	1	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		28	23	0	2	3	1	0	0	0	0	0	0	
<b>(394) Tools &amp; Garage Equip.</b>		10,073												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2,060	1,247	2	31	547	183	30	7	0	1	1	9	20%
- Customer	DISTPLT-SEC-C	8,013	7,063	3	554	367	5	0	0	1	1	11	8	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		10,073	8,310	6	585	914	189	30	7	1	2	12	17	
<b>(395) Laboratory</b>		63												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	13	8	0	0	3	1	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	50	44	0	3	2	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		63	52	0	4	6	1	0	0	0	0	0	0	
<b>(396) Power Equipment</b>		918												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	188	114	0	3	50	17	3	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	730	643	0	50	33	0	0	0	0	0	1	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		918	757	1	53	83	17	3	1	0	0	1	2	
<b>(397) Communication Equipment</b>		22,986												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4,700	2,846	5	70	1,248	419	68	16	1	3	3	21	20%
- Customer	DISTPLT-SEC-C	18,285	16,117	8	1,264	837	12	1	0	2	2	24	19	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		22,986	18,963	13	1,335	2,085	431	69	16	3	4	28	40	
<b>(398) Misc. Equipment</b>		49												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	10	6	0	0	3	1	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	39	34	0	3	2	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		49	41	0	3	4	1	0	0	0	0	0	0	
<b>Total General Plant</b>		160,756												
- Demand		32,873	19,905	35	493	8,731	2,928	475	115	4	18	24	146	
- Customer		127,883	112,715	54	8,843	5,851	86	6	0	15	12	170	131	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		160,756	132,620	90	9,336	14,582	3,013	481	115	19	30	193	277	
<b>Total Utility Plant</b>		2,715,785												
- Demand		545,131	330,079	588	8,176	144,780	48,547	7,871	1,901	74	295	396	2,424	
- Customer		2,170,654	1,913,203	920	150,095	99,318	1,457	106	7	248	201	2,878	2,220	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		2,715,785	2,243,282	1,509	158,271	244,098	50,004	7,977	1,908	322	496	3,274	4,645	



Met-Ed Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification
Secondary	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Service	Lighting	Service	Factor
			R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT		
(108-359) Transm Roads		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-360) Land		(10,474)													DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	(2,142)	(1,297)	(2)	(32)	(569)	(191)	(31)	(7)	(0)	(1)	(2)	(10)	(10)	20%
- Customer	DIST_364-368-SEC-C	(8,332)	(7,344)	(4)	(576)	(381)	(6)	(0)	(0)	(1)	(1)	(11)	(9)	(9)	80%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10,474)	(8,641)	(6)	(608)	(950)	(196)	(31)	(7)	(1)	(2)	(13)	(18)	(18)	
(108-361) Structures		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-362) Station Equip		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-364) Poles		(149,359)													364S
- Demand	NCP-SEC	(41,642)	(25,215)	(45)	(625)	(11,060)	(3,708)	(601)	(145)	(6)	(23)	(30)	(185)	(185)	28%
- Customer	CUS-SEC	(107,717)	(94,941)	(46)	(7,448)	(4,929)	(72)	(5)	(0)	(12)	(10)	(143)	(110)	(110)	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(149,359)	(120,156)	(91)	(8,073)	(15,988)	(3,781)	(607)	(146)	(18)	(33)	(173)	(295)	(295)	
(108-365) OH Conductors		(137,428)													365S
- Demand	NCP-SEC	(6,704)	(4,059)	(7)	(101)	(1,781)	(597)	(97)	(23)	(1)	(4)	(5)	(30)	(30)	5%
- Customer	CUS-SEC	(130,724)	(115,219)	(55)	(9,039)	(5,981)	(88)	(6)	(0)	(15)	(12)	(173)	(134)	(134)	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(137,428)	(119,279)	(63)	(9,140)	(7,762)	(685)	(103)	(24)	(16)	(16)	(178)	(164)	(164)	
(108-366) UG Conduit		(15,959)													366S
- Demand	NCP-SEC	(15,959)	(9,663)	(17)	(239)	(4,238)	(1,421)	(230)	(56)	(2)	(9)	(12)	(71)	(71)	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(15,959)	(9,663)	(17)	(239)	(4,238)	(1,421)	(230)	(56)	(2)	(9)	(12)	(71)	(71)	
(108-367) UG Cond & Dev		(111,890)													367S
- Demand	NCP-SEC	(7,632)	(4,621)	(8)	(114)	(2,027)	(680)	(110)	(27)	(1)	(4)	(6)	(34)	(34)	7%
- Customer	CUS-SEC	(104,258)	(91,893)	(44)	(7,209)	(4,770)	(70)	(5)	(0)	(12)	(10)	(138)	(107)	(107)	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(111,890)	(96,514)	(52)	(7,324)	(6,797)	(750)	(115)	(27)	(13)	(14)	(144)	(141)	(141)	
(108-368) Line Transformers		(209,052)													368S
- Demand	NCP-SEC	(95,092)	(57,579)	(103)	(1,426)	(25,255)	(8,468)	(1,373)	(332)	(13)	(51)	(69)	(423)	(423)	45%
- Customer	CUS-SEC	(113,960)	(100,444)	(48)	(7,880)	(5,214)	(76)	(6)	(0)	(13)	(11)	(151)	(117)	(117)	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(209,052)	(158,022)	(151)	(9,306)	(30,469)	(8,545)	(1,379)	(332)	(26)	(62)	(220)	(539)	(539)	



Met-Ed Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification
Secondary	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Power	Service	Service	Lighting	Service	Factor
			R	GSV	GSS	GSM	GSL	GP	TP	TP	BRD	MS	POL	STLT	
<b>(108-394) Tools, Shop &amp; Garage Equip</b>		(3,286)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(672)	(407)	(1)	(10)	(178)	(60)	(10)	(2)	(0)	(0)	(0)	(0)	(3)	20%
- Customer	DISTPLT-SEC-C	(2,614)	(2,304)	(1)	(181)	(120)	(2)	(0)	(0)	(0)	(0)	(0)	(3)	(3)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(3,286)	(2,711)	(2)	(191)	(298)	(62)	(10)	(2)	(0)	(1)	(4)	(6)		
<b>(108-395) Laboratory Equip</b>		(63)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(13)	(8)	(0)	(0)	(3)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(50)	(44)	(0)	(3)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(63)	(52)	(0)	(4)	(6)	(1)	(0)	(0)	(0)	(0)	(0)	(0)		
<b>(108-396) Power Operated Equip</b>		(498)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(102)	(62)	(0)	(2)	(27)	(9)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(396)	(349)	(0)	(27)	(18)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(498)	(411)	(0)	(29)	(45)	(9)	(1)	(0)	(0)	(0)	(0)	(1)	(1)	
<b>(108-397) Communication Equip</b>		(4,439)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(908)	(550)	(1)	(14)	(241)	(81)	(13)	(3)	(0)	(0)	(0)	(1)	(4)	20%
- Customer	DISTPLT-SEC-C	(3,531)	(3,113)	(1)	(244)	(162)	(2)	(0)	(0)	(0)	(0)	(0)	(5)	(4)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(4,439)	(3,662)	(2)	(258)	(403)	(83)	(13)	(3)	(1)	(1)	(1)	(5)	(8)	
<b>(108-398) MISC Equip</b>		(86)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(18)	(11)	(0)	(0)	(5)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(69)	(61)	(0)	(5)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(86)	(71)	(0)	(5)	(8)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
<b>Total Accumulated Depreciation</b>		(757,820)													
- Demand		(186,381)	(112,854)	(201)	(2,795)	(49,500)	(16,598)	(2,691)	(650)	(25)	(101)	(135)	(829)		
- Customer		(571,440)	(503,664)	(242)	(39,514)	(26,146)	(384)	(28)	(2)	(65)	(53)	(758)	(585)		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Accumulated Depreciation</b>		(757,820)	(616,518)	(443)	(42,309)	(75,646)	(16,982)	(2,719)	(652)	(91)	(154)	(893)	(1,413)		
<b>OTHER RATE BASE ITEMS</b>															
<b>Other Rate Base Items</b>		15,956													DISTPLT-SEC
<b>Material &amp; Supplies</b>		15,956													
- Demand	DISTPLT-SEC-D	3,263	1,976	4	49	867	291	47	11	0	2	2	15	15	20%
- Customer	DISTPLT-SEC-C	12,693	11,188	5	878	581	9	1	0	1	1	17	13	13	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		15,956	13,164	9	927	1,447	299	48	11	2	3	19	27	27	
<b>Cash Working Capital</b>		47,946													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	9,805	5,937	11	147	2,604	873	142	34	1	5	7	44	44	20%
- Customer	DISTPLT-SEC-C	38,142	33,618	16	2,637	1,745	26	2	0	4	4	51	39	39	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		47,946	39,555	27	2,784	4,349	899	143	34	6	9	58	83	83	
<b>Deferred Storm Damage</b>		73,851													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	15,102	9,144	16	226	4,011	1,345	218	53	2	8	11	67	67	20%
- Customer	DISTPLT-SEC-C	58,749	51,781	25	4,062	2,688	39	3	0	7	5	78	60	60	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		73,851	60,926	41	4,289	6,699	1,384	221	53	9	14	89	127	127	



Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Customer Deposits</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Customer Advances</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>ADIT</b>		(408,011)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(83,435)	(50,520)	(90)	(1,251)	(22,159)	(7,430)	(1,205)	(291)	(11)	(45)	(61)	(371)	20%
- Customer	DISTPLT-SEC-C	(324,576)	(286,079)	(138)	(22,444)	(14,851)	(218)	(16)	(1)	(37)	(30)	(430)	(332)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(408,011)	(336,600)	(228)	(23,695)	(37,010)	(7,648)	(1,221)	(292)	(48)	(75)	(491)	(703)	
<b>Capitalized Pension and OPEB</b>		(5,765)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,179)	(714)	(1)	(18)	(313)	(105)	(17)	(4)	(0)	(1)	(1)	(5)	20%
- Customer	DISTPLT-SEC-C	(4,586)	(4,042)	(2)	(317)	(210)	(3)	(0)	(0)	(1)	(0)	(6)	(5)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(5,765)	(4,756)	(3)	(335)	(523)	(108)	(17)	(4)	(1)	(1)	(7)	(10)	
<b>Total Other Rate Base Items</b>		(276,023)												
- Demand		(56,445)	(34,177)	(61)	(847)	(14,991)	(5,027)	(815)	(197)	(8)	(31)	(41)	(251)	
- Customer		(219,578)	(193,535)	(93)	(15,183)	(10,047)	(147)	(11)	(1)	(25)	(20)	(291)	(225)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		(276,023)	(227,712)	(154)	(16,030)	(25,038)	(5,174)	(826)	(198)	(33)	(51)	(332)	(476)	
<b>Total Rate Base</b>		1,681,942												
- Demand		302,306	183,047	326	4,534	80,288	26,922	4,365	1,054	41	164	220	1,344	
- Customer		1,379,636	1,216,004	585	95,398	63,125	926	67	5	158	128	1,829	1,411	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		1,681,942	1,399,051	911	99,932	143,414	27,848	4,432	1,059	199	291	2,049	2,756	





Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
(580) Operation Supervision & Engineering		386												DistOpExp-SEC
- Demand	DistOpExp-SEC-D	19	11	0	0	5	2	0	0	0	0	0	0	5%
- Customer	DistOpExp-SEC-C	367	323	0	25	17	0	0	0	0	0	0	0	95%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		386	335	0	26	22	2	0	0	0	0	0	0	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		621												3655
- Demand	NCP-SEC	30	18	0	0	8	3	0	0	0	0	0	0	5%
- Customer	CUS-SEC	591	521	0	41	27	0	0	0	0	0	1	1	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		621	539	0	41	35	3	0	0	0	0	1	1	
(584) Underground line expenses		-												3675
- Demand	NCP-SEC	-	-	-	-	-	-	-	-	-	-	-	-	7%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		8,032												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,642	995	2	25	436	146	24	6	0	1	1	7	20%
- Customer	DISTPLT-SEC-C	6,389	5,632	3	442	292	4	0	0	1	1	8	7	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,032	6,626	4	466	729	151	24	6	1	1	10	14	







Met-Ed Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification
Secondary	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Power	Service	Service	Lighting	Service	Factor
			R	GVS	GSS	GSM	GSL	GP	TP	TP	BRD	MS	POL	STLT	
<b>Administrative &amp; General Expense</b>															
<b>(920) Administrative and General Salaries</b>		<b>(913)</b>													NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	(69)	(42)	(0)	(1)	(18)	(6)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	8%
- Customer	NONAGLAB-SEC-C	(844)	(744)	(0)	(58)	(39)	(1)	(0)	(0)	(0)	(0)	(0)	(1)	(1)	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(913)	(786)	(0)	(59)	(57)	(7)	(1)	(0)	(0)	(0)	(0)	(1)	(1)	
<b>(921) Office Supplies</b>		<b>2,498</b>													NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	189	114	0	3	50	17	3	1	0	0	0	0	1	8%
- Customer	NONAGLAB-SEC-C	2,309	2,035	1	160	106	2	0	0	0	0	0	3	2	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,498	2,149	1	162	156	18	3	1	0	0	0	3	3	
<b>(922) Admin Expenses</b>		<b>-</b>													NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	-	8%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	-	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>(923) Outside Services</b>		<b>19,665</b>													NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1,487	901	2	22	395	132	21	5	0	1	1	1	7	8%
- Customer	NONAGLAB-SEC-C	18,178	16,022	8	1,257	832	12	1	0	2	2	2	24	19	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		19,665	16,922	9	1,279	1,227	145	22	5	2	2	2	25	25	
<b>(924) Property Insurance</b>		<b>(158)</b>													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(32)	(20)	(0)	(0)	(9)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(125)	(111)	(0)	(9)	(6)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(158)	(130)	(0)	(9)	(14)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
<b>(925) Injury and Damages</b>		<b>1,901</b>													DISTLAB-SEC
- Demand	DISTLAB-SEC-D	144	87	0	2	38	13	2	1	0	0	0	0	1	8%
- Customer	DISTLAB-SEC-C	1,757	1,549	1	121	80	1	0	0	0	0	0	2	2	92%
- Commodity	DISTLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,901	1,636	1	124	119	14	2	1	0	0	0	2	2	
<b>(926) Pension and Benefits</b>		<b>16,348</b>													NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1,236	749	1	19	328	110	18	4	0	1	1	1	5	8%
- Customer	NONAGLAB-SEC-C	15,112	13,319	6	1,045	691	10	1	0	2	1	1	20	15	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,348	14,068	8	1,063	1,020	120	19	4	2	2	2	21	21	
<b>(928) Regulatory Commission Expense</b>		<b>1,492</b>													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	305	185	0	5	81	27	4	1	0	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	1,187	1,046	1	82	54	1	0	0	0	0	0	2	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,492	1,231	1	87	135	28	4	1	0	0	0	2	3	
<b>(930.1) General Advertising</b>		<b>17</b>													NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1	1	0	0	0	0	0	0	0	0	0	0	0	8%
- Customer	NONAGLAB-SEC-C	15	13	0	1	1	0	0	0	0	0	0	0	0	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	14	0	1	1	0	0	0	0	0	0	0	0	
<b>(903.2) Misc. Expense</b>		<b>512</b>													NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	39	23	0	1	10	3	1	0	0	0	0	0	0	8%
- Customer	NONAGLAB-SEC-C	473	417	0	33	22	0	0	0	0	0	0	1	0	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		512	440	0	33	32	4	1	0	0	0	0	1	1	



Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		67												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	5	3	0	0	1	0	0	0	0	0	0	0	8%
- Customer	NONAGLAB-SEC-C	62	55	0	4	3	0	0	0	0	0	0	0	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		67	58	0	4	4	0	0	0	0	0	0	0	
(935) Maint. Of General Plant		548												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	112	68	0	2	30	10	2	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	436	384	0	30	20	0	0	0	0	0	1	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		548	452	0	32	50	10	2	0	0	0	1	1	
(9XX) Open		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		41,976												
- Demand		3,417	2,069	4	51	908	304	49	12	0	2	2	15	
- Customer		38,559	33,985	16	2,666	1,764	26	2	0	4	4	51	39	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		41,976	36,055	20	2,717	2,672	330	51	12	5	5	54	55	
Total O&M Expenses		149,808												
- Demand		10,252	6,208	11	154	2,723	913	148	36	1	6	7	46	
- Customer		139,556	123,004	59	9,650	6,385	94	7	0	16	13	185	143	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>149,808</b>	<b>129,212</b>	<b>70</b>	<b>9,804</b>	<b>9,108</b>	<b>1,007</b>	<b>155</b>	<b>36</b>	<b>17</b>	<b>18</b>	<b>192</b>	<b>188</b>	





Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-389) Land		0												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	0	0	0	0	0	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		3,735												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	764	462	1	11	203	68	11	3	0	0	1	3	20%
- Customer	DISTPLT-SEC-C	2,971	2,619	1	205	136	2	0	0	0	0	4	3	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,735	3,081	2	217	339	70	11	3	0	1	4	6	
(403-391) Office Equipment		918												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	188	114	0	3	50	17	3	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	730	644	0	51	33	0	0	0	0	0	1	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		918	757	1	53	83	17	3	1	0	0	1	2	
(403-392) Transportation		328												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	67	41	0	1	18	6	1	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	261	230	0	18	12	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		328	271	0	19	30	6	1	0	0	0	0	1	
(403-393) Stores Equip		1												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	1	0	0	0	0	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		397												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	81	49	0	1	22	7	1	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	316	278	0	22	14	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		397	327	0	23	36	7	1	0	0	0	0	1	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		22												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4	3	0	0	1	0	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	17	15	0	1	1	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22	18	0	1	2	0	0	0	0	0	0	0	
(403-397) Communication Equip		1,021												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	209	126	0	3	55	19	3	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	812	716	0	56	37	1	0	0	0	0	1	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,021	842	1	59	93	19	3	1	0	0	1	2	
(403-398) Misc. Equip		1												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	1	1	0	0	0	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		10,347												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2,116	1,281	2	32	562	188	31	7	0	1	2	9	20%
- Customer	DISTPLT-SEC-C	8,231	7,255	3	569	377	6	0	0	1	1	11	8	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,347	8,536	6	601	939	194	31	7	1	2	12	18	
Total Depreciation Expense		78,814												
- Demand		15,200	9,204	16	228	4,037	1,354	219	53	2	8	11	68	
- Customer		63,614	56,069	27	4,399	2,911	43	3	0	7	6	84	65	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>78,814</b>	<b>65,273</b>	<b>43</b>	<b>4,627</b>	<b>6,948</b>	<b>1,396</b>	<b>223</b>	<b>53</b>	<b>9</b>	<b>14</b>	<b>95</b>	<b>133</b>	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	80%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Removal of Retained Riders</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	80%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Eliminate Amort per IS</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	80%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Storm Reserve Amortization</b>														
		24,462												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	5,002	3,029	5	75	1,329	445	72	17	1	3	4	22	20%
- Customer	DISTPLT-SEC-C	19,460	17,152	8	1,346	890	13	1	0	2	2	26	20	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24,462	20,181	14	1,421	2,219	459	73	18	3	5	29	42	
<b>Extraordinary Storm Reserve Amort</b>														
		8,225												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,682	1,018	2	25	447	150	24	6	0	1	1	7	20%
- Customer	DISTPLT-SEC-C	6,543	5,767	3	452	299	4	0	0	1	1	9	7	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,225	6,785	5	478	746	154	25	6	1	2	10	14	
<b>COVID-19 Reg Asset Amort</b>														
		1,549												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	317	192	0	5	84	28	5	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	1,232	1,086	1	85	56	1	0	0	0	0	2	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,549	1,278	1	90	141	29	5	1	0	0	2	3	
<b>Streetlight Reg Asset Amort</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Verizon Pole Attach Amort</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	80%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Depreciation and Amortization</b>														
		113,051												
- Demand		22,202	13,443	24	333	5,896	1,977	321	77	3	12	16	99	
- Customer		90,849	80,074	39	6,282	4,157	61	4	0	10	8	120	93	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>113,051</b>	<b>93,517</b>	<b>62</b>	<b>6,615</b>	<b>10,053</b>	<b>2,038</b>	<b>325</b>	<b>78</b>	<b>13</b>	<b>20</b>	<b>137</b>	<b>192</b>	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		20,323												DISTPLT-SEC
- Demand	Revenues	4,156	2,969	5	153	518	101	259	90	0	1	5	55	20%
- Customer	Revenues	16,167	11,548	19	593	2,016	394	1,007	349	2	5	21	213	80%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		20,323	14,517	24	746	2,534	495	1,266	439	2	7	27	268	
<b>Payroll Taxes</b>		1,301												LABOR-SEC
- Demand	LABOR-SEC-D	100	61	0	1	27	9	1	0	0	0	0	0	8%
- Customer	LABOR-SEC-C	1,200	1,058	1	83	55	1	0	0	0	0	2	1	92%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,301	1,119	1	85	81	10	2	0	0	0	2	2	
<b>PURTA Taxes</b>		1,698												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	347	210	0	5	92	31	5	1	0	0	0	2	20%
- Customer	DISTPLT-SEC-C	1,351	1,190	1	93	62	1	0	0	0	0	2	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,698	1,401	1	99	154	32	5	1	0	0	2	3	
<b>Real Estate Taxes</b>		319												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	65	39	0	1	17	6	1	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	254	223	0	18	12	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		319	263	0	19	29	6	1	0	0	0	0	1	
<b>Sales &amp; Use Taxes</b>		90												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	18	11	0	0	5	2	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	71	63	0	5	3	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		90	74	0	5	8	2	0	0	0	0	0	0	
<b>Misc. Taxes</b>		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>IS Adj, Payroll Taxes</b>		-												LABOR-SEC
- Demand	LABOR-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	8%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	92%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Other Taxes</b>		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		23,729												
- Demand		4,687	3,290	5	160	659	149	266	92	0	2	6	57	
- Customer		19,043	14,083	20	792	2,147	396	1,007	349	2	6	25	216	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		23,729	17,373	25	953	2,806	544	1,273	441	2	7	31	273	
<b>Total Operating Expenses</b>		286,589												
- Demand		37,140	22,941	40	647	9,278	3,039	735	205	5	19	29	201	
- Customer		249,448	217,161	118	16,724	12,689	550	1,018	350	28	27	331	452	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		286,589	240,102	158	17,371	21,968	3,589	1,753	555	33	46	360	653	







Met-Ed Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Service	Lighting	Service	Factor
Customer Service			R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT		
<b>(366) Underground Conduit</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(367) Underground Conductors &amp; Device</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(368) Line Transformers</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(369) Services</b>		201,488													CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	201,488	177,591	85	13,932	9,219	135	10	1	23	19	267	206		100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		201,488	177,591	85	13,932	9,219	135	10	1	23	19	267	206		
<b>(370) Meters</b>		150,008													CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	150,008	118,465	135	11,058	15,104	644	4,522	-	36	46	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		150,008	118,465	135	11,058	15,104	644	4,522	-	36	46	-	-	-	
<b>(371) Customer Premises</b>		4,862													CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	4,862	-	-	-	-	-	-	-	-	-	4,862	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		4,862	-	-	-	-	-	-	-	-	-	4,862	-	-	
<b>(372) Leased Property Cust. Prem.</b>		-													CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>(373) Streetlight</b>		20,970													CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	20,970	-	-	-	-	-	-	-	-	-	-	-	20,970	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		20,970	-	-	-	-	-	-	-	-	-	-	-	20,970	
<b>Total Distribution Plant</b>		386,278													
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		386,278	296,055	220	24,990	24,323	780	4,531	1	59	64	5,129	30,125		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		386,278	296,055	220	24,990	24,323	780	4,531	1	59	64	5,129	30,125		
<b>General Plant</b>															
<b>(389) Land</b>		338													DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	338	259	0	22	21	1	4	0	0	0	4	26		100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		338	259	0	22	21	1	4	0	0	0	4	26		
<b>(390) Structures</b>		17,843													DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	17,843	13,675	10	1,154	1,124	36	209	0	3	3	237	1,392		100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		17,843	13,675	10	1,154	1,124	36	209	0	3	3	237	1,392		

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(391) Office Equipment</b>		<b>828</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	828	634	0	54	52	2	10	0	0	0	11	65	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>828</b>	<b>634</b>	<b>0</b>	<b>54</b>	<b>52</b>	<b>2</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>65</b>	
<b>(392) Transportation</b>		<b>698</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	698	535	0	45	44	1	8	0	0	0	9	54	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>698</b>	<b>535</b>	<b>0</b>	<b>45</b>	<b>44</b>	<b>1</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>54</b>	
<b>(393) Stores Equipment</b>		<b>4</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	4	3	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>4</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(394) Tools &amp; Garage Equip.</b>		<b>1,568</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,568	1,201	1	101	99	3	18	0	0	0	21	122	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,568</b>	<b>1,201</b>	<b>1</b>	<b>101</b>	<b>99</b>	<b>3</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>122</b>	
<b>(395) Laboratory</b>		<b>10</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	10	8	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>10</b>	<b>8</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>(396) Power Equipment</b>		<b>143</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	143	109	0	9	9	0	2	0	0	0	2	11	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>143</b>	<b>109</b>	<b>0</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>11</b>	
<b>(397) Communication Equipment</b>		<b>3,577</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3,577	2,741	2	231	225	7	42	0	1	1	47	279	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>3,577</b>	<b>2,741</b>	<b>2</b>	<b>231</b>	<b>225</b>	<b>7</b>	<b>42</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>47</b>	<b>279</b>	
<b>(398) Misc. Equipment</b>		<b>8</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	8	6	0	0	0	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>8</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>Total General Plant</b>		<b>25,015</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		25,015	19,172	14	1,618	1,575	50	293	0	4	4	332	1,951	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>25,015</b>	<b>19,172</b>	<b>14</b>	<b>1,618</b>	<b>1,575</b>	<b>50</b>	<b>293</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>332</b>	<b>1,951</b>	
<b>Total Utility Plant</b>		<b>433,444</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		433,444	334,530	244	27,834	26,916	872	4,975	1	65	71	5,494	32,442	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>433,444</b>	<b>334,530</b>	<b>244</b>	<b>27,834</b>	<b>26,916</b>	<b>872</b>	<b>4,975</b>	<b>1</b>	<b>65</b>	<b>71</b>	<b>5,494</b>	<b>32,442</b>	



Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-360) Land		(38)												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	(38)	-	-	-	-	-	-	-	-	-	-	(38)	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(38)	-	-	-	-	-	-	-	-	-	-	(38)	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-364) Poles		(2,341)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(2,341)	-	-	-	-	-	-	-	-	-	-	(2,341)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,341)	-	-	-	-	-	-	-	-	-	-	(2,341)	
(108-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-367) UG Cond & Dev		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-369) Services		(100,256)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-370) Meters</b>		<b>(61,213)</b>												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	(61,213)	(48,341)	(55)	(4,512)	(6,163)	(263)	(1,845)	-	(15)	(19)	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(61,213)</b>	<b>(48,341)</b>	<b>(55)</b>	<b>(4,512)</b>	<b>(6,163)</b>	<b>(263)</b>	<b>(1,845)</b>	<b>-</b>	<b>(15)</b>	<b>(19)</b>	<b>-</b>	<b>-</b>	
<b>(108-371) Install on Cust Premise</b>		<b>(3,349)</b>												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	(3,349)	-	-	-	-	-	-	-	-	-	(3,349)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(3,349)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,349)</b>	<b>-</b>	
<b>(108-372) Leased Property Cust. Prem.</b>		<b>-</b>												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(108-373) Street Lighting</b>		<b>(6,249)</b>												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(6,249)	-	-	-	-	-	-	-	-	-	-	(6,249)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(6,249)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,249)</b>	
<b>(108-389) Land &amp; Land Rights</b>		<b>(2)</b>												DISTPLT-CS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(2)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-390) Struct &amp; Impmnts -</b>		<b>(8,151)</b>												DISTPLT-CS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(8,151)	(6,247)	(5)	(527)	(513)	(16)	(96)	(0)	(1)	(1)	(108)	(636)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(8,151)</b>	<b>(6,247)</b>	<b>(5)</b>	<b>(527)</b>	<b>(513)</b>	<b>(16)</b>	<b>(96)</b>	<b>(0)</b>	<b>(1)</b>	<b>(1)</b>	<b>(108)</b>	<b>(636)</b>	
<b>(108-391) Office Furn &amp; Equip</b>		<b>(509)</b>												DISTPLT-CS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(509)	(390)	(0)	(33)	(32)	(1)	(6)	(0)	(0)	(0)	(7)	(40)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(509)</b>	<b>(390)</b>	<b>(0)</b>	<b>(33)</b>	<b>(32)</b>	<b>(1)</b>	<b>(6)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(7)</b>	<b>(40)</b>	
<b>(108-392) Transportation Equip</b>		<b>(369)</b>												DISTPLT-CS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(369)	(283)	(0)	(24)	(23)	(1)	(4)	(0)	(0)	(0)	(5)	(29)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(369)</b>	<b>(283)</b>	<b>(0)</b>	<b>(24)</b>	<b>(23)</b>	<b>(1)</b>	<b>(4)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(5)</b>	<b>(29)</b>	
<b>(108-393) Stores Equip</b>		<b>(4)</b>												DISTPLT-CS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(4)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(4)</b>	<b>(3)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-394) Tools, Shop &amp; Garage Equip</b>		<b>(511)</b>												DISTPLT-CS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(511)	(392)	(0)	(33)	(32)	(1)	(6)	(0)	(0)	(0)	(7)	(40)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(511)</b>	<b>(392)</b>	<b>(0)</b>	<b>(33)</b>	<b>(32)</b>	<b>(1)</b>	<b>(6)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(7)</b>	<b>(40)</b>	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-395) Laboratory Equip</b>		<b>(10)</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(10)	(8)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(10)</b>	<b>(8)</b>	<b>(0)</b>	<b>(1)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	
<b>(108-396) Power Operated Equip</b>		<b>(77)</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(77)	(59)	(0)	(5)	(5)	(0)	(1)	(0)	(0)	(0)	(1)	(6)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(77)</b>	<b>(59)</b>	<b>(0)</b>	<b>(5)</b>	<b>(5)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	<b>(6)</b>	
<b>(108-397) Communication Equip</b>		<b>(691)</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(691)	(529)	(0)	(45)	(43)	(1)	(8)	(0)	(0)	(0)	(9)	(54)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(691)</b>	<b>(529)</b>	<b>(0)</b>	<b>(45)</b>	<b>(43)</b>	<b>(1)</b>	<b>(8)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(9)</b>	<b>(54)</b>	
<b>(108-398) MISC Equip</b>		<b>(13)</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(13)	(10)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(13)</b>	<b>(10)</b>	<b>(0)</b>	<b>(1)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	
<b>Total Accumulated Depreciation</b>		<b>(201,251)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(201,251)	(159,853)	(111)	(13,079)	(12,204)	(384)	(2,089)	(1)	(30)	(32)	(3,645)	(9,823)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		<b>(201,251)</b>	<b>(159,853)</b>	<b>(111)</b>	<b>(13,079)</b>	<b>(12,204)</b>	<b>(384)</b>	<b>(2,089)</b>	<b>(1)</b>	<b>(30)</b>	<b>(32)</b>	<b>(3,645)</b>	<b>(9,823)</b>	
<b>OTHER RATE BASE ITEMS</b>														
<b>Other Rate Base Items</b>														
<b>Material &amp; Supplies</b>		<b>2,483</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,483	1,903	1	161	156	5	29	0	0	0	33	194	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>2,483</b>	<b>1,903</b>	<b>1</b>	<b>161</b>	<b>156</b>	<b>5</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33</b>	<b>194</b>	
<b>Cash Working Capital</b>		<b>7,461</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	7,461	5,718	4	483	470	15	88	0	1	1	99	582	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>7,461</b>	<b>5,718</b>	<b>4</b>	<b>483</b>	<b>470</b>	<b>15</b>	<b>88</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>99</b>	<b>582</b>	
<b>Deferred Storm Damage</b>		<b>11,492</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	11,492	8,808	7	743	724	23	135	0	2	2	153	896	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>11,492</b>	<b>8,808</b>	<b>7</b>	<b>743</b>	<b>724</b>	<b>23</b>	<b>135</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>153</b>	<b>896</b>	

Met-Ed Rate District Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Customer Deposits</b>		<b>(35,853)</b>												<b>CUS</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Deposits	(35,853)	(17,450)	(32)	(1,726)	(11,224)	(1,355)	(3,391)	(667)	(3)	(5)	-	(1)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(35,853)</b>	<b>(17,450)</b>	<b>(32)</b>	<b>(1,726)</b>	<b>(11,224)</b>	<b>(1,355)</b>	<b>(3,391)</b>	<b>(667)</b>	<b>(3)</b>	<b>(5)</b>	<b>-</b>	<b>(1)</b>	
<b>Customer Advances</b>		<b>-</b>												<b>CUS</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-RES	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>ADIT</b>		<b>(63,490)</b>												<b>DISTPLT-CS</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(63,490)	(48,661)	(36)	(4,108)	(3,998)	(128)	(745)	(0)	(10)	(11)	(843)	(4,952)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(63,490)</b>	<b>(48,661)</b>	<b>(36)</b>	<b>(4,108)</b>	<b>(3,998)</b>	<b>(128)</b>	<b>(745)</b>	<b>(0)</b>	<b>(10)</b>	<b>(11)</b>	<b>(843)</b>	<b>(4,952)</b>	
<b>Capitalized Pension and OPEB</b>		<b>(897)</b>												<b>DISTPLT-CS</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(897)	(688)	(1)	(58)	(56)	(2)	(11)	(0)	(0)	(0)	(12)	(70)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(897)</b>	<b>(688)</b>	<b>(1)</b>	<b>(58)</b>	<b>(56)</b>	<b>(2)</b>	<b>(11)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(12)</b>	<b>(70)</b>	
<b>Total Other Rate Base Items</b>		<b>(78,805)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(78,805)	(50,369)	(57)	(4,505)	(13,928)	(1,442)	(3,895)	(667)	(10)	(12)	(570)	(3,350)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(78,805)</b>	<b>(50,369)</b>	<b>(57)</b>	<b>(4,505)</b>	<b>(13,928)</b>	<b>(1,442)</b>	<b>(3,895)</b>	<b>(667)</b>	<b>(10)</b>	<b>(12)</b>	<b>(570)</b>	<b>(3,350)</b>	
<b>Total Rate Base</b>		<b>153,388</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		153,388	124,308	76	10,249	784	(954)	(1,009)	(667)	26	27	1,279	19,268	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>153,388</b>	<b>124,308</b>	<b>76</b>	<b>10,249</b>	<b>784</b>	<b>(954)</b>	<b>(1,009)</b>	<b>(667)</b>	<b>26</b>	<b>27</b>	<b>1,279</b>	<b>19,268</b>	







Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
(580) Operation Supervision & Engineering		481												DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	481	380	0	35	48	2	15	-	0	0	-	-	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		481	380	0	35	48	2	15	-	0	0	-	-	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(583) Overhead line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(584) Underground line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(586) Meter expenses		775												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	775	612	1	57	78	3	23	-	0	0	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		775	612	1	57	78	3	23	-	0	0	-	-	
(588) Miscellaneous distribution expenses		1,250												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,250	958	1	81	79	3	15	0	0	0	17	97	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,250	958	1	81	79	3	15	0	0	0	17	97	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(589) Rents</b>		<b>58</b>												<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	58	45	0	4	4	0	1	0	0	0	1	5	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>58</b>	<b>45</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>5</b>	
<b>Total Dist. Operations Expenses</b>		<b>2,565</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		2,565	1,995	2	177	209	8	53	0	1	1	17	102	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>2,565</b>	<b>1,995</b>	<b>2</b>	<b>177</b>	<b>209</b>	<b>8</b>	<b>53</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>17</b>	<b>102</b>	
<b>Maintenance Expense</b>														
<b>(590) Maintenance Supervision and Engineering</b>		<b>13</b>												<b>DistMtExp-CS</b>
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	13	9	0	1	1	0	0	-	0	0	-	2	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>13</b>	<b>9</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>2</b>	
<b>(591) Maintenance of Structures</b>		<b>-</b>												<b>N/A</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(592) Maintenance of Station Equipment</b>		<b>-</b>												<b>N/A</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(593) Maintenance of Overhead Lines</b>		<b>-</b>												<b>N/A</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(594) Maintenance of underground lines</b>		<b>-</b>												<b>N/A</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(595) Maintenance of line transformers</b>		<b>-</b>												<b>N/A</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(596) Maintenance of street lighting and signal systems</b>		<b>385</b>												<b>CUS</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	385	-	-	-	-	-	-	-	-	-	-	385	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>385</b>	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(597) Maintenance of meters</b>		<b>2,318</b>												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	2,318	1,831	2	171	233	10	70	-	1	1	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>2,318</b>	<b>1,831</b>	<b>2</b>	<b>171</b>	<b>233</b>	<b>10</b>	<b>70</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	
<b>(598) Maintenance of miscellaneous distribution plant</b>		<b>185</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	185	142	0	12	12	0	2	0	0	0	2	14	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>185</b>	<b>142</b>	<b>0</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>14</b>	
<b>Total Dist. Maintenance Expenses</b>		<b>2,901</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,901	1,982	2	184	246	10	72	0	1	1	2	401	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>2,901</b>	<b>1,982</b>	<b>2</b>	<b>184</b>	<b>246</b>	<b>10</b>	<b>72</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>401</b>	
<b>Total Distribution Expenses</b>		<b>5,466</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		5,466	3,977	4	361	455	18	126	0	1	1	20	503	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>5,466</b>	<b>3,977</b>	<b>4</b>	<b>361</b>	<b>455</b>	<b>18</b>	<b>126</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>20</b>	<b>503</b>	
<b>Customer Accounts</b>														
<b>(901) Supervision</b>		<b>27</b>												CUS
- Demand	CUSTACCLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUSTACCLAB-CS-C	27	24	0	2	1	0	0	0	0	0	0	0	100%
- Commodity	CUSTACCLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>27</b>	<b>24</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(902) Meter Reading Expenses</b>		<b>281</b>												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	MR-Exp	281	248	0	19	12	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>281</b>	<b>248</b>	<b>0</b>	<b>19</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(903) Collections &amp; Records</b>		<b>11,027</b>												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC903	11,027	9,926	4	645	412	6	9	1	1	1	12	10	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>11,027</b>	<b>9,926</b>	<b>4</b>	<b>645</b>	<b>412</b>	<b>6</b>	<b>9</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>12</b>	<b>10</b>	
<b>(904) Uncollectibles</b>		<b>6,627</b>												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Uncollectibles	6,627	6,300	1	45	154	30	77	-	0	0	2	16	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>6,627</b>	<b>6,300</b>	<b>1</b>	<b>45</b>	<b>154</b>	<b>30</b>	<b>77</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>16</b>	



Met-Ed Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Service	Lighting	Service	Factor
Customer Service			R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT		
<b>Administrative &amp; General Expense</b>															
<b>(920) Administrative and General Salaries</b>		(251)													NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	(251)	(209)	(0)	(16)	(14)	(0)	(2)	(0)	(0)	(0)	(1)	(8)	100%	
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		(251)	(209)	(0)	(16)	(14)	(0)	(2)	(0)	(0)	(0)	(1)	(8)		
<b>(921) Office Supplies</b>		686													NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	686	573	0	44	38	1	6	0	0	0	1	23	100%	
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		686	573	0	44	38	1	6	0	0	0	1	23		
<b>(922) Admin Expenses</b>		-													NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%	
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		-	-	-	-	-	-	-	-	-	-	-	-		
<b>(923) Outside Services</b>		5,404													NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	5,404	4,508	3	343	299	9	48	0	1	1	11	182	100%	
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		5,404	4,508	3	343	299	9	48	0	1	1	11	182		
<b>(924) Property Insurance</b>		(25)													DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(25)	(19)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		(25)	(19)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(2)		
<b>(925) Injury and Damages</b>		187													DISTLAB-CS
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	187	136	0	12	16	1	4	0	0	0	1	17	100%	
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		187	136	0	12	16	1	4	0	0	0	1	17		
<b>(926) Pension and Benefits</b>		4,492													NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	4,492	3,748	2	285	249	7	40	0	1	1	9	151	100%	
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		4,492	3,748	2	285	249	7	40	0	1	1	9	151		
<b>(928) Regulatory Commission Expense</b>		232													DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	232	178	0	15	15	0	3	0	0	0	3	18	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		232	178	0	15	15	0	3	0	0	0	3	18		
<b>(930.1) General Advertising</b>		5													NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	5	4	0	0	0	0	0	0	0	0	0	0	100%	
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		5	4	0	0	0	0	0	0	0	0	0	0		
<b>(903.2) Misc. Expense</b>		141													NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	141	117	0	9	8	0	1	0	0	0	0	5	100%	
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		141	117	0	9	8	0	1	0	0	0	0	5		

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		18												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	18	15	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>18</b>	<b>15</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
(935) Maint. Of General Plant		85												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	85	65	0	6	5	0	1	0	0	0	1	7	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>85</b>	<b>65</b>	<b>0</b>	<b>6</b>	<b>5</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>7</b>	
(9XX) Open		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total A&amp;G Expense</b>		<b>10,975</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,975	9,115	6	698	615	18	101	0	2	2	26	393	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>10,975</b>	<b>9,115</b>	<b>6</b>	<b>698</b>	<b>615</b>	<b>18</b>	<b>101</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>26</b>	<b>393</b>	
<b>Total O&amp;M Expenses</b>		<b>43,885</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		43,885	37,798	20	2,518	2,127	80	323	1	5	5	74	933	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>43,885</b>	<b>37,798</b>	<b>20</b>	<b>2,518</b>	<b>2,127</b>	<b>80</b>	<b>323</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>74</b>	<b>933</b>	





Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		0												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	0	-	-	-	-	-	-	-	-	-	-	0	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	-	-	-	-	-	-	-	-	-	-	0	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		171												CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		171	-	-	-	-	-	-	-	-	-	-	171	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		171	-	-	-	-	-	-	-	-	-	-	171	
(403-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		4,022												CUS
- Demand	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		4,022	3,545	2	278	184	3	0	0	0	0	5	4	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,022	3,545	2	278	184	3	0	0	0	0	5	4	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(403-370) Meters</b>		<b>11,938</b>												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	11,938	9,428	11	880	1,202	51	360	-	3	4	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>11,938</b>	<b>9,428</b>	<b>11</b>	<b>880</b>	<b>1,202</b>	<b>51</b>	<b>360</b>	<b>-</b>	<b>3</b>	<b>4</b>	<b>-</b>	<b>-</b>	
<b>(403-371) Install on Cust Premise</b>		<b>80</b>												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	80	-	-	-	-	-	-	-	-	-	80	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80</b>	<b>-</b>	
<b>(403-372) Leased Property Cust. Prem.</b>		<b>-</b>												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(403-373) Streetlight</b>		<b>1,046</b>												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	1,046	-	-	-	-	-	-	-	-	-	-	1,046	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,046</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,046</b>	
<b>(403-389) Land</b>		<b>0</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(403-390) Structures</b>		<b>581</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	581	445	0	38	37	1	7	0	0	0	8	45	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>581</b>	<b>445</b>	<b>0</b>	<b>38</b>	<b>37</b>	<b>1</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>45</b>	
<b>(403-391) Office Equipment</b>		<b>143</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	143	109	0	9	9	0	2	0	0	0	2	11	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>143</b>	<b>109</b>	<b>0</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>11</b>	
<b>(403-392) Transportation</b>		<b>51</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	51	39	0	3	3	0	1	0	0	0	1	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>51</b>	<b>39</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>4</b>	
<b>(403-393) Stores Equip</b>		<b>0</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(403-394) Tools, Shop &amp; Garage Equip</b>		<b>62</b>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	62	47	0	4	4	0	1	0	0	0	1	5	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>62</b>	<b>47</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>5</b>	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		3												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	3	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	3	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		159												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	159	122	0	10	10	0	2	0	0	0	2	12	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		159	122	0	10	10	0	2	0	0	0	2	12	
(403-398) Misc. Equip		0												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		1,610												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,610	1,234	1	104	101	3	19	0	0	0	21	126	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,610	1,234	1	104	101	3	19	0	0	0	21	126	
Total Depreciation Expense		20,447												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		20,447	15,478	14	1,359	1,577	60	395	0	4	5	121	1,435	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>20,447</b>	<b>15,478</b>	<b>14</b>	<b>1,359</b>	<b>1,577</b>	<b>60</b>	<b>395</b>	<b>0</b>	<b>4</b>	<b>5</b>	<b>121</b>	<b>1,435</b>	

Met-Ed Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Service	Lighting	Service	Factor
Customer Service			R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT		
<b>Amortization</b>															
<b>Amortization</b>															
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Removal of Retained Riders</b>															
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Eliminate Amort per IS</b>															
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Storm Reserve Amortization</b>															
- Demand	DISTPLT-CS-D	3,807	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	3,807	2,917	2	246	240	8	45	0	1	1	51	297	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		3,807	2,917	2	246	240	8	45	0	1	1	51	297	-	0%
<b>Extraordinary Storm Reserve Amort</b>															
- Demand	DISTPLT-CS-D	1,280	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	1,280	981	1	83	81	3	15	0	0	0	17	100	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		1,280	981	1	83	81	3	15	0	0	0	17	100	-	0%
<b>COVID-19 Reg Asset Amort</b>															
- Demand	DISTPLT-CS-D	241	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	241	185	0	16	15	0	3	0	0	0	3	19	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		241	185	0	16	15	0	3	0	0	0	3	19	-	0%
<b>Streetlight Reg Asset Amort</b>															
- Demand	STLT-Direct	1,661	-	-	-	-	-	-	-	-	-	-	-	-	CUS
- Customer		1,661	-	-	-	-	-	-	-	-	-	-	-	1,661	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		1,661	-	-	-	-	-	-	-	-	-	-	-	1,661	0%
<b>Verizon Pole Attach Amort</b>															
- Demand	DISTPLT-CS-D	3,659	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	3,659	2,804	2	237	230	7	43	0	1	1	49	285	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		3,659	2,804	2	237	230	7	43	0	1	1	49	285	-	0%
<b>Total Depreciation and Amortization</b>															
- Demand		31,094	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		31,094	22,365	19	1,940	2,143	78	500	0	5	6	240	3,797	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>31,094</b>	<b>22,365</b>	<b>19</b>	<b>1,940</b>	<b>2,143</b>	<b>78</b>	<b>500</b>	<b>0</b>	<b>5</b>	<b>6</b>	<b>240</b>	<b>3,797</b>		

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		<b>3,162</b>												<b>DISTPLT-CS</b>
- Demand	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Revenues	3,162	2,259	4	116	394	77	197	68	0	1	4	42	100%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>3,162</b>	<b>2,259</b>	<b>4</b>	<b>116</b>	<b>394</b>	<b>77</b>	<b>197</b>	<b>68</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>42</b>	
<b>Payroll Taxes</b>		<b>356</b>												<b>LABOR-CS</b>
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	356	297	0	23	20	1	3	0	0	0	1	12	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>356</b>	<b>297</b>	<b>0</b>	<b>23</b>	<b>20</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>12</b>	
<b>PURTA Taxes</b>		<b>264</b>												<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	264	202	0	17	17	1	3	0	0	0	4	21	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>264</b>	<b>202</b>	<b>0</b>	<b>17</b>	<b>17</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>21</b>	
<b>Real Estate Taxes</b>		<b>50</b>												<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	50	38	0	3	3	0	1	0	0	0	1	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>50</b>	<b>38</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>4</b>	
<b>Sales &amp; Use Taxes</b>		<b>14</b>												<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	14	11	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>14</b>	<b>11</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>Misc. Taxes</b>		<b>-</b>												<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj, Payroll Taxes</b>		<b>-</b>												<b>LABOR-CS</b>
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Taxes</b>		<b>-</b>												<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Taxes Other than Income</b>		<b>3,846</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,846	2,807	4	160	435	78	204	68	0	1	9	79	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		<b>3,846</b>	<b>2,807</b>	<b>4</b>	<b>160</b>	<b>435</b>	<b>78</b>	<b>204</b>	<b>68</b>	<b>0</b>	<b>1</b>	<b>9</b>	<b>79</b>	
<b>Total Operating Expenses</b>		<b>78,825</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		78,825	62,970	43	4,618	4,705	237	1,027	70	11	12	323	4,809	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>78,825</b>	<b>62,970</b>	<b>43</b>	<b>4,618</b>	<b>4,705</b>	<b>237</b>	<b>1,027</b>	<b>70</b>	<b>11</b>	<b>12</b>	<b>323</b>	<b>4,809</b>	

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>UTILITY PLANT</b>				
<b>Intangible Plant</b>				
<b>(301) Organization</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(302) Franchises and Consents</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(303) Intangible Plant</b>				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
<b>Distribution Plant</b>				
<b>(350) Transmission Land</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(352) Transmission Structures</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(353) Trans. Station Equipment</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(354) Trans. Towers &amp; Fixtures</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(355) Trans. Poles &amp; Fixtures</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(356) Trans. OH Conductors</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>(357) Underground Conduit</b>				
- Demand	NCP			
- Customer				
- Commodity				
<b>Total</b>				
<b>(358) Trans. UG Conductors</b>				
- Demand	NCP			
- Customer				
- Commodity				
<b>Total</b>				
<b>(359) Trans. Roads</b>				
- Demand	NCP			
- Customer				
- Commodity				
<b>Total</b>				
<b>(360) Land and Land Rights</b>				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
<b>Total</b>				
<b>(361) Structures and Improvements</b>				
- Demand		NCP		
- Customer				
- Commodity				
<b>Total</b>				
<b>(362) Station Equipment</b>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
<b>Total</b>				
<b>(364) Poles, Towers &amp; Fixtures</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
<b>Total</b>				
<b>(365) Overhead Conductors &amp; Devices</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
<b>Total</b>				
<b>(366) Underground Conduit</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
<b>Total</b>				



Met-Ed Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(367) Underground Conductors &amp; Device</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
<b>(368) Line Transformers</b>				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
<b>(369) Services</b>				
- Demand				CUS-SEC
- Customer				
- Commodity				
Total				
<b>(370) Meters</b>				
- Demand				Meters
- Customer				
- Commodity				
Total				
<b>(371) Customer Premises</b>				
- Demand				OL-Direct
- Customer				
- Commodity				
Total				
<b>(372) Leased Property Cust. Prem.</b>				
- Demand				OL-Direct
- Customer				
- Commodity				
Total				
<b>(373) Streetlight</b>				
- Demand				STLT-Direct
- Customer				
- Commodity				
Total				
<b>General Plant</b>				
<b>(389) Land</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(390) Structures</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(391) Office Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(392) Transportation</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(393) Stores Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(394) Tools &amp; Garage Equip.</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(395) Laboratory</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(396) Power Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(397) Communication Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(398) Misc. Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>ACCUMULATED DEPRECIATION</b>				
<b>Accumulated Depreciation</b>				
<b>(108-302) Franchise &amp; Consents</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-303) Intangible Plant</b>				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
<b>(108-350) Transm Land</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
<b>(108-352) Transm Structures</b>					
- Demand	NCP	-	-	-	-
- Customer	-	-	-	-	-
- Commodity	-	-	-	-	-
<b>Total</b>					
<b>(108-353) Transm Station Equipment</b>					
- Demand	NCP	-	-	-	-
- Customer	-	-	-	-	-
- Commodity	-	-	-	-	-
<b>Total</b>					
<b>(108-354) Transm Towers &amp; Fixtures</b>					
- Demand	NCP	-	-	-	-
- Customer	-	-	-	-	-
- Commodity	-	-	-	-	-
<b>Total</b>					
<b>(108-355) Transm Poles &amp; Fixtures</b>					
- Demand	NCP	-	-	-	-
- Customer	-	-	-	-	-
- Commodity	-	-	-	-	-
<b>Total</b>					
<b>(108-356) Transm OH Conductors</b>					
- Demand	NCP	-	-	-	-
- Customer	-	-	-	-	-
- Commodity	-	-	-	-	-
<b>Total</b>					
<b>(108-357) Transm Underground Conduit</b>					
- Demand	NCP	-	-	-	-
- Customer	-	-	-	-	-
- Commodity	-	-	-	-	-
<b>Total</b>					
<b>(108-358) Transm UG Conductors</b>					
- Demand	NCP	-	-	-	-
- Customer	-	-	-	-	-
- Commodity	-	-	-	-	-
<b>Total</b>					
<b>(108-359) Transm Roads</b>					
- Demand	NCP	-	-	-	-
- Customer	-	-	-	-	-
- Commodity	-	-	-	-	-
<b>Total</b>					
<b>(108-360) Land</b>					
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D	
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C	
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E	
<b>Total</b>					
<b>(108-361) Structures</b>					
- Demand		NCP			
- Customer					
- Commodity					
<b>Total</b>					
<b>(108-362) Station Equip</b>					
- Demand	NCP	NCP			
- Customer					
- Commodity					
<b>Total</b>					
<b>(108-364) Poles</b>					
- Demand	NCP	NCP-PRI	NCP-SEC		
- Customer		CUS-PRI	CUS-SEC	STLT-Direct	
- Commodity					
<b>Total</b>					
<b>(108-365) OH Conductors</b>					
- Demand	NCP	NCP-PRI	NCP-SEC		
- Customer		CUS-PRI	CUS-SEC		
- Commodity					
<b>Total</b>					

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS		Subtransmission	Primary	Secondary	Customer Service
Total					
<u>(108-366) UG Conduit</u>					
- Demand	NCP		NCP-PRI	NCP-SEC	-
- Customer			CUS-PRI	CUS-SEC	-
- Commodity			-	-	-
Total					
<u>(108-367) UG Cond &amp; Dev</u>					
- Demand	NCP		NCP-PRI	NCP-SEC	-
- Customer			CUS-PRI	CUS-SEC	-
- Commodity			-	-	-
Total					
<u>(108-368) Line Transformers</u>					
- Demand	-		NCP-PRI	NCP-SEC	-
- Customer	-		CUS-PRI	CUS-SEC	-
- Commodity	-		-	-	-
Total					
<u>(108-369) Services</u>					
- Demand	-		-	-	-
- Customer	-		-	-	CUS-SEC
- Commodity	-		-	-	-
Total					
<u>(108-370) Meters</u>					
- Demand	-		-	-	-
- Customer	-		-	-	Meters
- Commodity	-		-	-	-
Total					
<u>(108-371) Install on Cust Premise</u>					
- Demand	-		-	-	-
- Customer	-		-	-	OL-Direct
- Commodity	-		-	-	-
Total					
<u>(108-372) Leased Property Cust. Prem.</u>					
- Demand	-		-	-	-
- Customer	-		-	-	OL-Direct
- Commodity	-		-	-	-
Total					
<u>(108-373) Street Lighting</u>					
- Demand	-		-	-	-
- Customer	-		-	-	STLT-Direct
- Commodity	-		-	-	-
Total					

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>(108-389) Land &amp; Land Rights</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-390) Struct &amp; Impmnts -</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-391) Office Furn &amp; Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-392) Transportation Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-393) Stores Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-394) Tools, Shop &amp; Garage Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-395) Laboratory Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-396) Power Operated Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-397) Communication Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-398) MISC Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>OTHER RATE BASE ITEMS</b>				
<b>Other Rate Base Items</b>				
<u>Material &amp; Supplies</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Cash Working Capital</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Deferred Storm Damage</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Customer Deposits</u>				
- Demand				
- Customer				Deposits
- Commodity				
Total				
<u>Customer Advances</u>				
- Demand				
- Customer				CUS-RES
- Commodity				
Total				
<u>ADIT</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Capitalized Pension and OPEB</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>OPERATIONS &amp; MAINTENANCE EXPENSES</b>				
<b>Transmission Expenses</b>				
<b>Operations Expenses</b>				
<u>(560) Operating Supervision &amp; Engineering</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(561) Load Dispatch</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(562) Station Expenses</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(563) Overhead Line Expenses</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(565) Transmission of Electricity by Others</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(566) Miscellaneous transmission expenses</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Met-Ed Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Maintenance Expense</b>				
<u>(568) Maintenance Supervision and Engineering</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(569) Maintenance of Structures</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(570) Maintenance of Station Equipment</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(571) Maintenance of Overhead Lines</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(572) Maintenance of miscellaneous distribution plant</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<b>Distribution Expenses</b>				
<b>Operations Expenses</b>				
<u>(580) Operation Supervision &amp; Engineering</u>				
- Demand	DistOpExp-SUB-D	DistOpExp-PRI-D	DistOpExp-SEC-D	DistOpExp-CS-D
- Customer	DistOpExp-SUB-C	DistOpExp-PRI-C	DistOpExp-SEC-C	DistOpExp-CS-C
- Commodity	DistOpExp-SUB-E	DistOpExp-PRI-E	DistOpExp-SEC-E	DistOpExp-CS-E
Total	<hr/>			
<u>(581) Load Dispatching</u>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total	<hr/>			
<u>(582) Station Expenses</u>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total	<hr/>			
<u>(583) Overhead line expenses</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(584) Underground line expenses</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			



Met-Ed Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(586) Meter expenses</b>				
- Demand				Meters
- Customer				
- Commodity				
Total				
<b>(588) Miscellaneous distribution expenses</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(589) Rents</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>Maintenance Expense</b>				
<b>(590) Maintenance Supervision and Engineering</b>				
- Demand	DistMtExp-SUB-D	DistMtExp-PRI-D	DistMtExp-SEC-D	DistMtExp-CS-D
- Customer	DistMtExp-SUB-C	DistMtExp-PRI-C	DistMtExp-SEC-C	DistMtExp-CS-C
- Commodity	DistMtExp-SUB-E	DistMtExp-PRI-E	DistMtExp-SEC-E	DistMtExp-CS-E
Total				
<b>(591) Maintenance of Structures</b>				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Met-Ed Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<u>(592) Maintenance of Station Equipment</u>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total	<hr/>			
<u>(593) Maintenance of Overhead Lines</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(594) Maintenance of underground lines</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(595) Maintenance of line transformers</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(596) Maintenance of street lighting and signal systems</u>				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total	<hr/>			
<u>(597) Maintenance of meters</u>				
- Demand				
- Customer				Meters
- Commodity				
Total	<hr/>			
<u>(598) Maintenance of miscellaneous distribution plant</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total	<hr/>			

Met-Ed Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Customer Accounts</b>				
<u>(901) Supervision</u>				
- Demand				CUSTACCLAB-CS-D
- Customer				CUSTACCLAB-CS-C
- Commodity				CUSTACCLAB-CS-E
Total				
<u>(902) Meter Reading Expenses</u>				
- Demand				
- Customer				MR-Exp
- Commodity				
Total				
<u>(903) Collections &amp; Records</u>				
- Demand				
- Customer				ACC903
- Commodity				
Total				
<u>(904) Uncollectables</u>				
- Demand				
- Customer				Uncollectibles
- Commodity				
Total				
<u>(905) Misc. Customer Accounts</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<b>Customer Information</b>				
<u>(907) Supervision</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<u>(908) Customer Information</u>				
- Demand				
- Customer				ACC908
- Commodity				
Total				
<u>(909) Advertising</u>				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
<u>(910) Misc. Expense</u>				
- Demand				
- Customer				ACC910
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Sales</b>				
<u>(911) Sales Supervision</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<u>(913) Advertising Expense</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<b>Administrative &amp; General Expense</b>				
<u>(920) Administrative and General Salaries</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(921) Office Supplies</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(922) Admin Expenses</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(923) Outside Services</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(924) Property Insurance</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(925) Injury and Damages</b>				
- Demand	DISTLAB-SUB-D	DISTLAB-PRI-D	DISTLAB-SEC-D	DISTLAB-CS-D
- Customer	DISTLAB-SUB-C	DISTLAB-PRI-C	DISTLAB-SEC-C	DISTLAB-CS-C
- Commodity	DISTLAB-SUB-E	DISTLAB-PRI-E	DISTLAB-SEC-E	DISTLAB-CS-E
Total				
<b>(926) Pension and Benefits</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(928) Regulatory Commission Expense</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(930.1) General Advertising</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(903.2) Misc. Expense</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(931) Misc. Rent</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(935) Maint. Of General Plant</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(9XX) Open</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>DEPRECIATION EXPENSE</b>				
<b>Depreciation Expense</b>				
<b>(403-303) Intangible</b>				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
<b>(403-350) Transm Land</b>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<u>(403-352) Transm Structures</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-353) Transm Station Equipment</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-354) Transm Towers &amp; Fixtures</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-355) Transm Poles &amp; Fixtures</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-356) Transm OH Conductors</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-357) Transm UG Conduit</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-358) Transm UG Conductors</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-359) Transm Roads</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-360) Land</u>				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
<u>(403-361) Structures</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(403-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(403-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<u>(403-367) UG Conductors</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
<u>(403-368) Line Transformers</u>				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
<u>(403-369) Services</u>				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
<u>(403-370) Meters</u>				
- Demand				
- Customer				Meters
- Commodity				
Total				
<u>(403-371) Install on Cust Premise</u>				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
<u>(403-372) Leased Property Cust. Prem.</u>				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
<u>(403-373) Streetlight</u>				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
<u>(403-389) Land</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>(403-390) Structures</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>(403-391) Office Equipment</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>(403-392) Transportation</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				



Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(403-393) Stores Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>(403-394) Tools, Shop &amp; Garage Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>(403-395) Laboratory Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>(403-396) Power Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>(403-397) Communication Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>(403-398) Misc. Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>Amortization and Depletion of Utility Plant</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>IS Adj - Cost of Removal/Salvage</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>IS Adj - Average Net Salvage</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>IS Adj - Depreciation Expense</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				

Met-Ed Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Amortization</b>				
<u>Amortization</u>	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Demand	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Customer	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
- Commodity				
<b>Total</b>				
<u>Removal of Retained Riders</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>Eliminate Amort per IS</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>Storm Reserve Amortization</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>Extraordinary Storm Reserve Amort</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>COVID-19 Reg Asset Amort</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>Streetlight Reg Asset Amort</u>				
- Demand				
- Customer				STLT-Direct
- Commodity				
<b>Total</b>				
<u>Verizon Pole Attach Amort</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				

Met-Ed Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>TAXES</b>				
<b>Taxes Other than Income</b>				
<u>Gross Receipt Taxes</u>				
- Demand	Revenues	Revenues	Revenues	Revenues
- Customer	Revenues	Revenues	Revenues	Revenues
- Commodity	Revenues	Revenues	Revenues	Revenues
Total				
<u>Payroll Taxes</u>				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
<u>PURTA Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Real Estate Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Sales &amp; Use Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Misc. Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>IS Adj. Payroll Taxes</u>				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
<u>Other Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>UTILITY PLANT</b>				
<b>Total Intangible Plant</b>				
(301) Organization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(302) Franchises and Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
<b>Distribution Plant</b>				
(350) Transmission Land	DEM			
(352) Transmission Structures	DEM			
(353) Trans. Station Equipment	DEM			
(354) Trans. Towers & Fixtures	DEM			
(355) Trans. Poles & Fixtures	DEM			
(356) Trans. OH Conductors	DEM			
(357) Underground Conduit	DEM			
(358) Trans. UG Conductors	DEM			
(359) Trans. Roads	DEM			
(360) Land and Land Rights	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(361) Structures and Improvements	DEM			
(362) Station Equipment	DEM	DEM		
(364) Poles, Towers & Fixtures	DEM	364P	364S	CUS
(365) Overhead Conductors & Devices	DEM	365P	365S	
(366) Underground Conduit	DEM	366P	366S	
(367) Underground Conductors & Device	DEM	367P	367S	
(368) Line Transformers	DEM	368P	368S	
(369) Services				CUS
(370) Meters				CUS
(371) Customer Premises				CUS
(372) Leased Property Cust. Prem.				CUS
(373) Streetlight				CUS

Met-Ed Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>General Plant</b>				
(389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(393) Stores Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(394) Tools & Garage Equip.	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(395) Laboratory	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(397) Communication Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(398) Misc. Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>ACCUMULATED DEPRECIATION</b>				
<b>Accumulated Depreciation</b>				
(108-302) Franchise & Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(108-350) Transm Land	DEM			
(108-352) Transm Structures	DEM			
(108-353) Transm Station Equipment	DEM			
(108-354) Transm Towers & Fixtures	DEM			
(108-355) Transm Poles & Fixtures	DEM			
(108-356) Transm OH Conductors	DEM			
(108-357) Transm Underground Conduit	DEM			
(108-358) Transm UG Conductors	DEM			
(108-359) Transm Roads	DEM			
(108-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(108-361) Structures		DEM		
(108-362) Station Equip	DEM	DEM		
(108-364) Poles	DEM	364P	364S	CUS
(108-365) OH Conductors	DEM	365P	365S	
(108-366) UG Conduit	DEM	366P	366S	
(108-367) UG Cond & Dev	DEM	367P	367S	
(108-368) Line Transformers	DEM	368P	368S	
(108-369) Services				CUS
(108-370) Meters				CUS
(108-371) Install on Cust Premise				CUS
(108-372) Leased Property Cust. Prem.				CUS
(108-373) Street Lighting				CUS
(108-389) Land & Land Rights	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-390) Struct & Imprints -	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-391) Office Furn & Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-392) Transportation Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-396) Power Operated Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-398) MISC Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>OTHER RATE BASE ITEMS</b>				
<b>Other Rate Base Items</b>				
Material & Supplies	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferred Storm Damage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits				CUS
Customer Advances				CUS
ADIT	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Capitalized Pension and OPEB	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District	Allocation to Customer Classes			
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service

**OPERATIONS & MAINTENANCE EXPENSES**

**Transmission Expenses**

<b>Operations Expenses</b>	
(560) Operating Supervision & Engineering	DEM
(561) Load Dispatch	DEM
(562) Station Expenses	DEM
(563) Overhead Line Expenses	DEM
(565) Transmission of Electricity by Others	DEM
(566) Miscellaneous transmission expenses	DEM

<b>Maintenance Expense</b>	
(568) Maintenance Supervision and Engineering	DEM
(569) Maintenance of Structures	DEM
(570) Maintenance of Station Equipment	DEM
(571) Maintenance of Overhead Lines	DEM
(572) Maintenance of miscellaneous distribution	DEM

**Distribution Expenses**

<b>Operations Expenses</b>		DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
(580) Operation Supervision & Engineering	DEM				
(581) Load Dispatching	DEM				
(582) Station Expenses	DEM				
(583) Overhead line expenses	DEM		365P	365S	
(584) Underground line expenses	DEM		367P	367S	
(586) Meter expenses					CUS
(588) Miscellaneous distribution expenses	DISTPLT-SUB		DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	DISTPLT-SUB		DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

<b>Maintenance Expense</b>		DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(590) Maintenance Supervision and Engineering	DEM				
(591) Maintenance of Structures	DEM				
(592) Maintenance of Station Equipment	DEM				
(593) Maintenance of Overhead Lines	DEM		365P	365S	
(594) Maintenance of underground lines	DEM		367P	367S	
(595) Maintenance of line transformers	DEM		368P	368S	
(596) Maintenance of street lighting and signal systems					CUS
(597) Maintenance of meters					CUS
(598) Maintenance of miscellaneous distribution	DISTPLT-SUB		DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS



Met-Ed Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Customer Accounts</b>				
(901) Supervision				CUS
(902) Meter Reading Expenses				CUS
(903) Collections & Records				CUS
(904) Uncollectables				CUS
(905) Misc. Customer Accounts				CUS
<b>(903) Collections &amp; Records</b>				
(907) Supervision				CUS
(908) Customer Information				CUS
(909) Advertising				CUS
(910) Misc. Expense				CUS
<b>Sales</b>				
(911) Sales Supervision				CUS
(913) Advertising Expense				CUS
<b>Administrative &amp; General Expense</b>				
(920) Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(921) Office Supplies	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(922) Admin Expenses	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(923) Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(924) Property Insurance	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(925) Injury and Damages	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
(926) Pension and Benefits	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(928) Regulatory Commission Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(930.1) General Advertising	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(903.2) Misc. Expense	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(931) Misc. Rent	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(935) Maint. Of General Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(9XX) Open	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>DEPRECIATION EXPENSE</b>				
<b>Depreciation Expense</b>				
(403-303) Intangible	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(403-350) Transm Land	DEM			
(403-352) Transm Structures	DEM			
(403-353) Transm Station Equipment	DEM			
(403-354) Transm Towers & Fixtures	DEM			
(403-355) Transm Poles & Fixtures	DEM			
(403-356) Transm OH Conductors	DEM			
(403-357) Transm UG Conduit	DEM			
(403-358) Transm UG Conductors	DEM			
(403-359) Transm Roads	DEM			
(403-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(403-361) Structures	DEM	DEM		
(403-362) Station Equip	DEM	DEM		
(403-364) Poles	DEM	364P	364S	CUS
(403-365) OH Conductors	DEM	365P	365S	
(403-366) UG Conduit	DEM	366P	366S	
(403-367) UG Conductors	DEM	367P	367S	
(403-368) Line Transformers	DEM	368P	368S	
(403-369) Services				CUS
(403-370) Meters				CUS
(403-371) Install on Cust Premise				CUS
(403-372) Leased Property Cust. Prem.				CUS
(403-373) Streetlight				CUS
(403-389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-398) Misc. Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization and Depletion of Utility Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Cost of Removal/Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Average Net Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Depreciation Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Amortization Expenses</b>				
Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Removal of Retained Riders	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Eliminate Amort per IS	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Storm Reserve Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Extraordinary Storm Reserve Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Reg Asset Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Streetlight Reg Asset Amort				CUS
Verizon Pole Attach Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
<b>TAXES</b>				
<b>Taxes Other than Income</b>				
Gross Receipt Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
PURTA Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Real Estate Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Sales & Use Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Misc. Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj. Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Other Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District		Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting
Summary of Allocators		Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Lighting	Service	
Description		R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT	
Total Company													
<b>External Allocators</b>													
STLT-Direct	Direct to Street Lighting	100.00%											100.0%
OL-Direct	Direct to Area Lighting	100.00%											
Revenues	Tariff Revenue Allocator	100.00%	71.4%	0.1%	3.7%	12.5%	2.4%	6.2%	2.2%	0.0%	0.0%	0.1%	1.3%
CUS-RES	Customers - Residential	100.00%	100.0%	0.0%									
CUS-PRI	Number of Customers at Primary Level	100.00%	0.0%	0.0%	0.0%	5.0%	0.8%	90.4%	3.1%	0.3%	0.0%	0.0%	0.3%
CUS-SEC	Number of Customers at Secondary Level	100.00%	88.1%	0.0%	6.9%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
CUS-TOT	Customers - Total	100.00%	88.2%	0.0%	6.9%	4.4%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%
NCP	Max NCP	100.00%	46.6%	0.1%	1.2%	20.5%	7.0%	17.6%	6.6%	0.0%	0.0%	0.1%	0.3%
NCP-PRI	NCP Demand Pri	100.00%	0.0%	0.0%	0.0%	0.2%	0.8%	71.6%	27.4%	0.0%	0.0%	0.0%	0.0%
NCP-SEC	NCP Demand Sec	100.00%	60.6%	0.1%	1.5%	26.6%	8.9%	1.4%	0.3%	0.0%	0.1%	0.1%	0.4%
Deposits	Customer Deposits	100.00%	48.7%	0.1%	4.8%	31.3%	3.8%	9.5%	1.9%	0.0%	0.0%	0.0%	0.0%
ACC903	Account 903 Expenses (incl. CC Fees)	100.00%	90.0%	0.0%	5.9%	3.7%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%
ACC908	Account 908 Expenses (incl. EV Rebates)	100.00%	83.6%	0.1%	9.6%	6.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.2%	0.1%
ACC910	Account 910 Expenses (incl. LI Outreach)	100.00%	88.7%	0.0%	6.6%	4.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%
Meters	Meter Plant	100.00%	79.0%	0.1%	7.4%	10.1%	0.4%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%
MR-Exp	Meter Reading Expense	100.00%	88.2%	0.0%	6.9%	4.4%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%
Uncollectibles	Uncollectibles	100.00%	95.1%	0.0%	0.7%	2.3%	0.5%	1.2%	0.0%	0.0%	0.0%	0.0%	0.2%







Met-Ed Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
<b>External Classifiers</b>					
<b>Common</b>					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
364 Primary Classifier	364P	100.00%	27.88%	72.12%	0.00%
364 Secondary Classifier	364S	100.00%	27.88%	72.12%	0.00%
365 Primary Classifier	365P	100.00%	4.88%	95.12%	0.00%
365 Secondary Classifier	365S	100.00%	4.88%	95.12%	0.00%
366 Primary Classifier	366P	100.00%	100.00%	0.00%	0.00%
366 Secondary Classifier	366S	100.00%	100.00%	0.00%	0.00%
367 Primary Classifier	367P	100.00%	6.82%	93.18%	0.00%
367 Secondary Classifier	367S	100.00%	6.82%	93.18%	0.00%
368 Primary Classifier	368P	100.00%	45.49%	54.51%	0.00%
368 Secondary Classifier	368S	100.00%	45.49%	54.51%	0.00%



Met-Ed Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
<b>Internal Classifiers - Derivation and Supporting Data</b>					
<b>TOTPLT</b>					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	83.25%	16.75%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	20.07%	79.93%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
<b>DISTPLT</b>					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	83.62%	16.38%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	20.45%	79.55%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
<b>DISTPLT_364-368</b>					
Acct. 364-368 Subtransmission	DIST_364-368-SUB	100.00%	100.00%	0.00%	0.00%
Acct. 364-368 Primary	DIST_364-368-PRI	100.00%	15.14%	84.86%	0.00%
Acct. 364-368 Secondary	DIST_364-368-SEC	100.00%	20.45%	79.55%	0.00%
Acct. 364-368 Customer	DIST_364-368-CS	100.00%	0.00%	100.00%	0.00%
<b>LABOR</b>					
Labor Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	78.32%	21.68%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	7.69%	92.31%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%

Met-Ed Rate District Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
<b>Dist Labor</b>					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	78.27%	21.73%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	7.56%	92.44%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>Cust Accts Labor</b>					
CA Labor Subtransmission	CUSTACCLAB-SUB	0.00%	0.00%	0.00%	0.00%
CA Labor Primary	CUSTACCLAB-PRI	0.00%	0.00%	0.00%	0.00%
CA Labor Secondary	CUSTACCLAB-SEC	0.00%	0.00%	0.00%	0.00%
CA Labor Customer	CUSTACCLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>Cust Info Labor</b>					
CI Labor Subtransmission	CUSTINFOLAB-SUB	0.00%	0.00%	0.00%	0.00%
CI Labor Primary	CUSTINFOLAB-PRI	0.00%	0.00%	0.00%	0.00%
CI Labor Secondary	CUSTINFOLAB-SEC	0.00%	0.00%	0.00%	0.00%
CI Labor Customer	CUSTINFOLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>Dist+Cust Labor</b>					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	78.27%	21.73%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	7.56%	92.44%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>DistOpExp</b>					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	97.20%	2.80%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	4.88%	95.12%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
<b>DistMtExp</b>					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	57.16%	42.84%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	4.96%	95.04%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
<b>Operating Expenses</b>					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	65.34%	34.66%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	6.34%	93.66%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%

Met-Ed Rate District						
Functional Factors						
	Code	Total	Subtransmission	Primary	Secondary	Customer Service
<b>EXTERNAL FUNCTIONAL FACTORS</b>						
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	100.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	100.0%	0.0%
Subtransmission Only	SUBTRANSMISSION	100.0%	100.0%	0.0%	0.0%	0.0%
Account 362 Station Equipment (Plant)	ACC362-PLT	100.0%	3.4%	96.6%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (Plant)	ACC364-PLT	100.0%	0.6%	5.4%	92.5%	1.5%
Account 365 Overhead Conductors & Devices (Plant)	ACC365-PLT	100.0%	0.2%	5.0%	94.8%	0.0%
Account 366 Underground Conduit (Plant)	ACC366-PLT	100.0%	0.0%	3.9%	96.1%	0.0%
Account 367 Underground Conductors & Device (Plan	ACC367-PLT	100.0%	0.5%	0.3%	99.3%	0.0%
Account 362 Station Equipment (A/D)	ACC362-AD	100.0%	0.8%	99.2%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (A/D)	ACC364-AD	100.0%	0.3%	5.5%	92.8%	1.5%
Account 365 Overhead Conductors & Devices (A/D)	ACC365-AD	100.0%	0.5%	5.0%	94.4%	0.0%
Account 366 Underground Conduit (A/D)	ACC366-AD	100.0%	0.0%	3.9%	96.1%	0.0%
Account 367 Underground Conductors & Device (A/D)	ACC367-AD	100.0%	0.4%	0.3%	99.4%	0.0%
<b>INTERNAL FUNCTIONAL FACTORS</b>						
Rate Base Factor	RB	100.0%	1.3%	13.7%	78.0%	7.1%
Total Distribution Plant Factor	DISTPLT	100.0%	1.5%	13.6%	73.5%	11.4%
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	0.3%	3.4%	96.0%	0.3%
Total Utility Plant Factor	TOTPLT	100.0%	1.5%	13.5%	73.4%	11.7%
Total General Plant Factor	GENPLT	100.0%	1.5%	13.6%	73.5%	11.4%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.1%	44.6%	24.6%	30.8%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	0.2%	9.9%	87.4%	2.4%
Distribution Expenses Factor	DISTEXP	100.0%	0.2%	10.7%	86.0%	3.1%
Labor Expenses	LABOR	100.0%	0.9%	13.8%	67.0%	18.3%
Dist Labor Expenses	DISTLAB	100.0%	0.4%	15.7%	76.4%	7.5%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	1.2%	13.7%	71.8%	13.3%
Non-A&G Labor Expenses	NONAGLAB	100.0%	0.3%	13.8%	67.3%	18.5%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	0.6%	9.4%	69.0%	21.1%

Met-Ed Rate District						
Functional Factors						
	Code	Total	Subtransmission	Primary	Secondary	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		3,377,410	50,023	458,758	2,482,352	386,278
Total Distribution Plant Factor	DISTPLT	100.0%	1.5%	13.6%	73.5%	11.4%
Total Distribution 364-368		2,554,086	7,069	87,443	2,450,738	8,836
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	0.3%	3.4%	96.0%	0.3%
Total General Plant		218,720	3,239	29,709	160,756	25,015
Total General Plant Factor	GENPLT	100.0%	1.5%	13.6%	73.5%	11.4%
Total Utility Plant		3,701,466	53,882	498,355	2,715,785	433,444
Total Utility Plant Factor	TOTPLT	100.0%	1.5%	13.5%	73.4%	11.7%
Distribution Operating Expenses		2,522	1	1,124	621	775
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.1%	44.6%	24.6%	30.8%
Distribution Maintenance Expenses		110,690	207	11,009	96,771	2,703
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	0.2%	9.9%	87.4%	2.4%
Distribution Expense		113,212	208	12,133	97,393	3,479
Distribution Expense Factor	DISTEXP	100.0%	0.2%	10.7%	86.0%	3.1%
Total Operating Expenses excl. A&G		156,315	916	14,656	107,832	32,910
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	0.6%	9.4%	69.0%	21.1%

Met-Ed Rate District  
 Billing Determinants  
 Test Period 12 Months Ended December 2025

Schedule	Normalized kWh	kWh %	Customers	%
R	5,857,567,027	41.5%	525,508	88.2%
GSV	10,064,727	0.1%	252	0.0%
GSS	151,865,272	1.1%	41,202	6.9%
GSM	2,610,563,574	18.5%	26,308	4.4%
GSL	862,656,896	6.1%	399	0.1%
GP	2,723,839,928	19.3%	582	0.1%
TP	1,848,231,542	13.1%	33	0.0%
BRD	1,092,299	0.0%	70	0.0%
MS	4,347,594	0.0%	55	0.0%
POL	4,007,790	0.0%	783	0.1%
STLT	25,935,220	0.2%	610	0.1%
<b>Total</b>	<b>14,100,171,868</b>	<b>100.00%</b>	<b>595,801</b>	<b>100.00%</b>

Penelec Rate District COSS Summary		Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
<b>Current Delivery Service Rates</b>													
Rate base	\$	2,269,068	\$ 1,621,525	\$ 2,693	\$ 161,127	\$ 241,581	\$ 55,061	\$ 84,854	\$ 41,142	\$ 535	\$ 2,272	\$ 9,124	\$ 49,153
Net operating income	\$	96,325	\$ 55,505	\$ 383	\$ (4,936)	\$ 28,584	\$ 8,193	\$ 6,220	\$ 6,095	\$ (44)	\$ 393	\$ 601	\$ (4,668)
Rate of return		4.25%	3.42%	14.23%	-3.06%	11.83%	14.88%	7.33%	14.81%	-8.14%	17.28%	6.59%	-9.50%
Relative rate of return		100%	81%	335%	-72%	279%	350%	173%	349%	-192%	407%	155%	-224%
Revenues	\$	496,804	\$ 331,490	\$ 1,004	\$ 19,858	\$ 77,855	\$ 18,822	\$ 22,189	\$ 13,984	\$ 17	\$ 879	\$ 3,326	\$ 7,378
Test Period Usage (MWh)		12,517,554	4,312,760	13,948	202,621	2,897,971	919,326	1,495,019	2,608,661	313	23,932	11,027	31,976
Revenue per MWh	\$	0.04	\$ 0.08	\$ 0.07	\$ 0.10	\$ 0.03	\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.06	\$ 0.04	\$ 0.30	\$ 0.23
<b>Revenues at Equalized Rates of Return</b>													
Rate of return		8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Revenue required	\$	629,767	\$ 444,453	\$ 799	\$ 45,238	\$ 67,222	\$ 14,110	\$ 23,621	\$ 10,498	\$ 138	\$ 612	\$ 3,588	\$ 19,488
Revenue deficiency	\$	132,963	\$ 112,963	\$ (205)	\$ 25,380	\$ (10,633)	\$ (4,712)	\$ 1,432	\$ (3,485)	\$ 121	\$ (268)	\$ 262	\$ 12,110
Percent increase required		26.8%	34.1%	-20.4%	127.8%	-13.7%	-25.0%	6.5%	-24.9%	694.8%	-30.4%	7.9%	164.1%
Test Period Usage (MWh)		12,517,554	4,312,760	13,948	202,621	2,897,971	919,326	1,495,019	2,608,661	313	23,932	11,027	31,976
Revenue Required per MWh	\$	0.05	\$ 0.10	\$ 0.06	\$ 0.22	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.00	\$ 0.44	\$ 0.03	\$ 0.33	\$ 0.61
Revenue Deficiency per MWh	\$	0.01	\$ 0.03	\$ (0.01)	\$ 0.13	\$ (0.00)	\$ (0.01)	\$ 0.00	\$ (0.00)	\$ 0.39	\$ (0.01)	\$ 0.02	\$ 0.38
<b>Rate Class</b>													
		Proposed Class ROR	Overall ROR										
R		3.42%	4.25%										
GSV		14.23%	4.25%										
GSS		-3.06%	4.25%										
GSM		11.83%	4.25%										
GSL		14.88%	4.25%										
GP		7.33%	4.25%										
TP		14.81%	4.25%										
BRD		-8.14%	4.25%										
H		17.28%	4.25%										
POL		6.59%	4.25%										
STLT		-9.50%	4.25%										

Penelec Rate District		Residential											
COSS Summary		Total Company	Service R	Volunteer GSV	Small GSS	Medium GSM	Large GSL	Primary GP	Power TP	Service BRD	SCH Rate H	Lighting POL	Service STLT
Current Rate of Return		4.25%	3.42%	14.23%	-3.06%	11.83%	14.88%	7.33%	14.81%	-8.14%	17.28%	6.59%	-9.50%
Proposed Rate of Return		8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
EROR Revenues	\$	629,767	\$ 444,453	\$ 799	\$ 45,238	\$ 67,222	\$ 14,110	\$ 23,621	\$ 10,498	\$ 138	\$ 612	\$ 3,588	\$ 19,488
Current Revenues		496,804	331,490	1,004	19,858	77,855	18,822	22,189	13,984	17	879	3,326	7,378
Difference	\$	132,963	\$ 112,963	\$ (205)	\$ 25,380	\$ (10,633)	\$ (4,712)	\$ 1,432	\$ (3,485)	\$ 121	\$ (268)	\$ 262	\$ 12,110
% Difference		26.76%	34.08%	-20.43%	127.80%	-13.66%	-25.04%	6.45%	-24.93%	694.77%	-30.45%	7.87%	164.12%
<b>Derivation of Base Rate Revenues</b>													
Current Total Revenues	\$	496,804	331,490	1,004	19,858	77,855	18,822	22,189	13,984	17	879	3,326	7,378
Less: Other Rider Revenues	\$	(8,144)	(15,641)	(37)	(367)	1,473	795	1,772	4,384	(0)	(3)	(165)	(355)
Less: Other Revenues	\$	25,212	18,001	39	1,239	3,375	676	857	413	2	30	231	349
Current Base Rate Revenues	\$	479,736	\$ 329,129	\$ 1,002	\$ 18,987	\$ 73,008	\$ 17,351	\$ 19,561	\$ 9,187	\$ 16	\$ 852	\$ 3,260	\$ 7,384
Total Revenues at EROR	\$	629,767	444,453	799	45,238	67,222	14,110	23,621	10,498	138	612	3,588	19,488
Less: Other Rider Revenues	\$	-	-	-	-	-	-	-	-	-	-	-	-
Less: Other Revenues	\$	25,212	18,001	39	1,239	3,375	676	857	413	2	30	231	349
Base Rate Revenues at EROR	\$	604,555	\$ 426,451	\$ 760	\$ 43,999	\$ 63,847	\$ 13,434	\$ 22,765	\$ 10,086	\$ 136	\$ 581	\$ 3,357	\$ 19,139
<b>Metrics</b>													
Base Rate Revenues at EROR		604,555	426,451	760	43,999	63,847	13,434	22,765	10,086	136	581	3,357	19,139
Test Period Usage (MWh)		12,517,554	4,312,760	13,948	202,621	2,897,971	919,326	1,495,019	2,608,661	313	23,932	11,027	31,976
Test Period Customers		584,383	496,418	622	52,935	30,681	424	450	61	10	140	1,928	713

Penelec Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting
Income Statement	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service
Current Rates		R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT
<b>Going-Level Income Statement</b>													
<b>Operating Revenues</b>	\$ 496,804	\$ 331,490	\$ 1,004	\$ 19,858	\$ 77,855	\$ 18,822	\$ 22,189	\$ 13,984	\$ 17	\$ 879	\$ 3,326	\$ 7,378	
<b>Operating Expenses</b>													
O&M Expenses	\$ 209,556	\$ 151,641	\$ 280	\$ 16,585	\$ 21,543	\$ 3,960	\$ 8,211	\$ 2,921	\$ 52	\$ 183	\$ 960	\$ 3,221	
Depreciation & Amortization	152,448	102,933	177	10,505	15,748	3,285	5,174	2,437	29	139	1,452	10,569	
Taxes Other than Income	31,912	21,422	62	1,392	4,818	1,160	1,416	878	2	54	212	497	
<b>Total Operating Expenses</b>	\$ 393,916	\$ 275,997	\$ 518	\$ 28,482	\$ 42,109	\$ 8,405	\$ 14,800	\$ 6,236	\$ 83	\$ 376	\$ 2,623	\$ 14,287	
Income Before Tax	\$ 102,888	\$ 55,493	\$ 486	\$ (8,624)	\$ 35,746	\$ 10,417	\$ 7,389	\$ 7,747	\$ (65)	\$ 504	\$ 703	\$ (6,908)	
<b>Income Adjustments</b>													
Interest Expense	47,877	34,214	57	3,400	5,097	1,162	1,790	868	11	48	193	1,037	
<b>Total Income Adjustments</b>	\$ 47,877	\$ 34,214	\$ 57	\$ 3,400	\$ 5,097	\$ 1,162	\$ 1,790	\$ 868	\$ 11	\$ 48	\$ 193	\$ 1,037	
Adjusted Taxable Income	\$ 55,011	\$ 21,279	\$ 429	\$ (12,023)	\$ 30,649	\$ 9,255	\$ 5,599	\$ 6,879	\$ (77)	\$ 456	\$ 511	\$ (7,945)	
Calculated Income Tax	14,343	5,548	112	(3,135)	7,991	2,413	1,460	1,794	(20)	119	133	(2,072)	
Reconciliation Adjustment	(7,780)	(5,560)	(9)	(552)	(828)	(189)	(291)	(141)	(2)	(8)	(31)	(169)	
Total Income Taxes	\$ 6,563	\$ (12)	\$ 103	\$ (3,687)	\$ 7,163	\$ 2,224	\$ 1,169	\$ 1,653	\$ (22)	\$ 111	\$ 102	\$ (2,240)	
<b>Total Operating Income</b>	\$ 96,325	\$ 55,505	\$ 383	\$ (4,936)	\$ 28,584	\$ 8,193	\$ 6,220	\$ 6,095	\$ (44)	\$ 393	\$ 601	\$ (4,668)	
<b>Rate Base</b>	\$ 2,269,068	\$ 1,621,525	\$ 2,693	\$ 161,127	\$ 241,581	\$ 55,061	\$ 84,854	\$ 41,142	\$ 535	\$ 2,272	\$ 9,124	\$ 49,153	
ROR @ Current Rates	4.25%	3.42%	14.23%	-3.06%	11.83%	14.88%	7.33%	14.81%	-8.14%	17.28%	6.59%	-9.50%	
Rate Base %	100.00%	71.46%	0.12%	7.10%	10.65%	2.43%	3.74%	1.81%	0.02%	0.10%	0.40%	2.17%	
<b>Pro-Forma Income Tax Increase Calculation</b>													
Rate Base	2,269,068	1,621,525	2,693	161,127	241,581	55,061	84,854	41,142	535	2,272	9,124	49,153	
Required ROR	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	
Required Income	185,837	132,803	221	13,196	19,786	4,509	6,950	3,370	44	186	747	4,026	
Increase in Earnings Requested	89,512	77,298	(163)	18,133	(8,798)	(3,683)	729	(2,725)	87	(207)	146	8,694	
Increase in Revenues Requested	132,565	114,477	(241)	26,854	(13,030)	(5,455)	1,080	(4,036)	129	(306)	216	12,875	
State Taxable Income	132,565	114,477	(241)	26,854	(13,030)	(5,455)	1,080	(4,036)	129	(306)	216	12,875	
<b>State Income Tax Increase</b>	<b>9,839</b>	<b>8,497</b>	<b>(18)</b>	<b>1,993</b>	<b>(967)</b>	<b>(405)</b>	<b>80</b>	<b>(300)</b>	<b>10</b>	<b>(23)</b>	<b>16</b>	<b>956</b>	
Federal Taxable Income	122,726	105,980	(223)	24,861	(12,063)	(5,050)	1,000	(3,736)	120	(283)	200	11,919	
<b>Federal Income Tax Increase</b>	<b>23,794</b>	<b>20,548</b>	<b>(43)</b>	<b>4,820</b>	<b>(2,339)</b>	<b>(979)</b>	<b>194</b>	<b>(724)</b>	<b>23</b>	<b>(55)</b>	<b>39</b>	<b>2,311</b>	
<b>Revenue Requirement Calculation</b>													
Required Income	185,837	132,803	221	13,196	19,786	4,509	6,950	3,370	44	186	747	4,026	
Add: Expenses	393,916	275,997	518	28,482	42,109	8,405	14,800	6,236	83	376	2,623	14,287	
Add: Incremental Uncollectibles	1,679	1,184	2	121	179	37	63	28	0	2	10	53	
Add: Incremental PUC Expenses	318	224	0	23	34	7	12	5	0	0	2	10	
Add: Taxes													
Current Taxes	6,563												
Proforma Tax Increase	33,634	28,725	48	2,854	4,280	975	1,503	729	9	40	162	871	
Increase in GRT	\$ 7,821	\$ 5,520	\$ 10	\$ 562	\$ 835	\$ 175	\$ 293	\$ 130	\$ 2	\$ 8	\$ 45	\$ 242	
<b>Revenue Requirement</b>	<b>629,767</b>	<b>444,453</b>	<b>799</b>	<b>45,238</b>	<b>67,222</b>	<b>14,110</b>	<b>23,621</b>	<b>10,498</b>	<b>138</b>	<b>612</b>	<b>3,588</b>	<b>19,488</b>	



Penelec Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
<b>Revenue Requirement</b>												
<b>Primary</b>												
- Demand	3,563	1,431	6	80	875	301	438	395	0	10	7	20
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary</b>												
- Demand	65,343	25,342	98	1,413	15,678	5,416	8,761	7,976	2	184	127	348
- Customer	13,699	380	1	23	1,140	150	10,699	1,167	128	1	4	9
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Secondary</b>												
- Demand	56,610	29,095	113	1,621	18,051	6,175	703	98	2	212	144	397
- Customer	390,222	328,528	433	34,477	22,339	937	803	498	4	121	1,363	717
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Customer Service</b>												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	100,330	59,677	149	7,624	9,139	1,131	2,219	364	3	83	1,943	17,998
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue Requirement</b>												
- Demand	125,516	55,868	216	3,114	34,604	11,892	9,901	8,469	3	406	278	764
- Customer	504,252	388,585	583	42,124	32,618	2,217	13,720	2,029	135	205	3,311	18,724
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue Requirement</b>	<b>629,767</b>	<b>444,453</b>	<b>799</b>	<b>45,238</b>	<b>67,222</b>	<b>14,110</b>	<b>23,621</b>	<b>10,498</b>	<b>138</b>	<b>612</b>	<b>3,588</b>	<b>19,488</b>

Penelec Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
<b>Rate Base</b>												
<b>Subtransmission</b>												
- Demand	19,146	7,349	29	407	4,814	1,681	2,451	2,232	0	57	33	94
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary</b>												
- Demand	264,487	98,013	385	5,429	64,243	22,459	37,284	34,223	6	754	440	1,251
- Customer	51,585	-	-	-	4,123	503	41,932	4,525	503	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Secondary</b>												
- Demand	266,245	134,274	527	7,434	87,616	30,291	2,745	-	8	1,033	603	1,714
- Customer	1,502,340	1,277,292	1,599	136,100	78,967	1,092	80	-	13	363	4,998	1,836
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Customer Service</b>												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	165,264	104,597	153	11,757	1,818	(964)	363	163	5	66	3,051	44,257
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Rate Base</b>												
- Demand	549,879	239,636	941	13,270	156,673	54,431	42,480	36,454	15	1,843	1,075	3,059
- Customer	1,719,189	1,381,889	1,752	147,857	84,908	630	42,374	4,688	521	429	8,049	46,093
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Rate Base</b>	<b>2,269,068</b>	<b>1,621,525</b>	<b>2,693</b>	<b>161,127</b>	<b>241,581</b>	<b>55,061</b>	<b>84,854</b>	<b>41,142</b>	<b>535</b>	<b>2,272</b>	<b>9,124</b>	<b>49,153</b>

Penelec Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
<b>Total Expenses excl. Income Taxes</b>												
<b>Subtransmission</b>												
- Demand	1,574	668	2	38	375	127	183	164	0	4	4	10
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary</b>												
- Demand	37,872	15,159	58	849	9,000	3,089	4,885	4,431	1	105	80	215
- Customer	8,339	380	1	23	711	98	6,340	698	76	1	4	9
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Secondary</b>												
- Demand	28,948	15,146	58	848	8,943	3,037	417	98	1	105	80	215
- Customer	234,115	195,834	266	20,324	14,130	824	795	498	2	84	835	523
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Customer Service</b>												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	83,069	48,811	133	6,401	8,950	1,231	2,181	348	3	76	1,621	13,315
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses excl. Income Taxes</b>												
- Demand	68,394	30,973	118	1,734	18,318	6,253	5,485	4,693	2	215	164	440
- Customer	325,522	245,024	401	26,748	23,791	2,152	9,315	1,544	81	161	2,459	13,846
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses excl. Income Taxes</b>	<b>393,916</b>	<b>275,997</b>	<b>518</b>	<b>28,482</b>	<b>42,109</b>	<b>8,405</b>	<b>14,800</b>	<b>6,236</b>	<b>83</b>	<b>376</b>	<b>2,623</b>	<b>14,287</b>



Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(356) Trans. OH Conductors</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(357) Underground Conduit</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(358) Trans. UG Conductors</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(359) Trans. Roads</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(360) Land and Land Rights</b>		<u>17,195</u>												
- Demand		2,823	1,377	5	76	899	311	75	46	0	11	6	18	
- Customer		14,371	11,739	15	1,251	762	14	371	40	5	3	46	125	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>17,195</u>	<u>13,116</u>	<u>20</u>	<u>1,327</u>	<u>1,661</u>	<u>325</u>	<u>446</u>	<u>86</u>	<u>5</u>	<u>14</u>	<u>52</u>	<u>143</u>	
<b>(361) Structures and Improvements</b>		<u>18,810</u>												
- Demand		18,810	7,220	28	400	4,729	1,651	2,408	2,193	0	56	32	92	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>18,810</u>	<u>7,220</u>	<u>28</u>	<u>400</u>	<u>4,729</u>	<u>1,651</u>	<u>2,408</u>	<u>2,193</u>	<u>0</u>	<u>56</u>	<u>32</u>	<u>92</u>	
<b>(362) Station Equipment</b>		<u>428,156</u>												
- Demand		428,156	164,340	646	9,102	107,654	37,582	54,812	49,910	10	1,264	737	2,098	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>428,156</u>	<u>164,340</u>	<u>646</u>	<u>9,102</u>	<u>107,654</u>	<u>37,582</u>	<u>54,812</u>	<u>49,910</u>	<u>10</u>	<u>1,264</u>	<u>737</u>	<u>2,098</u>	
<b>(364) Poles, Towers &amp; Fixtures</b>		<u>744,665</u>												
- Demand		210,919	100,901	396	5,587	65,885	22,816	7,518	5,292	6	776	453	1,288	
- Customer		533,747	416,092	521	44,336	27,823	612	21,372	2,304	260	118	1,628	18,681	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>744,665</u>	<u>516,993</u>	<u>917</u>	<u>49,923</u>	<u>93,708</u>	<u>23,428</u>	<u>28,890</u>	<u>7,595</u>	<u>266</u>	<u>894</u>	<u>2,081</u>	<u>19,969</u>	
<b>(365) Overhead Conductors &amp; Devices</b>		<u>1,308,582</u>												
- Demand		69,130	33,434	131	1,851	21,828	7,556	2,110	1,383	2	257	150	427	
- Customer		1,239,452	1,013,083	1,268	107,948	66,459	1,332	38,977	4,199	477	288	3,964	1,456	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>1,308,582</u>	<u>1,046,516</u>	<u>1,400</u>	<u>109,799</u>	<u>88,287</u>	<u>8,889</u>	<u>41,087</u>	<u>5,583</u>	<u>479</u>	<u>545</u>	<u>4,114</u>	<u>1,883</u>	



Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(391) Office Equipment</b>		<b>8,304</b>												
- Demand		2,089	911	4	50	596	207	160	137	0	7	4	12	
- Customer		6,216	4,918	6	529	339	7	150	18	2	2	82	162	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>8,304</b>	<b>5,830</b>	<b>10</b>	<b>579</b>	<b>934</b>	<b>214</b>	<b>311</b>	<b>156</b>	<b>2</b>	<b>9</b>	<b>86</b>	<b>174</b>	
<b>(392) Transportation</b>		<b>11,173</b>												
- Demand		2,810	1,226	5	68	802	278	216	185	0	9	6	16	
- Customer		8,363	6,618	9	711	456	9	202	25	2	2	111	218	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>11,173</b>	<b>7,844</b>	<b>13</b>	<b>779</b>	<b>1,257</b>	<b>288</b>	<b>418</b>	<b>210</b>	<b>2</b>	<b>12</b>	<b>116</b>	<b>234</b>	
<b>(393) Stores Equipment</b>		<b>25</b>												
- Demand		6	3	0	0	2	1	0	0	0	0	0	0	
- Customer		19	15	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>25</b>	<b>17</b>	<b>0</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>(394) Tools &amp; Garage Equip.</b>		<b>19,185</b>												
- Demand		4,825	2,105	8	117	1,376	478	370	317	0	16	9	27	
- Customer		14,360	11,362	15	1,221	782	16	348	43	4	4	190	375	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>19,185</b>	<b>13,468</b>	<b>23</b>	<b>1,338</b>	<b>2,159</b>	<b>494</b>	<b>718</b>	<b>360</b>	<b>4</b>	<b>20</b>	<b>200</b>	<b>402</b>	
<b>(395) Laboratory</b>		<b>169</b>												
- Demand		42	19	0	1	12	4	3	3	0	0	0	0	
- Customer		126	100	0	11	7	0	3	0	0	0	2	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>169</b>	<b>118</b>	<b>0</b>	<b>12</b>	<b>19</b>	<b>4</b>	<b>6</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>	
<b>(396) Power Equipment</b>		<b>5,070</b>												
- Demand		1,275	556	2	31	364	126	98	84	0	4	2	7	
- Customer		3,795	3,003	4	323	207	4	92	11	1	1	50	99	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>5,070</b>	<b>3,559</b>	<b>6</b>	<b>354</b>	<b>570</b>	<b>131</b>	<b>190</b>	<b>95</b>	<b>1</b>	<b>5</b>	<b>53</b>	<b>106</b>	
<b>(397) Communication Equipment</b>		<b>45,992</b>												
- Demand		11,567	5,047	20	279	3,300	1,146	888	761	0	39	23	64	
- Customer		34,425	27,240	35	2,928	1,876	39	833	102	10	9	456	898	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>45,992</b>	<b>32,287</b>	<b>55</b>	<b>3,208</b>	<b>5,175</b>	<b>1,185</b>	<b>1,721</b>	<b>863</b>	<b>10</b>	<b>47</b>	<b>478</b>	<b>963</b>	
<b>(398) Misc. Equipment</b>		<b>71</b>												
- Demand		18	8	0	0	5	2	1	1	0	0	0	0	
- Customer		53	42	0	5	3	0	1	0	0	0	1	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>71</b>	<b>50</b>	<b>0</b>	<b>5</b>	<b>8</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	
<b>Total General Plant</b>		<b>192,662</b>												
- Demand		48,455	21,142	83	1,171	13,822	4,802	3,718	3,188	1	163	95	270	
- Customer		144,207	114,107	148	12,265	7,857	163	3,491	428	40	36	1,909	3,763	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>192,662</b>	<b>135,249</b>	<b>231</b>	<b>13,436</b>	<b>21,680</b>	<b>4,965</b>	<b>7,209</b>	<b>3,616</b>	<b>41</b>	<b>199</b>	<b>2,004</b>	<b>4,033</b>	
<b>Total Utility Plant</b>		<b>4,031,418</b>												
- Demand		999,176	435,770	1,712	24,131	284,902	98,977	76,866	65,920	27	3,352	1,955	5,563	
- Customer		3,032,242	2,396,671	3,147	258,316	167,855	4,132	74,169	8,985	843	788	39,310	78,026	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>4,031,418</b>	<b>2,832,441</b>	<b>4,859</b>	<b>282,447</b>	<b>452,757</b>	<b>103,109</b>	<b>151,035</b>	<b>74,905</b>	<b>870</b>	<b>4,140</b>	<b>41,266</b>	<b>83,589</b>	

Penelec Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Combined	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	SCH Rate	Lighting	Service	Service	Service	Factor
		R	GVS	GSS	GSM	GSL	GP	TP	BRD	H	POL	STLT			

**ACCUMULATED DEPRECIATION**

Accumulated Depreciation															
<b>(108-302) Franchise &amp; Consents</b>		<u>31</u>													
- Demand	8	3	0	0	2	1	1	1	0	0	0	0	0	0	0
- Customer	23	19	0	2	1	0	1	0	0	0	0	0	0	1	1
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>31</b>	<b>22</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>(108-303) Intangible Plant</b>		<u>(87,756)</u>													
- Demand	(10,924)	(4,619)	(18)	(256)	(3,021)	(1,051)	(982)	(861)	(0)	(36)	(21)	(59)			
- Customer	(76,833)	(58,791)	(104)	(6,846)	(6,184)	(615)	(2,445)	(218)	(22)	(43)	(391)	(1,175)			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>(87,756)</b>	<b>(63,410)</b>	<b>(122)</b>	<b>(7,101)</b>	<b>(9,206)</b>	<b>(1,666)</b>	<b>(3,427)</b>	<b>(1,078)</b>	<b>(22)</b>	<b>(79)</b>	<b>(411)</b>	<b>(1,234)</b>			
<b>(108-350) Transm Land</b>		<u>(7,983)</u>													
- Demand	(7,983)	(3,064)	(12)	(170)	(2,007)	(701)	(1,022)	(931)	(0)	(24)	(14)	(39)			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>(7,983)</b>	<b>(3,064)</b>	<b>(12)</b>	<b>(170)</b>	<b>(2,007)</b>	<b>(701)</b>	<b>(1,022)</b>	<b>(931)</b>	<b>(0)</b>	<b>(24)</b>	<b>(14)</b>	<b>(39)</b>			
<b>(108-352) Transm Structures</b>		<u>-</u>													
- Demand	-	-	-	-	-	-	-	-	-	-	-	-			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>(108-353) Transm Station Equipment</b>		<u>-</u>													
- Demand	-	-	-	-	-	-	-	-	-	-	-	-			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>(108-354) Transm Towers &amp; Fixtures</b>		<u>-</u>													
- Demand	-	-	-	-	-	-	-	-	-	-	-	-			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>(108-355) Transm Poles &amp; Fixtures</b>		<u>-</u>													
- Demand	-	-	-	-	-	-	-	-	-	-	-	-			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>(108-356) Transm OH Conductors</b>		<u>-</u>													
- Demand	-	-	-	-	-	-	-	-	-	-	-	-			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>(108-357) Transm Underground Conduit</b>		<u>-</u>													
- Demand	-	-	-	-	-	-	-	-	-	-	-	-			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>(108-358) Transm UG Conductors</b>		<u>-</u>													
- Demand	-	-	-	-	-	-	-	-	-	-	-	-			
- Customer	-	-	-	-	-	-	-	-	-	-	-	-			
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			



Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-359) Transm Roads</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(108-360) Land</b>		4,558												
- Demand		748	365	1	20	238	82	20	12	0	3	2	5	
- Customer		3,810	3,112	4	332	202	4	98	11	1	1	12	33	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		4,558	3,477	5	352	440	86	118	23	1	4	14	38	
<b>(108-361) Structures</b>		(10,170)												
- Demand		(10,170)	(3,904)	(15)	(216)	(2,557)	(893)	(1,302)	(1,186)	(0)	(30)	(18)	(50)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(10,170)	(3,904)	(15)	(216)	(2,557)	(893)	(1,302)	(1,186)	(0)	(30)	(18)	(50)	
<b>(108-362) Station Equip</b>		(128,767)												
- Demand		(128,767)	(49,425)	(194)	(2,738)	(32,377)	(11,303)	(16,485)	(15,010)	(3)	(380)	(222)	(631)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(128,767)	(49,425)	(194)	(2,738)	(32,377)	(11,303)	(16,485)	(15,010)	(3)	(380)	(222)	(631)	
<b>(108-364) Poles</b>		(227,900)												
- Demand		(64,427)	(30,837)	(121)	(1,707)	(20,136)	(6,973)	(2,281)	(1,601)	(2)	(237)	(138)	(394)	
- Customer		(163,472)	(127,438)	(160)	(13,579)	(8,522)	(187)	(6,546)	(706)	(80)	(36)	(499)	(5,721)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(227,900)	(158,275)	(281)	(15,286)	(28,657)	(7,160)	(8,826)	(2,306)	(82)	(273)	(637)	(6,115)	
<b>(108-365) OH Conductors</b>		(257,723)												
- Demand		(13,529)	(6,552)	(26)	(363)	(4,278)	(1,481)	(404)	(262)	(0)	(50)	(29)	(84)	
- Customer		(244,194)	(199,595)	(250)	(21,268)	(13,094)	(263)	(7,679)	(827)	(94)	(57)	(781)	(287)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(257,723)	(206,147)	(276)	(21,630)	(17,371)	(1,743)	(8,083)	(1,089)	(94)	(107)	(810)	(371)	
<b>(108-366) UG Conduit</b>		(21,062)												
- Demand		(21,062)	(10,289)	(40)	(570)	(6,717)	(2,324)	(542)	(322)	(1)	(79)	(46)	(131)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(21,062)	(10,289)	(40)	(570)	(6,717)	(2,324)	(542)	(322)	(1)	(79)	(46)	(131)	
<b>(108-367) UG Cond &amp; Dev</b>		(91,139)												
- Demand		(7,678)	(3,826)	(15)	(212)	(2,497)	(864)	(124)	(45)	(0)	(29)	(17)	(49)	
- Customer		(83,461)	(70,432)	(88)	(7,505)	(4,404)	(66)	(507)	(54)	(7)	(20)	(276)	(101)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(91,139)	(74,259)	(103)	(7,717)	(6,901)	(930)	(631)	(99)	(7)	(49)	(293)	(150)	
<b>(108-368) Line Transformers</b>		(184,585)												
- Demand		(44,725)	(22,556)	(89)	(1,249)	(14,718)	(5,088)	(461)	-	(1)	(173)	(101)	(288)	
- Customer		(139,859)	(118,909)	(149)	(12,670)	(7,351)	(102)	(7)	-	(1)	(34)	(465)	(171)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(184,585)	(141,465)	(237)	(13,919)	(22,070)	(5,190)	(468)	-	(3)	(207)	(566)	(459)	
<b>(108-369) Services</b>		(60,076)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-370) Meters</b>		<b>(63,032)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(63,032)	(47,112)	(101)	(5,879)	(6,823)	(259)	(2,160)	(651)	(3)	(42)	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(63,032)</b>	<b>(47,112)</b>	<b>(101)</b>	<b>(5,879)</b>	<b>(6,823)</b>	<b>(259)</b>	<b>(2,160)</b>	<b>(651)</b>	<b>(3)</b>	<b>(42)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(108-371) Install on Cust Premise</b>		<b>(22,923)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(22,923)	-	-	-	-	-	-	-	-	-	(22,923)	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(22,923)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22,923)</b>	<b>-</b>	<b>-</b>
<b>(108-372) Leased Property Cust. Prem.</b>		<b>(193)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(193)	-	-	-	-	-	-	-	-	-	(193)	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(193)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(193)</b>	<b>-</b>	<b>-</b>
<b>(108-373) Street Lighting</b>		<b>(13,504)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(13,504)	-	-	-	-	-	-	-	-	-	-	(13,504)	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(13,504)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,504)</b>	<b>-</b>
<b>(108-389) Land &amp; Land Rights</b>		<b>(35)</b>												
- Demand		(9)	(4)	(0)	(0)	(3)	(1)	(1)	(1)	(0)	(0)	(0)	(0)	(0)
- Customer		(26)	(21)	(0)	(2)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(1)	(1)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(35)</b>	<b>(25)</b>	<b>(0)</b>	<b>(2)</b>	<b>(4)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	<b>(1)</b>
<b>(108-390) Struct &amp; Impmnts -</b>		<b>(40,028)</b>												
- Demand		(10,067)	(4,393)	(17)	(243)	(2,872)	(998)	(773)	(662)	(0)	(34)	(20)	(56)	(56)
- Customer		(29,961)	(23,707)	(31)	(2,548)	(1,632)	(34)	(725)	(89)	(8)	(7)	(397)	(782)	(782)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(40,028)</b>	<b>(28,100)</b>	<b>(48)</b>	<b>(2,792)</b>	<b>(4,504)</b>	<b>(1,032)</b>	<b>(1,498)</b>	<b>(751)</b>	<b>(9)</b>	<b>(41)</b>	<b>(416)</b>	<b>(838)</b>	<b>(838)</b>
<b>(108-391) Office Furn &amp; Equip</b>		<b>(6,763)</b>												
- Demand		(1,701)	(742)	(3)	(41)	(485)	(169)	(131)	(112)	(0)	(6)	(3)	(9)	(9)
- Customer		(5,062)	(4,005)	(5)	(431)	(276)	(6)	(123)	(15)	(1)	(1)	(67)	(132)	(132)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(6,763)</b>	<b>(4,747)</b>	<b>(8)</b>	<b>(472)</b>	<b>(761)</b>	<b>(174)</b>	<b>(253)</b>	<b>(127)</b>	<b>(1)</b>	<b>(7)</b>	<b>(70)</b>	<b>(142)</b>	<b>(142)</b>
<b>(108-392) Transportation Equip</b>		<b>(2,580)</b>												
- Demand		(649)	(283)	(1)	(16)	(185)	(64)	(50)	(43)	(0)	(2)	(1)	(4)	(4)
- Customer		(1,931)	(1,528)	(2)	(164)	(105)	(2)	(47)	(6)	(1)	(0)	(26)	(50)	(50)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(2,580)</b>	<b>(1,811)</b>	<b>(3)</b>	<b>(180)</b>	<b>(290)</b>	<b>(66)</b>	<b>(97)</b>	<b>(48)</b>	<b>(1)</b>	<b>(3)</b>	<b>(27)</b>	<b>(54)</b>	<b>(54)</b>
<b>(108-393) Stores Equip</b>		<b>(466)</b>												
- Demand		(117)	(51)	(0)	(3)	(33)	(12)	(9)	(8)	(0)	(0)	(0)	(1)	(1)
- Customer		(349)	(276)	(0)	(30)	(19)	(0)	(8)	(1)	(0)	(0)	(5)	(9)	(9)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(466)</b>	<b>(327)</b>	<b>(1)</b>	<b>(32)</b>	<b>(52)</b>	<b>(12)</b>	<b>(17)</b>	<b>(9)</b>	<b>(0)</b>	<b>(0)</b>	<b>(5)</b>	<b>(10)</b>	<b>(10)</b>
<b>(108-394) Tools, Shop &amp; Garage Equip</b>		<b>(7,857)</b>												
- Demand		(1,976)	(862)	(3)	(48)	(564)	(196)	(152)	(130)	(0)	(7)	(4)	(11)	(11)
- Customer		(5,881)	(4,653)	(6)	(500)	(320)	(7)	(142)	(17)	(2)	(1)	(78)	(153)	(153)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(7,857)</b>	<b>(5,516)</b>	<b>(9)</b>	<b>(548)</b>	<b>(884)</b>	<b>(202)</b>	<b>(294)</b>	<b>(147)</b>	<b>(2)</b>	<b>(8)</b>	<b>(82)</b>	<b>(164)</b>	<b>(164)</b>

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-395) Laboratory Equip</b>		<b>1,234</b>												
- Demand		310	135	1	7	89	31	24	20	0	1	1	2	
- Customer		924	731	1	79	50	1	22	3	0	0	12	24	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1,234</b>	<b>866</b>	<b>1</b>	<b>86</b>	<b>139</b>	<b>32</b>	<b>46</b>	<b>23</b>	<b>0</b>	<b>1</b>	<b>13</b>	<b>26</b>	
<b>(108-396) Power Operated Equip</b>		<b>(4,691)</b>												
- Demand		(1,180)	(515)	(2)	(29)	(337)	(117)	(91)	(78)	(0)	(4)	(2)	(7)	
- Customer		(3,511)	(2,778)	(4)	(299)	(191)	(4)	(85)	(10)	(1)	(1)	(46)	(92)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(4,691)</b>	<b>(3,293)</b>	<b>(6)</b>	<b>(327)</b>	<b>(528)</b>	<b>(121)</b>	<b>(176)</b>	<b>(88)</b>	<b>(1)</b>	<b>(5)</b>	<b>(49)</b>	<b>(98)</b>	
<b>(108-397) Communication Equip</b>		<b>(10,617)</b>												
- Demand		(2,670)	(1,165)	(5)	(65)	(762)	(265)	(205)	(176)	(0)	(9)	(5)	(15)	
- Customer		(7,947)	(6,288)	(8)	(676)	(433)	(9)	(192)	(24)	(2)	(2)	(105)	(207)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(10,617)</b>	<b>(7,453)</b>	<b>(13)</b>	<b>(740)</b>	<b>(1,195)</b>	<b>(274)</b>	<b>(397)</b>	<b>(199)</b>	<b>(2)</b>	<b>(11)</b>	<b>(110)</b>	<b>(222)</b>	
<b>(108-398) MISC Equip</b>		<b>527</b>												
- Demand		132	58	0	3	38	13	10	9	0	0	0	1	
- Customer		394	312	0	34	21	0	10	1	0	0	5	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>527</b>	<b>370</b>	<b>1</b>	<b>37</b>	<b>59</b>	<b>14</b>	<b>20</b>	<b>10</b>	<b>0</b>	<b>1</b>	<b>5</b>	<b>11</b>	
<b>Total Accumulated Depreciation</b>		<b>(1,243,498)</b>												
- Demand		(326,434)	(142,526)	(560)	(7,893)	(93,181)	(32,370)	(24,957)	(21,383)	(9)	(1,096)	(640)	(1,820)	
- Customer		(917,064)	(712,437)	(966)	(77,393)	(52,239)	(1,592)	(20,541)	(2,604)	(221)	(259)	(26,421)	(22,391)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		<b>(1,243,498)</b>	<b>(854,963)</b>	<b>(1,526)</b>	<b>(85,286)</b>	<b>(145,420)</b>	<b>(33,963)</b>	<b>(45,498)</b>	<b>(23,986)</b>	<b>(230)</b>	<b>(1,355)</b>	<b>(27,060)</b>	<b>(24,211)</b>	
<b>OTHER RATE BASE ITEMS</b>														
<b>Other Rate Base Items</b>														
<b>Material &amp; Supplies</b>		<b>23,657</b>												
- Demand		5,950	2,596	10	144	1,697	590	457	391	0	20	12	33	
- Customer		17,707	14,011	18	1,506	965	20	429	53	5	4	234	462	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>23,657</b>	<b>16,607</b>	<b>28</b>	<b>1,650</b>	<b>2,662</b>	<b>610</b>	<b>885</b>	<b>444</b>	<b>5</b>	<b>24</b>	<b>246</b>	<b>495</b>	
<b>Cash Working Capital</b>		<b>64,441</b>												
- Demand		16,207	7,071	28	392	4,623	1,606	1,244	1,066	0	54	32	90	
- Customer		48,234	38,166	50	4,103	2,628	55	1,167	143	13	12	638	1,259	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>64,441</b>	<b>45,237</b>	<b>77</b>	<b>4,494</b>	<b>7,251</b>	<b>1,661</b>	<b>2,411</b>	<b>1,209</b>	<b>14</b>	<b>66</b>	<b>670</b>	<b>1,349</b>	
<b>Deferred Storm Damage</b>		<b>51,782</b>												
- Demand		13,023	5,682	22	315	3,715	1,291	999	857	0	44	25	73	
- Customer		38,759	30,669	40	3,297	2,112	44	938	115	11	10	513	1,011	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>51,782</b>	<b>36,351</b>	<b>62</b>	<b>3,611</b>	<b>5,827</b>	<b>1,335</b>	<b>1,938</b>	<b>972</b>	<b>11</b>	<b>53</b>	<b>539</b>	<b>1,084</b>	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Customer Deposits</b>		<b>(30,331)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(30,331)	(13,011)	(53)	(1,965)	(10,784)	(1,496)	(2,403)	(609)	-	(9)	(1)	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(30,331)</b>	<b>(13,011)</b>	<b>(53)</b>	<b>(1,965)</b>	<b>(10,784)</b>	<b>(1,496)</b>	<b>(2,403)</b>	<b>(609)</b>	<b>-</b>	<b>(9)</b>	<b>(1)</b>	<b>-</b>	<b>-</b>
<b>Customer Advances</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ADIT</b>		<b>(634,459)</b>												
- Demand		(159,567)	(69,623)	(274)	(3,855)	(45,519)	(15,813)	(12,245)	(10,497)	(4)	(535)	(312)	(889)	
- Customer		(474,892)	(375,767)	(488)	(40,392)	(25,875)	(538)	(11,495)	(1,409)	(132)	(118)	(6,286)	(12,392)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(634,459)</b>	<b>(445,390)</b>	<b>(761)</b>	<b>(44,247)</b>	<b>(71,393)</b>	<b>(16,351)</b>	<b>(23,740)</b>	<b>(11,907)</b>	<b>(136)</b>	<b>(654)</b>	<b>(6,599)</b>	<b>(13,281)</b>	
<b>Capitalized Pension and OPEB</b>		<b>6,057</b>												
- Demand		1,523	665	3	37	435	151	117	100	0	5	3	8	
- Customer		4,534	3,587	5	386	247	5	110	13	1	1	60	118	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>6,057</b>	<b>4,252</b>	<b>7</b>	<b>422</b>	<b>682</b>	<b>156</b>	<b>227</b>	<b>114</b>	<b>1</b>	<b>6</b>	<b>63</b>	<b>127</b>	
<b>Total Other Rate Base Items</b>		<b>(518,853)</b>												
- Demand		(122,864)	(53,608)	(211)	(2,969)	(35,048)	(12,176)	(9,429)	(8,083)	(3)	(412)	(241)	(684)	
- Customer		(395,989)	(302,345)	(429)	(33,066)	(30,707)	(1,910)	(11,254)	(1,694)	(102)	(100)	(4,841)	(9,541)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(518,853)</b>	<b>(355,954)</b>	<b>(639)</b>	<b>(36,035)</b>	<b>(65,756)</b>	<b>(14,086)</b>	<b>(20,682)</b>	<b>(9,776)</b>	<b>(105)</b>	<b>(513)</b>	<b>(5,081)</b>	<b>(10,226)</b>	
<b>Total Rate Base</b>		<b>2,269,068</b>												
- Demand		549,879	239,636	941	13,270	156,673	54,431	42,480	36,454	15	1,843	1,075	3,059	
- Customer		1,719,189	1,381,889	1,752	147,857	84,908	630	42,374	4,688	521	429	8,049	46,093	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>2,269,068</b>	<b>1,621,525</b>	<b>2,693</b>	<b>161,127</b>	<b>241,581</b>	<b>55,061</b>	<b>84,854</b>	<b>41,142</b>	<b>535</b>	<b>2,272</b>	<b>9,124</b>	<b>49,153</b>	



Penelec Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	SCH Rate	Lighting	Service	Factor
Combined			R	GSV	GSS	GSM	GSL	GP	TP	BRD	H	POL	STLT	
<u>(571) Maintenance of Overhead Lines</u>		<u>(29)</u>												
- Demand		(29)	(11)	(0)	(1)	(7)	(3)	(4)	(3)	(0)	(0)	(0)	(0)	(0)
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(29)	(11)	(0)	(1)	(7)	(3)	(4)	(3)	(0)	(0)	(0)	(0)	(0)
<u>(572) Maintenance of miscellaneous distribution plant</u>		<u>-</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Total Trans. Maintenance Expenses</u>		<u>(24)</u>												
- Demand		(24)	(9)	(0)	(1)	(6)	(2)	(3)	(3)	(0)	(0)	(0)	(0)	(0)
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(24)	(9)	(0)	(1)	(6)	(2)	(3)	(3)	(0)	(0)	(0)	(0)	(0)
<u>Total Transmission Expenses</u>		<u>71</u>												
- Demand		71	27	0	2	18	6	9	8	0	0	0	0	0
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		71	27	0	2	18	6	9	8	0	0	0	0	0

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
<b>(580) Operation Supervision &amp; Engineering</b>														
		<u>2,021</u>												
- Demand		362	148	1	8	97	34	38	34	0	1	1	2	
- Customer		1,659	1,325	2	151	127	4	37	9	0	1	3	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		<u>2,021</u>	<u>1,473</u>	<u>3</u>	<u>159</u>	<u>224</u>	<u>37</u>	<u>75</u>	<u>42</u>	<u>0</u>	<u>2</u>	<u>4</u>	<u>3</u>	
<b>(581) Load Dispatching</b>														
		<u>454</u>												
- Demand		454	174	1	10	114	40	58	53	0	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		<u>454</u>	<u>174</u>	<u>1</u>	<u>10</u>	<u>114</u>	<u>40</u>	<u>58</u>	<u>53</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>2</u>	
<b>(582) Station Expenses</b>														
		<u>-</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>(583) Overhead line expenses</b>														
		<u>454</u>												
- Demand		24	12	0	1	8	3	1	0	0	0	0	0	
- Customer		430	351	0	37	23	0	14	1	0	0	1	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		<u>454</u>	<u>363</u>	<u>0</u>	<u>38</u>	<u>31</u>	<u>3</u>	<u>14</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	
<b>(584) Underground line expenses</b>														
		<u>1,215</u>												
- Demand		106	52	0	3	34	12	2	1	0	0	0	1	
- Customer		1,109	936	1	100	58	1	7	1	0	0	4	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		<u>1,215</u>	<u>988</u>	<u>1</u>	<u>103</u>	<u>93</u>	<u>13</u>	<u>9</u>	<u>2</u>	<u>0</u>	<u>1</u>	<u>4</u>	<u>2</u>	
<b>(586) Meter expenses</b>														
		<u>1,138</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,138	851	2	106	123	5	39	12	0	1	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		<u>1,138</u>	<u>851</u>	<u>2</u>	<u>106</u>	<u>123</u>	<u>5</u>	<u>39</u>	<u>12</u>	<u>0</u>	<u>1</u>	<u>-</u>	<u>-</u>	
<b>(588) Miscellaneous distribution expenses</b>														
		<u>14,784</u>												
- Demand		3,718	1,622	6	90	1,061	368	285	245	0	12	7	21	
- Customer		11,066	8,756	11	941	603	13	268	33	3	3	146	289	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		<u>14,784</u>	<u>10,378</u>	<u>18</u>	<u>1,031</u>	<u>1,664</u>	<u>381</u>	<u>553</u>	<u>277</u>	<u>3</u>	<u>15</u>	<u>154</u>	<u>309</u>	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(589) Rents</b>		<b>2,444</b>												
- Demand		615	268	1	15	175	61	47	40	0	2	1	3	
- Customer		1,830	1,448	2	156	100	2	44	5	1	0	24	48	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>2,444</b>	<b>1,716</b>	<b>3</b>	<b>170</b>	<b>275</b>	<b>63</b>	<b>91</b>	<b>46</b>	<b>1</b>	<b>3</b>	<b>25</b>	<b>51</b>	
<b>Total Dist. Operations Expenses</b>		<b>22,511</b>												
- Demand		5,279	2,277	9	126	1,489	517	431	373	0	18	10	29	
- Customer		17,231	13,667	19	1,491	1,034	24	408	61	4	5	179	339	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>22,511</b>	<b>15,943</b>	<b>28</b>	<b>1,617</b>	<b>2,523</b>	<b>542</b>	<b>840</b>	<b>434</b>	<b>4</b>	<b>23</b>	<b>189</b>	<b>369</b>	
<b>Maintenance Expense</b>														
<b>(590) Maintenance Supervision and Engineering</b>		<b>587</b>												
- Demand		77	32	0	2	21	7	7	6	0	0	0	0	
- Customer		510	410	1	44	28	1	16	2	0	0	2	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>587</b>	<b>443</b>	<b>1</b>	<b>46</b>	<b>49</b>	<b>8</b>	<b>23</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>8</b>	
<b>(591) Maintenance of Structures</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(592) Maintenance of Station Equipment</b>		<b>9,038</b>												
- Demand		9,038	3,469	14	192	2,273	793	1,157	1,054	0	27	16	44	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>9,038</b>	<b>3,469</b>	<b>14</b>	<b>192</b>	<b>2,273</b>	<b>793</b>	<b>1,157</b>	<b>1,054</b>	<b>0</b>	<b>27</b>	<b>16</b>	<b>44</b>	
<b>(593) Maintenance of Overhead Lines</b>		<b>91,211</b>												
- Demand		4,819	2,330	9	129	1,521	527	147	96	0	18	10	30	
- Customer		86,393	70,614	88	7,524	4,632	93	2,717	293	33	20	276	101	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>91,211</b>	<b>72,945</b>	<b>98</b>	<b>7,653</b>	<b>6,154</b>	<b>620</b>	<b>2,864</b>	<b>389</b>	<b>33</b>	<b>38</b>	<b>287</b>	<b>131</b>	
<b>(594) Maintenance of underground lines</b>		<b>2,221</b>												
- Demand		194	96	0	5	63	22	4	2	0	1	0	1	
- Customer		2,027	1,711	2	182	107	2	12	1	0	0	7	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>2,221</b>	<b>1,807</b>	<b>3</b>	<b>188</b>	<b>170</b>	<b>23</b>	<b>16</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>7</b>	<b>4</b>	
<b>(595) Maintenance of line transformers</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(596) Maintenance of street lighting and signal systems</b>		<b>1,256</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,256	-	-	-	-	-	-	-	-	-	-	1,256	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1,256</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,256</b>	



Penelec Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service	
Combined			R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT	Factor
<b>(597) Maintenance of meters</b>		<u>3,256</u>													
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		3,256	2,434	5	304	352	13	112		34	0	2	-	-	-
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	-
<b>Total</b>		<u>3,256</u>	<u>2,434</u>	<u>5</u>	<u>304</u>	<u>352</u>	<u>13</u>	<u>112</u>		<u>34</u>	<u>0</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>(598) Maintenance of miscellaneous distribution plant</b>		<u>1,580</u>													
- Demand		397	173	1	10	113	39	30		26	0	1	1	2	
- Customer		1,183	936	1	101	64	1	29		4	0	0	16	31	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	-
<b>Total</b>		<u>1,580</u>	<u>1,109</u>	<u>2</u>	<u>110</u>	<u>178</u>	<u>41</u>	<u>59</u>		<u>30</u>	<u>0</u>	<u>2</u>	<u>16</u>	<u>33</u>	
<b>Total Dist. Maintenance Expenses</b>		<u>109,150</u>													
- Demand		14,526	6,101	24	338	3,991	1,388	1,346		1,184	0	47	27	78	
- Customer		94,624	76,105	97	8,155	5,184	110	2,885		333	34	23	300	1,398	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	-
<b>Total</b>		<u>109,150</u>	<u>82,206</u>	<u>121</u>	<u>8,493</u>	<u>9,175</u>	<u>1,498</u>	<u>4,231</u>		<u>1,517</u>	<u>34</u>	<u>70</u>	<u>328</u>	<u>1,476</u>	
<b>Total Distribution Expenses</b>		<u>131,731</u>													
- Demand		19,876	8,405	33	465	5,498	1,912	1,786		1,566	1	65	38	107	
- Customer		111,856	89,771	116	9,646	6,218	134	3,293		394	38	28	479	1,737	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	-
<b>Total</b>		<u>131,731</u>	<u>98,176</u>	<u>149</u>	<u>10,111</u>	<u>11,716</u>	<u>2,046</u>	<u>5,079</u>		<u>1,960</u>	<u>39</u>	<u>93</u>	<u>517</u>	<u>1,845</u>	
<b>Customer Accounts</b>															
<b>(901) Supervision</b>		<u>27</u>													
- Demand		-	-	-	-	-	-	-		-	-	-	-	-	-
- Customer		27	24	0	2	1	0	0		0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	-
<b>Total</b>		<u>27</u>	<u>24</u>	<u>0</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>(902) Meter Reading Expenses</b>		<u>375</u>													
- Demand		-	-	-	-	-	-	-		-	-	-	-	-	-
- Customer		375	319	0	34	20	0	0		0	0	0	1	0	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	-
<b>Total</b>		<u>375</u>	<u>319</u>	<u>0</u>	<u>34</u>	<u>20</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	
<b>(903) Collections &amp; Records</b>		<u>10,206</u>													
- Demand		-	-	-	-	-	-	-		-	-	-	-	-	-
- Customer		10,206	8,893	9	790	458	6	7		1	0	2	29	11	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	-
<b>Total</b>		<u>10,206</u>	<u>8,893</u>	<u>9</u>	<u>790</u>	<u>458</u>	<u>6</u>	<u>7</u>		<u>1</u>	<u>0</u>	<u>2</u>	<u>29</u>	<u>11</u>	
<b>(904) Uncollectables</b>		<u>7,728</u>													
- Demand		-	-	-	-	-	-	-		-	-	-	-	-	-
- Customer		7,728	-	52	996	3,983	970	1,141		-	1	45	166	376	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	-
<b>Total</b>		<u>7,728</u>	<u>-</u>	<u>52</u>	<u>996</u>	<u>3,983</u>	<u>970</u>	<u>1,141</u>		<u>-</u>	<u>1</u>	<u>45</u>	<u>166</u>	<u>376</u>	



Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Administrative &amp; General Expense</b>														
<b>(920) Administrative and General Salaries</b>														
		(1,936)												
- Demand		(355)	(146)	(1)	(8)	(96)	(33)	(36)	(32)	(0)	(1)	(1)	(2)	
- Customer		(1,581)	(1,265)	(2)	(135)	(88)	(2)	(41)	(5)	(0)	(0)	(7)	(36)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(1,936)	(1,412)	(2)	(143)	(184)	(35)	(76)	(37)	(0)	(2)	(8)	(38)	
<b>(921) Office Supplies</b>														
		3,771												
- Demand		692	285	1	16	186	65	70	62	0	2	1	4	
- Customer		3,079	2,464	3	262	172	4	79	10	1	1	14	69	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,771	2,749	4	278	359	69	149	72	1	3	15	73	
<b>(922) Admin Expenses</b>														
		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(923) Outside Services</b>														
		34,028												
- Demand		6,242	2,570	10	142	1,682	585	629	559	0	20	12	33	
- Customer		27,787	22,235	29	2,364	1,554	34	713	92	8	7	124	627	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		34,028	24,805	39	2,507	3,236	620	1,341	650	8	27	135	660	
<b>(924) Property Insurance</b>														
		198												
- Demand		50	22	0	1	14	5	4	3	0	0	0	0	
- Customer		148	117	0	13	8	0	4	0	0	0	2	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		198	139	0	14	22	5	7	4	0	0	2	4	
<b>(925) Injury and Damages</b>														
		2,695												
- Demand		554	228	1	13	149	52	56	50	0	2	1	3	
- Customer		2,141	1,693	2	183	122	3	63	8	1	1	10	55	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,695	1,921	3	196	272	55	119	58	1	2	11	58	
<b>(926) Pension and Benefits</b>														
		9,202												
- Demand		1,688	695	3	38	455	158	170	151	0	5	3	9	
- Customer		7,514	6,013	8	639	420	9	193	25	2	2	34	170	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,202	6,708	11	678	875	168	363	176	2	7	37	178	
<b>(928) Regulatory Commission Expense</b>														
		2,001												
- Demand		503	220	1	12	144	50	39	33	0	2	1	3	
- Customer		1,497	1,185	2	127	82	2	36	4	0	0	20	39	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,001	1,404	2	140	225	52	75	38	0	2	21	42	
<b>(930.1) General Advertising</b>														
		4												
- Demand		1	0	0	0	0	0	0	0	0	0	0	0	
- Customer		4	3	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4	3	0	0	0	0	0	0	0	0	0	0	
<b>(903.2) Misc. Expense</b>														
		108												
- Demand		20	8	0	0	5	2	2	2	0	0	0	0	
- Customer		88	70	0	7	5	0	2	0	0	0	0	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		108	78	0	8	10	2	4	2	0	0	0	2	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(931) Misc. Rent</b>		<b>49</b>												
- Demand		9	4	0	0	2	1	1	1	0	0	0	0	
- Customer		40	32	0	3	2	0	1	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>49</b>	<b>36</b>	<b>0</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>(935) Maint. Of General Plant</b>		<b>(239)</b>												
- Demand		(60)	(26)	(0)	(1)	(17)	(6)	(5)	(4)	(0)	(0)	(0)	(0)	
- Customer		(179)	(142)	(0)	(15)	(10)	(0)	(4)	(1)	(0)	(0)	(2)	(5)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(239)</b>	<b>(168)</b>	<b>(0)</b>	<b>(17)</b>	<b>(27)</b>	<b>(6)</b>	<b>(9)</b>	<b>(4)</b>	<b>(0)</b>	<b>(0)</b>	<b>(2)</b>	<b>(5)</b>	
<b>(9XX) Open</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total A&amp;G Expense</b>		<b>49,881</b>												
- Demand		9,343	3,859	15	214	2,525	879	929	825	0	30	17	49	
- Customer		40,538	32,405	42	3,450	2,268	50	1,046	134	12	11	194	927	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>49,881</b>	<b>36,264</b>	<b>57</b>	<b>3,664</b>	<b>4,793</b>	<b>929</b>	<b>1,975</b>	<b>959</b>	<b>12</b>	<b>40</b>	<b>211</b>	<b>976</b>	
<b>Total O&amp;M Expenses</b>		<b>209,556</b>												
- Demand		29,218	12,264	48	679	8,023	2,791	2,716	2,391	1	94	55	157	
- Customer		180,338	139,377	231	15,906	13,521	1,169	5,495	530	51	89	905	3,064	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>209,556</b>	<b>151,641</b>	<b>280</b>	<b>16,585</b>	<b>21,543</b>	<b>3,960</b>	<b>8,211</b>	<b>2,921</b>	<b>52</b>	<b>183</b>	<b>960</b>	<b>3,221</b>	



Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(403-360) Land</b>		<b>129</b>												
- Demand		21	10	0	1	7	2	1	0	0	0	0	0	
- Customer		108	88	0	9	6	0	3	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>129</b>	<b>98</b>	<b>0</b>	<b>10</b>	<b>12</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>(403-361) Structures</b>		<b>228</b>												
- Demand		228	88	0	5	57	20	29	27	0	1	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>228</b>	<b>88</b>	<b>0</b>	<b>5</b>	<b>57</b>	<b>20</b>	<b>29</b>	<b>27</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	
<b>(403-362) Station Equip</b>		<b>8,398</b>												
- Demand		8,398	3,224	13	179	2,112	737	1,075	979	0	25	14	41	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>8,398</b>	<b>3,224</b>	<b>13</b>	<b>179</b>	<b>2,112</b>	<b>737</b>	<b>1,075</b>	<b>979</b>	<b>0</b>	<b>25</b>	<b>14</b>	<b>41</b>	
<b>(403-364) Poles</b>		<b>12,524</b>												
- Demand		3,547	1,697	7	94	1,108	384	126	89	0	13	8	22	
- Customer		8,977	6,998	9	746	468	10	359	39	4	2	27	314	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>12,524</b>	<b>8,695</b>	<b>15</b>	<b>840</b>	<b>1,576</b>	<b>394</b>	<b>486</b>	<b>128</b>	<b>4</b>	<b>15</b>	<b>35</b>	<b>336</b>	
<b>(403-365) OH Conductors</b>		<b>28,940</b>												
- Demand		1,529	739	3	41	483	167	47	31	0	6	3	9	
- Customer		27,411	22,405	28	2,387	1,470	29	862	93	11	6	88	32	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>28,940</b>	<b>23,144</b>	<b>31</b>	<b>2,428</b>	<b>1,953</b>	<b>197</b>	<b>909</b>	<b>123</b>	<b>11</b>	<b>12</b>	<b>91</b>	<b>42</b>	
<b>(403-366) UG Conduit</b>		<b>729</b>												
- Demand		729	356	1	20	232	80	19	11	0	3	2	5	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>729</b>	<b>356</b>	<b>1</b>	<b>20</b>	<b>232</b>	<b>80</b>	<b>19</b>	<b>11</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>5</b>	
<b>(403-367) UG Conductors</b>		<b>6,793</b>												
- Demand		595	293	1	16	192	66	12	6	0	2	1	4	
- Customer		6,199	5,231	7	557	327	5	38	4	1	1	20	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>6,793</b>	<b>5,525</b>	<b>8</b>	<b>574</b>	<b>519</b>	<b>71</b>	<b>50</b>	<b>10</b>	<b>1</b>	<b>4</b>	<b>22</b>	<b>11</b>	
<b>(403-368) Line Transformers</b>		<b>13,340</b>												
- Demand		3,232	1,630	6	90	1,064	368	33	-	0	13	7	21	
- Customer		10,108	8,594	11	916	531	7	1	-	0	2	34	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>13,340</b>	<b>10,224</b>	<b>17</b>	<b>1,006</b>	<b>1,595</b>	<b>375</b>	<b>34</b>	<b>-</b>	<b>0</b>	<b>15</b>	<b>41</b>	<b>33</b>	
<b>(403-369) Services</b>		<b>2,463</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,463	2,094	3	223	129	2	0	-	0	1	8	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>2,463</b>	<b>2,094</b>	<b>3</b>	<b>223</b>	<b>129</b>	<b>2</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>1</b>	<b>8</b>	<b>3</b>	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(403-370) Meters</b>		<b>12,116</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		12,116	9,056	19	1,130	1,312	50	415	125	1	8	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>12,116</b>	<b>9,056</b>	<b>19</b>	<b>1,130</b>	<b>1,312</b>	<b>50</b>	<b>415</b>	<b>125</b>	<b>1</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(403-371) Install on Cust Premise</b>		<b>392</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		392	-	-	-	-	-	-	-	-	-	392	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>392</b>	<b>-</b>	<b>-</b>
<b>(403-372) Leased Property Cust. Prem.</b>		<b>0</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		0	-	-	-	-	-	-	-	-	-	0	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>
<b>(403-373) Streetlight</b>		<b>3,767</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		3,767	-	-	-	-	-	-	-	-	-	-	-	3,767
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>3,767</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,767</b>
<b>(403-389) Land</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(403-390) Structures</b>		<b>3,193</b>												
- Demand		803	350	1	19	229	80	62	53	0	3	2	4	
- Customer		2,390	1,891	2	203	130	3	58	7	1	1	32	62	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>3,193</b>	<b>2,242</b>	<b>4</b>	<b>223</b>	<b>359</b>	<b>82</b>	<b>119</b>	<b>60</b>	<b>1</b>	<b>3</b>	<b>33</b>	<b>67</b>	
<b>(403-391) Office Equipment</b>		<b>1,386</b>												
- Demand		349	152	1	8	99	35	27	23	0	1	1	2	
- Customer		1,037	821	1	88	57	1	25	3	0	0	14	27	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>1,386</b>	<b>973</b>	<b>2</b>	<b>97</b>	<b>156</b>	<b>36</b>	<b>52</b>	<b>26</b>	<b>0</b>	<b>1</b>	<b>14</b>	<b>29</b>	
<b>(403-392) Transportation</b>		<b>738</b>												
- Demand		186	81	0	4	53	18	14	12	0	1	0	1	
- Customer		552	437	1	47	30	1	13	2	0	0	7	14	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>738</b>	<b>518</b>	<b>1</b>	<b>51</b>	<b>83</b>	<b>19</b>	<b>28</b>	<b>14</b>	<b>0</b>	<b>1</b>	<b>8</b>	<b>15</b>	
<b>(403-393) Stores Equip</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(403-394) Tools, Shop &amp; Garage Equip</b>		<b>862</b>												
- Demand		217	95	0	5	62	21	17	14	0	1	0	1	
- Customer		645	511	1	55	35	1	16	2	0	0	9	17	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>862</b>	<b>605</b>	<b>1</b>	<b>60</b>	<b>97</b>	<b>22</b>	<b>32</b>	<b>16</b>	<b>0</b>	<b>1</b>	<b>9</b>	<b>18</b>	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(403-395) Laboratory Equip</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(403-396) Power Equipment</b>		27												
- Demand		7	3	0	0	2	1	1	0	0	0	0	0	0
- Customer		20	16	0	2	1	0	0	0	0	0	0	1	1
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		27	19	0	2	3	1	1	0	0	0	0	1	1
<b>(403-397) Communication Equip</b>		4,321												
- Demand		1,087	474	2	26	310	108	83	71	0	4	2	6	6
- Customer		3,234	2,559	3	275	176	4	78	10	1	1	43	84	84
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		4,321	3,033	5	301	486	111	162	81	1	4	45	90	90
<b>(403-398) Misc. Equip</b>		2												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		2	1	0	0	0	0	0	0	0	0	0	0	0
<b>Amortization and Depletion of Utility Plant</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>IS Adj - Cost of Removal/Salvage</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>IS Adj - Average Net Salvage</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>IS Adj - Depreciation Expense</b>		14,376												
- Demand		3,616	1,578	6	87	1,031	358	277	238	0	12	7	20	20
- Customer		10,760	8,514	11	915	586	12	260	32	3	3	142	281	281
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		14,376	10,092	17	1,003	1,618	370	538	270	3	15	150	301	301
<b>Total Depreciation Expense</b>		122,061												
- Demand		25,926	11,339	45	628	7,413	2,575	1,964	1,680	1	87	51	145	145
- Customer		96,134	73,894	102	8,075	5,657	152	2,352	339	24	28	841	4,672	4,672
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		122,061	85,232	147	8,703	13,070	2,727	4,315	2,019	25	115	892	4,817	4,817



Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Removal of Retained Riders</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Eliminate Amort per IS</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Storm Reserve Amortization</b>														
		15,093												
- Demand		3,796	1,656	7	92	1,083	376	291	250	0	13	7	21	
- Customer		11,297	8,939	12	961	616	13	273	34	3	3	150	295	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		15,093	10,595	18	1,053	1,698	389	565	283	3	16	157	316	
<b>Extraordinary Storm Reserve Amort</b>														
		2,725												
- Demand		685	299	1	17	196	68	53	45	0	2	1	4	
- Customer		2,040	1,614	2	174	111	2	49	6	1	1	27	53	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		2,725	1,913	3	190	307	70	102	51	1	3	28	57	
<b>COVID-19 Reg Asset Amort</b>														
		3,518												
- Demand		885	386	2	21	252	88	68	58	0	3	2	5	
- Customer		2,633	2,084	3	224	143	3	64	8	1	1	35	69	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		3,518	2,470	4	245	396	91	132	66	1	4	37	74	
<b>Streetlight Reg Asset Amort</b>														
		4,496												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		4,496	-	-	-	-	-	-	-	-	-	-	4,496	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		4,496	-	-	-	-	-	-	-	-	-	-	4,496	
<b>Verizon Pole Attach Amort</b>														
		4,555												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		4,555	2,723	5	314	277	8	60	18	0	2	338	809	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		4,555	2,723	5	314	277	8	60	18	0	2	338	809	
<b>Total Depreciation and Amortization</b>														
		152,448												
- Demand		31,293	13,680	54	758	8,944	3,107	2,376	2,033	1	105	61	175	
- Customer		121,155	89,253	123	9,747	6,804	178	2,798	404	28	33	1,390	10,394	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		152,448	102,933	177	10,505	15,748	3,285	5,174	2,437	29	139	1,452	10,569	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		<b>27,824</b>												
- Demand		6,998	4,652	14	276	1,105	269	317	201	0	13	46	104	
- Customer		20,826	13,844	43	822	3,289	801	942	599	1	37	137	310	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>27,824</b>	<b>18,496</b>	<b>57</b>	<b>1,099</b>	<b>4,394</b>	<b>1,071</b>	<b>1,259</b>	<b>801</b>	<b>1</b>	<b>50</b>	<b>183</b>	<b>415</b>	
<b>Payroll Taxes</b>		<b>2,107</b>												
- Demand		387	159	1	9	104	36	39	35	0	1	1	2	
- Customer		1,721	1,377	2	146	96	2	44	6	0	0	8	39	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>2,107</b>	<b>1,536</b>	<b>2</b>	<b>155</b>	<b>200</b>	<b>38</b>	<b>83</b>	<b>40</b>	<b>1</b>	<b>2</b>	<b>8</b>	<b>41</b>	
<b>PURTA Taxes</b>		<b>1,668</b>												
- Demand		419	183	1	10	120	42	32	28	0	1	1	2	
- Customer		1,248	988	1	106	68	1	30	4	0	0	17	33	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1,668</b>	<b>1,171</b>	<b>2</b>	<b>116</b>	<b>188</b>	<b>43</b>	<b>62</b>	<b>31</b>	<b>0</b>	<b>2</b>	<b>17</b>	<b>35</b>	
<b>Real Estate Taxes</b>		<b>188</b>												
- Demand		47	21	0	1	13	5	4	3	0	0	0	0	
- Customer		141	111	0	12	8	0	3	0	0	0	2	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>188</b>	<b>132</b>	<b>0</b>	<b>13</b>	<b>21</b>	<b>5</b>	<b>7</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>	
<b>Sales &amp; Use Taxes</b>		<b>123</b>												
- Demand		31	14	0	1	9	3	2	2	0	0	0	0	
- Customer		92	73	0	8	5	0	2	0	0	0	1	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>123</b>	<b>87</b>	<b>0</b>	<b>9</b>	<b>14</b>	<b>3</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3</b>	
<b>Misc. Taxes</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj. Payroll Taxes</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Taxes</b>		<b>1</b>												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Taxes Other than Income</b>		<b>31,912</b>												
- Demand		7,883	5,028	16	297	1,351	355	394	269	0	15	48	109	
- Customer		24,029	16,394	46	1,095	3,466	805	1,022	609	2	38	164	388	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		<b>31,912</b>	<b>21,422</b>	<b>62</b>	<b>1,392</b>	<b>4,818</b>	<b>1,160</b>	<b>1,416</b>	<b>878</b>	<b>2</b>	<b>54</b>	<b>212</b>	<b>497</b>	
<b>Total Operating Expenses</b>		<b>393,916</b>												
- Demand		68,394	30,973	118	1,734	18,318	6,253	5,485	4,693	2	215	164	440	
- Customer		325,522	245,024	401	26,748	23,791	2,152	9,315	1,544	81	161	2,459	13,846	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>393,916</b>	<b>275,997</b>	<b>518</b>	<b>28,482</b>	<b>42,109</b>	<b>8,405</b>	<b>14,800</b>	<b>6,236</b>	<b>83</b>	<b>376</b>	<b>2,623</b>	<b>14,287</b>	



Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service	Factor
Subtransmission			R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT	
(356) Trans. OH Conductors		-													DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-													DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-													DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-													DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		17													DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	17	6	0	0	4	1	2		2	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	6	0	0	4	1	2		2	0	0	0	0	
(361) Structures and Improvements		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		11,937													DEM
- Demand	NCP	11,937	4,582	18	254	3,001	1,048	1,528		1,391	0	35	21	58	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,937	4,582	18	254	3,001	1,048	1,528		1,391	0	35	21	58	
(364) Poles, Towers & Fixtures		560													DEM
- Demand	NCP	560	215	1	12	141	49	72		65	0	2	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		560	215	1	12	141	49	72		65	0	2	1	3	
(365) Overhead Conductors & Devices		826													DEM
- Demand	NCP	826	317	1	18	208	73	106		96	0	2	1	4	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		826	317	1	18	208	73	106		96	0	2	1	4	

Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	SCH Rate	Lighting	Service	Service	Factor
Subtransmission			R	GSV	GSS	GSM	GSL	GP	TP	BRD	H	POL	STLT		
(366) Underground Conduit		-													DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		1,402													DEM
- Demand	NCP	1,402	538	2	30	352	123	179	163	0	4	2	7	100%	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		1,402	538	2	30	352	123	179	163	0	4	2	7		
(368) Line Transformers		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(369) Services		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(370) Meters		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(371) Customer Premises		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(372) Leased Property Cust. Prem.		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(373) Streetlight		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Distribution Plant		30,273													
- Demand		30,273	11,620	46	644	7,612	2,657	3,876	3,529	1	89	52	148		
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		30,273	11,620	46	644	7,612	2,657	3,876	3,529	1	89	52	148		
<b>General Plant</b>															
(389) Land		9													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	9	3	0	0	2	1	1	1	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	3	0	0	2	1	1	1	0	0	0	0		
(390) Structures		826													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	826	317	1	18	208	73	106	96	0	2	1	4	100%	
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Total		826	317	1	18	208	73	106	96	0	2	1	4		

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		68												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	68	26	0	1	17	6	9	8	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		68	26	0	1	17	6	9	8	0	0	0	0	
(392) Transportation		91												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	91	35	0	2	23	8	12	11	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91	35	0	2	23	8	12	11	0	0	0	0	
(393) Stores Equipment		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		156												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	156	60	0	3	39	14	20	18	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		156	60	0	3	39	14	20	18	0	0	0	1	
(395) Laboratory		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(396) Power Equipment		41												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	41	16	0	1	10	4	5	5	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		41	16	0	1	10	4	5	5	0	0	0	0	
(397) Communication Equipment		374												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	374	144	1	8	94	33	48	44	0	1	1	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		374	144	1	8	94	33	48	44	0	1	1	2	
(398) Misc. Equipment		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
Total General Plant		1,567												
- Demand		1,567	601	2	33	394	138	201	183	0	5	3	8	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,567	601	2	33	394	138	201	183	0	5	3	8	
Total Utility Plant		32,064												
- Demand		32,064	12,307	48	682	8,062	2,814	4,105	3,738	1	95	55	157	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		32,064	12,307	48	682	8,062	2,814	4,105	3,738	1	95	55	157	







Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service	Factor
Subtransmission			R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT	
(108-370) Meters		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-371) Install on Cust Premise		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-372) Leased Property Cust. Prem.		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-373) Street Lighting		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-389) Land & Land Rights		(0)													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(326)													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(326)	(125)	(0)	(7)	(82)	(29)	(42)	(38)	(0)	(1)	(1)	(2)	(2)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(326)	(125)	(0)	(7)	(82)	(29)	(42)	(38)	(0)	(1)	(1)	(2)	(2)	
(108-391) Office Furn & Equip		(55)													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(55)	(21)	(0)	(1)	(14)	(5)	(7)	(6)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(55)	(21)	(0)	(1)	(14)	(5)	(7)	(6)	(0)	(0)	(0)	(0)	(0)	
(108-392) Transportation Equip		(21)													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(21)	(8)	(0)	(0)	(5)	(2)	(3)	(2)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(21)	(8)	(0)	(0)	(5)	(2)	(3)	(2)	(0)	(0)	(0)	(0)	(0)	
(108-393) Stores Equip		(4)													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(4)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(64)													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(64)	(25)	(0)	(1)	(16)	(6)	(8)	(7)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64)	(25)	(0)	(1)	(16)	(6)	(8)	(7)	(0)	(0)	(0)	(0)	(0)	

Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service	Factor
Subtransmission			R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT	
<b>(108-395) Laboratory Equip</b>		<b>10</b>													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	10	4	0	0	3	1	1		1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>10</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(108-396) Power Operated Equip</b>		<b>(38)</b>													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(38)	(15)	(0)	(1)	(10)	(3)	(5)		(4)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>(38)</b>	<b>(15)</b>	<b>(0)</b>	<b>(1)</b>	<b>(10)</b>	<b>(3)</b>	<b>(5)</b>		<b>(4)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-397) Communication Equip</b>		<b>(86)</b>													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(86)	(33)	(0)	(2)	(22)	(8)	(11)		(10)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>(86)</b>	<b>(33)</b>	<b>(0)</b>	<b>(2)</b>	<b>(22)</b>	<b>(8)</b>	<b>(11)</b>		<b>(10)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-398) MISC Equip</b>		<b>4</b>													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	4	2	0	0	1	0	1		0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>4</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Accumulated Depreciation</b>		<b>(8,945)</b>													
- Demand		(8,945)	(3,433)	(13)	(190)	(2,249)	(785)	(1,145)		(1,043)	(0)	(26)	(15)	(44)	
- Customer		-	-	-	-	-	-	-		-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		<b>(8,945)</b>	<b>(3,433)</b>	<b>(13)</b>	<b>(190)</b>	<b>(2,249)</b>	<b>(785)</b>	<b>(1,145)</b>		<b>(1,043)</b>	<b>(0)</b>	<b>(26)</b>	<b>(15)</b>	<b>(44)</b>	
<b>OTHER RATE BASE ITEMS</b>															
<b>Other Rate Base Items</b>															
<b>Material &amp; Supplies</b>		<b>192</b>													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	192	74	0	4	48	17	25		22	0	1	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>192</b>	<b>74</b>	<b>0</b>	<b>4</b>	<b>48</b>	<b>17</b>	<b>25</b>		<b>22</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	
<b>Cash Working Capital</b>		<b>524</b>													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	524	201	1	11	132	46	67		61	0	2	1	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>524</b>	<b>201</b>	<b>1</b>	<b>11</b>	<b>132</b>	<b>46</b>	<b>67</b>		<b>61</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>3</b>	
<b>Deferred Storm Damage</b>		<b>421</b>													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	421	162	1	9	106	37	54		49	0	1	1	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>421</b>	<b>162</b>	<b>1</b>	<b>9</b>	<b>106</b>	<b>37</b>	<b>54</b>		<b>49</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2</b>	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Customer Deposits</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Customer Advances</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>ADIT</b>		(5,160)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(5,160)	(1,981)	(8)	(110)	(1,297)	(453)	(661)	(601)	(0)	(15)	(9)	(25)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(5,160)	(1,981)	(8)	(110)	(1,297)	(453)	(661)	(601)	(0)	(15)	(9)	(25)	
<b>Capitalized Pension and OPEB</b>		49												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	49	19	0	1	12	4	6	6	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		49	19	0	1	12	4	6	6	0	0	0	0	
<b>Total Other Rate Base Items</b>		(3,973)												
- Demand		(3,973)	(1,525)	(6)	(84)	(999)	(349)	(509)	(463)	(0)	(12)	(7)	(19)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		(3,973)	(1,525)	(6)	(84)	(999)	(349)	(509)	(463)	(0)	(12)	(7)	(19)	
<b>Total Rate Base</b>		19,146												
- Demand		19,146	7,349	29	407	4,814	1,681	2,451	2,232	0	57	33	94	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		19,146	7,349	29	407	4,814	1,681	2,451	2,232	0	57	33	94	



Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	SCH Rate	Lighting	Service	Factor
Subtransmission			R	GSV	GSS	GSM	GSL	GP	TP	BRD	H	POL	STLT	
(571) Maintenance of Overhead Lines		(29)												DEM
- Demand	NCP	(29)	(11)	(0)	(1)	(7)	(3)	(4)	(3)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(29)	(11)	(0)	(1)	(7)	(3)	(4)	(3)	(0)	(0)	(0)	(0)	
(572) Maintenance of miscellaneous distribution plant		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		(24)												
- Demand		(24)	(9)	(0)	(1)	(6)	(2)	(3)	(3)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(24)	(9)	(0)	(1)	(6)	(2)	(3)	(3)	(0)	(0)	(0)	(0)	
Total Transmission Expenses		71												
- Demand		71	27	0	2	18	6	9	8	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		71	27	0	2	18	6	9	8	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
(580) Operation Supervision & Engineering		4												DistOpExp-SUB
- Demand	DistOpExp-SUB-D	4	2	0	0	1	0	1	0	0	0	0	0	100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	0	
(581) Load Dispatching		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		0												DEM
- Demand	NCP	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(584) Underground line expenses		6												DEM
- Demand	NCP	6	2	0	0	2	1	1	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	2	0	0	2	1	1	1	0	0	0	0	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		120												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	120	46	0	3	30	11	15	14	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		120	46	0	3	30	11	15	14	0	0	0	1	

Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service	Factor
Subtransmission			R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT	
<b>(589) Rents</b>		20													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	20	8	0	0	5	2	3		2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		20	8	0	0	5	2	3		2	0	0	0	0	
<b>Total Dist. Operations Expenses</b>		151													
- Demand		151	58	0	3	38	13	19		18	0	0	0	1	
- Customer		-	-	-	-	-	-	-		-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	
<b>Total</b>		151	58	0	3	38	13	19		18	0	0	0	1	
<b>Maintenance Expense</b>															
<b>(590) Maintenance Supervision and Engineering</b>		0													DistMTExp-SUB
- Demand	DistMTExp-SUB-D	0	0	0	0	0	0	0		0	0	0	0	0	100%
- Customer	DistMTExp-SUB-C	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Commodity	DistMTExp-SUB-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		0	0	0	0	0	0	0		0	0	0	0	0	
<b>(591) Maintenance of Structures</b>		-													N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-		-	-	-	-	-	
<b>(592) Maintenance of Station Equipment</b>		-													DEM
- Demand	NCP	-	-	-	-	-	-	-		-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-		-	-	-	-	-	
<b>(593) Maintenance of Overhead Lines</b>		58													DEM
- Demand	NCP	58	22	0	1	14	5	7		7	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		58	22	0	1	14	5	7		7	0	0	0	0	
<b>(594) Maintenance of underground lines</b>		12													DEM
- Demand	NCP	12	4	0	0	3	1	1		1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		12	4	0	0	3	1	1		1	0	0	0	0	
<b>(595) Maintenance of line transformers</b>		-													DEM
- Demand	NCP	-	-	-	-	-	-	-		-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-		-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-		-	-	-	-	-	
<b>(596) Maintenance of street lighting and signal systems</b>		-													N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-		-	-	-	-	-	

Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service	Factor
Subtransmission			R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT	
<b>(597) Maintenance of meters</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(598) Maintenance of miscellaneous distribution plant</b>		13													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	13	5	0	0	3	1	2		1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		13	5	0	0	3	1	2		1	0	0	0	0	
<b>Total Dist. Maintenance Expenses</b>		82													
- Demand		82	32	0	2	21	7	11		10	0	0	0	0	
- Customer		-	-	-	-	-	-	-		-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	
<b>Total</b>		82	32	0	2	21	7	11		10	0	0	0	0	
<b>Total Distribution Expenses</b>		304													
- Demand		304	117	0	6	77	27	39		35	0	1	1	1	
- Customer		-	-	-	-	-	-	-		-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	
<b>Total</b>		304	117	0	6	77	27	39		35	0	1	1	1	
<b>Customer Accounts</b>															
<b>(901) Supervision</b>		-													N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-		-	-	-	-	-	N/A
<b>(902) Meter Reading Expenses</b>		-													N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-		-	-	-	-	-	N/A
<b>(903) Collections &amp; Records</b>		-													N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-		-	-	-	-	-	N/A
<b>(904) Uncollectables</b>		-													N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-		-	-	-	-	-	N/A







Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service	Factor
Subtransmission			R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT	
(931) Misc. Rent		0													NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	
(935) Maint. Of General Plant		(2)													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(9XX) Open		-													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		101													
- Demand		101	39	0	2	25	9	13	12	0	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		101	39	0	2	25	9	13	12	0	0	0	0	0	
Total O&M Expenses		406													
- Demand		406	156	1	9	102	36	52	47	0	1	1	2	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>406</b>	<b>156</b>	<b>1</b>	<b>9</b>	<b>102</b>	<b>36</b>	<b>52</b>	<b>47</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	





Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service	Factor
Subtransmission			R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT	
(403-370) Meters		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-371) Install on Cust Premise		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-372) Leased Property Cust. Prem.		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-373) Streetlight		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-389) Land		-													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		26													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	26	10	0	1	7	2	3	3	3	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		26	10	0	1	7	2	3	3	3	0	0	0	0	
(403-391) Office Equipment		11													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	11	4	0	0	3	1	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	4	0	0	3	1	1	1	1	0	0	0	0	
(403-392) Transportation		6													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	6	2	0	0	2	1	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	2	0	0	2	1	1	1	1	0	0	0	0	
(403-393) Stores Equip		-													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(403-394) Tools, Shop & Garage Equip		7													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	7	3	0	0	2	1	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7	3	0	0	2	1	1	1	1	0	0	0	0	

Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service	Factor
Subtransmission			R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT	
(403-395) Laboratory Equip		-													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		0													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		35													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	35	13	0	1	9	3	4	4	4	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		35	13	0	1	9	3	4	4	4	0	0	0	0	
(403-398) Misc. Equip		0													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		117													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	117	45	0	2	29	10	15	14	14	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		117	45	0	2	29	10	15	14	14	0	0	0	1	
Total Depreciation Expense		749													
- Demand		749	287	1	16	188	66	96	87	87	0	2	1	4	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>749</b>	<b>287</b>	<b>1</b>	<b>16</b>	<b>188</b>	<b>66</b>	<b>96</b>	<b>87</b>	<b>87</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>4</b>	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Removal of Retained Riders</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Eliminate Amort per IS</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Storm Reserve Amortization</b>														
- Demand	DISTPLT-SUB-D	123	47	0	3	31	11	16	14	0	0	0	1	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		123	47	0	3	31	11	16	14	0	0	0	1	0%
<b>Extraordinary Storm Reserve Amort</b>														
- Demand	DISTPLT-SUB-D	22	9	0	0	6	2	3	3	0	0	0	0	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22	9	0	0	6	2	3	3	0	0	0	0	0%
<b>COVID-19 Reg Asset Amort</b>														
- Demand	DISTPLT-SUB-D	29	11	0	1	7	3	4	3	0	0	0	0	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	11	0	1	7	3	4	3	0	0	0	0	0%
<b>Streetlight Reg Asset Amort</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Verizon Pole Attach Amort</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Depreciation and Amortization</b>														
- Demand		922	354	1	20	232	81	118	108	0	3	2	5	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>922</b>	<b>354</b>	<b>1</b>	<b>20</b>	<b>232</b>	<b>81</b>	<b>118</b>	<b>108</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>5</b>	



Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		226												DISTPLT-SUB
- Demand	Revenues	226	150	0	9	36	9	10	7	0	0	1	3	100%
- Customer	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		226	150	0	9	36	9	10	7	0	0	1	3	
<b>Payroll Taxes</b>		4												LABOR-SUB
- Demand	LABOR-SUB-D	4	2	0	0	1	0	1	0	0	0	0	0	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		4	2	0	0	1	0	1	0	0	0	0	0	
<b>PURTA Taxes</b>		14												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	14	5	0	0	3	1	2	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		14	5	0	0	3	1	2	2	0	0	0	0	
<b>Real Estate Taxes</b>		2												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		2	1	0	0	0	0	0	0	0	0	0	0	
<b>Sales &amp; Use Taxes</b>		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1	0	0	0	0	0	0	0	0	0	0	0	
<b>Misc. Taxes</b>		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>IS Adj, Payroll Taxes</b>		-												LABOR-SUB
- Demand	LABOR-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Other Taxes</b>		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total Taxes Other than Income</b>		246												
- Demand		246	158	0	9	41	10	13	9	0	0	2	3	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		246	158	0	9	41	10	13	9	0	0	2	3	
<b>Total Operating Expenses</b>		1,574												
- Demand		1,574	668	2	38	375	127	183	164	0	4	4	10	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		1,574	668	2	38	375	127	183	164	0	4	4	10	



Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	SCH Rate	Lighting	Service	Service	Factor
Primary			R	GSV	GSS	GSM	GSL	GP	TP	BRD	H	POL	STLT		
(356) Trans. OH Conductors		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(357) Underground Conduit		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(358) Trans. UG Conductors		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(359) Trans. Roads		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(360) Land and Land Rights		545													DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	90	-	-	-	0	0	45	44	-	-	-	0	-	16%
- Customer	DIST_364-368-PRI-C	455	-	-	-	36	4	370	40	4	-	-	-	-	84%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		545	-	-	-	37	5	415	84	4	-	-	0	-	
(361) Structures and Improvements		18,810													DEM
- Demand	NCP	18,810	7,220	28	400	4,729	1,651	2,408	2,193	0	56	32	92	92	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,810	7,220	28	400	4,729	1,651	2,408	2,193	0	56	32	92	92	
(362) Station Equipment		416,220													DEM
- Demand	NCP	416,220	159,759	628	8,849	104,653	36,534	53,284	48,518	10	1,229	717	2,040	2,040	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		416,220	159,759	628	8,849	104,653	36,534	53,284	48,518	10	1,229	717	2,040	2,040	
(364) Poles, Towers & Fixtures		36,973													364P
- Demand	NCP-PRI	10,712	-	-	-	44	53	5,388	5,227	-	-	0	-	-	29%
- Customer	CUS-PRI	26,260	-	-	-	2,099	256	21,346	2,304	256	-	-	-	-	71%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		36,973	-	-	-	2,143	309	26,734	7,530	256	-	0	-	-	
(365) Overhead Conductors & Devices		50,511													365P
- Demand	NCP-PRI	2,638	-	-	-	11	13	1,327	1,287	-	-	0	-	-	5%
- Customer	CUS-PRI	47,873	-	-	-	3,826	467	38,914	4,199	467	-	-	-	-	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		50,511	-	-	-	3,837	480	40,241	5,487	467	-	0	-	-	

Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	SCH Rate	Lighting	Service	Classification	
Primary			R	GSV	GSS	GSM	GSL	GP	TP	BRD	H	POL	STLT	Factor	
<b>(366) Underground Conduit</b>		1,458													366P
- Demand	NCP-PRI	1,458	-	-	-	6	7	734	712	-	-	0	-	-	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,458	-	-	-	6	7	734	712	-	-	0	-	-	
<b>(367) Underground Conductors &amp; Device</b>		1,992													367P
- Demand	NCP-PRI	165	-	-	-	1	1	83	80	-	-	0	-	-	8%
- Customer	CUS-PRI	1,828	-	-	-	146	18	1,486	160	18	-	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,992	-	-	-	147	19	1,568	241	18	-	0	-	-	
<b>(368) Line Transformers</b>		-													368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	-	24%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	-	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>(369) Services</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(370) Meters</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(371) Customer Premises</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(372) Leased Property Cust. Prem.</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(373) Streetlight</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Distribution Plant</b>		526,509													
- Demand		450,093	166,979	656	9,249	109,444	38,260	63,269	58,060	10	1,284	749	2,132		
- Customer		76,416	-	-	-	6,107	745	62,116	6,703	745	-	-	-		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>		526,509	166,979	656	9,249	115,552	39,005	125,385	64,764	755	1,284	749	2,132		
<b>General Plant</b>															
<b>(389) Land</b>		157													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	134	50	0	3	33	11	19	17	0	0	0	1	85%	
- Customer	DISTPLT-PRI-C	23	-	-	-	2	0	18	2	0	-	-	-	15%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		157	50	0	3	34	12	37	19	0	0	0	1		
<b>(390) Structures</b>		14,366													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	12,281	4,556	18	252	2,986	1,044	1,726	1,584	0	35	20	58	85%	
- Customer	DISTPLT-PRI-C	2,085	-	-	-	167	20	1,695	183	20	-	-	-	15%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		14,366	4,556	18	252	3,153	1,064	3,421	1,767	21	35	20	58		

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		1,175												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,004	373	1	21	244	85	141	130	0	3	2	5	85%
- Customer	DISTPLT-PRI-C	170	-	-	-	14	2	139	15	2	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,175	373	1	21	258	87	280	144	2	3	2	5	
(392) Transportation		1,580												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,351	501	2	28	329	115	190	174	0	4	2	6	85%
- Customer	DISTPLT-PRI-C	229	-	-	-	18	2	186	20	2	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,580	501	2	28	347	117	376	194	2	4	2	6	
(393) Stores Equipment		4												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	1	0	0	1	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	1	0	0	1	0	1	0	0	0	0	0	
(394) Tools & Garage Equip.		2,714												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,320	861	3	48	564	197	326	299	0	7	4	11	85%
- Customer	DISTPLT-PRI-C	394	-	-	-	31	4	320	35	4	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,714	861	3	48	596	201	646	334	4	7	4	11	
(395) Laboratory		24												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	20	8	0	0	5	2	3	3	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	3	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24	8	0	0	5	2	6	3	0	0	0	0	
(396) Power Equipment		717												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	613	227	1	13	149	52	86	79	0	2	1	3	85%
- Customer	DISTPLT-PRI-C	104	-	-	-	8	1	85	9	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		717	227	1	13	157	53	171	88	1	2	1	3	
(397) Communication Equipment		6,505												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	5,561	2,063	8	114	1,352	473	782	717	0	16	9	26	85%
- Customer	DISTPLT-PRI-C	944	-	-	-	75	9	767	83	9	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,505	2,063	8	114	1,428	482	1,549	800	9	16	9	26	
(398) Misc. Equipment		10												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	9	3	0	0	2	1	1	1	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	3	0	0	2	1	2	1	0	0	0	0	
Total General Plant		27,250												
- Demand		23,295	8,642	34	479	5,664	1,980	3,275	3,005	1	66	39	110	
- Customer		3,955	-	-	-	316	39	3,215	347	39	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		27,250	8,642	34	479	5,981	2,019	6,490	3,352	39	66	39	110	
Total Utility Plant		565,487												
- Demand		482,352	178,987	703	9,914	117,315	41,011	67,764	62,182	11	1,377	803	2,285	
- Customer		83,135	-	-	-	6,644	810	67,578	7,293	810	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>565,487</b>	<b>178,987</b>	<b>703</b>	<b>9,914</b>	<b>123,959</b>	<b>41,821</b>	<b>135,342</b>	<b>69,475</b>	<b>821</b>	<b>1,377</b>	<b>803</b>	<b>2,285</b>	





Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-389) Land & Land Rights		(5)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(4)	(2)	(0)	(0)	(1)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(1)	-	-	-	(0)	(0)	(1)	(0)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5)	(2)	(0)	(0)	(1)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(5,662)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(4,840)	(1,796)	(7)	(99)	(1,177)	(411)	(680)	(624)	(0)	(14)	(8)	(23)	85%
- Customer	DISTPLT-PRI-C	(822)	-	-	-	(66)	(8)	(668)	(72)	(8)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,662)	(1,796)	(7)	(99)	(1,243)	(419)	(1,348)	(696)	(8)	(14)	(8)	(23)	
(108-391) Office Furn & Equip		(957)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(818)	(303)	(1)	(17)	(199)	(70)	(115)	(105)	(0)	(2)	(1)	(4)	85%
- Customer	DISTPLT-PRI-C	(139)	-	-	-	(11)	(1)	(113)	(12)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(957)	(303)	(1)	(17)	(210)	(71)	(228)	(118)	(1)	(2)	(1)	(4)	
(108-392) Transportation Equip		(365)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(312)	(116)	(0)	(6)	(76)	(27)	(44)	(40)	(0)	(1)	(1)	(1)	85%
- Customer	DISTPLT-PRI-C	(53)	-	-	-	(4)	(1)	(43)	(5)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(365)	(116)	(0)	(6)	(80)	(27)	(87)	(45)	(1)	(1)	(1)	(1)	
(108-393) Stores Equip		(66)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(56)	(21)	(0)	(1)	(14)	(5)	(8)	(7)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(10)	-	-	-	(1)	(0)	(8)	(1)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(66)	(21)	(0)	(1)	(14)	(5)	(16)	(8)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(1,111)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(950)	(352)	(1)	(20)	(231)	(81)	(134)	(123)	(0)	(3)	(2)	(4)	85%
- Customer	DISTPLT-PRI-C	(161)	-	-	-	(13)	(2)	(131)	(14)	(2)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,111)	(352)	(1)	(20)	(244)	(82)	(265)	(137)	(2)	(3)	(2)	(4)	



Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Primary	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Primary	Power	Service	SCH Rate	Lighting	Service	Factor
			R	GSV	GSS	GSM	GSL	GP	GP	TP	BRD	H	POL	STLT	
<b>(108-395) Laboratory Equip</b>		175													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	149	55	0	3	36	13	21	19	0	0	0	0	1	85%
- Customer	DISTPLT-PRI-C	25	-	-	-	2	0	21	2	0	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		175	55	0	3	38	13	42	21	0	0	0	0	1	
<b>(108-396) Power Operated Equip</b>		(664)													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(567)	(210)	(1)	(12)	(138)	(48)	(80)	(73)	(0)	(2)	(1)	(3)	(3)	85%
- Customer	DISTPLT-PRI-C	(96)	-	-	-	(8)	(1)	(78)	(8)	(1)	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(664)	(210)	(1)	(12)	(146)	(49)	(158)	(82)	(1)	(2)	(1)	(3)	(3)	
<b>(108-397) Communication Equip</b>		(1,502)													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(1,284)	(476)	(2)	(26)	(312)	(109)	(180)	(166)	(0)	(4)	(2)	(6)	(6)	85%
- Customer	DISTPLT-PRI-C	(218)	-	-	-	(17)	(2)	(177)	(19)	(2)	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(1,502)	(476)	(2)	(26)	(330)	(111)	(358)	(185)	(2)	(4)	(2)	(6)	(6)	
<b>(108-398) MISC Equip</b>		75													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	64	24	0	1	15	5	9	8	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	11	-	-	-	1	0	9	1	0	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		75	24	0	1	16	6	18	9	0	0	0	0	0	
<b>Total Accumulated Depreciation</b>		(180,318)													
- Demand		(158,796)	(59,060)	(232)	(3,271)	(38,709)	(13,531)	(22,176)	(20,340)	(4)	(454)	(265)	(754)	(754)	
- Customer		(21,522)	-	-	-	(1,720)	(210)	(17,494)	(1,888)	(210)	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		(180,318)	(59,060)	(232)	(3,271)	(40,429)	(13,740)	(39,671)	(22,228)	(213)	(454)	(265)	(754)	(754)	
<b>OTHER RATE BASE ITEMS</b>															
<b>Other Rate Base Items</b>															
<b>Material &amp; Supplies</b>		3,346													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,860	1,061	4	59	696	243	402	369	0	8	5	14	14	85%
- Customer	DISTPLT-PRI-C	486	-	-	-	39	5	395	43	5	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		3,346	1,061	4	59	734	248	797	412	5	8	5	14	14	
<b>Cash Working Capital</b>		9,115													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	7,792	2,891	11	160	1,895	662	1,095	1,005	0	22	13	37	37	85%
- Customer	DISTPLT-PRI-C	1,323	-	-	-	106	13	1,075	116	13	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		9,115	2,891	11	160	2,000	675	2,171	1,121	13	22	13	37	37	
<b>Deferred Storm Damage</b>		7,324													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	6,261	2,323	9	129	1,522	532	880	808	0	18	10	30	30	85%
- Customer	DISTPLT-PRI-C	1,063	-	-	-	85	10	864	93	10	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		7,324	2,323	9	129	1,607	543	1,744	901	11	18	10	30	30	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Customer Deposits</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Customer Advances</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>ADIT</b>		(89,739)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(76,714)	(28,460)	(112)	(1,576)	(18,654)	(6,521)	(10,784)	(9,896)	(2)	(219)	(128)	(363)	85%
- Customer	DISTPLT-PRI-C	(13,024)	-	-	-	(1,041)	(127)	(10,587)	(1,142)	(127)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(89,739)	(28,460)	(112)	(1,576)	(19,695)	(6,648)	(21,371)	(11,038)	(129)	(219)	(128)	(363)	
<b>Capitalized Pension and OPEB</b>		857												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	732	272	1	15	178	62	103	94	0	2	1	3	85%
- Customer	DISTPLT-PRI-C	124	-	-	-	10	1	101	11	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		857	272	1	15	188	63	204	105	1	2	1	3	
<b>Total Other Rate Base Items</b>		(69,097)												
- Demand		(59,069)	(21,914)	(86)	(1,214)	(14,363)	(5,021)	(8,303)	(7,620)	(1)	(169)	(98)	(280)	
- Customer		(10,029)	-	-	-	(802)	(98)	(8,152)	(880)	(98)	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		(69,097)	(21,914)	(86)	(1,214)	(15,165)	(5,119)	(16,455)	(8,499)	(99)	(169)	(98)	(280)	
<b>Total Rate Base</b>		316,072												
- Demand		264,487	98,013	385	5,429	64,243	22,459	37,284	34,223	6	754	440	1,251	
- Customer		51,585	-	-	-	4,123	503	41,932	4,525	503	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		316,072	98,013	385	5,429	68,366	22,962	79,216	38,748	509	754	440	1,251	





Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
<b>(580) Operation Supervision &amp; Engineering</b>		298												DistOpExp-PRI
- Demand	DistOpExp-PRI-D	282	108	0	6	71	25	37	33	0	1	0	1	95%
- Customer	DistOpExp-PRI-C	15	-	-	-	1	0	13	1	0	-	-	-	5%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		298	108	0	6	72	25	49	35	0	1	0	1	
<b>(581) Load Dispatching</b>		454												DEM
- Demand	NCP	454	174	1	10	114	40	58	53	0	1	1	2	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		454	174	1	10	114	40	58	53	0	1	1	2	
<b>(582) Station Expenses</b>		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(583) Overhead line expenses</b>		18												365P
- Demand	NCP-PRI	1	-	-	-	0	0	0	0	-	-	0	-	5%
- Customer	CUS-PRI	17	-	-	-	1	0	13	1	0	-	-	-	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		18	-	-	-	1	0	14	2	0	-	0	-	
<b>(584) Underground line expenses</b>		9												367P
- Demand	NCP-PRI	1	-	-	-	0	0	0	0	-	-	0	-	8%
- Customer	CUS-PRI	8	-	-	-	1	0	7	1	0	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		9	-	-	-	1	0	7	1	0	-	0	-	
<b>(586) Meter expenses</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(588) Miscellaneous distribution expenses</b>		2,091												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,788	663	3	37	435	152	251	231	0	5	3	8	85%
- Customer	DISTPLT-PRI-C	303	-	-	-	24	3	247	27	3	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		2,091	663	3	37	459	155	498	257	3	5	3	8	









Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Administrative &amp; General Expense</b>														
<b>(920) Administrative and General Salaries</b>		<b>(303)</b>												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	(259)	(98)	(0)	(5)	(64)	(22)	(34)	(31)	(0)	(1)	(0)	(1)	85%
- Customer	NONAGLAB-PRI-C	(44)	-	-	-	(4)	(0)	(36)	(4)	(0)	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(303)</b>	<b>(98)</b>	<b>(0)</b>	<b>(5)</b>	<b>(68)</b>	<b>(23)</b>	<b>(70)</b>	<b>(35)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(1)</b>	
<b>(921) Office Supplies</b>		<b>590</b>												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	504	191	1	11	125	44	67	61	0	1	1	2	85%
- Customer	NONAGLAB-PRI-C	86	-	-	-	7	1	70	8	1	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>590</b>	<b>191</b>	<b>1</b>	<b>11</b>	<b>132</b>	<b>44</b>	<b>137</b>	<b>69</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	
<b>(922) Admin Expenses</b>		<b>-</b>												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(923) Outside Services</b>		<b>5,322</b>												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	4,544	1,721	7	95	1,128	394	604	552	0	13	8	22	85%
- Customer	NONAGLAB-PRI-C	779	-	-	-	62	8	633	68	8	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>5,322</b>	<b>1,721</b>	<b>7</b>	<b>95</b>	<b>1,190</b>	<b>401</b>	<b>1,237</b>	<b>620</b>	<b>8</b>	<b>13</b>	<b>8</b>	<b>22</b>	
<b>(924) Property Insurance</b>		<b>28</b>												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	24	9	0	0	6	2	3	3	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	4	-	-	-	0	0	3	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>28</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(925) Injury and Damages</b>		<b>473</b>												DISTLAB-PRI
- Demand	DISTLAB-PRI-D	403	153	1	8	100	35	54	49	0	1	1	2	85%
- Customer	DISTLAB-PRI-C	69	-	-	-	6	1	56	6	1	-	-	-	15%
- Commodity	DISTLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>473</b>	<b>153</b>	<b>1</b>	<b>8</b>	<b>106</b>	<b>36</b>	<b>110</b>	<b>55</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	
<b>(926) Pension and Benefits</b>		<b>1,439</b>												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	1,229	465	2	26	305	107	163	149	0	4	2	6	85%
- Customer	NONAGLAB-PRI-C	211	-	-	-	17	2	171	18	2	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,439</b>	<b>465</b>	<b>2</b>	<b>26</b>	<b>322</b>	<b>109</b>	<b>335</b>	<b>168</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>6</b>	
<b>(928) Regulatory Commission Expense</b>		<b>283</b>												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	242	90	0	5	59	21	34	31	0	1	0	1	85%
- Customer	DISTPLT-PRI-C	41	-	-	-	3	0	33	4	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>283</b>	<b>90</b>	<b>0</b>	<b>5</b>	<b>62</b>	<b>21</b>	<b>67</b>	<b>35</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	
<b>(930.1) General Advertising</b>		<b>1</b>												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	1	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	NONAGLAB-PRI-C	0	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(903.2) Misc. Expense</b>		<b>17</b>												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	14	5	0	0	4	1	2	2	0	0	0	0	85%
- Customer	NONAGLAB-PRI-C	2	-	-	-	0	0	2	0	0	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>17</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Primary	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	SCH Rate	Lighting	Service	Service	Factor
			R	GSV	GSS	GSM	GSL	GP	TP	BRD	H	POL	STLT		
(931) Misc. Rent		8													NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	7	2	0	0	2	1	1	1	0	0	0	0	0	85%
- Customer	NONAGLAB-PRI-C	1	-	-	-	0	0	1	0	0	-	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	2	0	0	2	1	2	1	0	0	0	0		
(935) Maint. Of General Plant		(34)													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(29)	(11)	(0)	(1)	(7)	(2)	(4)	(4)	(0)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(5)	-	-	-	(0)	(0)	(4)	(0)	(0)	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(34)	(11)	(0)	(1)	(7)	(3)	(8)	(4)	(0)	(0)	(0)	(0)	(0)	
(9XX) Open		-													DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		7,823													
- Demand		6,679	2,528	10	140	1,656	579	890	813	0	19	11	32		
- Customer		1,144	-	-	-	91	11	930	100	11	-	-	-		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		
Total		7,823	2,528	10	140	1,748	590	1,820	913	11	19	11	32		
Total O&M Expenses		23,906													
- Demand		18,965	7,142	28	396	4,680	1,635	2,562	2,344	0	55	32	91		
- Customer		4,941	-	-	-	395	48	4,016	433	48	-	-	-		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>		<b>23,906</b>	<b>7,142</b>	<b>28</b>	<b>396</b>	<b>5,075</b>	<b>1,683</b>	<b>6,578</b>	<b>2,777</b>	<b>49</b>	<b>55</b>	<b>32</b>	<b>91</b>		





Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-389) Land		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		452												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	386	143	1	8	94	33	54	50	0	1	1	2	85%
- Customer	DISTPLT-PRI-C	66	-	-	-	5	1	53	6	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		452	143	1	8	99	33	108	56	1	1	1	2	
(403-391) Office Equipment		196												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	168	62	0	3	41	14	24	22	0	0	0	1	85%
- Customer	DISTPLT-PRI-C	28	-	-	-	2	0	23	2	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		196	62	0	3	43	15	47	24	0	0	0	1	
(403-392) Transportation		104												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	89	33	0	2	22	8	13	12	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	15	-	-	-	1	0	12	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		104	33	0	2	23	8	25	13	0	0	0	0	
(403-393) Stores Equip		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-394) Tools, Shop & Garage Equip		122												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	104	39	0	2	25	9	15	13	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	18	-	-	-	1	0	14	2	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		122	39	0	2	27	9	29	15	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		4												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	1	0	0	1	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	1	0	0	1	0	1	0	0	0	0	0	
(403-397) Communication Equip		611												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	522	194	1	11	127	44	73	67	0	1	1	2	85%
- Customer	DISTPLT-PRI-C	89	-	-	-	7	1	72	8	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		611	194	1	11	134	45	146	75	1	1	1	2	
(403-398) Misc. Equip		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		2,033												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,738	645	3	36	423	148	244	224	0	5	3	8	85%
- Customer	DISTPLT-PRI-C	295	-	-	-	24	3	240	26	3	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,033	645	3	36	446	151	484	250	3	5	3	8	
Total Depreciation Expense		14,741												
- Demand		12,442	4,628	18	256	3,033	1,060	1,737	1,593	0	36	21	59	
- Customer		2,300	-	-	-	184	22	1,869	202	22	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>14,741</b>	<b>4,628</b>	<b>18</b>	<b>256</b>	<b>3,217</b>	<b>1,083</b>	<b>3,606</b>	<b>1,794</b>	<b>23</b>	<b>36</b>	<b>21</b>	<b>59</b>	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	15%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Removal of Retained Riders</b>														
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	15%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Eliminate Amort per IS</b>														
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	15%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Storm Reserve Amortization</b>														
- Demand	DISTPLT-PRI-D	2,135	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	1,825	677	3	37	444	155	257	235	0	5	3	9	85%
- Commodity	DISTPLT-PRI-E	310	-	-	-	25	3	252	27	3	-	-	-	15%
Total		2,135	677	3	37	469	158	508	263	3	5	3	9	0%
<b>Extraordinary Storm Reserve Amort</b>														
- Demand	DISTPLT-PRI-D	385	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	330	122	0	7	80	28	46	43	0	1	1	2	85%
- Commodity	DISTPLT-PRI-E	56	-	-	-	4	1	45	5	1	-	-	-	15%
Total		385	122	0	7	85	29	92	47	1	1	1	2	0%
<b>COVID-19 Reg Asset Amort</b>														
- Demand	DISTPLT-PRI-D	498	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	425	158	1	9	103	36	60	55	0	1	1	2	85%
- Commodity	DISTPLT-PRI-E	72	-	-	-	6	1	59	6	1	-	-	-	15%
Total		498	158	1	9	109	37	119	61	1	1	1	2	0%
<b>Streetlight Reg Asset Amort</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Verizon Pole Attach Amort</b>														
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	15%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Depreciation and Amortization</b>														
- Demand		17,759	-	-	-	-	-	-	-	-	-	-	-	
- Customer		15,022	5,585	22	309	3,661	1,280	2,099	1,926	0	43	25	71	
- Commodity		2,738	-	-	-	219	27	2,225	240	27	-	-	-	
<b>Total</b>		<b>17,759</b>	<b>5,585</b>	<b>22</b>	<b>309</b>	<b>3,880</b>	<b>1,306</b>	<b>4,325</b>	<b>2,166</b>	<b>27</b>	<b>43</b>	<b>25</b>	<b>71</b>	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		3,935												DISTPLT-PRI
- Demand	Revenues	3,364	2,236	7	133	531	129	152	97	0	6	22	50	85%
- Customer	Revenues	571	380	1	23	90	22	26	16	0	1	4	9	15%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>3,935</b>	<b>2,616</b>	<b>8</b>	<b>155</b>	<b>622</b>	<b>151</b>	<b>178</b>	<b>113</b>	<b>0</b>	<b>7</b>	<b>26</b>	<b>59</b>	
<b>Payroll Taxes</b>		330												LABOR-PRI
- Demand	LABOR-PRI-D	281	107	0	6	70	24	37	34	0	1	0	1	85%
- Customer	LABOR-PRI-C	48	-	-	-	4	0	39	4	0	-	-	-	15%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>330</b>	<b>107</b>	<b>0</b>	<b>6</b>	<b>74</b>	<b>25</b>	<b>77</b>	<b>38</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	
<b>PURTA Taxes</b>		236												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	202	75	0	4	49	17	28	26	0	1	0	1	85%
- Customer	DISTPLT-PRI-C	34	-	-	-	3	0	28	3	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>236</b>	<b>75</b>	<b>0</b>	<b>4</b>	<b>52</b>	<b>17</b>	<b>56</b>	<b>29</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	
<b>Real Estate Taxes</b>		27												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	23	8	0	0	6	2	3	3	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	4	-	-	-	0	0	3	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>27</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>6</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Sales &amp; Use Taxes</b>		17												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	15	6	0	0	4	1	2	2	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	2	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>17</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Misc. Taxes</b>		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj. Payroll Taxes</b>		-												LABOR-PRI
- Demand	LABOR-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Taxes</b>		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Taxes Other than Income</b>		4,545												
- Demand		3,885	2,432	8	144	659	174	223	162	0	8	23	53	
- Customer		660	380	1	23	97	23	98	24	1	1	4	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		<b>4,545</b>	<b>2,811</b>	<b>9</b>	<b>166</b>	<b>757</b>	<b>197</b>	<b>321</b>	<b>186</b>	<b>1</b>	<b>9</b>	<b>27</b>	<b>61</b>	
<b>Total Operating Expenses</b>		46,210												
- Demand		37,872	15,159	58	849	9,000	3,089	4,885	4,431	1	105	80	215	
- Customer		8,339	380	1	23	711	98	6,340	698	76	1	4	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>46,210</b>	<b>15,539</b>	<b>59</b>	<b>871</b>	<b>9,711</b>	<b>3,187</b>	<b>11,224</b>	<b>5,129</b>	<b>77</b>	<b>106</b>	<b>84</b>	<b>224</b>	





Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service	Factor
Secondary			R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT	
(356) Trans. OH Conductors		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(357) Underground Conduit		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(358) Trans. UG Conductors		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(359) Trans. Roads		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(360) Land and Land Rights		16,524													DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	2,717	1,370	5	76	894	309	28	-	-	0	11	6	17	16%
- Customer	DIST_364-368-SEC-C	13,808	11,739	15	1,251	726	10	1	-	-	0	3	46	17	84%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,524	13,109	20	1,327	1,620	319	29	-	-	0	14	52	34	
(361) Structures and Improvements		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(362) Station Equipment		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(364) Poles, Towers & Fixtures		689,050													3645
- Demand	NCP-SEC	199,646	100,686	396	5,575	65,700	22,714	2,058	-	-	6	774	452	1,285	29%
- Customer	CUS-SEC	489,404	416,092	521	44,336	25,725	356	26	-	-	4	118	1,628	598	71%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		689,050	516,778	916	49,911	91,424	23,070	2,084	-	-	10	893	2,080	1,884	
(365) Overhead Conductors & Devices		1,257,244													3655
- Demand	NCP-SEC	65,665	33,117	130	1,834	21,609	7,471	677	-	-	2	255	149	423	5%
- Customer	CUS-SEC	1,191,579	1,013,083	1,268	107,948	62,633	866	63	-	-	10	288	3,964	1,456	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,257,244	1,046,199	1,398	109,781	84,242	8,337	740	-	-	12	543	4,113	1,879	

Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Secondary	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Power	Service	SCH Rate	Lighting	Service	Factor
			R	GSV	GSS	GSM	GSL	GP	TP	TP	BRD	H	POL	STLT	
<b>(366) Underground Conduit</b>		45,101													366S
- Demand	NCP-SEC	45,101	22,745	89	1,259	14,842	5,131	465	-	-	1	175	102	290	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		45,101	22,745	89	1,259	14,842	5,131	465	-	-	1	175	102	290	
<b>(367) Underground Conductors &amp; Device</b>		266,731													367S
- Demand	NCP-SEC	22,073	11,132	44	616	7,264	2,511	228	-	-	1	86	50	142	8%
- Customer	CUS-SEC	244,658	208,009	260	22,164	12,860	178	13	-	-	2	59	814	299	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		266,731	219,141	304	22,780	20,124	2,689	241	-	-	3	145	864	441	
<b>(368) Line Transformers</b>		497,863													368S
- Demand	NCP-SEC	120,633	60,838	239	3,368	39,698	13,725	1,244	-	-	4	468	273	777	24%
- Customer	CUS-SEC	377,230	320,722	401	34,174	19,828	274	20	-	-	3	91	1,255	461	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		497,863	381,560	640	37,543	59,526	13,999	1,264	-	-	7	559	1,528	1,238	
<b>(369) Services</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(370) Meters</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(371) Customer Premises</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(372) Leased Property Cust. Prem.</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(373) Streetlight</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Distribution Plant</b>		2,772,514													
- Demand		455,835	229,888	903	12,728	150,007	51,861	4,699	-	-	14	1,768	1,032	2,935	
- Customer		2,316,679	1,969,645	2,466	209,873	121,771	1,683	123	-	-	20	560	7,707	2,831	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		2,772,514	2,199,533	3,369	222,601	271,778	53,544	4,822	-	-	34	2,328	8,738	5,766	
<b>General Plant</b>															
<b>(389) Land</b>		824													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	136	68	0	4	45	15	1	-	-	0	1	0	1	16%
- Customer	DISTPLT-SEC-C	689	586	1	62	36	1	0	-	-	0	0	2	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		824	654	1	66	81	16	1	-	-	0	1	3	2	
<b>(390) Structures</b>		75,647													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	12,437	6,272	25	347	4,093	1,415	128	-	-	0	48	28	80	16%
- Customer	DISTPLT-SEC-C	63,210	53,741	67	5,726	3,322	46	3	-	-	1	15	210	77	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		75,647	60,014	92	6,074	7,415	1,461	132	-	-	1	64	238	157	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		6,185												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,017	513	2	28	335	116	10	-	0	4	2	7	16%
- Customer	DISTPLT-SEC-C	5,168	4,394	6	468	272	4	0	-	0	1	17	6	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,185	4,907	8	497	606	119	11	-	0	5	19	13	
(392) Transportation		8,322												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,368	690	3	38	450	156	14	-	0	5	3	9	16%
- Customer	DISTPLT-SEC-C	6,954	5,912	7	630	366	5	0	-	0	2	23	8	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,322	6,602	10	668	816	161	14	-	0	7	26	17	
(393) Stores Equipment		19												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3	2	0	0	1	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	15	13	0	1	1	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		19	15	0	1	2	0	0	-	0	0	0	0	
(394) Tools & Garage Equip.		14,289												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2,349	1,185	5	66	773	267	24	-	0	9	5	15	16%
- Customer	DISTPLT-SEC-C	11,940	10,151	13	1,082	628	9	1	-	0	3	40	15	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14,289	11,336	17	1,147	1,401	276	25	-	0	12	45	30	
(395) Laboratory		126												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	21	10	0	1	7	2	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	105	89	0	10	6	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		126	100	0	10	12	2	0	-	0	0	0	0	
(396) Power Equipment		3,776												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	621	313	1	17	204	71	6	-	0	2	1	4	16%
- Customer	DISTPLT-SEC-C	3,155	2,683	3	286	166	2	0	-	0	1	10	4	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,776	2,996	5	303	370	73	7	-	0	3	12	8	
(397) Communication Equipment		34,256												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	5,632	2,840	11	157	1,853	641	58	-	0	22	13	36	16%
- Customer	DISTPLT-SEC-C	28,624	24,336	30	2,593	1,505	21	2	-	0	7	95	35	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34,256	27,176	42	2,750	3,358	662	60	-	0	29	108	71	
(398) Misc. Equipment		53												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	9	4	0	0	3	1	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	44	37	0	4	2	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		53	42	0	4	5	1	0	-	0	0	0	0	
Total General Plant		143,496												
- Demand		23,593	11,898	47	659	7,764	2,684	243	-	1	92	53	152	
- Customer		119,904	101,942	128	10,862	6,302	87	6	-	1	29	399	147	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		143,496	113,841	174	11,521	14,066	2,771	250	-	2	120	452	298	
Total Utility Plant		2,993,956												
- Demand		484,760	244,476	960	13,536	159,525	55,152	4,997	-	15	1,880	1,097	3,121	
- Customer		2,509,196	2,133,324	2,671	227,314	131,891	1,823	133	-	22	606	8,347	3,066	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>2,993,956</b>	<b>2,377,799</b>	<b>3,631</b>	<b>240,849</b>	<b>291,416</b>	<b>56,975</b>	<b>5,130</b>	<b>-</b>	<b>37</b>	<b>2,487</b>	<b>9,444</b>	<b>6,187</b>	





Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	SCH Rate	Lighting	Service	Service	Factor
Secondary			R	GVS	GSS	GSM	GSL	GP	TP	BRD	H	POL	STLT		
(108-370) Meters		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-371) Install on Cust Premise		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-372) Leased Property Cust. Prem.		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-373) Street Lighting		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-389) Land & Land Rights		(26)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(4)	(2)	(0)	(0)	(1)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	16%
- Customer	DISTPLT-SEC-C	(22)	(19)	(0)	(2)	(1)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(26)	(21)	(0)	(2)	(3)	(1)	(0)	-	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(29,813)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(4,902)	(2,472)	(10)	(137)	(1,613)	(558)	(51)	-	(0)	(19)	(11)	(32)	(32)	16%
- Customer	DISTPLT-SEC-C	(24,912)	(21,180)	(27)	(2,257)	(1,309)	(18)	(1)	-	(0)	(6)	(83)	(30)	(30)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(29,813)	(23,652)	(36)	(2,394)	(2,922)	(576)	(52)	-	(0)	(25)	(94)	(62)	(62)	
(108-391) Office Furn & Equip		(5,037)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(828)	(418)	(2)	(23)	(273)	(94)	(9)	-	(0)	(3)	(2)	(5)	(5)	16%
- Customer	DISTPLT-SEC-C	(4,209)	(3,578)	(4)	(381)	(221)	(3)	(0)	-	(0)	(1)	(14)	(5)	(5)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,037)	(3,996)	(6)	(404)	(494)	(97)	(9)	-	(0)	(4)	(16)	(10)	(10)	
(108-392) Transportation Equip		(1,922)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(316)	(159)	(1)	(9)	(104)	(36)	(3)	-	(0)	(1)	(1)	(2)	(2)	16%
- Customer	DISTPLT-SEC-C	(1,606)	(1,365)	(2)	(145)	(84)	(1)	(0)	-	(0)	(0)	(5)	(2)	(2)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,922)	(1,524)	(2)	(154)	(188)	(37)	(3)	-	(0)	(2)	(6)	(4)	(4)	
(108-393) Stores Equip		(347)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(57)	(29)	(0)	(2)	(19)	(6)	(1)	-	(0)	(0)	(0)	(0)	(0)	16%
- Customer	DISTPLT-SEC-C	(290)	(246)	(0)	(26)	(15)	(0)	(0)	-	(0)	(0)	(1)	(0)	(0)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(347)	(275)	(0)	(28)	(34)	(7)	(1)	-	(0)	(0)	(1)	(1)	(1)	
(108-394) Tools, Shop & Garage Equip		(5,852)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(962)	(485)	(2)	(27)	(317)	(109)	(10)	-	(0)	(4)	(2)	(6)	(6)	16%
- Customer	DISTPLT-SEC-C	(4,890)	(4,157)	(5)	(443)	(257)	(4)	(0)	-	(0)	(1)	(16)	(6)	(6)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,852)	(4,643)	(7)	(470)	(574)	(113)	(10)	-	(0)	(5)	(18)	(12)	(12)	

Penelec Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-395) Laboratory Equip</b>															
			919												DISTPLT-SEC
- Demand	DISTPLT-SEC-D		151	76	0	4	50	17	2	-	0	1	0	1	16%
- Customer	DISTPLT-SEC-C		768	653	1	70	40	1	0	-	0	0	3	1	84%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			919	729	1	74	90	18	2	-	0	1	3	2	
<b>(108-396) Power Operated Equip</b>															
			(3,494)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D		(574)	(290)	(1)	(16)	(189)	(65)	(6)	-	(0)	(2)	(1)	(4)	16%
- Customer	DISTPLT-SEC-C		(2,920)	(2,482)	(3)	(264)	(153)	(2)	(0)	-	(0)	(1)	(10)	(4)	84%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(3,494)	(2,772)	(4)	(281)	(343)	(67)	(6)	-	(0)	(3)	(11)	(7)	
<b>(108-397) Communication Equip</b>															
			(7,908)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D		(1,300)	(656)	(3)	(36)	(428)	(148)	(13)	-	(0)	(5)	(3)	(8)	16%
- Customer	DISTPLT-SEC-C		(6,608)	(5,618)	(7)	(599)	(347)	(5)	(0)	-	(0)	(2)	(22)	(8)	84%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(7,908)	(6,273)	(10)	(635)	(775)	(153)	(14)	-	(0)	(7)	(25)	(16)	
<b>(108-398) MISC Equip</b>															
			392												DISTPLT-SEC
- Demand	DISTPLT-SEC-D		65	33	0	2	21	7	1	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C		328	279	0	30	17	0	0	-	0	0	1	0	84%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			392	311	0	31	38	8	1	-	0	0	1	1	
<b>Total Accumulated Depreciation</b>															
			(861,516)												
- Demand			(158,693)	(80,032)	(314)	(4,431)	(52,223)	(18,055)	(1,636)	-	(5)	(616)	(359)	(1,022)	
- Customer			(702,824)	(597,542)	(748)	(63,670)	(36,942)	(511)	(37)	-	(6)	(170)	(2,338)	(859)	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>			<b>(861,516)</b>	<b>(677,574)</b>	<b>(1,062)</b>	<b>(68,101)</b>	<b>(89,165)</b>	<b>(18,565)</b>	<b>(1,673)</b>	<b>-</b>	<b>(11)</b>	<b>(785)</b>	<b>(2,697)</b>	<b>(1,881)</b>	
<b>OTHER RATE BASE ITEMS</b>															
<b>Other Rate Base Items</b>															
<b>Material &amp; Supplies</b>															
			17,620												DISTPLT-SEC
- Demand	DISTPLT-SEC-D		2,897	1,461	6	81	953	330	30	-	0	11	7	19	16%
- Customer	DISTPLT-SEC-C		14,723	12,518	16	1,334	774	11	1	-	0	4	49	18	84%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			17,620	13,979	21	1,415	1,727	340	31	-	0	15	56	37	
<b>Cash Working Capital</b>															
			47,996												DISTPLT-SEC
- Demand	DISTPLT-SEC-D		7,891	3,980	16	220	2,597	898	81	-	0	31	18	51	16%
- Customer	DISTPLT-SEC-C		40,105	34,097	43	3,633	2,108	29	2	-	0	10	133	49	84%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			47,996	38,077	58	3,854	4,705	927	83	-	1	40	151	100	
<b>Deferred Storm Damage</b>															
			38,568												DISTPLT-SEC
- Demand	DISTPLT-SEC-D		6,341	3,198	13	177	2,087	721	65	-	0	25	14	41	16%
- Customer	DISTPLT-SEC-C		32,227	27,399	34	2,920	1,694	23	2	-	0	8	107	39	84%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			38,568	30,597	47	3,097	3,781	745	67	-	0	32	122	80	



Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Secondary	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	SCH Rate	Lighting	Service	Service	Factor
			R	GSV	GSS	GSM	GSL	GP	TP	BRD	H	POL	STLT		
<b>Customer Deposits</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Customer Advances</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>ADIT</b>		(472,551)													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(77,693)	(39,182)	(154)	(2,169)	(25,567)	(8,839)	(801)	-	(2)	(301)	(176)	(500)		16%
- Customer	DISTPLT-SEC-C	(394,858)	(335,709)	(420)	(35,771)	(20,755)	(287)	(21)	-	(3)	(95)	(1,314)	(483)		84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%
<b>Total</b>		(472,551)	(374,891)	(574)	(37,940)	(46,322)	(9,126)	(822)	-	(6)	(397)	(1,489)	(983)		
<b>Capitalized Pension and OPEB</b>		4,511													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	742	374	1	21	244	84	8	-	0	3	2	5		16%
- Customer	DISTPLT-SEC-C	3,770	3,205	4	341	198	3	0	-	0	1	13	5		84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-		0%
<b>Total</b>		4,511	3,579	5	362	442	87	8	-	0	4	14	9		
<b>Total Other Rate Base Items</b>		(363,855)													
- Demand		(59,822)	(30,170)	(119)	(1,670)	(19,686)	(6,806)	(617)	-	(2)	(232)	(135)	(385)		
- Customer		(304,033)	(258,489)	(324)	(27,543)	(15,981)	(221)	(16)	-	(3)	(73)	(1,011)	(372)		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>		(363,855)	(288,659)	(442)	(29,213)	(35,667)	(7,027)	(633)	-	(4)	(306)	(1,147)	(757)		
<b>Total Rate Base</b>		1,768,585													
- Demand		266,245	134,274	527	7,434	87,616	30,291	2,745	-	8	1,033	603	1,714		
- Customer		1,502,340	1,277,292	1,599	136,100	78,967	1,092	80	-	13	363	4,998	1,836		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>		1,768,585	1,411,566	2,126	143,535	166,584	31,383	2,824	-	21	1,396	5,600	3,550		





Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Secondary	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	SCH Rate	Lighting	Service	Service	Factor
			R	GSV	GSS	GSM	GSL	GP	TP	BRD	H	POL	STLT		
<b>Distribution Expenses</b>															
<b>Operations Expenses</b>															
<b>(580) Operation Supervision &amp; Engineering</b>		<b>1,014</b>													DistOpExp-SEC
- Demand	DistOpExp-SEC-D	76	38	0	2	25	9	1	-	0	0	0	0	0	7%
- Customer	DistOpExp-SEC-C	938	798	1	85	49	1	0	-	0	0	3	1	93%	
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>1,014</b>	<b>836</b>	<b>1</b>	<b>87</b>	<b>74</b>	<b>9</b>	<b>1</b>	<b>-</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>2</b>		
<b>(581) Load Dispatching</b>															N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>(582) Station Expenses</b>															N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>(583) Overhead line expenses</b>		<b>436</b>													3655
- Demand	NCP-SEC	23	11	0	1	7	3	0	-	0	0	0	0	0	5%
- Customer	CUS-SEC	413	351	0	37	22	0	0	-	0	0	1	1	95%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>436</b>	<b>363</b>	<b>0</b>	<b>38</b>	<b>29</b>	<b>3</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>		
<b>(584) Underground line expenses</b>		<b>1,200</b>													3675
- Demand	NCP-SEC	99	50	0	3	33	11	1	-	0	0	0	1	8%	
- Customer	CUS-SEC	1,100	936	1	100	58	1	0	-	0	0	4	1	92%	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>1,200</b>	<b>986</b>	<b>1</b>	<b>102</b>	<b>91</b>	<b>12</b>	<b>1</b>	<b>-</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>2</b>		
<b>(586) Meter expenses</b>															N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>(588) Miscellaneous distribution expenses</b>		<b>11,011</b>													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,810	913	4	51	596	206	19	-	0	7	4	12	16%	
- Customer	DISTPLT-SEC-C	9,201	7,823	10	834	484	7	0	-	0	2	31	11	84%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>11,011</b>	<b>8,736</b>	<b>13</b>	<b>884</b>	<b>1,079</b>	<b>213</b>	<b>19</b>	<b>-</b>	<b>0</b>	<b>9</b>	<b>35</b>	<b>23</b>		











Penelec Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent			32												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D		2	1	0	0	1	0	0	-	0	0	0	0	7%
- Customer	NONAGLAB-SEC-C		29	25	0	3	2	0	0	-	0	0	0	0	93%
- Commodity	NONAGLAB-SEC-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			32	26	0	3	2	0	0	-	0	0	0	0	
(935) Maint. Of General Plant			(178)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D		(29)	(15)	(0)	(1)	(10)	(3)	(0)	-	(0)	(0)	(0)	(0)	16%
- Customer	DISTPLT-SEC-C		(149)	(126)	(0)	(13)	(8)	(0)	(0)	-	(0)	(0)	(0)	(0)	84%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(178)	(141)	(0)	(14)	(17)	(3)	(0)	-	(0)	(0)	(1)	(0)	
(9XX) Open			-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D		-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C		-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense			32,497												
- Demand			2,562	1,292	5	72	843	292	26	-	0	10	6	16	
- Customer			29,935	25,450	32	2,712	1,573	22	2	-	0	7	100	37	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
Total			32,497	26,743	37	2,783	2,417	313	28	-	0	17	105	53	
Total O&M Expenses			139,475												
- Demand			9,848	4,967	20	275	3,241	1,120	102	-	0	38	22	63	
- Customer			129,627	110,209	138	11,743	6,814	94	7	-	1	31	431	158	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			<b>139,475</b>	<b>115,176</b>	<b>157</b>	<b>12,018</b>	<b>10,054</b>	<b>1,215</b>	<b>108</b>	<b>-</b>	<b>1</b>	<b>70</b>	<b>454</b>	<b>222</b>	

Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service	Factor
Secondary			R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT	
<b>DEPRECIATION EXPENSE</b>															
<b>Depreciation Expense</b>															
(403-303) Intangible		5,322													OpExp-SEC
- Demand	OpExp-SEC-D	362	183	1	10	119	41	4			0	1	1	2	7%
- Customer	OpExp-SEC-C	4,960	4,217	5	449	261	4	0			0	1	16	6	93%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-			-	-	-	-	0%
<b>Total</b>		<b>5,322</b>	<b>4,400</b>	<b>6</b>	<b>459</b>	<b>380</b>	<b>45</b>	<b>4</b>			<b>0</b>	<b>3</b>	<b>17</b>	<b>8</b>	
(403-350) Transm Land		-													N/A
- Demand		-	-	-	-	-	-	-			-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-			-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-			-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
(403-352) Transm Structures		-													N/A
- Demand		-	-	-	-	-	-	-			-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-			-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-			-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
(403-353) Transm Station Equipment		-													N/A
- Demand		-	-	-	-	-	-	-			-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-			-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-			-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
(403-354) Transm Towers & Fixtures		-													N/A
- Demand		-	-	-	-	-	-	-			-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-			-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-			-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
(403-355) Transm Poles & Fixtures		-													N/A
- Demand		-	-	-	-	-	-	-			-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-			-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-			-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
(403-356) Transm OH Conductors		-													N/A
- Demand		-	-	-	-	-	-	-			-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-			-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-			-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
(403-357) Transm UG Conduit		-													N/A
- Demand		-	-	-	-	-	-	-			-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-			-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-			-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
(403-358) Transm UG Conductors		-													N/A
- Demand		-	-	-	-	-	-	-			-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-			-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-			-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
(403-359) Transm Roads		-													N/A
- Demand		-	-	-	-	-	-	-			-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-			-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-			-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>



Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service	Factor
Secondary			R	GVS	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT	
(403-370) Meters		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-371) Install on Cust Premise		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-372) Leased Property Cust. Prem.		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-373) Streetlight		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-389) Land		-													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		2,378													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	391	197	1	11	129	44	4			0	2	1	3	16%
- Customer	DISTPLT-SEC-C	1,987	1,690	2	180	104	1	0			0	0	7	2	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-			-	-	-	-	0%
Total		2,378	1,887	3	191	233	46	4			0	2	7	5	
(403-391) Office Equipment		1,032													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	170	86	0	5	56	19	2			0	1	0	1	16%
- Customer	DISTPLT-SEC-C	862	733	1	78	45	1	0			0	0	3	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-			-	-	-	-	0%
Total		1,032	819	1	83	101	20	2			0	1	3	2	
(403-392) Transportation		549													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	90	46	0	3	30	10	1			0	0	0	1	16%
- Customer	DISTPLT-SEC-C	459	390	0	42	24	0	0			0	0	2	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-			-	-	-	-	0%
Total		549	436	1	44	54	11	1			0	0	2	1	
(403-393) Stores Equip		-													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-			-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-			-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-			-	-	-	-	0%
Total		-	-	-	-	-	-	-			-	-	-	-	
(403-394) Tools, Shop & Garage Equip		642													DISTPLT-SEC
- Demand	DISTPLT-SEC-D	106	53	0	3	35	12	1			0	0	0	1	16%
- Customer	DISTPLT-SEC-C	536	456	1	49	28	0	0			0	0	2	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-			-	-	-	-	0%
Total		642	509	1	52	63	12	1			0	1	2	1	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		20												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3	2	0	0	1	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	17	14	0	1	1	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20	16	0	2	2	0	0	-	0	0	0	0	
(403-397) Communication Equip		3,218												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	529	267	1	15	174	60	5	-	0	2	1	3	16%
- Customer	DISTPLT-SEC-C	2,689	2,286	3	244	141	2	0	-	0	1	9	3	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,218	2,553	4	258	315	62	6	-	0	3	10	7	
(403-398) Misc. Equip		1												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	1	1	0	0	0	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	-	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		10,707												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,760	888	3	49	579	200	18	-	0	7	4	11	16%
- Customer	DISTPLT-SEC-C	8,947	7,607	10	811	470	7	0	-	0	2	30	11	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,707	8,495	13	860	1,050	207	19	-	0	9	34	22	
Total Depreciation Expense		84,142												
- Demand		12,736	6,423	25	356	4,191	1,449	131	-	0	49	29	82	
- Customer		71,406	60,710	76	6,469	3,753	52	4	-	1	17	238	87	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>84,142</b>	<b>67,133</b>	<b>101</b>	<b>6,824</b>	<b>7,944</b>	<b>1,501</b>	<b>135</b>	<b>-</b>	<b>1</b>	<b>67</b>	<b>266</b>	<b>169</b>	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	84%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Removal of Retained Riders</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	84%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Eliminate Amort per IS</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	84%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Storm Reserve Amortization</b>														
- Demand	DISTPLT-SEC-D	11,241	932	4	52	608	210	19	-	0	7	4	12	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	1,848	7,986	10	851	494	7	0	-	0	2	31	11	16%
- Commodity	DISTPLT-SEC-E	9,393	-	-	-	-	-	-	-	-	-	-	-	84%
Total		11,241	8,918	14	903	1,102	217	20	-	0	9	35	23	0%
<b>Extraordinary Storm Reserve Amort</b>														
- Demand	DISTPLT-SEC-D	2,030	168	1	9	110	38	3	-	0	1	1	2	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	334	1,442	2	154	89	1	0	-	0	0	6	2	16%
- Commodity	DISTPLT-SEC-E	1,696	-	-	-	-	-	-	-	-	-	-	-	84%
Total		2,030	1,610	2	163	199	39	4	-	0	2	6	4	0%
<b>COVID-19 Reg Asset Amort</b>														
- Demand	DISTPLT-SEC-D	2,620	217	1	12	142	49	4	-	0	2	1	3	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	431	1,862	2	198	115	2	0	-	0	1	7	3	16%
- Commodity	DISTPLT-SEC-E	2,190	-	-	-	-	-	-	-	-	-	-	-	84%
Total		2,620	2,079	3	210	257	51	5	-	0	2	8	5	0%
<b>Streetlight Reg Asset Amort</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Verizon Pole Attach Amort</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	84%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Depreciation and Amortization</b>														
- Demand		100,034	7,741	30	429	5,051	1,746	158	-	0	60	35	99	
- Customer		15,349	72,000	90	7,672	4,451	62	4	-	1	20	282	103	
- Commodity		84,685	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>100,034</b>	<b>79,740</b>	<b>121</b>	<b>8,100</b>	<b>9,502</b>	<b>1,808</b>	<b>163</b>	<b>-</b>	<b>1</b>	<b>80</b>	<b>316</b>	<b>202</b>	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		20,724												DISTPLT-SEC
- Demand	Revenues	3,407	2,265	7	135	538	131	154	98	0	6	22	51	16%
- Customer	Revenues	17,316	11,511	35	684	2,735	666	783	498	1	31	114	258	84%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		20,724	13,776	42	818	3,273	797	937	596	1	37	136	309	
<b>Payroll Taxes</b>		1,356												LABOR-SEC
- Demand	LABOR-SEC-D	101	51	0	3	33	12	1	-	0	0	0	1	7%
- Customer	LABOR-SEC-C	1,254	1,066	1	114	66	1	0	-	0	0	4	2	93%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,356	1,117	2	116	99	12	1	-	0	1	4	2	
<b>PURTA Taxes</b>		1,242												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	204	103	0	6	67	23	2	-	0	1	0	1	16%
- Customer	DISTPLT-SEC-C	1,038	883	1	94	55	1	0	-	0	0	3	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,242	986	2	100	122	24	2	-	0	1	4	3	
<b>Real Estate Taxes</b>		140												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	23	12	0	1	8	3	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	117	100	0	11	6	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		140	111	0	11	14	3	0	-	0	0	0	0	
<b>Sales &amp; Use Taxes</b>		92												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	15	8	0	0	5	2	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	77	65	0	7	4	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		92	73	0	7	9	2	0	-	0	0	0	0	
<b>Misc. Taxes</b>		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>IS Adj, Payroll Taxes</b>		-												LABOR-SEC
- Demand	LABOR-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	7%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	93%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Other Taxes</b>		1												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	1	1	0	0	0	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1	1	0	0	0	0	0	-	0	0	0	0	
<b>Total Taxes Other than Income</b>		23,554												
- Demand		3,751	2,438	8	144	651	170	158	98	0	7	23	53	
- Customer		19,803	13,625	38	909	2,866	668	783	498	1	32	122	261	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		23,554	16,064	46	1,053	3,517	838	941	596	1	39	145	314	
<b>Total Operating Expenses</b>		263,063												
- Demand		28,948	15,146	58	848	8,943	3,037	417	98	1	105	80	215	
- Customer		234,115	195,834	266	20,324	14,130	824	795	498	2	84	835	523	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		263,063	210,979	324	21,172	23,073	3,861	1,212	596	3	189	915	738	







Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	SCH Rate	Lighting	Service	Service	Factor
Customer Service			R	GSV	GSS	GSM	GSL	GP	TP	BRD	H	POL	STLT		
<b>(366) Underground Conduit</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(367) Underground Conductors &amp; Device</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(368) Line Transformers</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(369) Services</b>		143,210													CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	143,210	121,758	152	12,974	7,528	104	8	-	1	35	476	175	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		143,210	121,758	152	12,974	7,528	104	8	-	1	35	476	175	-	
<b>(370) Meters</b>		151,548													CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	151,548	113,272	243	14,136	16,405	624	5,195	1,566	8	101	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		151,548	113,272	243	14,136	16,405	624	5,195	1,566	8	101	-	-	-	
<b>(371) Customer Premises</b>		28,503													CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	28,503	-	-	-	-	-	-	-	-	-	28,503	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		28,503	-	-	-	-	-	-	-	-	-	28,503	-	-	
<b>(372) Leased Property Cust. Prem.</b>		195													CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	195	-	-	-	-	-	-	-	-	-	195	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		195	-	-	-	-	-	-	-	-	-	195	-	-	
<b>(373) Streetlight</b>		51,507													CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	51,507	-	-	-	-	-	-	-	-	-	-	51,507	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		51,507	-	-	-	-	-	-	-	-	-	-	51,507	-	
<b>Total Distribution Plant</b>		393,155													
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		393,155	235,030	395	27,110	23,932	728	5,202	1,566	9	135	29,175	69,873	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		393,155	235,030	395	27,110	23,932	728	5,202	1,566	9	135	29,175	69,873	-	
<b>General Plant</b>															
<b>(389) Land</b>		117													DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	117	70	0	8	7	0	2	0	0	0	9	21	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		117	70	0	8	7	0	2	0	0	0	9	21	-	
<b>(390) Structures</b>		10,727													DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	10,727	6,413	11	740	653	20	142	43	0	4	796	1,906	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		10,727	6,413	11	740	653	20	142	43	0	4	796	1,906	-	

Penelec District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		877												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	877	524	1	60	53	2	12	3	0	0	65	156	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		877	524	1	60	53	2	12	3	0	0	65	156	
(392) Transportation		1,180												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,180	705	1	81	72	2	16	5	0	0	88	210	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,180	705	1	81	72	2	16	5	0	0	88	210	
(393) Stores Equipment		3												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		2,026												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,026	1,211	2	140	123	4	27	8	0	1	150	360	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,026	1,211	2	140	123	4	27	8	0	1	150	360	
(395) Laboratory		18												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	18	11	0	1	1	0	0	0	0	0	1	3	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18	11	0	1	1	0	0	0	0	0	1	3	
(396) Power Equipment		535												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	535	320	1	37	33	1	7	2	0	0	40	95	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		535	320	1	37	33	1	7	2	0	0	40	95	
(397) Communication Equipment		4,858												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	4,858	2,904	5	335	296	9	64	19	0	2	360	863	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,858	2,904	5	335	296	9	64	19	0	2	360	863	
(398) Misc. Equipment		7												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	7	4	0	1	0	0	0	0	0	0	1	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7	4	0	1	0	0	0	0	0	0	1	1	
Total General Plant		20,348												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		20,348	12,164	20	1,403	1,239	38	269	81	0	7	1,510	3,616	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20,348	12,164	20	1,403	1,239	38	269	81	0	7	1,510	3,616	
Total Utility Plant		439,910												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		439,910	263,348	476	31,002	29,320	1,499	6,458	1,692	11	182	30,963	74,959	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>439,910</b>	<b>263,348</b>	<b>476</b>	<b>31,002</b>	<b>29,320</b>	<b>1,499</b>	<b>6,458</b>	<b>1,692</b>	<b>11</b>	<b>182</b>	<b>30,963</b>	<b>74,959</b>	



Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-360) Land		29												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	29	-	-	-	-	-	-	-	-	-	-	29	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	-	-	-	-	-	-	-	-	-	-	29	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-364) Poles		(5,538)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(5,538)	-	-	-	-	-	-	-	-	-	-	(5,538)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,538)	-	-	-	-	-	-	-	-	-	-	(5,538)	
(108-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-367) UG Cond & Dev		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-369) Services		(60,076)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)	

Penelec Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters			(63,032)												CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters		(63,032)	(47,112)	(101)	(5,879)	(6,823)	(259)	(2,160)	(651)	(3)	(42)	-	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(63,032)	(47,112)	(101)	(5,879)	(6,823)	(259)	(2,160)	(651)	(3)	(42)	-	-	
(108-371) Install on Cust Premise			(22,923)												CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct		(22,923)	-	-	-	-	-	-	-	-	-	(22,923)	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(22,923)	-	-	-	-	-	-	-	-	-	(22,923)	-	
(108-372) Leased Property Cust. Prem.			(193)												CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct		(193)	-	-	-	-	-	-	-	-	-	(193)	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(193)	-	-	-	-	-	-	-	-	-	(193)	-	
(108-373) Street Lighting			(13,504)												CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct		(13,504)	-	-	-	-	-	-	-	-	-	-	(13,504)	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(13,504)	-	-	-	-	-	-	-	-	-	-	(13,504)	
(108-389) Land & Land Rights			(4)												DISTPLT-CS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(4)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(4)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	
(108-390) Struct & Impmnts -			(4,228)												DISTPLT-CS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(4,228)	(2,527)	(4)	(292)	(257)	(8)	(56)	(17)	(0)	(1)	(314)	(751)	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(4,228)	(2,527)	(4)	(292)	(257)	(8)	(56)	(17)	(0)	(1)	(314)	(751)	
(108-391) Office Furn & Equip			(714)												DISTPLT-CS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(714)	(427)	(1)	(49)	(43)	(1)	(9)	(3)	(0)	(0)	(53)	(127)	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(714)	(427)	(1)	(49)	(43)	(1)	(9)	(3)	(0)	(0)	(53)	(127)	
(108-392) Transportation Equip			(272)												DISTPLT-CS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(272)	(163)	(0)	(19)	(17)	(1)	(4)	(1)	(0)	(0)	(20)	(48)	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(272)	(163)	(0)	(19)	(17)	(1)	(4)	(1)	(0)	(0)	(20)	(48)	
(108-393) Stores Equip			(49)												DISTPLT-CS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(49)	(29)	(0)	(3)	(3)	(0)	(1)	(0)	(0)	(0)	(4)	(9)	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(49)	(29)	(0)	(3)	(3)	(0)	(1)	(0)	(0)	(0)	(4)	(9)	
(108-394) Tools, Shop & Garage Equip			(830)												DISTPLT-CS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(830)	(496)	(1)	(57)	(51)	(2)	(11)	(3)	(0)	(0)	(62)	(147)	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			(830)	(496)	(1)	(57)	(51)	(2)	(11)	(3)	(0)	(0)	(62)	(147)	

Penelec Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-395) Laboratory Equip</b>															
- Demand			130	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-C		130	78	0	9	8	0	2	1	0	0	10	23	100%
	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			130	78	0	9	8	0	2	1	0	0	10	23	
<b>(108-396) Power Operated Equip</b>															
- Demand			(495)	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-C		(495)	(296)	(0)	(34)	(30)	(1)	(7)	(2)	(0)	(0)	(37)	(88)	100%
	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(495)	(296)	(0)	(34)	(30)	(1)	(7)	(2)	(0)	(0)	(37)	(88)	
<b>(108-397) Communication Equip</b>															
- Demand			(1,121)	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-C		(1,121)	(670)	(1)	(77)	(68)	(2)	(15)	(4)	(0)	(0)	(83)	(199)	100%
	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(1,121)	(670)	(1)	(77)	(68)	(2)	(15)	(4)	(0)	(0)	(83)	(199)	
<b>(108-398) MISC Equip</b>															
- Demand			56	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-C		56	33	0	4	3	0	1	0	0	0	4	10	100%
	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			56	33	0	4	3	0	1	0	0	0	4	10	
<b>Total Accumulated Depreciation</b>															
- Demand			(192,718)	-	-	-	-	-	-	-	-	-	-	-	
- Customer			(192,718)	(114,895)	(218)	(13,723)	(13,577)	(872)	(3,009)	(716)	(5)	(89)	(24,083)	(21,532)	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>			<b>(192,718)</b>	<b>(114,895)</b>	<b>(218)</b>	<b>(13,723)</b>	<b>(13,577)</b>	<b>(872)</b>	<b>(3,009)</b>	<b>(716)</b>	<b>(5)</b>	<b>(89)</b>	<b>(24,083)</b>	<b>(21,532)</b>	
<b>OTHER RATE BASE ITEMS</b>															
<b>Other Rate Base Items</b>															
<b>Material &amp; Supplies</b>															
- Demand			2,499	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-C		2,499	1,494	3	172	152	5	33	10	0	1	185	444	100%
	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			2,499	1,494	3	172	152	5	33	10	0	1	185	444	
<b>Cash Working Capital</b>															
- Demand			6,806	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-C		6,806	4,069	7	469	414	13	90	27	0	2	505	1,210	100%
	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			6,806	4,069	7	469	414	13	90	27	0	2	505	1,210	
<b>Deferred Storm Damage</b>															
- Demand			5,469	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-C		5,469	3,269	5	377	333	10	72	22	0	2	406	972	100%
	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			5,469	3,269	5	377	333	10	72	22	0	2	406	972	

Penelec Rate District Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Customer Deposits</b>		<b>(30,331)</b>												<b>CUS</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Deposits	(30,331)	(13,011)	(53)	(1,965)	(10,784)	(1,496)	(2,403)	(609)	-	(9)	(1)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(30,331)</b>	<b>(13,011)</b>	<b>(53)</b>	<b>(1,965)</b>	<b>(10,784)</b>	<b>(1,496)</b>	<b>(2,403)</b>	<b>(609)</b>	<b>-</b>	<b>(9)</b>	<b>(1)</b>	<b>-</b>	
<b>Customer Advances</b>		<b>-</b>												<b>CUS</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-RES	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>ADIT</b>		<b>(67,010)</b>												<b>DISTPLT-CS</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(67,010)	(40,059)	(67)	(4,621)	(4,079)	(124)	(887)	(267)	(2)	(23)	(4,973)	(11,909)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(67,010)</b>	<b>(40,059)</b>	<b>(67)</b>	<b>(4,621)</b>	<b>(4,079)</b>	<b>(124)</b>	<b>(887)</b>	<b>(267)</b>	<b>(2)</b>	<b>(23)</b>	<b>(4,973)</b>	<b>(11,909)</b>	
<b>Capitalized Pension and OPEB</b>		<b>640</b>												<b>DISTPLT-CS</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	640	382	1	44	39	1	8	3	0	0	47	114	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>640</b>	<b>382</b>	<b>1</b>	<b>44</b>	<b>39</b>	<b>1</b>	<b>8</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>47</b>	<b>114</b>	
<b>Total Other Rate Base Items</b>		<b>(81,927)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(81,927)	(43,856)	(105)	(5,523)	(13,925)	(1,591)	(3,086)	(814)	(1)	(27)	(3,829)	(9,170)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(81,927)</b>	<b>(43,856)</b>	<b>(105)</b>	<b>(5,523)</b>	<b>(13,925)</b>	<b>(1,591)</b>	<b>(3,086)</b>	<b>(814)</b>	<b>(1)</b>	<b>(27)</b>	<b>(3,829)</b>	<b>(9,170)</b>	
<b>Total Rate Base</b>		<b>165,264</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		165,264	104,597	153	11,757	1,818	(964)	363	163	5	66	3,051	44,257	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>165,264</b>	<b>104,597</b>	<b>153</b>	<b>11,757</b>	<b>1,818</b>	<b>(964)</b>	<b>363</b>	<b>163</b>	<b>5</b>	<b>66</b>	<b>3,051</b>	<b>44,257</b>	







Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
(580) Operation Supervision & Engineering		705												DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	705	527	1	66	76	3	24	7	0	0	-	-	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		705	527	1	66	76	3	24	7	0	0	-	-	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(583) Overhead line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(584) Underground line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(586) Meter expenses		1,138												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	1,138	851	2	106	123	5	39	12	0	1	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,138	851	2	106	123	5	39	12	0	1	-	-	
(588) Miscellaneous distribution expenses		1,561												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,561	933	2	108	95	3	21	6	0	1	116	278	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,561	933	2	108	95	3	21	6	0	1	116	278	

Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service	Factor
Customer Service			R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT	
<b>(589) Rents</b>		258													DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	258	154	0	18	16	0	3	1	0	0	0	19	46	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		258	154	0	18	16	0	3	1	0	0	0	19	46	
<b>Total Dist. Operations Expenses</b>		3,663													
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,663	2,466	5	297	310	11	87	26	0	2	2	135	323	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		3,663	2,466	5	297	310	11	87	26	0	2	2	135	323	
<b>Maintenance Expense</b>															
<b>(590) Maintenance Supervision and Engineering</b>		25													DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	25	13	0	2	2	0	1	0	0	0	0	-	7	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		25	13	0	2	2	0	1	0	0	0	0	-	7	
<b>(591) Maintenance of Structures</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(592) Maintenance of Station Equipment</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(593) Maintenance of Overhead Lines</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(594) Maintenance of underground lines</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(595) Maintenance of line transformers</b>		-													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(596) Maintenance of street lighting and signal systems</b>		1,256													CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	1,256	-	-	-	-	-	-	-	-	-	-	-	1,256	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,256	-	-	-	-	-	-	-	-	-	-	-	1,256	

Penelec Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor	
<b>(597) Maintenance of meters</b>			<b>3,256</b>													<b>CUS</b>
- Demand		Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer			3,256	2,434	5	304	352	13	112	34	0	2	-	-	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			<b>3,256</b>	<b>2,434</b>	<b>5</b>	<b>304</b>	<b>352</b>	<b>13</b>	<b>112</b>	<b>34</b>	<b>0</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(598) Maintenance of miscellaneous distribution plant</b>			<b>167</b>													<b>DISTPLT-CS</b>
- Demand		DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		DISTPLT-CS-C	167	100	0	12	10	0	2	1	0	0	12	30	-	100%
- Commodity		DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			<b>167</b>	<b>100</b>	<b>0</b>	<b>12</b>	<b>10</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>30</b>	<b>-</b>	
<b>Total Dist. Maintenance Expenses</b>			<b>4,703</b>													
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer			4,703	2,547	5	317	365	14	114	34	0	2	12	1,292	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			<b>4,703</b>	<b>2,547</b>	<b>5</b>	<b>317</b>	<b>365</b>	<b>14</b>	<b>114</b>	<b>34</b>	<b>0</b>	<b>2</b>	<b>12</b>	<b>1,292</b>	<b>-</b>	
<b>Total Distribution Expenses</b>			<b>8,367</b>													
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	-	
- Customer			8,367	5,013	10	614	675	25	202	61	0	4	147	1,616	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			<b>8,367</b>	<b>5,013</b>	<b>10</b>	<b>614</b>	<b>675</b>	<b>25</b>	<b>202</b>	<b>61</b>	<b>0</b>	<b>4</b>	<b>147</b>	<b>1,616</b>	<b>-</b>	
<b>Customer Accounts</b>																
<b>(901) Supervision</b>			<b>27</b>													<b>CUS</b>
- Demand		CUSTACCLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		CUSTACCLAB-CS-C	27	24	0	2	1	0	0	0	0	0	0	0	0	100%
- Commodity		CUSTACCLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			<b>27</b>	<b>24</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(902) Meter Reading Expenses</b>			<b>375</b>													<b>CUS</b>
- Demand		MR-Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer			375	319	0	34	20	0	0	0	0	0	1	0	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			<b>375</b>	<b>319</b>	<b>0</b>	<b>34</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>-</b>	
<b>(903) Collections &amp; Records</b>			<b>10,206</b>													<b>CUS</b>
- Demand		ACC903	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer			10,206	8,893	9	790	458	6	7	1	0	2	29	11	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			<b>10,206</b>	<b>8,893</b>	<b>9</b>	<b>790</b>	<b>458</b>	<b>6</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>29</b>	<b>11</b>	<b>-</b>	
<b>(904) Uncollectibles</b>			<b>7,728</b>													<b>CUS</b>
- Demand		Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer			7,728	-	52	996	3,983	970	1,141	-	1	45	166	376	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			<b>7,728</b>	<b>-</b>	<b>52</b>	<b>996</b>	<b>3,983</b>	<b>970</b>	<b>1,141</b>	<b>-</b>	<b>1</b>	<b>45</b>	<b>166</b>	<b>376</b>	<b>-</b>	



Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Customer Service	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Power	Service	SCH Rate	Lighting	Service	Factor
			R	GVS	GSS	GSM	GSL	GP	TP	TP	BRD	H	POL	STLT	
<b>Administrative &amp; General Expense</b>															
<b>(920) Administrative and General Salaries</b>		<b>(384)</b>													<b>NONAGLAB-CS</b>
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	(384)	(285)	(0)	(30)	(24)	(1)	(4)	(1)	(0)	(0)	(0)	(3)	(34)	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(384)</b>	<b>(285)</b>	<b>(0)</b>	<b>(30)</b>	<b>(24)</b>	<b>(1)</b>	<b>(4)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(3)</b>	<b>(34)</b>	
<b>(921) Office Supplies</b>		<b>749</b>													<b>NONAGLAB-CS</b>
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	749	556	1	59	47	1	9	3	0	0	0	6	67	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>749</b>	<b>556</b>	<b>1</b>	<b>59</b>	<b>47</b>	<b>1</b>	<b>9</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>67</b>	
<b>(922) Admin Expenses</b>		<b>-</b>													<b>NONAGLAB-CS</b>
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(923) Outside Services</b>		<b>6,755</b>													<b>NONAGLAB-CS</b>
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	6,755	5,016	7	530	427	12	79	23	0	2	2	57	602	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>6,755</b>	<b>5,016</b>	<b>7</b>	<b>530</b>	<b>427</b>	<b>12</b>	<b>79</b>	<b>23</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>57</b>	<b>602</b>	
<b>(924) Property Insurance</b>		<b>21</b>													<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	21	12	0	1	1	0	0	0	0	0	0	2	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>21</b>	<b>12</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>	
<b>(925) Injury and Damages</b>		<b>274</b>													<b>DISTLAB-CS</b>
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	274	164	0	20	22	1	7	2	0	0	0	4	53	100%
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>274</b>	<b>164</b>	<b>0</b>	<b>20</b>	<b>22</b>	<b>1</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>53</b>	
<b>(926) Pension and Benefits</b>		<b>1,827</b>													<b>NONAGLAB-CS</b>
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	1,827	1,356	2	143	116	3	21	6	0	1	1	15	163	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,827</b>	<b>1,356</b>	<b>2</b>	<b>143</b>	<b>116</b>	<b>3</b>	<b>21</b>	<b>6</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>15</b>	<b>163</b>	
<b>(928) Regulatory Commission Expense</b>		<b>211</b>													<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	211	126	0	15	13	0	3	1	0	0	0	16	38	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>211</b>	<b>126</b>	<b>0</b>	<b>15</b>	<b>13</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>38</b>	
<b>(930.1) General Advertising</b>		<b>1</b>													<b>NONAGLAB-CS</b>
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	1	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(903.2) Misc. Expense</b>		<b>21</b>													<b>NONAGLAB-CS</b>
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	21	16	0	2	1	0	0	0	0	0	0	0	2	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>21</b>	<b>16</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

Penelec Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent			10												NONAGLAB-CS
- Demand	NONAGLAB-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C		10	7	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	NONAGLAB-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			10	7	0	1	1	0	0	0	0	0	0	1	
(935) Maint. Of General Plant			(25)												DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(25)	(15)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(2)	(4)	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(25)	(15)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(2)	(4)	
(9XX) Open			-												DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total A&amp;G Expense</b>			9,459												
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	
- Customer			9,459	6,955	10	739	603	17	114	34	0	3	95	890	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			9,459	6,955	10	739	603	17	114	34	0	3	95	890	
<b>Total O&amp;M Expenses</b>			45,770												
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	
- Customer			45,770	29,168	93	4,163	6,312	1,026	1,472	97	2	58	474	2,906	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			45,770	29,168	93	4,163	6,312	1,026	1,472	97	2	58	474	2,906	





Penelec Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land			1												DIST_364-368-CS
- Demand	DIST_364-368-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C		1	-	-	-	-	-	-	-	-	-	-	1	100%
- Commodity	DIST_364-368-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			1	-	-	-	-	-	-	-	-	-	-	1	
(403-361) Structures			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles			304												CUS
- Demand	STLT-Direct		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer			304	-	-	-	-	-	-	-	-	-	-	304	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			304	-	-	-	-	-	-	-	-	-	-	304	
(403-365) OH Conductors			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(403-366) UG Conduit			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(403-368) Line Transformers			-												N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services			2,463												CUS
- Demand	CUS-SEC		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer			2,463	2,094	3	223	129	2	0	-	0	1	8	3	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			2,463	2,094	3	223	129	2	0	-	0	1	8	3	

Penelec Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service	Factor
Customer Service			R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT	
<b>(403-370) Meters</b>		<b>12,116</b>													<b>CUS</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	12,116	9,056	19	1,130	1,312	50	415		125	1	8	-	-	100%
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>12,116</b>	<b>9,056</b>	<b>19</b>	<b>1,130</b>	<b>1,312</b>	<b>50</b>	<b>415</b>		<b>125</b>	<b>1</b>	<b>8</b>	<b>-</b>	<b>-</b>	
<b>(403-371) Install on Cust Premise</b>		<b>392</b>													<b>CUS</b>
- Demand		-	-	-	-	-	-	-		-	-	-	-	-	0%
- Customer	OL-Direct	392	-	-	-	-	-	-		-	-	-	392	-	100%
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>392</b>	<b>-</b>	
<b>(403-372) Leased Property Cust. Prem.</b>		<b>0</b>													<b>CUS</b>
- Demand		-	-	-	-	-	-	-		-	-	-	-	-	0%
- Customer	OL-Direct	0	-	-	-	-	-	-		-	-	-	0	-	100%
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	
<b>(403-373) Streetlight</b>		<b>3,767</b>													<b>CUS</b>
- Demand		-	-	-	-	-	-	-		-	-	-	-	-	0%
- Customer	STLT-Direct	3,767	-	-	-	-	-	-		-	-	-	-	3,767	100%
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>3,767</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,767</b>	
<b>(403-389) Land</b>		<b>-</b>													<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-		-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(403-390) Structures</b>		<b>337</b>													<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	337	202	0	23	21	1	4		1	0	0	25	60	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>337</b>	<b>202</b>	<b>0</b>	<b>23</b>	<b>21</b>	<b>1</b>	<b>4</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>60</b>	
<b>(403-391) Office Equipment</b>		<b>146</b>													<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	146	87	0	10	9	0	2		1	0	0	11	26	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>146</b>	<b>87</b>	<b>0</b>	<b>10</b>	<b>9</b>	<b>0</b>	<b>2</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>26</b>	
<b>(403-392) Transportation</b>		<b>78</b>													<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	78	47	0	5	5	0	1		0	0	0	6	14	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>78</b>	<b>47</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>1</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>14</b>	
<b>(403-393) Stores Equip</b>		<b>-</b>													<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-		-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(403-394) Tools, Shop &amp; Garage Equip</b>		<b>91</b>													<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-		-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	91	54	0	6	6	0	1		0	0	0	7	16	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-		-	-	-	-	-	0%
<b>Total</b>		<b>91</b>	<b>54</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>1</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>16</b>	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		3												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		456												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	456	273	0	31	28	1	6	2	0	0	34	81	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		456	273	0	31	28	1	6	2	0	0	34	81	
(403-398) Misc. Equip		0												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		1,518												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,518	908	2	105	92	3	20	6	0	1	113	270	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,518	908	2	105	92	3	20	6	0	1	113	270	
Total Depreciation Expense		22,428												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		22,428	13,184	26	1,606	1,720	77	478	137	1	11	603	4,585	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>22,428</b>	<b>13,184</b>	<b>26</b>	<b>1,606</b>	<b>1,720</b>	<b>77</b>	<b>478</b>	<b>137</b>	<b>1</b>	<b>11</b>	<b>603</b>	<b>4,585</b>	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Removal of Retained Riders</b>														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Eliminate Amort per IS</b>														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Storm Reserve Amortization</b>														
- Demand	DISTPLT-CS-D	1,594	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	1,594	953	2	110	97	3	21	6	0	1	118	283	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		1,594	953	2	110	97	3	21	6	0	1	118	283	0%
<b>Extraordinary Storm Reserve Amort</b>														
- Demand	DISTPLT-CS-D	288	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	288	172	0	20	18	1	4	1	0	0	21	51	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		288	172	0	20	18	1	4	1	0	0	21	51	0%
<b>COVID-19 Reg Asset Amort</b>														
- Demand	DISTPLT-CS-D	372	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	372	222	0	26	23	1	5	1	0	0	28	66	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		372	222	0	26	23	1	5	1	0	0	28	66	0%
<b>Streetlight Reg Asset Amort</b>														
- Demand	STLT-Direct	4,496	-	-	-	-	-	-	-	-	-	-	-	CUS
- Customer		4,496	-	-	-	-	-	-	-	-	-	-	4,496	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		4,496	-	-	-	-	-	-	-	-	-	-	4,496	0%
<b>Verizon Pole Attach Amort</b>														
- Demand	DISTPLT-CS-D	4,555	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	4,555	2,723	5	314	277	8	60	18	0	2	338	809	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		4,555	2,723	5	314	277	8	60	18	0	2	338	809	0%
<b>Total Depreciation and Amortization</b>														
- Demand		33,732	-	-	-	-	-	-	-	-	-	-	-	
- Customer		33,732	17,254	33	2,075	2,134	90	569	164	1	13	1,109	10,291	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>33,732</b>	<b>17,254</b>	<b>33</b>	<b>2,075</b>	<b>2,134</b>	<b>90</b>	<b>569</b>	<b>164</b>	<b>1</b>	<b>13</b>	<b>1,109</b>	<b>10,291</b>	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		2,939												DISTPLT-CS
- Demand	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Revenues	2,939	1,953	6	116	464	113	133	85	0	5	19	44	100%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>2,939</b>	<b>1,953</b>	<b>6</b>	<b>116</b>	<b>464</b>	<b>113</b>	<b>133</b>	<b>85</b>	<b>0</b>	<b>5</b>	<b>19</b>	<b>44</b>	
<b>Payroll Taxes</b>		418												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	418	311	0	33	26	1	5	1	0	0	4	37	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>418</b>	<b>311</b>	<b>0</b>	<b>33</b>	<b>26</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>37</b>	
<b>PURTA Taxes</b>		176												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	176	105	0	12	11	0	2	1	0	0	13	31	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>176</b>	<b>105</b>	<b>0</b>	<b>12</b>	<b>11</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>31</b>	
<b>Real Estate Taxes</b>		20												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	20	12	0	1	1	0	0	0	0	0	1	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>20</b>	<b>12</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>4</b>	
<b>Sales &amp; Use Taxes</b>		13												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	13	8	0	1	1	0	0	0	0	0	1	2	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>13</b>	<b>8</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	
<b>Misc. Taxes</b>		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj, Payroll Taxes</b>		-												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Taxes</b>		0												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Taxes Other than Income</b>		3,566												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,566	2,389	7	163	503	114	141	87	0	6	38	118	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		<b>3,566</b>	<b>2,389</b>	<b>7</b>	<b>163</b>	<b>503</b>	<b>114</b>	<b>141</b>	<b>87</b>	<b>0</b>	<b>6</b>	<b>38</b>	<b>118</b>	
<b>Total Operating Expenses</b>		83,069												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		83,069	48,811	133	6,401	8,950	1,231	2,181	348	3	76	1,621	13,315	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>83,069</b>	<b>48,811</b>	<b>133</b>	<b>6,401</b>	<b>8,950</b>	<b>1,231</b>	<b>2,181</b>	<b>348</b>	<b>3</b>	<b>76</b>	<b>1,621</b>	<b>13,315</b>	

Penelec Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>UTILITY PLANT</b>				
<b>Intangible Plant</b>				
<b>(301) Organization</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(302) Franchises and Consents</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(303) Intangible Plant</b>				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
<b>Distribution Plant</b>				
<b>(350) Transmission Land</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(352) Transmission Structures</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(353) Trans. Station Equipment</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(354) Trans. Towers &amp; Fixtures</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(355) Trans. Poles &amp; Fixtures</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(356) Trans. OH Conductors</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Penelec Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(357) Underground Conduit</b>				
- Demand	NCP			
- Customer				
- Commodity				
<b>Total</b>				
<b>(358) Trans. UG Conductors</b>				
- Demand	NCP			
- Customer				
- Commodity				
<b>Total</b>				
<b>(359) Trans. Roads</b>				
- Demand	NCP			
- Customer				
- Commodity				
<b>Total</b>				
<b>(360) Land and Land Rights</b>				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
<b>Total</b>				
<b>(361) Structures and Improvements</b>				
- Demand		NCP		
- Customer				
- Commodity				
<b>Total</b>				
<b>(362) Station Equipment</b>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
<b>Total</b>				
<b>(364) Poles, Towers &amp; Fixtures</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
<b>Total</b>				
<b>(365) Overhead Conductors &amp; Devices</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
<b>Total</b>				
<b>(366) Underground Conduit</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
<b>Total</b>				



Penelec Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(367) Underground Conductors &amp; Device</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
<b>(368) Line Transformers</b>				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
<b>(369) Services</b>				
- Demand				CUS-SEC
- Customer				
- Commodity				
Total				
<b>(370) Meters</b>				
- Demand				Meters
- Customer				
- Commodity				
Total				
<b>(371) Customer Premises</b>				
- Demand				OL-Direct
- Customer				
- Commodity				
Total				
<b>(372) Leased Property Cust. Prem.</b>				
- Demand				OL-Direct
- Customer				
- Commodity				
Total				
<b>(373) Streetlight</b>				
- Demand				STLT-Direct
- Customer				
- Commodity				
Total				
<b>General Plant</b>				
<b>(389) Land</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(390) Structures</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(391) Office Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(392) Transportation</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(393) Stores Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(394) Tools &amp; Garage Equip.</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(395) Laboratory</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(396) Power Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(397) Communication Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(398) Misc. Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>ACCUMULATED DEPRECIATION</b>				
<b>Accumulated Depreciation</b>				
<b>(108-302) Franchise &amp; Consents</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-303) Intangible Plant</b>				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
<b>(108-350) Transm Land</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				

Penelec Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(108-352) Transm Structures</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-353) Transm Station Equipment</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-354) Transm Towers &amp; Fixtures</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-355) Transm Poles &amp; Fixtures</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-356) Transm OH Conductors</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-357) Transm Underground Conduit</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-358) Transm UG Conductors</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-359) Transm Roads</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-360) Land</b>				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
<b>Total</b>				
<b>(108-361) Structures</b>				
- Demand		NCP		
- Customer				
- Commodity				
<b>Total</b>				
<b>(108-362) Station Equip</b>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
<b>Total</b>				
<b>(108-364) Poles</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
<b>Total</b>				
<b>(108-365) OH Conductors</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity				-
<b>Total</b>				

Penelec Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Total				
<u>(108-366) UG Conduit</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
<u>(108-367) UG Cond &amp; Dev</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
<u>(108-368) Line Transformers</u>				
- Demand	-	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
<u>(108-369) Services</u>				
- Demand	-	-	-	-
- Customer	-	-	-	CUS-SEC
- Commodity	-	-	-	-
Total				
<u>(108-370) Meters</u>				
- Demand	-	-	-	-
- Customer	-	-	-	Meters
- Commodity	-	-	-	-
Total				
<u>(108-371) Install on Cust Premise</u>				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
<u>(108-372) Leased Property Cust. Prem.</u>				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
<u>(108-373) Street Lighting</u>				
- Demand	-	-	-	-
- Customer	-	-	-	STLT-Direct
- Commodity	-	-	-	-
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>(108-389) Land &amp; Land Rights</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-390) Struct &amp; Impmnts -</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-391) Office Furn &amp; Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-392) Transportation Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-393) Stores Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-394) Tools, Shop &amp; Garage Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-395) Laboratory Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-396) Power Operated Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-397) Communication Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-398) MISC Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>OTHER RATE BASE ITEMS</b>				
<b>Other Rate Base Items</b>				
<u>Material &amp; Supplies</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Cash Working Capital</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Deferred Storm Damage</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Customer Deposits</u>				
- Demand				
- Customer				Deposits
- Commodity				
Total				
<u>Customer Advances</u>				
- Demand				
- Customer				CUS-RES
- Commodity				
Total				
<u>ADIT</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Capitalized Pension and OPEB</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>OPERATIONS &amp; MAINTENANCE EXPENSES</b>				
<b>Transmission Expenses</b>				
<b>Operations Expenses</b>				
<u>(560) Operating Supervision &amp; Engineering</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(561) Load Dispatch</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(562) Station Expenses</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(563) Overhead Line Expenses</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(565) Transmission of Electricity by Others</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(566) Miscellaneous transmission expenses</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Penelec Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Maintenance Expense</b>				
<u>(568) Maintenance Supervision and Engineering</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(569) Maintenance of Structures</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(570) Maintenance of Station Equipment</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(571) Maintenance of Overhead Lines</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(572) Maintenance of miscellaneous distribution plant</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<b>Distribution Expenses</b>				
<b>Operations Expenses</b>				
<u>(580) Operation Supervision &amp; Engineering</u>				
- Demand	DistOpExp-SUB-D	DistOpExp-PRI-D	DistOpExp-SEC-D	DistOpExp-CS-D
- Customer	DistOpExp-SUB-C	DistOpExp-PRI-C	DistOpExp-SEC-C	DistOpExp-CS-C
- Commodity	DistOpExp-SUB-E	DistOpExp-PRI-E	DistOpExp-SEC-E	DistOpExp-CS-E
Total	<hr/>			
<u>(581) Load Dispatching</u>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total	<hr/>			
<u>(582) Station Expenses</u>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total	<hr/>			
<u>(583) Overhead line expenses</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(584) Underground line expenses</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			



Penelec Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(586) Meter expenses</b>				
- Demand				Meters
- Customer				
- Commodity				
Total				
<b>(588) Miscellaneous distribution expenses</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(589) Rents</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>Maintenance Expense</b>				
<b>(590) Maintenance Supervision and Engineering</b>				
- Demand	DistMtExp-SUB-D	DistMtExp-PRI-D	DistMtExp-SEC-D	DistMtExp-CS-D
- Customer	DistMtExp-SUB-C	DistMtExp-PRI-C	DistMtExp-SEC-C	DistMtExp-CS-C
- Commodity	DistMtExp-SUB-E	DistMtExp-PRI-E	DistMtExp-SEC-E	DistMtExp-CS-E
Total				
<b>(591) Maintenance of Structures</b>				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Penelec Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<u>(592) Maintenance of Station Equipment</u>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total	<hr/>			
<u>(593) Maintenance of Overhead Lines</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(594) Maintenance of underground lines</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(595) Maintenance of line transformers</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(596) Maintenance of street lighting and signal systems</u>				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total	<hr/>			
<u>(597) Maintenance of meters</u>				
- Demand				
- Customer				Meters
- Commodity				
Total	<hr/>			
<u>(598) Maintenance of miscellaneous distribution plant</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total	<hr/>			

Penelec Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Customer Accounts</b>				
<u>(901) Supervision</u>				
- Demand				CUSTACCLAB-CS-D
- Customer				CUSTACCLAB-CS-C
- Commodity				CUSTACCLAB-CS-E
Total				
<u>(902) Meter Reading Expenses</u>				
- Demand				
- Customer				MR-Exp
- Commodity				
Total				
<u>(903) Collections &amp; Records</u>				
- Demand				
- Customer				ACC903
- Commodity				
Total				
<u>(904) Uncollectables</u>				
- Demand				
- Customer				Uncollectibles
- Commodity				
Total				
<u>(905) Misc. Customer Accounts</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<b>Customer Information</b>				
<u>(907) Supervision</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<u>(908) Customer Information</u>				
- Demand				
- Customer				ACC908
- Commodity				
Total				
<u>(909) Advertising</u>				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
<u>(910) Misc. Expense</u>				
- Demand				
- Customer				ACC910
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Sales</b>				
<u>(911) Sales Supervision</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<u>(913) Advertising Expense</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<b>Administrative &amp; General Expense</b>				
<u>(920) Administrative and General Salaries</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(921) Office Supplies</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(922) Admin Expenses</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(923) Outside Services</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(924) Property Insurance</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(925) Injury and Damages</b>				
- Demand	DISTLAB-SUB-D	DISTLAB-PRI-D	DISTLAB-SEC-D	DISTLAB-CS-D
- Customer	DISTLAB-SUB-C	DISTLAB-PRI-C	DISTLAB-SEC-C	DISTLAB-CS-C
- Commodity	DISTLAB-SUB-E	DISTLAB-PRI-E	DISTLAB-SEC-E	DISTLAB-CS-E
Total				
<b>(926) Pension and Benefits</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(928) Regulatory Commission Expense</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(930.1) General Advertising</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(903.2) Misc. Expense</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(931) Misc. Rent</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(935) Maint. Of General Plant</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(9XX) Open</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>DEPRECIATION EXPENSE</b>				
<b>Depreciation Expense</b>				
<b>(403-303) Intangible</b>				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
<b>(403-350) Transm Land</b>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<u>(403-352) Transm Structures</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-353) Transm Station Equipment</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-354) Transm Towers &amp; Fixtures</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-355) Transm Poles &amp; Fixtures</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-356) Transm OH Conductors</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-357) Transm UG Conduit</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-358) Transm UG Conductors</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-359) Transm Roads</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-360) Land</u>				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
<u>(403-361) Structures</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Penelec Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(403-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(403-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>(403-367) UG Conductors</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
<b>Total</b>				
<b>(403-368) Line Transformers</b>				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
<b>Total</b>				
<b>(403-369) Services</b>				
- Demand				
- Customer				CUS-SEC
- Commodity				
<b>Total</b>				
<b>(403-370) Meters</b>				
- Demand				
- Customer				Meters
- Commodity				
<b>Total</b>				
<b>(403-371) Install on Cust Premise</b>				
- Demand				
- Customer				OL-Direct
- Commodity				
<b>Total</b>				
<b>(403-372) Leased Property Cust. Prem.</b>				
- Demand				
- Customer				OL-Direct
- Commodity				
<b>Total</b>				
<b>(403-373) Streetlight</b>				
- Demand				
- Customer				STLT-Direct
- Commodity				
<b>Total</b>				
<b>(403-389) Land</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>(403-390) Structures</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>(403-391) Office Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>(403-392) Transportation</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				



Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>(403-393) Stores Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-394) Tools, Shop &amp; Garage Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-395) Laboratory Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-396) Power Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-397) Communication Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-398) Misc. Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>Amortization and Depletion of Utility Plant</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>IS Adj - Cost of Removal/Salvage</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>IS Adj - Average Net Salvage</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>IS Adj - Depreciation Expense</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Amortization</b>				
<u>Amortization</u>	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Demand	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Customer	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
- Commodity				
Total				
<u>Removal of Retained Riders</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Eliminate Amort per IS</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Storm Reserve Amortization</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Extraordinary Storm Reserve Amort</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>COVID-19 Reg Asset Amort</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Streetlight Reg Asset Amort</u>				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
<u>Verizon Pole Attach Amort</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>TAXES</b>				
<b>Taxes Other than Income</b>				
<u>Gross Receipt Taxes</u>				
- Demand	Revenues	Revenues	Revenues	Revenues
- Customer	Revenues	Revenues	Revenues	Revenues
- Commodity	Revenues	Revenues	Revenues	Revenues
Total				
<u>Payroll Taxes</u>				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
<u>PURTA Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Real Estate Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Sales &amp; Use Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Misc. Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>IS Adj. Payroll Taxes</u>				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
<u>Other Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>UTILITY PLANT</b>				
<b>Total Intangible Plant</b>				
(301) Organization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(302) Franchises and Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
<b>Distribution Plant</b>				
(350) Transmission Land	DEM			
(352) Transmission Structures	DEM			
(353) Trans. Station Equipment	DEM			
(354) Trans. Towers & Fixtures	DEM			
(355) Trans. Poles & Fixtures	DEM			
(356) Trans. OH Conductors	DEM			
(357) Underground Conduit	DEM			
(358) Trans. UG Conductors	DEM			
(359) Trans. Roads	DEM			
(360) Land and Land Rights	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(361) Structures and Improvements	DEM			
(362) Station Equipment	DEM	DEM		
(364) Poles, Towers & Fixtures	DEM	364P	364S	CUS
(365) Overhead Conductors & Devices	DEM	365P	365S	
(366) Underground Conduit	DEM	366P	366S	
(367) Underground Conductors & Device	DEM	367P	367S	
(368) Line Transformers		368P	368S	
(369) Services				CUS
(370) Meters				CUS
(371) Customer Premises				CUS
(372) Leased Property Cust. Prem.				CUS
(373) Streetlight				CUS

Penelec Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>General Plant</b>				
(389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(393) Stores Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(394) Tools & Garage Equip.	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(395) Laboratory	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(397) Communication Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(398) Misc. Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>ACCUMULATED DEPRECIATION</b>				
<b>Accumulated Depreciation</b>				
(108-302) Franchise & Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(108-350) Transm Land	DEM			
(108-352) Transm Structures	DEM			
(108-353) Transm Station Equipment	DEM			
(108-354) Transm Towers & Fixtures	DEM			
(108-355) Transm Poles & Fixtures	DEM			
(108-356) Transm OH Conductors	DEM			
(108-357) Transm Underground Conduit	DEM			
(108-358) Transm UG Conductors	DEM			
(108-359) Transm Roads	DEM			
(108-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(108-361) Structures		DEM		
(108-362) Station Equip	DEM	DEM		
(108-364) Poles	DEM	364P	364S	CUS
(108-365) OH Conductors	DEM	365P	365S	
(108-366) UG Conduit	DEM	366P	366S	
(108-367) UG Cond & Dev	DEM	367P	367S	
(108-368) Line Transformers		368P	368S	
(108-369) Services				CUS
(108-370) Meters				CUS
(108-371) Install on Cust Premise				CUS
(108-372) Leased Property Cust. Prem.				CUS
(108-373) Street Lighting				CUS
(108-389) Land & Land Rights	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-390) Struct & Imprints -	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-391) Office Furn & Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-392) Transportation Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-396) Power Operated Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-398) MISC Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>OTHER RATE BASE ITEMS</b>				
<b>Other Rate Base Items</b>				
Material & Supplies	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferred Storm Damage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits				CUS
Customer Advances				CUS
ADIT	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Capitalized Pension and OPEB	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service

**OPERATIONS & MAINTENANCE EXPENSES**

**Transmission Expenses**

Operations Expenses	
(560) Operating Supervision & Engineering	DEM
(561) Load Dispatch	DEM
(562) Station Expenses	DEM
(563) Overhead Line Expenses	DEM
(565) Transmission of Electricity by Others	DEM
(566) Miscellaneous transmission expenses	DEM

Maintenance Expense	
(568) Maintenance Supervision and Engineering	DEM
(569) Maintenance of Structures	DEM
(570) Maintenance of Station Equipment	DEM
(571) Maintenance of Overhead Lines	DEM
(572) Maintenance of miscellaneous distribution	DEM

**Distribution Expenses**

Operations Expenses					
(580) Operation Supervision & Engineering	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS	
(581) Load Dispatching	DEM	DEM			
(582) Station Expenses	DEM	DEM			
(583) Overhead line expenses	DEM	365P	365S		
(584) Underground line expenses	DEM	367P	367S		
(586) Meter expenses				CUS	
(588) Miscellaneous distribution expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS	
(589) Rents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS	

Maintenance Expense					
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS	
(591) Maintenance of Structures		DEM			
(592) Maintenance of Station Equipment	DEM	DEM			
(593) Maintenance of Overhead Lines	DEM	365P	365S		
(594) Maintenance of underground lines	DEM	367P	367S		
(595) Maintenance of line transformers	DEM	368P	368S		
(596) Maintenance of street lighting and signal systems				CUS	
(597) Maintenance of meters				CUS	
(598) Maintenance of miscellaneous distribution	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS	



Penelec Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Customer Accounts</b>				
(901) Supervision				CUS
(902) Meter Reading Expenses				CUS
(903) Collections & Records				CUS
(904) Uncollectables				CUS
(905) Misc. Customer Accounts				CUS
<b>(903) Collections &amp; Records</b>				
(907) Supervision				CUS
(908) Customer Information				CUS
(909) Advertising				CUS
(910) Misc. Expense				CUS
<b>Sales</b>				
(911) Sales Supervision				CUS
(913) Advertising Expense				CUS
<b>Administrative &amp; General Expense</b>				
(920) Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(921) Office Supplies	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(922) Admin Expenses	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(923) Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(924) Property Insurance	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(925) Injury and Damages	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
(926) Pension and Benefits	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(928) Regulatory Commission Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(930.1) General Advertising	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(903.2) Misc. Expense	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(931) Misc. Rent	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(935) Maint. Of General Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(9XX) Open	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>DEPRECIATION EXPENSE</b>				
<b>Depreciation Expense</b>				
(403-303) Intangible	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(403-350) Transm Land	DEM			
(403-352) Transm Structures	DEM			
(403-353) Transm Station Equipment	DEM			
(403-354) Transm Towers & Fixtures	DEM			
(403-355) Transm Poles & Fixtures	DEM			
(403-356) Transm OH Conductors	DEM			
(403-357) Transm UG Conduit	DEM			
(403-358) Transm UG Conductors	DEM			
(403-359) Transm Roads	DEM			
(403-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(403-361) Structures	DEM	DEM		
(403-362) Station Equip	DEM	DEM		
(403-364) Poles	DEM	364P	364S	CUS
(403-365) OH Conductors	DEM	365P	365S	
(403-366) UG Conduit	DEM	366P	366S	
(403-367) UG Conductors	DEM	367P	367S	
(403-368) Line Transformers		368P	368S	
(403-369) Services				CUS
(403-370) Meters				CUS
(403-371) Install on Cust Premise				CUS
(403-372) Leased Property Cust. Prem.				CUS
(403-373) Streetlight				CUS
(403-389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-398) Misc. Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization and Depletion of Utility Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Cost of Removal/Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Average Net Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Depreciation Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Amortization Expenses</b>				
Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Removal of Retained Riders	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Eliminate Amort per IS	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Storm Reserve Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Extraordinary Storm Reserve Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Reg Asset Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Streetlight Reg Asset Amort				CUS
Verizon Pole Attach Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
<b>TAXES</b>				
<b>Taxes Other than Income</b>				
Gross Receipt Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
PURTA Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Real Estate Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Sales & Use Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Misc. Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj. Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Other Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Summary of Allocators		Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
External Allocators													
STLT-Direct	Direct to Street Lighting	100.00%											100.0%
OL-Direct	Direct to Area Lighting	100.00%										100.0%	
Revenues	Tariff Revenue Allocator	100.00%	66.5%	0.2%	3.9%	15.8%	3.8%	4.5%	2.9%	0.0%	0.2%	0.7%	1.5%
CUS-RES	Customers - Residential	100.00%	99.9%	0.1%									
CUS-PRI	Number of Customers at Primary Level	100.00%	0.0%	0.0%	0.0%	8.0%	1.0%	81.3%	8.8%	1.0%	0.0%	0.0%	0.0%
CUS-SEC	Number of Customers at Secondary Level	100.00%	85.0%	0.1%	9.1%	5.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.3%	0.1%
CUS-TOT	Customers - Total	100.00%	84.9%	0.1%	9.1%	5.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.3%	0.1%
NCP	Max NCP	100.00%	38.4%	0.2%	2.1%	25.1%	8.8%	12.8%	11.7%	0.0%	0.3%	0.2%	0.5%
NCP-PRI	NCP Demand Pri	100.00%	0.0%	0.0%	0.0%	0.4%	0.5%	50.3%	48.8%	0.0%	0.0%	0.0%	0.0%
NCP-SEC	NCP Demand Sec	100.00%	50.4%	0.2%	2.8%	32.9%	11.4%	1.0%	0.0%	0.0%	0.4%	0.2%	0.6%
Deposits	Customer Deposits	100.00%	42.9%	0.2%	6.5%	35.6%	4.9%	7.9%	2.0%	0.0%	0.0%	0.0%	0.0%
ACC903	Account 903 Expenses (incl. CC Fees)	100.00%	87.1%	0.1%	7.7%	4.5%	0.1%	0.1%	0.0%	0.0%	0.0%	0.3%	0.1%
ACC908	Account 908 Expenses (incl. EV Rebates)	100.00%	78.5%	0.2%	12.9%	7.5%	0.1%	0.1%	0.0%	0.0%	0.0%	0.5%	0.2%
ACC910	Account 910 Expenses (incl. LI Outreach)	100.00%	85.7%	0.1%	8.6%	5.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.3%	0.1%
Meters	Meter Plant	100.00%	74.7%	0.2%	9.3%	10.8%	0.4%	3.4%	1.0%	0.0%	0.1%	0.0%	0.0%
MR-Exp	Meter Reading Expense	100.00%	84.9%	0.1%	9.1%	5.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.3%	0.1%
Uncollectibles	Uncollectibles	100.00%	0.0%	0.7%	12.9%	51.5%	12.6%	14.8%		0.0%	0.6%	2.1%	4.9%







Penelec Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
<b>External Classifiers</b>					
<b>Common</b>					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
364 Primary Classifier	364P	100.00%	28.97%	71.03%	0.00%
364 Secondary Classifier	364S	100.00%	28.97%	71.03%	0.00%
365 Primary Classifier	365P	100.00%	5.22%	94.78%	0.00%
365 Secondary Classifier	365S	100.00%	5.22%	94.78%	0.00%
366 Primary Classifier	366P	100.00%	100.00%	0.00%	0.00%
366 Secondary Classifier	366S	100.00%	100.00%	0.00%	0.00%
367 Primary Classifier	367P	100.00%	8.28%	91.72%	0.00%
367 Secondary Classifier	367S	100.00%	8.28%	91.72%	0.00%
368 Primary Classifier	368P	100.00%	24.23%	75.77%	0.00%
368 Secondary Classifier	368S	100.00%	24.23%	75.77%	0.00%



Penelec Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
<b>Internal Classifiers - Derivation and Supporting Data</b>					
<b>TOTPLT</b>					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	85.30%	14.70%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	16.19%	83.81%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
<b>DISTPLT</b>					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	85.49%	14.51%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	16.44%	83.56%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
<b>DISTPLT_364-368</b>					
Acct. 364-368 Subtransmission	DIST_364-368-SUB	100.00%	100.00%	0.00%	0.00%
Acct. 364-368 Primary	DIST_364-368-PRI	100.00%	16.47%	83.53%	0.00%
Acct. 364-368 Secondary	DIST_364-368-SEC	100.00%	16.44%	83.56%	0.00%
Acct. 364-368 Customer	DIST_364-368-CS	100.00%	0.00%	100.00%	0.00%
<b>LABOR</b>					
Labor Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	85.37%	14.63%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	7.48%	92.52%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%

Penelec Rate District Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
<b>Dist Labor</b>					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	85.37%	14.63%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	7.48%	92.52%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>Cust Accts Labor</b>					
CA Labor Subtransmission	CUSTACCLAB-SUB	0.00%	0.00%	0.00%	0.00%
CA Labor Primary	CUSTACCLAB-PRI	0.00%	0.00%	0.00%	0.00%
CA Labor Secondary	CUSTACCLAB-SEC	0.00%	0.00%	0.00%	0.00%
CA Labor Customer	CUSTACCLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>Cust Info Labor</b>					
CI Labor Subtransmission	CUSTINFOLAB-SUB	0.00%	0.00%	0.00%	0.00%
CI Labor Primary	CUSTINFOLAB-PRI	0.00%	0.00%	0.00%	0.00%
CI Labor Secondary	CUSTINFOLAB-SEC	0.00%	0.00%	0.00%	0.00%
CI Labor Customer	CUSTINFOLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>Dist+Cust Labor</b>					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	85.37%	14.63%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	7.48%	92.52%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>DistOpExp</b>					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	94.83%	5.17%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	7.46%	92.54%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
<b>DistMtExp</b>					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	73.35%	26.65%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	5.30%	94.70%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
<b>Operating Expenses</b>					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	76.39%	23.61%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	6.81%	93.19%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%

Penelec Rate District						
Functional Factors						
	Code	Total	Subtransmission	Primary	Secondary	Customer Service
<b>EXTERNAL FUNCTIONAL FACTORS</b>						
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	100.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	100.0%	0.0%
Subtransmission Only	SUBTRANSMISSION	100.0%	100.0%	0.0%	0.0%	0.0%
Account 362 Station Equipment (Plant)	ACC362-PLT	100.0%	2.8%	97.2%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (Plant)	ACC364-PLT	100.0%	0.1%	5.0%	92.5%	2.4%
Account 365 Overhead Conductors & Devices (Plant)	ACC365-PLT	100.0%	0.1%	3.9%	96.1%	0.0%
Account 366 Underground Conduit (Plant)	ACC366-PLT	100.0%	0.0%	3.1%	96.9%	0.0%
Account 367 Underground Conductors & Device (Plan	ACC367-PLT	100.0%	0.5%	0.7%	98.7%	0.0%
Account 362 Station Equipment (A/D)	ACC362-AD	100.0%	0.0%	100.0%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (A/D)	ACC364-AD	100.0%	0.0%	5.0%	92.6%	2.4%
Account 365 Overhead Conductors & Devices (A/D)	ACC365-AD	100.0%	0.0%	3.9%	96.1%	0.0%
Account 366 Underground Conduit (A/D)	ACC366-AD	100.0%	0.0%	3.1%	96.9%	0.0%
Account 367 Underground Conductors & Device (A/D)	ACC367-AD	100.0%	0.2%	0.7%	99.1%	0.0%
<b>INTERNAL FUNCTIONAL FACTORS</b>						
Rate Base Factor	RB	100.0%	0.8%	13.9%	77.9%	7.3%
Total Distribution Plant Factor	DISTPLT	100.0%	0.8%	14.1%	74.5%	10.6%
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	0.1%	3.2%	96.1%	0.6%
Total Utility Plant Factor	TOTPLT	100.0%	0.8%	14.0%	74.3%	10.9%
Total General Plant Factor	GENPLT	100.0%	0.8%	14.1%	74.5%	10.6%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.2%	14.7%	50.2%	34.9%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	0.1%	11.8%	84.0%	4.2%
Distribution Expenses Factor	DISTEXP	100.0%	0.1%	11.8%	83.0%	5.1%
Labor Expenses	LABOR	100.0%	0.2%	15.6%	64.3%	19.9%
Dist Labor Expenses	DISTLAB	100.0%	0.2%	17.5%	72.1%	10.2%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	0.2%	15.6%	64.3%	19.9%
Non-A&G Labor Expenses	NONAGLAB	100.0%	0.2%	15.6%	64.3%	19.9%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	0.2%	10.1%	67.0%	22.7%

Penelec Rate District						
Functional Factors						
	Code	Total	Subtransmission	Primary	Secondary	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		3,722,450	30,273	526,509	2,772,514	393,155
Total Distribution Plant Factor	DISTPLT	100.0%	0.8%	14.1%	74.5%	10.6%
Total Distribution 364-368		2,867,794	2,788	90,934	2,755,989	18,083
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	0.1%	3.2%	96.1%	0.6%
Total General Plant		192,662	1,567	27,250	143,496	20,348
Total General Plant Factor	GENPLT	100.0%	0.8%	14.1%	74.5%	10.6%
Total Utility Plant		4,031,418	32,064	565,487	2,993,956	439,910
Total Utility Plant Factor	TOTPLT	100.0%	0.8%	14.0%	74.3%	10.9%
Distribution Operating Expenses		3,261	7	480	1,636	1,138
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.2%	14.7%	50.2%	34.9%
Distribution Maintenance Expenses		106,983	69	12,575	89,827	4,512
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	0.1%	11.8%	84.0%	4.2%
Distribution Expense		110,244	76	13,056	91,463	5,650
Distribution Expense Factor	DISTEXP	100.0%	0.1%	11.8%	83.0%	5.1%
Total Operating Expenses excl. A&G		159,676	304	16,082	106,978	36,311
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	0.2%	10.1%	67.0%	22.7%

Penelec Rate District  
 Billing Determinants  
 Test Period 12 Months Ended December 2025

Schedule	Normalized kWh	kWh %	Customers	%
R	4,312,760,298	34.5%	496,418	84.9%
GSV	13,948,372	0.1%	622	0.1%
GSS	202,620,628	1.6%	52,935	9.1%
GSM	2,897,970,802	23.2%	30,681	5.3%
GSL	919,325,959	7.3%	424	0.1%
GP	1,495,018,951	11.9%	450	0.1%
TP	2,608,661,409	20.8%	61	0.0%
BRD	313,377	0.0%	10	0.0%
H	23,931,981	0.2%	140	0.0%
POL	11,026,505	0.1%	1,928	0.3%
STLT	31,975,577	0.3%	713	0.1%
<b>Total</b>	<b>12,517,553,859</b>	<b>100.00%</b>	<b>584,383</b>	<b>100.00%</b>

Penn Power Rate District COSS Summary		Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
<b>Current Delivery Service Rates</b>												
Rate base	\$	644,947	\$ 480,076	\$ 313	\$ 33,093	\$ 76,648	\$ 16,985	\$ 27,002	\$ 747	\$ 413	\$ 2,725	\$ 6,945
Net operating income	\$	15,856	\$ 8,152	\$ 36	\$ (505)	\$ 3,220	\$ 1,911	\$ 240	\$ 3,052	\$ 13	\$ 17	\$ (282)
Rate of return		2.46%	1.70%	11.51%	-1.53%	4.20%	11.25%	0.89%	408.42%	3.25%	0.63%	-4.07%
Relative rate of return		100%	69%	468%	-62%	171%	458%	36%	16613%	132%	26%	-165%
Revenues	\$	132,422	\$ 96,710	\$ 102	\$ 5,434	\$ 14,660	\$ 4,416	\$ 4,785	\$ 4,657	\$ 83	\$ 577	\$ 998
Test Period Usage (MWh)		4,637,753	1,713,034	1,995	49,282	839,944	322,712	393,670	1,309,301	1,863	2,686	3,267
Revenue per MWh	\$	0.03	\$ 0.06	\$ 0.05	\$ 0.11	\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.04	\$ 0.21	\$ 0.31
<b>Revenues at Equalized Rates of Return</b>												
Rate of return		8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Revenue required	\$	187,186	\$ 142,479	\$ 90	\$ 10,036	\$ 19,299	\$ 3,814	\$ 7,648	\$ 625	\$ 113	\$ 877	\$ 2,205
Revenue deficiency	\$	54,764	\$ 45,768	\$ (12)	\$ 4,602	\$ 4,639	\$ (602)	\$ 2,863	\$ (4,032)	\$ 31	\$ 301	\$ 1,207
Percent increase required		41.4%	47.3%	-11.5%	84.7%	31.6%	-13.6%	59.8%	-86.6%	36.8%	52.1%	120.9%
Test Period Usage (MWh)		4,637,753	1,713,034	1,995	49,282	839,944	322,712	393,670	1,309,301	1,863	2,686	3,267
Revenue Required per MWh	\$	0.04	\$ 0.08	\$ 0.05	\$ 0.20	\$ 0.02	\$ 0.01	\$ 0.02	\$ 0.00	\$ 0.06	\$ 0.33	\$ 0.67
Revenue Deficiency per MWh	\$	0.01	\$ 0.03	\$ (0.01)	\$ 0.09	\$ 0.01	\$ (0.00)	\$ 0.01	\$ (0.00)	\$ 0.02	\$ 0.11	\$ 0.37
<b>Rate Class</b>												
		Proposed Class ROR	Overall ROR									
R		1.70%	2.46%									
GSV		11.51%	2.46%									
GSS		-1.53%	2.46%									
GSM		4.20%	2.46%									
GSL		11.25%	2.46%									
GP		0.89%	2.46%									
TP		408.42%	2.46%									
PNP		3.25%	2.46%									
OL		0.63%	2.46%									
STLT		-4.07%	2.46%									

Penn Power Rate District											
COSS Summary											
	Total Company	Residential Service R	Volunteer GSV	Small GSS	Medium GSM	Large GSL	Primary GP	Power TP	Rate PNP	Lighting POL	Service STLT
Current Rate of Return	2.46%	1.70%	11.51%	-1.53%	4.20%	11.25%	0.89%	408.42%	3.25%	0.63%	-4.07%
Proposed Rate of Return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
EROR Revenues	\$ 187,186	\$ 142,479	\$ 90	\$ 10,036	\$ 19,299	\$ 3,814	\$ 7,648	\$ 625	\$ 113	\$ 877	\$ 2,205
Current Revenues	132,422	96,710	102	5,434	14,660	4,416	4,785	4,657	83	577	998
Difference	\$ 54,764	\$ 45,768	\$ (12)	\$ 4,602	\$ 4,639	\$ (602)	\$ 2,863	\$ (4,032)	\$ 31	\$ 301	\$ 1,207
% Difference	41.36%	47.32%	-11.52%	84.70%	31.64%	-13.63%	59.82%	-86.58%	36.81%	52.10%	120.86%
<b>Derivation of Base Rate Revenues</b>											
Current Total Revenues	\$ 132,422	96,710	102	5,434	14,660	4,416	4,785	4,657	83	577	998
Less: Other Rider Revenues	\$ (729)	(3,629)	(3)	(58)	637	268	365	1,764	(0)	(26)	(48)
Less: Other Revenues	\$ 5,520	4,139	3	261	654	121	171	90	3	35	43
Current Base Rate Revenues	\$ 127,631	\$ 96,200	\$ 102	\$ 5,231	\$ 13,368	\$ 4,027	\$ 4,249	\$ 2,803	\$ 80	\$ 568	\$ 1,003
Total Revenues at EROR	\$ 187,186	142,479	90	10,036	19,299	3,814	7,648	625	113	877	2,205
Less: Other Rider Revenues	\$ -	-	-	-	-	-	-	-	-	-	-
Less: Other Revenues	\$ 5,520	4,139	3	261	654	121	171	90	3	35	43
Base Rate Revenues at EROR	\$ 181,666	\$ 138,340	\$ 87	\$ 9,775	\$ 18,645	\$ 3,693	\$ 7,477	\$ 535	\$ 111	\$ 843	\$ 2,162
<b>Metrics</b>											
Base Rate Revenues at EROR	181,666	138,340	87	9,775	18,645	3,693	7,477	535	111	843	2,162
Test Period Usage (MWh)	4,637,753	1,713,034	1,995	49,282	839,944	322,712	393,670	1,309,301	1,863	2,686	3,267
Test Period Customers	173,652	152,010	78	11,535	8,839	144	126	45	88	705	82

Penn Power Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting
Income Statement	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Lighting	Service
Current Rates		R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	
<b>Going-Level Income Statement</b>												
<b>Operating Revenues</b>	\$ 132,422	\$ 96,710	\$ 102	\$ 5,434	\$ 14,660	\$ 4,416	\$ 4,785	\$ 4,657	\$ 83	\$ 577	\$ 998	
<b>Operating Expenses</b>												
O&M Expenses	\$ 62,060	\$ 50,135	\$ 27	\$ 3,640	\$ 4,538	\$ 575	\$ 2,608	\$ 73	\$ 33	\$ 238	\$ 192	
Depreciation & Amortization	49,027	35,726	24	2,558	5,857	1,208	1,899	194	32	314	1,215	
Taxes Other than Income	8,359	6,128	6	353	916	270	308	271	5	37	64	
<b>Total Operating Expenses</b>	\$ 119,446	\$ 91,989	\$ 58	\$ 6,551	\$ 11,310	\$ 2,054	\$ 4,816	\$ 538	\$ 70	\$ 589	\$ 1,471	
Income Before Tax	\$ 12,976	\$ 4,722	\$ 45	\$ (1,117)	\$ 3,349	\$ 2,362	\$ (31)	\$ 4,119	\$ 13	\$ (13)	\$ (473)	
<b>Income Adjustments</b>												
Interest Expense	13,608	10,130	7	698	1,617	358	570	16	9	57	147	
<b>Total Income Adjustments</b>	\$ 13,608	\$ 10,130	\$ 7	\$ 698	\$ 1,617	\$ 358	\$ 570	\$ 16	\$ 9	\$ 57	\$ 147	
Adjusted Taxable Income	\$ (632)	\$ (5,408)	\$ 38	\$ (1,816)	\$ 1,732	\$ 2,004	\$ (600)	\$ 4,103	\$ 4	\$ (70)	\$ (620)	
Calculated Income Tax	(165)	(1,410)	10	(473)	452	523	(157)	1,070	1	(18)	(162)	
Reconciliation Adjustment	(2,715)	(2,021)	(1)	(139)	(323)	(71)	(114)	(3)	(2)	(11)	(29)	
Total Income Taxes	\$ (2,879)	\$ (3,431)	\$ 9	\$ (613)	\$ 129	\$ 451	\$ (270)	\$ 1,067	\$ (1)	\$ (30)	\$ (191)	
<b>Total Operating Income</b>	\$ 15,856	\$ 8,152	\$ 36	\$ (505)	\$ 3,220	\$ 1,911	\$ 240	\$ 3,052	\$ 13	\$ 17	\$ (282)	
<b>Rate Base</b>	\$ 644,947	\$ 480,076	\$ 313	\$ 33,093	\$ 76,648	\$ 16,985	\$ 27,002	\$ 747	\$ 413	\$ 2,725	\$ 6,945	
ROR @ Current Rates	2.46%	1.70%	11.51%	-1.53%	4.20%	11.25%	0.89%	408.42%	3.25%	0.63%	-4.07%	
Rate Base %	100.00%	74.44%	0.05%	5.13%	11.88%	2.63%	4.19%	0.12%	0.06%	0.42%	1.08%	
<b>Pro-Forma Income Tax Increase Calculation</b>												
Rate Base	644,947	480,076	313	33,093	76,648	16,985	27,002	747	413	2,725	6,945	
Required ROR	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	
Required Income	52,821	39,318	26	2,710	6,278	1,391	2,211	61	34	223	569	
Increase in Earnings Requested	36,966	31,166	(10)	3,215	3,057	(520)	1,972	(2,991)	20	206	851	
Increase in Revenues Requested	54,617	46,048	(15)	4,750	4,517	(769)	2,913	(4,419)	30	304	1,258	
State Taxable Income	54,617	46,048	(15)	4,750	4,517	(769)	2,913	(4,419)	30	304	1,258	
<b>State Income Tax Increase</b>	<b>4,063</b>	<b>3,426</b>	<b>(1)</b>	<b>353</b>	<b>336</b>	<b>(57)</b>	<b>217</b>	<b>(329)</b>	<b>2</b>	<b>23</b>	<b>94</b>	
Federal Taxable Income	50,554	42,622	(14)	4,397	4,181	(712)	2,697	(4,090)	28	282	1,164	
<b>Federal Income Tax Increase</b>	<b>9,826</b>	<b>8,285</b>	<b>(3)</b>	<b>855</b>	<b>813</b>	<b>(138)</b>	<b>524</b>	<b>(795)</b>	<b>5</b>	<b>55</b>	<b>226</b>	
<b>Revenue Requirement Calculation</b>												
Required Income	52,821	39,318	26	2,710	6,278	1,391	2,211	61	34	223	569	
Add: Expenses	119,446	91,989	58	6,551	11,310	2,054	4,816	538	70	589	1,471	
Add: Incremental Uncollectibles	556	424	0	30	57	11	23	2	0	3	7	
Add: Incremental PUC Expenses	131	100	0	7	13	3	5	0	0	1	2	
Add: Taxes												
Current Taxes	(2,879)											
Proforma Tax Increase	13,890	8,196	5	565	1,309	290	461	13	7	47	119	
Increase in GRT	\$ 3,222	\$ 2,453	\$ 2	\$ 173	\$ 332	\$ 66	\$ 132	\$ 11	\$ 2	\$ 15	\$ 38	
<b>Revenue Requirement</b>	<b>187,186</b>	<b>142,479</b>	<b>90</b>	<b>10,036</b>	<b>19,299</b>	<b>3,814</b>	<b>7,648</b>	<b>625</b>	<b>113</b>	<b>877</b>	<b>2,205</b>	



Penn Power Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting
Allocation Summary	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	
		R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	
<b>Revenue Requirement</b>												
<b>Primary</b>												
- Demand	3,747	1,842	2	68	1,080	334	392	12	4	6	8	
- Customer	-	-	-	-	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
<b>Primary</b>												
- Demand	18,799	9,068	12	333	5,334	1,653	2,254	59	18	29	37	
- Customer	5,408	122	0	7	497	116	4,620	44	0	1	1	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
<b>Secondary</b>												
- Demand	14,397	7,892	11	289	4,642	1,406	55	29	16	26	32	
- Customer	119,754	104,271	54	7,875	6,338	245	164	161	62	494	88	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
<b>Customer Service</b>												
- Demand	-	-	-	-	-	-	-	-	-	-	-	
- Customer	25,082	19,283	11	1,464	1,408	59	162	320	13	322	2,039	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue Requirement</b>												
- Demand	36,943	18,802	25	690	11,056	3,393	2,702	100	38	61	76	
- Customer	150,244	123,676	65	9,346	8,243	421	4,946	525	76	817	2,129	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue Requirement</b>	<b>187,186</b>	<b>142,479</b>	<b>90</b>	<b>10,036</b>	<b>19,299</b>	<b>3,814</b>	<b>7,648</b>	<b>625</b>	<b>113</b>	<b>877</b>	<b>2,205</b>	

Penn Power Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting
Allocation Summary	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	
		R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	
<b>Rate Base</b>												
<b>Subtransmission</b>												
- Demand	16,946	8,081	11	284	5,069	1,571	1,840	20	17	24	28	
- Customer	-	-	-	-	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
<b>Primary</b>												
- Demand	88,873	41,683	56	1,463	26,152	8,129	10,912	117	88	126	147	
- Customer	16,129	-	-	-	1,477	341	14,198	114	-	-	-	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
<b>Secondary</b>												
- Demand	66,717	35,775	48	1,254	22,400	6,803	128	-	76	108	126	
- Customer	412,872	361,705	181	27,534	21,000	339	7	-	212	1,697	196	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
<b>Customer Service</b>												
- Demand	-	-	-	-	-	-	-	-	-	-	-	
- Customer	43,409	32,832	16	2,558	551	(198)	(84)	497	20	769	6,448	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Rate Base</b>												
- Demand	172,536	85,539	116	3,001	53,621	16,504	12,880	136	181	258	301	
- Customer	472,410	394,537	198	30,092	23,027	482	14,122	611	232	2,467	6,644	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
Total Rate Base	644,947	480,076	313	33,093	76,648	16,985	27,002	747	413	2,725	6,945	

Penn Power Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting
Allocation Summary	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	
		R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	
<b>Total Expenses excl. Income Taxes</b>												
<b>Subtransmission</b>												
- Demand	1,972	992	1	38	552	171	199	9	2	3	5	
- Customer	-	-	-	-	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
<b>Primary</b>												
- Demand	9,491	4,684	6	179	2,609	811	1,110	46	9	16	21	
- Customer	3,716	122	0	7	343	81	3,131	31	0	1	1	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
<b>Secondary</b>												
- Demand	7,412	4,129	5	157	2,307	701	42	29	8	14	19	
- Customer	76,348	66,231	35	4,976	4,149	210	164	161	40	315	68	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
<b>Customer Service</b>												
- Demand	-	-	-	-	-	-	-	-	-	-	-	
- Customer	20,507	15,830	9	1,195	1,350	80	170	262	11	240	1,358	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenses excl. Income Taxes</b>												
- Demand	18,875	9,806	13	374	5,467	1,683	1,351	84	19	34	44	
- Customer	100,571	82,183	45	6,177	5,843	371	3,465	454	51	556	1,427	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenses excl. Income Taxes</b>	<b>119,446</b>	<b>91,989</b>	<b>58</b>	<b>6,551</b>	<b>11,310</b>	<b>2,054</b>	<b>4,816</b>	<b>538</b>	<b>70</b>	<b>589</b>	<b>1,471</b>	



Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined			R	GSV	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<u>(356) Trans. OH Conductors</u>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>(357) Underground Conduit</u>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>(358) Trans. UG Conductors</u>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>(359) Trans. Roads</u>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>(360) Land and Land Rights</u>		8,453												
- Demand		1,337	698	1	24	437	133	37		0	1	2	2	
- Customer		7,116	5,983	3	455	371	11	224		2	4	28	35	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		8,453	6,681	4	480	808	144	261		2	5	30	37	
<u>(361) Structures and Improvements</u>		5,018												
- Demand		5,018	2,393	3	84	1,501	465	545		6	5	7	8	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		5,018	2,393	3	84	1,501	465	545		6	5	7	8	
<u>(362) Station Equipment</u>		128,359												
- Demand		128,359	61,215	83	2,149	38,397	11,899	13,938		149	129	185	215	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		128,359	61,215	83	2,149	38,397	11,899	13,938		149	129	185	215	
<u>(364) Poles, Towers &amp; Fixtures</u>		168,663												
- Demand		39,786	20,373	28	714	12,765	3,907	1,805		19	43	61	72	
- Customer		128,877	106,229	53	8,087	6,617	203	4,322		35	62	499	2,770	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		168,663	126,602	81	8,801	19,381	4,110	6,127		53	105	560	2,842	
<u>(365) Overhead Conductors &amp; Devices</u>		286,632												
- Demand		10,756	5,339	7	187	3,347	1,030	791		8	11	16	19	
- Customer		275,876	228,088	114	17,363	14,663	542	13,669		109	134	1,070	123	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		286,632	233,427	122	17,550	18,010	1,572	14,460		118	145	1,086	142	

Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined			R	GVS	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>(366) Underground Conduit</b>		<b>8,314</b>												
- Demand		8,314	4,269	6	150	2,675	818	356		4	9	13	15	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>8,314</b>	<b>4,269</b>	<b>6</b>	<b>150</b>	<b>2,675</b>	<b>818</b>	<b>356</b>		<b>4</b>	<b>9</b>	<b>13</b>	<b>15</b>	
<b>(367) Underground Conductors &amp; Device</b>		<b>118,467</b>												
- Demand		9,608	5,077	7	178	3,179	968	153		1	11	15	18	
- Customer		108,859	94,108	47	7,164	5,595	119	1,268		10	55	442	51	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>118,467</b>	<b>99,185</b>	<b>54</b>	<b>7,342</b>	<b>8,775</b>	<b>1,087</b>	<b>1,421</b>		<b>12</b>	<b>66</b>	<b>457</b>	<b>69</b>	
<b>(368) Line Transformers</b>		<b>144,010</b>												
- Demand		46,414	24,888	34	872	15,583	4,733	89		-	53	75	88	
- Customer		97,596	85,500	43	6,509	4,964	80	2		-	50	401	46	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>144,010</b>	<b>110,388</b>	<b>77</b>	<b>7,381</b>	<b>20,547</b>	<b>4,813</b>	<b>91</b>		<b>-</b>	<b>103</b>	<b>476</b>	<b>134</b>	
<b>(369) Services</b>		<b>48,938</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		48,938	42,873	22	3,264	2,489	40	1		-	25	201	23	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>48,938</b>	<b>42,873</b>	<b>22</b>	<b>3,264</b>	<b>2,489</b>	<b>40</b>	<b>1</b>		<b>-</b>	<b>25</b>	<b>201</b>	<b>23</b>	
<b>(370) Meters</b>		<b>53,590</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		53,590	41,147	32	3,966	5,557	195	886		1,764	44	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>53,590</b>	<b>41,147</b>	<b>32</b>	<b>3,966</b>	<b>5,557</b>	<b>195</b>	<b>886</b>		<b>1,764</b>	<b>44</b>	<b>-</b>	<b>-</b>	
<b>(371) Customer Premises</b>		<b>4,092</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		4,092	-	-	-	-	-	-		-	-	4,092	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>4,092</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>4,092</b>	<b>-</b>	
<b>(372) Leased Property Cust. Prem.</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(373) Streetlight</b>		<b>9,201</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		9,201	-	-	-	-	-	-		-	-	-	9,201	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>9,201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>9,201</b>	
<b>Total Distribution Plant</b>		<b>994,283</b>												
- Demand		260,138	129,281	175	4,536	81,038	24,932	18,860		199	273	390	455	
- Customer		734,145	603,929	315	46,806	40,257	1,190	20,372		1,920	374	6,733	12,250	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>994,283</b>	<b>733,210</b>	<b>489</b>	<b>51,342</b>	<b>121,295</b>	<b>26,121</b>	<b>39,231</b>		<b>2,119</b>	<b>647</b>	<b>7,123</b>	<b>12,705</b>	
<b>General Plant</b>														
<b>(389) Land</b>		<b>227</b>												
- Demand		59	30	0	1	18	6	4		0	0	0	0	
- Customer		168	138	0	11	9	0	5		0	0	2	3	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>227</b>	<b>167</b>	<b>0</b>	<b>12</b>	<b>28</b>	<b>6</b>	<b>9</b>		<b>0</b>	<b>0</b>	<b>2</b>	<b>3</b>	
<b>(390) Structures</b>		<b>11,972</b>												
- Demand		3,132	1,557	2	55	976	300	227		2	3	5	5	
- Customer		8,840	7,272	4	564	485	14	245		23	5	81	147	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>11,972</b>	<b>8,828</b>	<b>6</b>	<b>618</b>	<b>1,460</b>	<b>315</b>	<b>472</b>		<b>26</b>	<b>8</b>	<b>86</b>	<b>153</b>	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(391) Office Equipment</b>		<b>1,988</b>											
- Demand		520	259	0	9	162	50	38	0	1	1	1	
- Customer		1,468	1,208	1	94	81	2	41	4	1	13	24	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1,988</b>	<b>1,466</b>	<b>1</b>	<b>103</b>	<b>243</b>	<b>52</b>	<b>78</b>	<b>4</b>	<b>1</b>	<b>14</b>	<b>25</b>	
<b>(392) Transportation</b>		<b>1,809</b>											
- Demand		473	235	0	8	147	45	34	0	0	1	1	
- Customer		1,336	1,099	1	85	73	2	37	3	1	12	22	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1,809</b>	<b>1,334</b>	<b>1</b>	<b>93</b>	<b>221</b>	<b>48</b>	<b>71</b>	<b>4</b>	<b>1</b>	<b>13</b>	<b>23</b>	
<b>(393) Stores Equipment</b>		<b>27</b>											
- Demand		7	3	0	0	2	1	1	0	0	0	0	
- Customer		20	16	0	1	1	0	1	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>27</b>	<b>20</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(394) Tools &amp; Garage Equip.</b>		<b>3,938</b>											
- Demand		1,030	512	1	18	321	99	75	1	1	2	2	
- Customer		2,908	2,392	1	185	159	5	81	8	1	27	49	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>3,938</b>	<b>2,904</b>	<b>2</b>	<b>203</b>	<b>480</b>	<b>103</b>	<b>155</b>	<b>8</b>	<b>3</b>	<b>28</b>	<b>50</b>	
<b>(395) Laboratory</b>		<b>22</b>											
- Demand		6	3	0	0	2	1	0	0	0	0	0	
- Customer		16	13	0	1	1	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>22</b>	<b>16</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(396) Power Equipment</b>		<b>1,392</b>											
- Demand		364	181	0	6	113	35	26	0	0	1	1	
- Customer		1,028	845	0	66	56	2	29	3	1	9	17	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1,392</b>	<b>1,026</b>	<b>1</b>	<b>72</b>	<b>170</b>	<b>37</b>	<b>55</b>	<b>3</b>	<b>1</b>	<b>10</b>	<b>18</b>	
<b>(397) Communication Equipment</b>		<b>11,598</b>											
- Demand		3,034	1,508	2	53	945	291	220	2	3	5	5	
- Customer		8,563	7,044	4	546	470	14	238	22	4	79	143	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>11,598</b>	<b>8,552</b>	<b>6</b>	<b>599</b>	<b>1,415</b>	<b>305</b>	<b>458</b>	<b>25</b>	<b>8</b>	<b>83</b>	<b>148</b>	
<b>(398) Misc. Equipment</b>		<b>8</b>											
- Demand		2	1	0	0	1	0	0	0	0	0	0	
- Customer		6	5	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>8</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total General Plant</b>		<b>32,980</b>											
- Demand		8,629	4,288	6	150	2,688	827	626	7	9	13	15	
- Customer		24,351	20,032	10	1,553	1,335	39	676	64	12	223	406	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>32,980</b>	<b>24,320</b>	<b>16</b>	<b>1,703</b>	<b>4,023</b>	<b>866</b>	<b>1,301</b>	<b>70</b>	<b>21</b>	<b>236</b>	<b>421</b>	
<b>Total Utility Plant</b>		<b>1,052,608</b>											
- Demand		270,481	134,411	182	4,716	84,254	25,921	19,628	207	284	405	473	
- Customer		782,126	643,718	335	49,819	42,843	1,279	21,962	2,007	398	7,050	12,716	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1,052,608</b>	<b>778,129</b>	<b>517</b>	<b>54,535</b>	<b>127,098</b>	<b>27,200</b>	<b>41,589</b>	<b>2,214</b>	<b>682</b>	<b>7,455</b>	<b>13,189</b>	





Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined			R	GVS	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>(108-359) Transm Roads</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(108-360) Land</b>		(2,258)												
- Demand		(357)	(186)	(0)	(7)	(117)	(36)	(10)	(0)	(0)	(0)	(1)	(1)	
- Customer		(1,900)	(1,598)	(1)	(122)	(99)	(3)	(60)	(0)	(1)	(1)	(7)	(9)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(2,258)	(1,784)	(1)	(128)	(216)	(39)	(70)	(1)	(1)	(1)	(8)	(10)	
<b>(108-361) Structures</b>		(1,834)												
- Demand		(1,834)	(875)	(1)	(31)	(549)	(170)	(199)	(2)	(2)	(2)	(3)	(3)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(1,834)	(875)	(1)	(31)	(549)	(170)	(199)	(2)	(2)	(2)	(3)	(3)	
<b>(108-362) Station Equip</b>		(29,869)												
- Demand		(29,869)	(14,245)	(19)	(500)	(8,935)	(2,769)	(3,243)	(35)	(30)	(30)	(43)	(50)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(29,869)	(14,245)	(19)	(500)	(8,935)	(2,769)	(3,243)	(35)	(30)	(30)	(43)	(50)	
<b>(108-364) Poles</b>		(49,063)												
- Demand		(11,762)	(6,014)	(8)	(211)	(3,768)	(1,154)	(549)	(6)	(13)	(13)	(18)	(21)	
- Customer		(37,301)	(30,746)	(15)	(2,341)	(1,915)	(59)	(1,251)	(10)	(18)	(18)	(144)	(802)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(49,063)	(36,760)	(24)	(2,551)	(5,683)	(1,212)	(1,800)	(16)	(31)	(31)	(162)	(823)	
<b>(108-365) OH Conductors</b>		(46,821)												
- Demand		(2,252)	(1,108)	(1)	(39)	(695)	(214)	(184)	(2)	(2)	(2)	(3)	(4)	
- Customer		(44,569)	(36,849)	(18)	(2,805)	(2,369)	(88)	(2,208)	(18)	(18)	(22)	(173)	(20)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(46,821)	(37,956)	(20)	(2,844)	(3,063)	(302)	(2,392)	(20)	(24)	(24)	(176)	(24)	
<b>(108-366) UG Conduit</b>		(3,501)												
- Demand		(3,501)	(1,796)	(2)	(63)	(1,125)	(344)	(152)	(2)	(2)	(4)	(5)	(6)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(3,501)	(1,796)	(2)	(63)	(1,125)	(344)	(152)	(2)	(4)	(4)	(5)	(6)	
<b>(108-367) UG Cond &amp; Dev</b>		(28,740)												
- Demand		(2,348)	(1,240)	(2)	(43)	(776)	(236)	(39)	(0)	(3)	(3)	(4)	(4)	
- Customer		(26,392)	(22,816)	(11)	(1,737)	(1,357)	(29)	(307)	(2)	(13)	(13)	(107)	(12)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(28,740)	(24,056)	(13)	(1,780)	(2,133)	(265)	(347)	(3)	(16)	(16)	(111)	(17)	
<b>(108-368) Line Transformers</b>		(43,052)												
- Demand		(13,876)	(7,440)	(10)	(261)	(4,659)	(1,415)	(27)	-	(16)	(16)	(22)	(26)	
- Customer		(29,176)	(25,560)	(13)	(1,946)	(1,484)	(24)	(1)	-	(15)	(15)	(120)	(14)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(43,052)	(33,001)	(23)	(2,207)	(6,143)	(1,439)	(27)	-	(31)	(31)	(142)	(40)	
<b>(108-369) Services</b>		(24,562)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(13)	(101)	(12)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(13)	(101)	(12)	

Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined			R	GSV	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>(108-370) Meters</b>		<b>(26,138)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(26,138)	(20,068)	(16)	(1,934)	(2,710)	(95)	(432)		(860)	(21)	-	-	-
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>(26,138)</b>	<b>(20,068)</b>	<b>(16)</b>	<b>(1,934)</b>	<b>(2,710)</b>	<b>(95)</b>	<b>(432)</b>		<b>(860)</b>	<b>(21)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(108-371) Install on Cust Premise</b>		<b>(3,061)</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		(3,061)	-	-	-	-	-	-		-	-	(3,061)	-	-
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>(3,061)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>(3,061)</b>	<b>-</b>	<b>-</b>
<b>(108-372) Leased Property Cust. Prem.</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		-	-	-	-	-	-	-		-	-	-	-	-
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(108-373) Street Lighting</b>		<b>(3,706)</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		(3,706)	-	-	-	-	-	-		-	-	-	-	(3,706)
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>(3,706)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,706)</b>
<b>(108-389) Land &amp; Land Rights</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		-	-	-	-	-	-	-		-	-	-	-	-
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(108-390) Struct &amp; Impmnts -</b>		<b>(3,475)</b>												
- Demand		(909)	(452)	(1)	(16)	(283)	(87)	(66)		(1)	(1)	(1)	(2)	
- Customer		(2,565)	(2,110)	(1)	(164)	(141)	(4)	(71)		(7)	(1)	(24)	(43)	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>(3,475)</b>	<b>(2,562)</b>	<b>(2)</b>	<b>(179)</b>	<b>(424)</b>	<b>(91)</b>	<b>(137)</b>		<b>(7)</b>	<b>(2)</b>	<b>(25)</b>	<b>(44)</b>	
<b>(108-391) Office Furn &amp; Equip</b>		<b>(1,116)</b>												
- Demand		(292)	(145)	(0)	(5)	(91)	(28)	(21)		(0)	(0)	(0)	(1)	
- Customer		(824)	(678)	(0)	(53)	(45)	(1)	(23)		(2)	(0)	(8)	(14)	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>(1,116)</b>	<b>(823)</b>	<b>(1)</b>	<b>(58)</b>	<b>(136)</b>	<b>(29)</b>	<b>(44)</b>		<b>(2)</b>	<b>(1)</b>	<b>(8)</b>	<b>(14)</b>	
<b>(108-392) Transportation Equip</b>		<b>(1,014)</b>												
- Demand		(265)	(132)	(0)	(5)	(83)	(25)	(19)		(0)	(0)	(0)	(0)	
- Customer		(749)	(616)	(0)	(48)	(41)	(1)	(21)		(2)	(0)	(7)	(12)	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>(1,014)</b>	<b>(748)</b>	<b>(0)</b>	<b>(52)</b>	<b>(124)</b>	<b>(27)</b>	<b>(40)</b>		<b>(2)</b>	<b>(1)</b>	<b>(7)</b>	<b>(13)</b>	
<b>(108-393) Stores Equip</b>		<b>(24)</b>												
- Demand		(6)	(3)	(0)	(0)	(2)	(1)	(0)		(0)	(0)	(0)	(0)	
- Customer		(18)	(15)	(0)	(1)	(1)	(0)	(1)		(0)	(0)	(0)	(0)	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>(24)</b>	<b>(18)</b>	<b>(0)</b>	<b>(1)</b>	<b>(3)</b>	<b>(1)</b>	<b>(1)</b>		<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-394) Tools, Shop &amp; Garage Equip</b>		<b>(980)</b>												
- Demand		(256)	(127)	(0)	(4)	(80)	(25)	(19)		(0)	(0)	(0)	(0)	
- Customer		(723)	(595)	(0)	(46)	(40)	(1)	(20)		(2)	(0)	(7)	(12)	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>(980)</b>	<b>(723)</b>	<b>(0)</b>	<b>(51)</b>	<b>(120)</b>	<b>(26)</b>	<b>(39)</b>		<b>(2)</b>	<b>(1)</b>	<b>(7)</b>	<b>(13)</b>	

Penn Power Rate District	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-395) Laboratory Equip</b>		<b>(18)</b>											
- Demand		(5)	(2)	(0)	(0)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	
- Customer		(14)	(11)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(18)</b>	<b>(14)</b>	<b>(0)</b>	<b>(1)</b>	<b>(2)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-396) Power Operated Equip</b>		<b>(509)</b>											
- Demand		(133)	(66)	(0)	(2)	(42)	(13)	(10)	(0)	(0)	(0)	(0)	
- Customer		(376)	(309)	(0)	(24)	(21)	(1)	(10)	(1)	(0)	(3)	(6)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(509)</b>	<b>(375)</b>	<b>(0)</b>	<b>(26)</b>	<b>(62)</b>	<b>(13)</b>	<b>(20)</b>	<b>(1)</b>	<b>(0)</b>	<b>(4)</b>	<b>(7)</b>	
<b>(108-397) Communication Equip</b>		<b>(3,699)</b>											
- Demand		(968)	(481)	(1)	(17)	(302)	(93)	(70)	(1)	(1)	(1)	(2)	
- Customer		(2,731)	(2,247)	(1)	(174)	(150)	(4)	(76)	(7)	(1)	(25)	(46)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(3,699)</b>	<b>(2,728)</b>	<b>(2)</b>	<b>(191)</b>	<b>(451)</b>	<b>(97)</b>	<b>(146)</b>	<b>(8)</b>	<b>(2)</b>	<b>(27)</b>	<b>(47)</b>	
<b>(108-398) MISC Equip</b>		<b>(68)</b>											
- Demand		(18)	(9)	(0)	(0)	(6)	(2)	(1)	(0)	(0)	(0)	(0)	
- Customer		(50)	(41)	(0)	(3)	(3)	(0)	(1)	(0)	(0)	(0)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(68)</b>	<b>(50)</b>	<b>(0)</b>	<b>(3)</b>	<b>(8)</b>	<b>(2)</b>	<b>(3)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	
<b>Total Accumulated Depreciation</b>		<b>(292,800)</b>											
- Demand		(69,943)	(34,956)	(47)	(1,226)	(21,910)	(6,734)	(4,718)	(50)	(74)	(105)	(123)	
- Customer		(222,857)	(180,829)	(96)	(14,147)	(12,578)	(368)	(5,180)	(930)	(116)	(3,858)	(4,754)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		<b>(292,800)</b>	<b>(215,785)</b>	<b>(144)</b>	<b>(15,374)</b>	<b>(34,488)</b>	<b>(7,102)</b>	<b>(9,898)</b>	<b>(980)</b>	<b>(190)</b>	<b>(3,963)</b>	<b>(4,877)</b>	
<b>OTHER RATE BASE ITEMS</b>													
<b>Other Rate Base Items</b>													
<b>Material &amp; Supplies</b>		<b>5,864</b>											
- Demand		1,534	763	1	27	478	147	111	1	2	2	3	
- Customer		4,330	3,562	2	276	237	7	120	11	2	40	72	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>5,864</b>	<b>4,325</b>	<b>3</b>	<b>303</b>	<b>715</b>	<b>154</b>	<b>231</b>	<b>12</b>	<b>4</b>	<b>42</b>	<b>75</b>	
<b>Cash Working Capital</b>		<b>14,835</b>											
- Demand		3,881	1,929	3	68	1,209	372	281	3	4	6	7	
- Customer		10,953	9,011	5	698	601	18	304	29	6	100	183	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>14,835</b>	<b>10,939</b>	<b>7</b>	<b>766</b>	<b>1,810</b>	<b>390</b>	<b>585</b>	<b>32</b>	<b>10</b>	<b>106</b>	<b>190</b>	
<b>Deferred Storm Damage</b>		<b>30,240</b>											
- Demand		7,912	3,932	5	138	2,465	758	574	6	8	12	14	
- Customer		22,328	18,368	10	1,424	1,224	36	620	58	11	205	373	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>30,240</b>	<b>22,300</b>	<b>15</b>	<b>1,561</b>	<b>3,689</b>	<b>794</b>	<b>1,193</b>	<b>64</b>	<b>20</b>	<b>217</b>	<b>386</b>	

Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	
Combined			R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	Factor
<b>Customer Deposits</b>		(7,833)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(7,833)	(3,343)	(7)	(542)	(2,905)	(301)	(467)	(259)	(10)	(0)	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(7,833)	(3,343)	(7)	(542)	(2,905)	(301)	(467)	(259)	(10)	(0)	-	-
<b>Customer Advances</b>		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>ADIT</b>		(153,621)											
- Demand		(40,193)	(19,974)	(27)	(701)	(12,521)	(3,852)	(2,914)	(31)	(42)	(60)	(70)	
- Customer		(113,429)	(93,310)	(49)	(7,232)	(6,220)	(184)	(3,147)	(297)	(58)	(1,040)	(1,893)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(153,621)	(113,284)	(76)	(7,933)	(18,741)	(4,036)	(6,061)	(327)	(100)	(1,101)	(1,963)	
<b>Capitalized Pension and OPEB</b>		(4,345)											
- Demand		(1,137)	(565)	(1)	(20)	(354)	(109)	(82)	(1)	(1)	(2)	(2)	
- Customer		(3,208)	(2,639)	(1)	(205)	(176)	(5)	(89)	(8)	(2)	(29)	(54)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(4,345)	(3,204)	(2)	(224)	(530)	(114)	(171)	(9)	(3)	(31)	(56)	
<b>Total Other Rate Base Items</b>		(114,861)											
- Demand		(28,002)	(13,916)	(19)	(488)	(8,723)	(2,684)	(2,030)	(21)	(29)	(42)	(49)	
- Customer		(86,859)	(68,352)	(41)	(5,580)	(7,238)	(429)	(2,660)	(466)	(50)	(725)	(1,319)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(114,861)	(82,268)	(60)	(6,068)	(15,961)	(3,113)	(4,690)	(488)	(80)	(767)	(1,368)	
<b>Total Rate Base</b>		644,947											
- Demand		172,536	85,539	116	3,001	53,621	16,504	12,880	136	181	258	301	
- Customer		472,410	394,537	198	30,092	23,027	482	14,122	611	232	2,467	6,644	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		644,947	480,076	313	33,093	76,648	16,985	27,002	747	413	2,725	6,945	



Penn Power Rate District	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<u>(571) Maintenance of Overhead Lines</u>		<u>(8)</u>											
- Demand		(8)	(4)	(0)	(0)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		<u>(8)</u>	<u>(4)</u>	<u>(0)</u>	<u>(0)</u>	<u>(2)</u>	<u>(1)</u>	<u>(1)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
<u>(572) Maintenance of miscellaneous distribution plant</u>		<u>-</u>											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>Total Trans. Maintenance Expenses</u>		<u>56</u>											
- Demand		56	27	0	1	17	5	6	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		<u>56</u>	<u>27</u>	<u>0</u>	<u>1</u>	<u>17</u>	<u>5</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<u>Total Transmission Expenses</u>		<u>82</u>											
- Demand		82	39	0	1	24	8	9	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		<u>82</u>	<u>39</u>	<u>0</u>	<u>1</u>	<u>24</u>	<u>8</u>	<u>9</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined			R	GSV	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
<b>(580) Operation Supervision &amp; Engineering</b>		857												
- Demand		101	51	0	2	32	10	6		0	0	0	0	
- Customer		757	646	0	50	41	1	13		2	0	3	0	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		857	697	0	52	73	11	19		2	1	3	1	
<b>(581) Load Dispatching</b>		-												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		-	-	-	-	-	-	-		-	-	-	-	
<b>(582) Station Expenses</b>		64												
- Demand		64	30	0	1	19	6	7		0	0	0	0	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		64	30	0	1	19	6	7		0	0	0	0	
<b>(583) Overhead line expenses</b>		160												
- Demand		6	3	0	0	2	1	0		0	0	0	0	
- Customer		154	127	0	10	8	0	8		0	0	1	0	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		160	130	0	10	10	1	8		0	0	1	0	
<b>(584) Underground line expenses</b>		984												
- Demand		80	42	0	1	26	8	1		0	0	0	0	
- Customer		904	781	0	59	46	1	11		0	0	4	0	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		984	824	0	61	73	9	12		0	1	4	1	
<b>(586) Meter expenses</b>		66												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		66	51	0	5	7	0	1		2	0	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		66	51	0	5	7	0	1		2	0	-	-	
<b>(588) Miscellaneous distribution expenses</b>		1,740												
- Demand		455	226	0	8	142	44	33		0	0	1	1	
- Customer		1,285	1,057	1	82	70	2	36		3	1	12	21	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		1,740	1,283	1	90	212	46	69		4	1	12	22	

Penn Power Rate District			Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Allocation Factor	Total	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined		Company	R	GVS	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>(589) Rents</b>		<b>41</b>												
- Demand		11	5	0	0	3	1	1		0	0	0	0	
- Customer		30	25	0	2	2	0	1		0	0	0	0	1
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>41</b>	<b>30</b>	<b>0</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>2</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>Total Dist. Operations Expenses</b>		<b>3,912</b>												
- Demand		716	358	0	13	224	69	48		1	1	1	1	
- Customer		3,196	2,687	1	208	175	5	69		7	2	19	23	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>3,912</b>	<b>3,045</b>	<b>2</b>	<b>220</b>	<b>399</b>	<b>74</b>	<b>117</b>		<b>8</b>	<b>2</b>	<b>20</b>	<b>24</b>	
<b>Maintenance Expense</b>														
<b>(590) Maintenance Supervision and Engineering</b>		<b>135</b>												
- Demand		9	4	0	0	3	1	1		0	0	0	0	
- Customer		127	104	0	8	7	0	6		0	0	0	0	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>135</b>	<b>109</b>	<b>0</b>	<b>8</b>	<b>9</b>	<b>1</b>	<b>7</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(591) Maintenance of Structures</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		-	-	-	-	-	-	-		-	-	-	-	-
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(592) Maintenance of Station Equipment</b>		<b>913</b>												
- Demand		913	436	1	15	273	85	99		1	1	1	2	
- Customer		-	-	-	-	-	-	-		-	-	-	-	-
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>913</b>	<b>436</b>	<b>1</b>	<b>15</b>	<b>273</b>	<b>85</b>	<b>99</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	
<b>(593) Maintenance of Overhead Lines</b>		<b>31,284</b>												
- Demand		1,174	583	1	20	365	112	86		1	1	2	2	
- Customer		30,110	24,894	12	1,895	1,600	59	1,492		12	15	117	13	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>31,284</b>	<b>25,477</b>	<b>13</b>	<b>1,915</b>	<b>1,966</b>	<b>172</b>	<b>1,578</b>		<b>13</b>	<b>16</b>	<b>119</b>	<b>16</b>	
<b>(594) Maintenance of underground lines</b>		<b>407</b>												
- Demand		33	17	0	1	11	3	1		0	0	0	0	
- Customer		374	324	0	25	19	0	4		0	0	2	0	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>407</b>	<b>341</b>	<b>0</b>	<b>25</b>	<b>30</b>	<b>4</b>	<b>5</b>		<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	
<b>(595) Maintenance of line transformers</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		-	-	-	-	-	-	-		-	-	-	-	-
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(596) Maintenance of street lighting and signal systems</b>		<b>58</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		58	-	-	-	-	-	-		-	-	-	-	58
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>58</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58</b>



Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined			R	GSV	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>(597) Maintenance of meters</b>		<u>598</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		598	459	0	44	62	2	10		20	0	-	-	-
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<u>598</u>	<u>459</u>	<u>0</u>	<u>44</u>	<u>62</u>	<u>2</u>	<u>10</u>		<u>20</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>(598) Maintenance of miscellaneous distribution plant</b>		<u>186</u>												
- Demand		49	24	0	1	15	5	4		0	0	0	0	0
- Customer		138	113	0	9	8	0	4		0	0	1	2	2
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<u>186</u>	<u>137</u>	<u>0</u>	<u>10</u>	<u>23</u>	<u>5</u>	<u>7</u>		<u>0</u>	<u>0</u>	<u>1</u>	<u>2</u>	<u>2</u>
<b>Total Dist. Maintenance Expenses</b>		<u>33,582</u>												
- Demand		2,178	1,064	1	37	667	206	190		2	2	3	4	4
- Customer		31,404	25,894	13	1,981	1,696	62	1,516		32	15	120	74	74
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<u>33,582</u>	<u>26,959</u>	<u>15</u>	<u>2,018</u>	<u>2,363</u>	<u>268</u>	<u>1,706</u>		<u>34</u>	<u>18</u>	<u>123</u>	<u>78</u>	<u>78</u>
<b>Total Distribution Expenses</b>		<u>37,575</u>												
- Demand		2,975	1,461	2	51	916	282	247		3	3	4	5	5
- Customer		34,600	28,582	15	2,188	1,871	67	1,585		39	17	139	97	97
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<u>37,575</u>	<u>30,043</u>	<u>16</u>	<u>2,240</u>	<u>2,787</u>	<u>349</u>	<u>1,832</u>		<u>42</u>	<u>20</u>	<u>144</u>	<u>102</u>	<u>102</u>
<b>Customer Accounts</b>														
<b>(901) Supervision</b>		<u>8</u>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		8	7	0	0	0	0	0		0	0	0	0	0
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<u>8</u>	<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>(902) Meter Reading Expenses</b>		<u>166</u>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		166	145	0	11	8	0	0		0	0	1	0	0
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<u>166</u>	<u>145</u>	<u>0</u>	<u>11</u>	<u>8</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
<b>(903) Collections &amp; Records</b>		<u>2,802</u>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		2,802	2,499	1	161	124	2	2		1	1	10	1	1
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<u>2,802</u>	<u>2,499</u>	<u>1</u>	<u>161</u>	<u>124</u>	<u>2</u>	<u>2</u>		<u>1</u>	<u>1</u>	<u>10</u>	<u>1</u>	<u>1</u>
<b>(904) Uncollectables</b>		<u>1,498</u>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		1,498	1,385	0	20	53	16	18		-	0	2	4	4
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<u>1,498</u>	<u>1,385</u>	<u>0</u>	<u>20</u>	<u>53</u>	<u>16</u>	<u>18</u>		<u>-</u>	<u>0</u>	<u>2</u>	<u>4</u>	<u>4</u>

Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined			R	GSV	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>(905) Misc. Customer Accounts</b>		<b>113</b>												
- Demand		-												
- Customer		113	99	0	8	6	0	0		0	0	0	0	
- Commodity		-												
<b>Total</b>		<b>113</b>	<b>99</b>	<b>0</b>	<b>8</b>	<b>6</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Customer Accounts and Services</b>		<b>4,587</b>												
- Demand		-												
- Customer		4,587	4,135	2	200	191	19	20		1	2	13	5	
- Commodity		-												
<b>Total</b>		<b>4,587</b>	<b>4,135</b>	<b>2</b>	<b>200</b>	<b>191</b>	<b>19</b>	<b>20</b>		<b>1</b>	<b>2</b>	<b>13</b>	<b>5</b>	
<b>Customer Information</b>														
<b>(907) Supervision</b>		<b>-</b>												
- Demand		-												
- Customer		-												
- Commodity		-												
<b>Total</b>		<b>-</b>												
<b>(908) Customer Information</b>		<b>966</b>												
- Demand		-												
- Customer		966	796	1	91	70	1	1		0	1	6	1	
- Commodity		-												
<b>Total</b>		<b>966</b>	<b>796</b>	<b>1</b>	<b>91</b>	<b>70</b>	<b>1</b>	<b>1</b>		<b>0</b>	<b>1</b>	<b>6</b>	<b>1</b>	
<b>(909) Advertising</b>		<b>14</b>												
- Demand		-												
- Customer		14	13	0	1	1	0	0			0	0	0	
- Commodity		-												
<b>Total</b>		<b>14</b>	<b>13</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	
<b>(910) Misc. Expense</b>		<b>1,279</b>												
- Demand		-												
- Customer		1,279	1,127	1	81	62	1	1		0	1	5	1	
- Commodity		-												
<b>Total</b>		<b>1,279</b>	<b>1,127</b>	<b>1</b>	<b>81</b>	<b>62</b>	<b>1</b>	<b>1</b>		<b>0</b>	<b>1</b>	<b>5</b>	<b>1</b>	
<b>Total Customer Information</b>		<b>2,259</b>												
- Demand		-												
- Customer		2,259	1,936	1	172	132	2	2		1	1	11	1	
- Commodity		-												
<b>Total</b>		<b>2,259</b>	<b>1,936</b>	<b>1</b>	<b>172</b>	<b>132</b>	<b>2</b>	<b>2</b>		<b>1</b>	<b>1</b>	<b>11</b>	<b>1</b>	
<b>Sales</b>														
<b>(911) Sales Supervision</b>		<b>22</b>												
- Demand		-												
- Customer		22	20	0	1	1	0	0		0	0	0	0	
- Commodity		-												
<b>Total</b>		<b>22</b>	<b>20</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(913) Advertising Expense</b>		<b>-</b>												
- Demand		-												
- Customer		-												
- Commodity		-												
<b>Total</b>		<b>-</b>												
<b>Total Sales</b>		<b>22</b>												
- Demand		-												
- Customer		22	20	0	1	1	0	0		0	0	0	0	
- Commodity		-												
<b>Total</b>		<b>22</b>	<b>20</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined			R	GSV	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>Administrative &amp; General Expense</b>														
<b>(920) Administrative and General Salaries</b>		(504)												
- Demand		(49)	(24)	(0)	(1)	(15)	(5)	(4)		(0)	(0)	(0)	(0)	
- Customer		(455)	(378)	(0)	(29)	(25)	(1)	(17)		(1)	(0)	(2)	(2)	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		(504)	(402)	(0)	(30)	(39)	(5)	(22)		(1)	(0)	(2)	(2)	
<b>(921) Office Supplies</b>		1,108												
- Demand		107	52	0	2	33	10	9		0	0	0	0	
- Customer		1,001	833	0	63	54	2	38		2	0	4	5	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		1,108	885	0	65	87	12	47		2	1	4	5	
<b>(922) Admin Expenses</b>		-												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		-	-	-	-	-	-	-		-	-	-	-	
<b>(923) Outside Services</b>		9,202												
- Demand		889	434	1	15	272	84	78		1	1	1	2	
- Customer		8,314	6,915	4	525	449	15	316		14	4	34	38	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		9,202	7,349	4	540	721	99	394		15	5	35	40	
<b>(924) Property Insurance</b>		24												
- Demand		6	3	0	0	2	1	0		0	0	0	0	
- Customer		18	15	0	1	1	0	0		0	0	0	0	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		24	18	0	1	3	1	1		0	0	0	0	
<b>(925) Injury and Damages</b>		745												
- Demand		82	40	0	1	25	8	7		0	0	0	0	
- Customer		663	545	0	42	37	1	29		1	0	3	3	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		745	586	0	43	62	9	36		1	0	3	4	
<b>(926) Pension and Benefits</b>		5,531												
- Demand		534	261	0	9	164	51	47		0	1	1	1	
- Customer		4,997	4,156	2	315	270	9	190		9	2	20	23	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		5,531	4,417	2	324	434	59	237		9	3	21	24	
<b>(928) Regulatory Commission Expense</b>		561												
- Demand		147	73	0	3	46	14	11		0	0	0	0	
- Customer		414	341	0	26	23	1	11		1	0	4	7	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		561	414	0	29	68	15	22		1	0	4	7	
<b>(930.1) General Advertising</b>		1												
- Demand		0	0	0	0	0	0	0		0	0	0	0	
- Customer		1	1	0	0	0	0	0		0	0	0	0	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		1	1	0	0	0	0	0		0	0	0	0	
<b>(903.2) Misc. Expense</b>		530												
- Demand		51	25	0	1	16	5	4		0	0	0	0	
- Customer		479	399	0	30	26	1	18		1	0	2	2	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
Total		530	424	0	31	42	6	23		1	0	2	2	

Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined			R	GSV	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>(931) Misc. Rent</b>		<b>49</b>												
- Demand		5	2	0	0	1	0	0		0	0	0	0	
- Customer		44	37	0	3	2	0	2		0	0	0	0	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>49</b>	<b>39</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>2</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(935) Maint. Of General Plant</b>		<b>368</b>												
- Demand		96	48	0	2	30	9	7		0	0	0	0	
- Customer		272	224	0	17	15	0	8		1	0	2	5	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>368</b>	<b>272</b>	<b>0</b>	<b>19</b>	<b>45</b>	<b>10</b>	<b>15</b>		<b>1</b>	<b>0</b>	<b>3</b>	<b>5</b>	
<b>(9XX) Open</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total A&amp;G Expense</b>		<b>17,617</b>												
- Demand		1,869	915	1	32	574	177	160		2	2	3	3	
- Customer		15,748	13,087	7	994	852	28	595		28	8	68	81	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>17,617</b>	<b>14,002</b>	<b>8</b>	<b>1,027</b>	<b>1,426</b>	<b>205</b>	<b>755</b>		<b>30</b>	<b>10</b>	<b>71</b>	<b>84</b>	
<b>Total O&amp;M Expenses</b>		<b>62,060</b>												
- Demand		4,844	2,376	3	83	1,490	459	407		4	5	7	8	
- Customer		57,216	47,759	24	3,557	3,048	116	2,201		69	28	231	184	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>62,060</b>	<b>50,135</b>	<b>27</b>	<b>3,640</b>	<b>4,538</b>	<b>575</b>	<b>2,608</b>		<b>73</b>	<b>33</b>	<b>238</b>	<b>192</b>	

Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined			R	GSV	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>DEPRECIATION EXPENSE</b>														
<b>Depreciation Expense</b>														
<b>(403-303) Intangible</b>		<b>1,513</b>												
- Demand		174	83	0	3	52	16	18		0	0	0	0	
- Customer		1,339	1,057	1	79	74	4	115		2	1	5	2	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>1,513</b>	<b>1,140</b>	<b>1</b>	<b>82</b>	<b>126</b>	<b>20</b>	<b>133</b>		<b>2</b>	<b>1</b>	<b>5</b>	<b>3</b>	
<b>(403-350) Transm Land</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(403-352) Transm Structures</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(403-353) Transm Station Equipment</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(403-354) Transm Towers &amp; Fixtures</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(403-355) Transm Poles &amp; Fixtures</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(403-356) Transm OH Conductors</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(403-357) Transm UG Conduit</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(403-358) Transm UG Conductors</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(403-359) Transm Roads</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Penn Power Rate District	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(403-360) Land</b>		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>(403-361) Structures</b>		64											
- Demand		64	30	0	1	19	6	7	0	0	0	0	0
- Customer		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		64	30	0	1	19	6	7	0	0	0	0	0
<b>(403-362) Station Equip</b>		3,310											
- Demand		3,310	1,579	2	55	990	307	359	4	3	5	6	6
- Customer		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		3,310	1,579	2	55	990	307	359	4	3	5	6	6
<b>(403-364) Poles</b>		3,076											
- Demand		726	372	1	13	233	71	33	0	1	1	1	1
- Customer		2,350	1,937	1	147	121	4	79	1	1	9	51	51
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		3,076	2,309	1	160	353	75	112	1	2	10	52	52
<b>(403-365) OH Conductors</b>		6,277											
- Demand		236	117	0	4	73	23	17	0	0	0	0	0
- Customer		6,041	4,995	3	380	321	12	299	2	3	23	3	3
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		6,277	5,112	3	384	394	34	317	3	3	24	3	3
<b>(403-366) UG Conduit</b>		118											
- Demand		118	60	0	2	38	12	5	0	0	0	0	0
- Customer		-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		118	60	0	2	38	12	5	0	0	0	0	0
<b>(403-367) UG Conductors</b>		2,734											
- Demand		222	117	0	4	73	22	4	0	0	0	0	0
- Customer		2,512	2,172	1	165	129	3	29	0	1	10	1	1
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		2,734	2,289	1	169	202	25	33	0	2	11	2	2
<b>(403-368) Line Transformers</b>		4,171											
- Demand		1,344	721	1	25	451	137	3	-	2	2	3	3
- Customer		2,827	2,476	1	189	144	2	0	-	1	12	1	1
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		4,171	3,197	2	214	595	139	3	-	3	14	4	4
<b>(403-369) Services</b>		619											
- Demand		-	-	-	-	-	-	-	-	-	-	-	-
- Customer		619	542	0	41	31	1	0	-	0	3	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		619	542	0	41	31	1	0	-	0	3	0	0

Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined			R	GSV	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>(403-370) Meters</b>		<b>3,994</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		3,994	3,067	2	296	414	15	66		131	3	-	-	-
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>3,994</b>	<b>3,067</b>	<b>2</b>	<b>296</b>	<b>414</b>	<b>15</b>	<b>66</b>		<b>131</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(403-371) Install on Cust Premise</b>		<b>72</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		72	-	-	-	-	-	-		-	-	72	-	-
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>72</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>72</b>	<b>-</b>	<b>-</b>
<b>(403-372) Leased Property Cust. Prem.</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		-	-	-	-	-	-	-		-	-	-	-	-
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(403-373) Streetlight</b>		<b>548</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		548	-	-	-	-	-	-		-	-	-	-	548
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>548</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>548</b>
<b>(403-389) Land</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	-
- Customer		-	-	-	-	-	-	-		-	-	-	-	-
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(403-390) Structures</b>		<b>226</b>												
- Demand		59	29	0	1	18	6	4		0	0	0	0	0
- Customer		167	137	0	11	9	0	5		0	0	2	3	3
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>226</b>	<b>167</b>	<b>0</b>	<b>12</b>	<b>28</b>	<b>6</b>	<b>9</b>		<b>0</b>	<b>0</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>(403-391) Office Equipment</b>		<b>323</b>												
- Demand		84	42	0	1	26	8	6		0	0	0	0	0
- Customer		238	196	0	15	13	0	7		1	0	2	4	4
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>323</b>	<b>238</b>	<b>0</b>	<b>17</b>	<b>39</b>	<b>8</b>	<b>13</b>		<b>1</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>4</b>
<b>(403-392) Transportation</b>		<b>146</b>												
- Demand		38	19	0	1	12	4	3		0	0	0	0	0
- Customer		108	88	0	7	6	0	3		0	0	1	2	2
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>146</b>	<b>107</b>	<b>0</b>	<b>8</b>	<b>18</b>	<b>4</b>	<b>6</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>(403-393) Stores Equip</b>		<b>0</b>												
- Demand		0	0	0	0	0	0	0		0	0	0	0	0
- Customer		0	0	0	0	0	0	0		0	0	0	0	0
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(403-394) Tools, Shop &amp; Garage Equip</b>		<b>164</b>												
- Demand		43	21	0	1	13	4	3		0	0	0	0	0
- Customer		121	99	0	8	7	0	3		0	0	1	2	2
- Commodity		-	-	-	-	-	-	-		-	-	-	-	-
<b>Total</b>		<b>164</b>	<b>121</b>	<b>0</b>	<b>8</b>	<b>20</b>	<b>4</b>	<b>6</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>2</b>

Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined			R	GSV	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>(403-395) Laboratory Equip</b>		<b>1</b>												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(403-396) Power Equipment</b>		<b>66</b>												
- Demand		17	9	0	0	5	2	1	0	0	0	0	0	0
- Customer		49	40	0	3	3	0	1	0	0	0	0	1	1
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>66</b>	<b>49</b>	<b>0</b>	<b>3</b>	<b>8</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>(403-397) Communication Equip</b>		<b>994</b>												
- Demand		260	129	0	5	81	25	19	0	0	0	0	0	0
- Customer		734	604	0	47	40	1	20	2	0	0	7	12	12
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>994</b>	<b>733</b>	<b>0</b>	<b>51</b>	<b>121</b>	<b>26</b>	<b>39</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>7</b>	<b>13</b>	<b>13</b>
<b>(403-398) Misc. Equip</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Amortization and Depletion of Utility Plant</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IS Adj - Cost of Removal/Salvage</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IS Adj - Average Net Salvage</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IS Adj - Depreciation Expense</b>		<b>5,216</b>												
- Demand		1,365	678	1	24	425	131	99	1	1	1	2	2	2
- Customer		3,851	3,168	2	246	211	6	107	10	2	2	35	64	64
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>5,216</b>	<b>3,846</b>	<b>3</b>	<b>269</b>	<b>636</b>	<b>137</b>	<b>206</b>	<b>11</b>	<b>3</b>	<b>3</b>	<b>37</b>	<b>67</b>	<b>67</b>
<b>Total Depreciation Expense</b>		<b>33,631</b>												
- Demand		8,060	4,007	5	141	2,512	773	581	6	8	8	12	14	14
- Customer		25,572	20,581	11	1,633	1,523	48	735	150	14	14	182	694	694
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>33,631</b>	<b>24,588</b>	<b>17</b>	<b>1,774</b>	<b>4,035</b>	<b>821</b>	<b>1,316</b>	<b>156</b>	<b>22</b>	<b>22</b>	<b>194</b>	<b>708</b>	<b>708</b>



Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined			R	GSV	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Removal of Retained Riders</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Eliminate Amort per IS</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Storm Reserve Amortization</b>														
- Demand		6,861												
- Customer		1,795	892	1	31	559	172	130		1	2	3		3
- Commodity		5,066	4,167	2	323	278	8	141		13	3	46		85
<b>Total</b>		6,861	5,059	3	354	837	180	271		15	4	49		88
<b>Extraordinary Storm Reserve Amort</b>														
- Demand		6,650												
- Customer		1,740	865	1	30	542	167	126		1	2	3		3
- Commodity		4,910	4,039	2	313	269	8	136		13	3	45		82
<b>Total</b>		6,650	4,904	3	343	811	175	262		14	4	48		85
<b>COVID-19 Reg Asset Amort</b>														
- Demand		1,193												
- Customer		312	155	0	5	97	30	23		0	0	0		1
- Commodity		881	725	0	56	48	1	24		2	0	8		15
<b>Total</b>		1,193	880	1	62	146	31	47		3	1	9		15
<b>Streetlight Reg Asset Amort</b>														
- Demand		276												
- Customer		-	-	-	-	-	-	-		-	-	-		-
- Commodity		276	-	-	-	-	-	-		-	-	-		276
<b>Total</b>		276	-	-	-	-	-	-		-	-	-		276
<b>Verizon Pole Attach Amort</b>														
- Demand		416												
- Customer		-	-	-	-	-	-	-		-	-	-		-
- Commodity		416	295	0	25	28	1	3		6	0	15		42
<b>Total</b>		416	295	0	25	28	1	3		6	0	15		42
<b>Total Depreciation and Amortization</b>														
- Demand		49,027												
- Customer		11,907	5,919	8	208	3,710	1,141	860		9	12	18		21
- Commodity		37,121	29,807	16	2,351	2,147	67	1,039		185	19	297		1,194
<b>Total</b>		49,027	35,726	24	2,558	5,857	1,208	1,899		194	32	314		1,215

Penn Power Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Combined			R	GSV	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		<b>7,487</b>												
- Demand		1,959	1,429	2	80	216	66	71		70	1	8	15	
- Customer		5,528	4,033	4	225	610	187	201		199	3	24	42	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>7,487</b>	<b>5,462</b>	<b>6</b>	<b>305</b>	<b>826</b>	<b>253</b>	<b>272</b>		<b>269</b>	<b>5</b>	<b>32</b>	<b>56</b>	
<b>Payroll Taxes</b>		<b>389</b>												
- Demand		39	19	0	1	12	4	3		0	0	0	0	
- Customer		350	291	0	22	19	1	13		1	0	1	2	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>389</b>	<b>310</b>	<b>0</b>	<b>23</b>	<b>31</b>	<b>4</b>	<b>17</b>		<b>1</b>	<b>0</b>	<b>2</b>	<b>2</b>	
<b>PURTA Taxes</b>		<b>402</b>												
- Demand		105	52	0	2	33	10	8		0	0	0	0	
- Customer		297	244	0	19	16	0	8		1	0	3	5	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>402</b>	<b>297</b>	<b>0</b>	<b>21</b>	<b>49</b>	<b>11</b>	<b>16</b>		<b>1</b>	<b>0</b>	<b>3</b>	<b>5</b>	
<b>Real Estate Taxes</b>		<b>80</b>												
- Demand		21	10	0	0	6	2	2		0	0	0	0	
- Customer		59	48	0	4	3	0	2		0	0	1	1	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>80</b>	<b>59</b>	<b>0</b>	<b>4</b>	<b>10</b>	<b>2</b>	<b>3</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	
<b>Sales &amp; Use Taxes</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Misc. Taxes</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj. Payroll Taxes</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-		-	-	-	-	
- Customer		-	-	-	-	-	-	-		-	-	-	-	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Taxes</b>		<b>0</b>												
- Demand		0	0	0	0	0	0	0		0	0	0	0	
- Customer		0	0	0	0	0	0	0		0	0	0	0	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Taxes Other than Income</b>		<b>8,359</b>												
- Demand		2,124	1,511	2	83	267	82	84		71	1	9	15	
- Customer		6,235	4,617	5	270	649	188	224		200	4	28	49	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total Taxes Other than Income</b>		<b>8,359</b>	<b>6,128</b>	<b>6</b>	<b>353</b>	<b>916</b>	<b>270</b>	<b>308</b>		<b>271</b>	<b>5</b>	<b>37</b>	<b>64</b>	
<b>Total Operating Expenses</b>		<b>119,446</b>												
- Demand		18,875	9,806	13	374	5,467	1,683	1,351		84	19	34	44	
- Customer		100,571	82,183	45	6,177	5,843	371	3,465		454	51	556	1,427	
- Commodity		-	-	-	-	-	-	-		-	-	-	-	
<b>Total</b>		<b>119,446</b>	<b>91,989</b>	<b>58</b>	<b>6,551</b>	<b>11,310</b>	<b>2,054</b>	<b>4,816</b>		<b>538</b>	<b>70</b>	<b>589</b>	<b>1,471</b>	



Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights			83											DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D		83	40	0	1	25	8	9	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			83	40	0	1	25	8	9	0	0	0	0	
(361) Structures and Improvements			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment			9,242											DEM
- Demand	NCP		9,242	4,407	6	155	2,764	857	1,004	11	9	13	16	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			9,242	4,407	6	155	2,764	857	1,004	11	9	13	16	
(364) Poles, Towers & Fixtures			3,408											DEM
- Demand	NCP		3,408	1,625	2	57	1,019	316	370	4	3	5	6	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			3,408	1,625	2	57	1,019	316	370	4	3	5	6	
(365) Overhead Conductors & Devices			3,558											DEM
- Demand	NCP		3,558	1,697	2	60	1,064	330	386	4	4	5	6	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			3,558	1,697	2	60	1,064	330	386	4	4	5	6	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(366) Underground Conduit</b>			65											DEM
- Demand	NCP		65	31	0	1	20	6	7	0	0	0	0	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			65	31	0	1	20	6	7	0	0	0	0	
<b>(367) Underground Conductors &amp; Device</b>			132											DEM
- Demand	NCP		132	63	0	2	40	12	14	0	0	0	0	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			132	63	0	2	40	12	14	0	0	0	0	
<b>(368) Line Transformers</b>			-											DEM
- Demand			-	-	-	-	-	-	-	-	-	-	-	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>(369) Services</b>			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>(370) Meters</b>			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>(371) Customer Premises</b>			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>(372) Leased Property Cust. Prem.</b>			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>(373) Streetlight</b>			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>Total Distribution Plant</b>			27,034											
- Demand			27,034	12,893	17	453	8,087	2,506	2,936	31	27	39	45	
- Customer			-	-	-	-	-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			27,034	12,893	17	453	8,087	2,506	2,936	31	27	39	45	
<b>General Plant</b>														
<b>(389) Land</b>			6											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		6	3	0	0	2	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			6	3	0	0	2	1	1	0	0	0	0	
<b>(390) Structures</b>			326											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		326	155	0	5	97	30	35	0	0	0	1	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			326	155	0	5	97	30	35	0	0	0	1	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment			54											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		54	26	0	1	16	5	6	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			54	26	0	1	16	5	6	0	0	0	0	
(392) Transportation			49											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		49	23	0	1	15	5	5	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			49	23	0	1	15	5	5	0	0	0	0	
(393) Stores Equipment			1											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			1	0	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.			107											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		107	51	0	2	32	10	12	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			107	51	0	2	32	10	12	0	0	0	0	
(395) Laboratory			1											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			1	0	0	0	0	0	0	0	0	0	0	
(396) Power Equipment			38											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		38	18	0	1	11	4	4	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			38	18	0	1	11	4	4	0	0	0	0	
(397) Communication Equipment			315											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		315	150	0	5	94	29	34	0	0	0	1	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			315	150	0	5	94	29	34	0	0	0	1	
(398) Misc. Equipment			0											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			0	0	0	0	0	0	0	0	0	0	0	
Total General Plant			897											
- Demand			897	428	1	15	268	83	97	1	1	1	2	
- Customer			-	-	-	-	-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
Total			897	428	1	15	268	83	97	1	1	1	2	
Total Utility Plant			28,235											
- Demand			28,235	13,465	18	473	8,446	2,617	3,066	33	28	41	47	
- Customer			-	-	-	-	-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
Total			28,235	13,465	18	473	8,446	2,617	3,066	33	28	41	47	







Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(108-371) Install on Cust Premise			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(108-372) Leased Property Cust. Prem.			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(108-373) Street Lighting			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(108-389) Land & Land Rights			-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(108-390) Struct & Impmnts -			(94)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		(94)	(45)	(0)	(2)	(28)	(9)	(10)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			(94)	(45)	(0)	(2)	(28)	(9)	(10)	(0)	(0)	(0)	(0)	
(108-391) Office Furn & Equip			(30)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		(30)	(14)	(0)	(1)	(9)	(3)	(3)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			(30)	(14)	(0)	(1)	(9)	(3)	(3)	(0)	(0)	(0)	(0)	
(108-392) Transportation Equip			(28)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		(28)	(13)	(0)	(0)	(8)	(3)	(3)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			(28)	(13)	(0)	(0)	(8)	(3)	(3)	(0)	(0)	(0)	(0)	
(108-393) Stores Equip			(1)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip			(27)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		(27)	(13)	(0)	(0)	(8)	(2)	(3)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			(27)	(13)	(0)	(0)	(8)	(2)	(3)	(0)	(0)	(0)	(0)	

Penn Power Rate District			Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	Factor
Subtransmission	Factor	Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	
<b>(108-395) Laboratory Equip</b>													
		(1)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-396) Power Operated Equip</b>													
		(14)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(14)	(7)	(0)	(0)	(4)	(1)	(2)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(14)</b>	<b>(7)</b>	<b>(0)</b>	<b>(0)</b>	<b>(4)</b>	<b>(1)</b>	<b>(2)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-397) Communication Equip</b>													
		(101)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(101)	(48)	(0)	(2)	(30)	(9)	(11)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(101)</b>	<b>(48)</b>	<b>(0)</b>	<b>(2)</b>	<b>(30)</b>	<b>(9)</b>	<b>(11)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-398) MISC Equip</b>													
		(2)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(2)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(2)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>Total Accumulated Depreciation</b>													
		(8,379)											
- Demand		(8,379)	(3,996)	(5)	(140)	(2,506)	(777)	(910)	(10)	(8)	(12)	(14)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		<b>(8,379)</b>	<b>(3,996)</b>	<b>(5)</b>	<b>(140)</b>	<b>(2,506)</b>	<b>(777)</b>	<b>(910)</b>	<b>(10)</b>	<b>(8)</b>	<b>(12)</b>	<b>(14)</b>	
<b>OTHER RATE BASE ITEMS</b>													
<b>Other Rate Base Items</b>													
<b>Material &amp; Supplies</b>													
		159											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	159	76	0	3	48	15	17	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>159</b>	<b>76</b>	<b>0</b>	<b>3</b>	<b>48</b>	<b>15</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Cash Working Capital</b>													
		403											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	403	192	0	7	121	37	44	0	0	1	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>403</b>	<b>192</b>	<b>0</b>	<b>7</b>	<b>121</b>	<b>37</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	
<b>Deferred Storm Damage</b>													
		822											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	822	392	1	14	246	76	89	1	1	1	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>822</b>	<b>392</b>	<b>1</b>	<b>14</b>	<b>246</b>	<b>76</b>	<b>89</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Customer Deposits</b>			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>Customer Advances</b>			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>ADIT</b>			(4,177)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		(4,177)	(1,992)	(3)	(70)	(1,249)	(387)	(454)	(5)	(4)	(6)	(7)	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(4,177)	(1,992)	(3)	(70)	(1,249)	(387)	(454)	(5)	(4)	(6)	(7)	
<b>Capitalized Pension and OPEB</b>			(118)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		(118)	(56)	(0)	(2)	(35)	(11)	(13)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(118)	(56)	(0)	(2)	(35)	(11)	(13)	(0)	(0)	(0)	(0)	
<b>Total Other Rate Base Items</b>			(2,910)											
- Demand			(2,910)	(1,388)	(2)	(49)	(870)	(270)	(316)	(3)	(3)	(4)	(5)	
- Customer			-	-	-	-	-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			(2,910)	(1,388)	(2)	(49)	(870)	(270)	(316)	(3)	(3)	(4)	(5)	
<b>Total Rate Base</b>			16,946											
- Demand			16,946	8,081	11	284	5,069	1,571	1,840	20	17	24	28	
- Customer			-	-	-	-	-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			16,946	8,081	11	284	5,069	1,571	1,840	20	17	24	28	



Penn Power Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	Service	Factor
Subtransmission			R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT		
(571) Maintenance of Overhead Lines		(8)												DEM
- Demand	NCP	(8)	(4)	(0)	(0)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8)	(4)	(0)	(0)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	
(572) Maintenance of miscellaneous distribution plant		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		56												
- Demand		56	27	0	1	17	5	6	0	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		56	27	0	1	17	5	6	0	0	0	0	0	
Total Transmission Expenses		82												
- Demand		82	39	0	1	24	8	9	0	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		82	39	0	1	24	8	9	0	0	0	0	0	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
(580) Operation Supervision & Engineering			2											DistOpExp-SUB
- Demand	DistOpExp-SUB-D		2	1	0	0	1	0	0	0	0	0	0	100%
- Customer	DistOpExp-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			2	1	0	0	1	0	0	0	0	0	0	
(581) Load Dispatching			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses			-											DEM
- Demand	NCP		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses			2											DEM
- Demand	NCP		2	1	0	0	1	0	0	0	0	0	0	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			2	1	0	0	1	0	0	0	0	0	0	
(584) Underground line expenses			1											DEM
- Demand	NCP		1	1	0	0	0	0	0	0	0	0	0	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			1	1	0	0	0	0	0	0	0	0	0	
(586) Meter expenses			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses			47											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		47	23	0	1	14	4	5	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			47	23	0	1	14	4	5	0	0	0	0	









Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Administrative &amp; General Expense</b>														
<b>(920) Administrative and General Salaries</b>			(5)											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	(5)	(3)	(0)	(0)	(2)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5)	(3)	(0)	(0)	(2)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
<b>(921) Office Supplies</b>			12											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	12	6	0	0	3	1	1	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12	6	0	0	3	1	1	0	0	0	0	0	
<b>(922) Admin Expenses</b>			-											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(923) Outside Services</b>			97											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	97	46	0	2	29	9	11	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		97	46	0	2	29	9	11	0	0	0	0	0	
<b>(924) Property Insurance</b>			1											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
<b>(925) Injury and Damages</b>			9											DISTLAB-SUB
- Demand	DISTLAB-SUB-D	9	4	0	0	3	1	1	0	0	0	0	0	100%
- Customer	DISTLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	4	0	0	3	1	1	0	0	0	0	0	
<b>(926) Pension and Benefits</b>			58											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	58	28	0	1	17	5	6	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		58	28	0	1	17	5	6	0	0	0	0	0	
<b>(928) Regulatory Commission Expense</b>			15											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	15	7	0	0	5	1	2	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		15	7	0	0	5	1	2	0	0	0	0	0	
<b>(930.1) General Advertising</b>			0											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
<b>(903.2) Misc. Expense</b>			6											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	6	3	0	0	2	1	1	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	3	0	0	2	1	1	0	0	0	0	0	

Penn Power Rate District		Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Allocation	Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	Factor	
Subtransmission	Factor	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT		
(931) Misc. Rent													NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
(935) Maint. Of General Plant													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	10	5	0	0	3	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>10</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
(9XX) Open													DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total A&amp;G Expense</b>		<b>203</b>											
- Demand		203	97	0	3	61	19	22	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>203</b>	<b>97</b>	<b>0</b>	<b>3</b>	<b>61</b>	<b>19</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total O&amp;M Expenses</b>		<b>733</b>											
- Demand		733	350	0	12	219	68	80	1	1	1	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>733</b>	<b>350</b>	<b>0</b>	<b>12</b>	<b>219</b>	<b>68</b>	<b>80</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	





Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STL	Classification Factor
(403-370) Meters			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(403-371) Install on Cust Premise			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(403-372) Leased Property Cust. Prem.			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(403-373) Streetlight			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(403-389) Land			-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures			6											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		6	3	0	0	2	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			6	3	0	0	2	1	1	0	0	0	0	
(403-391) Office Equipment			9											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		9	4	0	0	3	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			9	4	0	0	3	1	1	0	0	0	0	
(403-392) Transportation			4											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		4	2	0	0	1	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			4	2	0	0	1	0	0	0	0	0	0	
(403-393) Stores Equip			0											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip			4											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		4	2	0	0	1	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			4	2	0	0	1	0	0	0	0	0	0	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(403-395) Laboratory Equip</b>			0											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			0	0	0	0	0	0	0	0	0	0	0	
<b>(403-396) Power Equipment</b>			2											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		2	1	0	0	1	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			2	1	0	0	1	0	0	0	0	0	0	
<b>(403-397) Communication Equip</b>			27											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		27	13	0	0	8	3	3	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			27	13	0	0	8	3	3	0	0	0	0	
<b>(403-398) Misc. Equip</b>			-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>Amortization and Depletion of Utility Plant</b>			-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>IS Adj - Cost of Removal/Salvage</b>			-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>IS Adj - Average Net Salvage</b>			-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>IS Adj - Depreciation Expense</b>			142											DISTPLT-SUB
- Demand	DISTPLT-SUB-D		142	68	0	2	42	13	15	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			142	68	0	2	42	13	15	0	0	0	0	
<b>Total Depreciation Expense</b>			618											
- Demand			618	295	0	10	185	57	67	1	1	1	1	
- Customer			-	-	-	-	-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			618	295	0	10	185	57	67	1	1	1	1	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Removal of Retained Riders</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Eliminate Amort per IS</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Storm Reserve Amortization</b>														
- Demand	DISTPLT-SUB-D	187	187	89	0	3	56	17	20	0	0	0	0	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		187	187	89	0	3	56	17	20	0	0	0	0	0%
<b>Extraordinary Storm Reserve Amort</b>														
- Demand	DISTPLT-SUB-D	181	181	86	0	3	54	17	20	0	0	0	0	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		181	181	86	0	3	54	17	20	0	0	0	0	0%
<b>COVID-19 Reg Asset Amort</b>														
- Demand	DISTPLT-SUB-D	32	32	15	0	1	10	3	4	0	0	0	0	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		32	32	15	0	1	10	3	4	0	0	0	0	0%
<b>Streetlight Reg Asset Amort</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Verizon Pole Attach Amort</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Depreciation and Amortization</b>														
- Demand		1,017	1,017	485	1	17	304	94	110	1	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,017	1,017	485	1	17	304	94	110	1	1	1	2	



Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>			204											DISTPLT-SUB
- Demand	Revenues	204	149	0	8	22	7	7	7	0	1	2	100%	
- Customer	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>204</b>	<b>149</b>	<b>0</b>	<b>8</b>	<b>22</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>2</b>		
<b>Payroll Taxes</b>			5											LABOR-SUB
- Demand	LABOR-SUB-D	5	2	0	0	1	0	1	0	0	0	0	100%	
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>5</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>PURTA Taxes</b>			11											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	11	5	0	0	3	1	1	0	0	0	0	100%	
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>11</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Real Estate Taxes</b>			2											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	1	0	0	0	0	0	0	100%	
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Sales &amp; Use Taxes</b>			-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Misc. Taxes</b>			-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>IS Adj, Payroll Taxes</b>			-											LABOR-SUB
- Demand	LABOR-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%	
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Other Taxes</b>			0											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	100%	
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%	
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total Taxes Other than Income</b>			<b>222</b>											
- Demand		222	157	0	9	28	9	9	7	0	1	2		
- Customer		-	-	-	-	-	-	-	-	-	-	-		
- Commodity		-	-	-	-	-	-	-	-	-	-	-		
<b>Total Taxes Other than Income</b>		<b>222</b>	<b>157</b>	<b>0</b>	<b>9</b>	<b>28</b>	<b>9</b>	<b>9</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>2</b>		
<b>Total Operating Expenses</b>			<b>1,972</b>											
- Demand		1,972	992	1	38	552	171	199	9	2	3	5		
- Customer		-	-	-	-	-	-	-	-	-	-	-		
- Commodity		-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>		<b>1,972</b>	<b>992</b>	<b>1</b>	<b>38</b>	<b>552</b>	<b>171</b>	<b>199</b>	<b>9</b>	<b>2</b>	<b>3</b>	<b>5</b>		



Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(357) Underground Conduit			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(358) Trans. UG Conductors			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(359) Trans. Roads			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(360) Land and Land Rights			281											DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D		27	-	-	-	0	0	26	0	-	-	-	9%
- Customer	DIST_364-368-PRI-C		255	-	-	-	23	5	224	2	-	-	-	91%
- Commodity	DIST_364-368-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			281	-	-	-	23	6	250	2	-	-	-	
(361) Structures and Improvements			5,018											DEM
- Demand	NCP		5,018	2,393	3	84	1,501	465	545	6	5	7	8	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			5,018	2,393	3	84	1,501	465	545	6	5	7	8	
(362) Station Equipment			119,118											DEM
- Demand	NCP		119,118	56,808	77	1,994	35,632	11,043	12,935	138	120	171	200	100%
- Customer			-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			119,118	56,808	77	1,994	35,632	11,043	12,935	138	120	171	200	
(364) Poles, Towers & Fixtures			6,322											364P
- Demand	NCP-PRI		1,415	-	-	-	7	26	1,368	15	-	-	-	22%
- Customer	CUS-PRI		4,907	-	-	-	449	104	4,320	35	-	-	-	78%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			6,322	-	-	-	456	129	5,688	49	-	-	-	
(365) Overhead Conductors & Devices			15,927											365P
- Demand	NCP-PRI		405	-	-	-	2	7	391	4	-	-	-	3%
- Customer	CUS-PRI		15,522	-	-	-	1,421	328	13,664	109	-	-	-	97%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			15,927	-	-	-	1,423	335	14,056	114	-	-	-	

Penn Power Rate District			Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes			Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	Factor
Primary	Allocation Factor	Total Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	
<b>(366) Underground Conduit</b>													366P
- Demand		346	-	-	-	2	6	334	4	-	-	-	100%
- Customer	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	0%
Total		346	-	-	-	2	6	334	4	-	-	-	
<b>(367) Underground Conductors &amp; Device</b>													367P
- Demand		1,564	-	-	-	1	2	121	1	-	-	-	8%
- Customer	NCP-PRI	125	-	-	-	-	-	-	-	-	-	-	92%
- Commodity	CUS-PRI	1,438	-	-	-	132	30	1,266	10	-	-	-	0%
Total		1,564	-	-	-	132	33	1,387	11	-	-	-	
<b>(368) Line Transformers</b>													368P
- Demand		-	-	-	-	-	-	-	-	-	-	-	32%
- Customer	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	68%
- Commodity	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>(369) Services</b>													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>(370) Meters</b>													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>(371) Customer Premises</b>													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>(372) Leased Property Cust. Prem.</b>													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>(373) Streetlight</b>													N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Distribution Plant</b>													
- Demand		148,576											
- Customer		126,453	59,201	80	2,078	37,144	11,550	15,720	168	125	178	208	
- Commodity		22,123	-	-	-	2,025	467	19,474	156	-	-	-	
Total		148,576	59,201	80	2,078	39,170	12,017	35,194	324	125	178	208	
<b>General Plant</b>													
<b>(389) Land</b>													DISTPLT-PRI
- Demand		34											85%
- Customer	DISTPLT-PRI-D	29	14	0	0	8	3	4	0	0	0	0	15%
- Commodity	DISTPLT-PRI-C	5	-	-	-	0	0	4	0	-	-	-	0%
Total	DISTPLT-PRI-E	34	14	0	0	9	3	8	0	0	0	0	
<b>(390) Structures</b>													DISTPLT-PRI
- Demand		1,789											85%
- Customer	DISTPLT-PRI-D	1,523	713	1	25	447	139	189	2	2	2	3	15%
- Commodity	DISTPLT-PRI-C	266	-	-	-	24	6	234	2	-	-	-	0%
Total	DISTPLT-PRI-E	1,789	713	1	25	472	145	424	4	2	2	3	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment			297											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		253	118	0	4	74	23	31	0	0	0	0	85%
- Customer	DISTPLT-PRI-C		44	-	-	-	4	1	39	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			297	118	0	4	78	24	70	1	0	0	0	
(392) Transportation			270											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		230	108	0	4	68	21	29	0	0	0	0	85%
- Customer	DISTPLT-PRI-C		40	-	-	-	4	1	35	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			270	108	0	4	71	22	64	1	0	0	0	
(393) Stores Equipment			4											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		3	2	0	0	1	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C		1	-	-	-	0	0	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			4	2	0	0	1	0	1	0	0	0	0	
(394) Tools & Garage Equip.			589											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		501	235	0	8	147	46	62	1	0	1	1	85%
- Customer	DISTPLT-PRI-C		88	-	-	-	8	2	77	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			589	235	0	8	155	48	139	1	0	1	1	
(395) Laboratory			3											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		3	1	0	0	1	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C		0	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			3	1	0	0	1	0	1	0	0	0	0	
(396) Power Equipment			208											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		177	83	0	3	52	16	22	0	0	0	0	85%
- Customer	DISTPLT-PRI-C		31	-	-	-	3	1	27	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			208	83	0	3	55	17	49	0	0	0	0	
(397) Communication Equipment			1,733											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		1,475	691	1	24	433	135	183	2	1	2	2	85%
- Customer	DISTPLT-PRI-C		258	-	-	-	24	5	227	2	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			1,733	691	1	24	457	140	411	4	1	2	2	
(398) Misc. Equipment			1											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		1	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C		0	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			1	0	0	0	0	0	0	0	0	0	0	
Total General Plant			4,928											
- Demand			4,194	1,964	3	69	1,232	383	521	6	4	6	7	
- Customer			734	-	-	-	67	16	646	5	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
Total			4,928	1,964	3	69	1,299	399	1,167	11	4	6	7	
Total Utility Plant			155,282											
- Demand			131,410	61,514	83	2,160	38,596	12,002	16,349	175	130	185	216	
- Customer			23,873	-	-	-	2,186	504	21,015	168	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
Total			155,282	61,514	83	2,160	40,781	12,506	37,364	343	130	185	216	





Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-370) Meters</b>														
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(108-371) Install on Cust Premise</b>														
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(108-372) Leased Property Cust. Prem.</b>														
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(108-373) Street Lighting</b>														
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(108-389) Land &amp; Land Rights</b>														
- Demand	DISTPLT-PRI-D		-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C		-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	15%
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	0%
<b>(108-390) Struct &amp; Impmnts -</b>														
- Demand	DISTPLT-PRI-D		(519)	(207)	(0)	(7)	(130)	(40)	(55)	(1)	(0)	(1)	(1)	DISTPLT-PRI
- Customer	DISTPLT-PRI-C		(442)	(207)	(0)	(7)	(130)	(40)	(55)	(1)	(0)	(1)	(1)	85%
- Commodity	DISTPLT-PRI-E		(77)	-	-	-	(7)	(2)	(68)	(1)	-	-	-	15%
<b>Total</b>			(519)	(207)	(0)	(7)	(137)	(42)	(123)	(1)	(0)	(1)	(1)	0%
<b>(108-391) Office Furn &amp; Equip</b>														
- Demand	DISTPLT-PRI-D		(167)	(66)	(0)	(2)	(42)	(13)	(18)	(0)	(0)	(0)	(0)	DISTPLT-PRI
- Customer	DISTPLT-PRI-C		(142)	(66)	(0)	(2)	(42)	(13)	(18)	(0)	(0)	(0)	(0)	85%
- Commodity	DISTPLT-PRI-E		(25)	-	-	-	(2)	(1)	(22)	(0)	-	-	-	15%
<b>Total</b>			(167)	(66)	(0)	(2)	(44)	(13)	(40)	(0)	(0)	(0)	(0)	0%
<b>(108-392) Transportation Equip</b>														
- Demand	DISTPLT-PRI-D		(152)	(60)	(0)	(2)	(38)	(12)	(16)	(0)	(0)	(0)	(0)	DISTPLT-PRI
- Customer	DISTPLT-PRI-C		(129)	(60)	(0)	(2)	(38)	(12)	(16)	(0)	(0)	(0)	(0)	85%
- Commodity	DISTPLT-PRI-E		(23)	-	-	-	(2)	(0)	(20)	(0)	-	-	-	15%
<b>Total</b>			(152)	(60)	(0)	(2)	(40)	(12)	(36)	(0)	(0)	(0)	(0)	0%
<b>(108-393) Stores Equip</b>														
- Demand	DISTPLT-PRI-D		(4)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	DISTPLT-PRI
- Customer	DISTPLT-PRI-C		(3)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	85%
- Commodity	DISTPLT-PRI-E		(1)	-	-	-	(0)	(0)	(0)	(0)	-	-	-	15%
<b>Total</b>			(4)	(1)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	0%
<b>(108-394) Tools, Shop &amp; Garage Equip</b>														
- Demand	DISTPLT-PRI-D		(146)	(58)	(0)	(2)	(37)	(11)	(15)	(0)	(0)	(0)	(0)	DISTPLT-PRI
- Customer	DISTPLT-PRI-C		(125)	(58)	(0)	(2)	(37)	(11)	(15)	(0)	(0)	(0)	(0)	85%
- Commodity	DISTPLT-PRI-E		(22)	-	-	-	(2)	(0)	(19)	(0)	-	-	-	15%
<b>Total</b>			(146)	(58)	(0)	(2)	(39)	(12)	(35)	(0)	(0)	(0)	(0)	0%



Penn Power Rate District			Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes			Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service		
Primary	Allocation Factor	Total Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	Factor	
<b>(108-395) Laboratory Equip</b>														
		(3)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(2)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(0)	-	-	-	(0)	(0)	(0)	(0)	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3)	(1)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
<b>(108-396) Power Operated Equip</b>														
		(76)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(65)	(30)	(0)	(1)	(19)	(6)	(8)	(0)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(11)	-	-	-	(1)	(0)	(10)	(0)	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(76)	(30)	(0)	(1)	(20)	(6)	(18)	(0)	(0)	(0)	(0)	(0)	
<b>(108-397) Communication Equip</b>														
		(553)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(470)	(220)	(0)	(8)	(138)	(43)	(58)	(1)	(0)	(1)	(1)	(1)	85%
- Customer	DISTPLT-PRI-C	(82)	-	-	-	(8)	(2)	(72)	(1)	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(553)	(220)	(0)	(8)	(146)	(45)	(131)	(1)	(0)	(1)	(1)	(1)	
<b>(108-398) MISC Equip</b>														
		(10)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(9)	(4)	(0)	(0)	(3)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(2)	-	-	-	(0)	(0)	(1)	(0)	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10)	(4)	(0)	(0)	(3)	(1)	(2)	(0)	(0)	(0)	(0)	(0)	
<b>Total Accumulated Depreciation</b>														
		(34,286)												
- Demand		(28,925)	(13,458)	(18)	(472)	(8,445)	(2,629)	(3,745)	(40)	(28)	(41)	(47)	(47)	
- Customer		(5,362)	-	-	-	(491)	(113)	(4,720)	(38)	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		<b>(34,286)</b>	<b>(13,458)</b>	<b>(18)</b>	<b>(472)</b>	<b>(8,936)</b>	<b>(2,742)</b>	<b>(8,465)</b>	<b>(78)</b>	<b>(28)</b>	<b>(41)</b>	<b>(47)</b>	<b>(47)</b>	
<b>OTHER RATE BASE ITEMS</b>														
<b>Other Rate Base Items</b>														
<b>Material &amp; Supplies</b>														
		876												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	746	349	0	12	219	68	93	1	1	1	1	1	85%
- Customer	DISTPLT-PRI-C	130	-	-	-	12	3	115	1	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		876	349	0	12	231	71	208	2	1	1	1	1	
<b>Cash Working Capital</b>														
		2,217												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,887	883	1	31	554	172	235	3	2	3	3	3	85%
- Customer	DISTPLT-PRI-C	330	-	-	-	30	7	291	2	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,217	883	1	31	584	179	525	5	2	3	3	3	
<b>Deferred Storm Damage</b>														
		4,519												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3,846	1,801	2	63	1,130	351	478	5	4	5	6	6	85%
- Customer	DISTPLT-PRI-C	673	-	-	-	62	14	592	5	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,519	1,801	2	63	1,191	365	1,070	10	4	5	6	6	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Customer Deposits</b>			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>Customer Advances</b>			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>ADIT</b>			(22,956)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		(19,538)	(9,147)	(12)	(321)	(5,739)	(1,785)	(2,429)	(26)	(19)	(28)	(32)	85%
- Customer	DISTPLT-PRI-C		(3,418)	-	-	-	(313)	(72)	(3,009)	(24)	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(22,956)	(9,147)	(12)	(321)	(6,052)	(1,857)	(5,438)	(50)	(19)	(28)	(32)	
<b>Capitalized Pension and OPEB</b>			(649)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		(553)	(259)	(0)	(9)	(162)	(50)	(69)	(1)	(1)	(1)	(1)	85%
- Customer	DISTPLT-PRI-C		(97)	-	-	-	(9)	(2)	(85)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(649)	(259)	(0)	(9)	(171)	(53)	(154)	(1)	(1)	(1)	(1)	
<b>Total Other Rate Base Items</b>			(15,993)											
- Demand			(13,612)	(6,373)	(9)	(224)	(3,998)	(1,243)	(1,692)	(18)	(13)	(19)	(22)	
- Customer			(2,381)	-	-	-	(218)	(50)	(2,096)	(17)	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			(15,993)	(6,373)	(9)	(224)	(4,216)	(1,294)	(3,788)	(35)	(13)	(19)	(22)	
<b>Total Rate Base</b>			105,002											
- Demand			88,873	41,683	56	1,463	26,152	8,129	10,912	117	88	126	147	
- Customer			16,129	-	-	-	1,477	341	14,198	114	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			105,002	41,683	56	1,463	27,629	8,470	25,110	230	88	126	147	





Penn Power Rate District			Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes			Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	Factor
Primary	Allocation Factor	Total Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	
<b>Distribution Expenses</b>													
<b>Operations Expenses</b>													
<b>(580) Operation Supervision &amp; Engineering</b>		58											DistOpExp-PRI
- Demand	DistOpExp-PRI-D	44	20	0	1	13	4	5	0	0	0	0	76%
- Customer	DistOpExp-PRI-C	14	-	-	-	1	0	12	0	-	-	-	24%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		58	20	0	1	14	4	18	0	0	0	0	
<b>(581) Load Dispatching</b>		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>(582) Station Expenses</b>		64											DEM
- Demand	NCP	64	30	0	1	19	6	7	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		64	30	0	1	19	6	7	0	0	0	0	
<b>(583) Overhead line expenses</b>		9											365P
- Demand	NCP-PRI	0	-	-	-	0	0	0	0	-	-	-	3%
- Customer	CUS-PRI	9	-	-	-	1	0	8	0	-	-	-	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	-	-	-	1	0	8	0	-	-	-	
<b>(584) Underground line expenses</b>		13											367P
- Demand	NCP-PRI	1	-	-	-	0	0	1	0	-	-	-	8%
- Customer	CUS-PRI	12	-	-	-	1	0	11	0	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	-	-	-	1	0	12	0	-	-	-	
<b>(586) Meter expenses</b>		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>(588) Miscellaneous distribution expenses</b>		260											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	221	104	0	4	65	20	28	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	39	-	-	-	4	1	34	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		260	104	0	4	69	21	62	1	0	0	0	











Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent			5											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D		3	1	0	0	1	0	0	0	0	0	0	60%
- Customer	NONAGLAB-PRI-C		2	-	-	-	0	0	2	0	-	-	-	40%
- Commodity	NONAGLAB-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			5	1	0	0	1	0	2	0	0	0	0	
(935) Maint. Of General Plant			55											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		47	22	0	1	14	4	6	0	0	0	0	85%
- Customer	DISTPLT-PRI-C		8	-	-	-	1	0	7	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			55	22	0	1	15	4	13	0	0	0	0	
(9XX) Open			-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C		-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense			1,744											
- Demand			1,082	506	1	18	317	99	136	1	1	2	2	
- Customer			662	-	-	-	61	14	582	5	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
Total			1,744	506	1	18	378	113	719	6	1	2	2	
Total O&M Expenses			4,849											
- Demand			2,403	1,111	2	39	697	217	324	3	2	3	4	
- Customer			2,446	-	-	-	224	52	2,153	17	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			<b>4,849</b>	<b>1,111</b>	<b>2</b>	<b>39</b>	<b>921</b>	<b>269</b>	<b>2,477</b>	<b>21</b>	<b>2</b>	<b>3</b>	<b>4</b>	





Penn Power Rate District			Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes			Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	Service	Factor
Primary	Allocation Factor	Total Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT		
<b>(403-370) Meters</b>														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(403-371) Install on Cust Premise</b>														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(403-372) Leased Property Cust. Prem.</b>														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(403-373) Streetlight</b>														N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(403-389) Land</b>														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(403-390) Structures</b>														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	34	13	0	0	8	3	4	0	0	0	0	85%	
- Customer	DISTPLT-PRI-C	5	-	-	-	0	0	4	0	-	-	-	15%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		34	13	0	0	9	3	8	0	0	0	0		
<b>(403-391) Office Equipment</b>														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	48	19	0	1	12	4	5	0	0	0	0	85%	
- Customer	DISTPLT-PRI-C	7	-	-	-	1	0	6	0	-	-	-	15%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		48	19	0	1	13	4	11	0	0	0	0		
<b>(403-392) Transportation</b>														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	22	9	0	0	5	2	2	0	0	0	0	85%	
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	3	0	-	-	-	15%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		22	9	0	0	6	2	5	0	0	0	0		
<b>(403-393) Stores Equip</b>														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	85%	
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	-	-	-	15%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		0	0	0	0	0	0	0	0	0	0	0		
<b>(403-394) Tools, Shop &amp; Garage Equip</b>														DISTPLT-PRI
- Demand	DISTPLT-PRI-D	24	10	0	0	6	2	3	0	0	0	0	85%	
- Customer	DISTPLT-PRI-C	4	-	-	-	0	0	3	0	-	-	-	15%	
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		24	10	0	0	6	2	6	0	0	0	0		

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(403-395) Laboratory Equip</b>			0											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C		0	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			0	0	0	0	0	0	0	0	0	0	0	
<b>(403-396) Power Equipment</b>			10											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		8	4	0	0	2	1	1	0	0	0	0	85%
- Customer	DISTPLT-PRI-C		1	-	-	-	0	0	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			10	4	0	0	3	1	2	0	0	0	0	
<b>(403-397) Communication Equip</b>			149											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		126	59	0	2	37	12	16	0	0	0	0	85%
- Customer	DISTPLT-PRI-C		22	-	-	-	2	0	19	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			149	59	0	2	39	12	35	0	0	0	0	
<b>(403-398) Misc. Equip</b>			-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C		-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>Amortization and Depletion of Utility Plant</b>			-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C		-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>IS Adj - Cost of Removal/Salvage</b>			-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C		-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>IS Adj - Average Net Salvage</b>			-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C		-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>IS Adj - Depreciation Expense</b>			779											DISTPLT-PRI
- Demand	DISTPLT-PRI-D		663	311	0	11	195	61	82	1	1	1	1	85%
- Customer	DISTPLT-PRI-C		116	-	-	-	11	2	102	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			779	311	0	11	205	63	185	2	1	1	1	
<b>Total Depreciation Expense</b>			4,933											
- Demand			4,182	1,964	3	69	1,232	383	508	5	4	6	7	
- Customer			751	-	-	-	69	16	661	5	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			4,933	1,964	3	69	1,301	399	1,169	11	4	6	7	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	15%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Removal of Retained Riders</b>														
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	15%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Eliminate Amort per IS</b>														
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	15%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Storm Reserve Amortization</b>														
- Demand	DISTPLT-PRI-D	873	408	1	14	256	80	108	1	1	1	1	1	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	153	-	-	-	14	3	134	1	-	-	-	-	85%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	15%
Total		1,025	408	1	14	270	83	243	2	1	1	1	1	0%
<b>Extraordinary Storm Reserve Amort</b>														
- Demand	DISTPLT-PRI-D	846	396	1	14	248	77	105	1	1	1	1	1	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	148	-	-	-	14	3	130	1	-	-	-	-	85%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	15%
Total		994	396	1	14	262	80	235	2	1	1	1	1	0%
<b>COVID-19 Reg Asset Amort</b>														
- Demand	DISTPLT-PRI-D	152	71	0	2	45	14	19	0	0	0	0	0	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	27	-	-	-	2	1	23	0	-	-	-	-	85%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	15%
Total		178	71	0	2	47	14	42	0	0	0	0	0	0%
<b>Streetlight Reg Asset Amort</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Verizon Pole Attach Amort</b>														
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	15%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Depreciation and Amortization</b>														
- Demand		6,052	2,840	4	100	1,782	554	740	8	6	9	10		
- Customer		1,078	-	-	-	99	23	949	8	-	-	-		
- Commodity		-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>		<b>7,130</b>	<b>2,840</b>	<b>4</b>	<b>100</b>	<b>1,880</b>	<b>577</b>	<b>1,690</b>	<b>16</b>	<b>6</b>	<b>9</b>	<b>10</b>		

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>			<b>1,119</b>											
- Demand	Revenues	952	695	1	39	105	32	35	34	1	4	7	DISTPLT-PRI	85%
- Customer	Revenues	167	122	0	7	18	6	6	6	0	1	1	DISTPLT-PRI	15%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI	0%
<b>Total</b>		<b>1,119</b>	<b>816</b>	<b>1</b>	<b>46</b>	<b>123</b>	<b>38</b>	<b>41</b>	<b>40</b>	<b>1</b>	<b>5</b>	<b>8</b>		
<b>Payroll Taxes</b>			<b>37</b>											
- Demand	LABOR-PRI-D	23	11	0	0	7	2	3	0	0	0	0	LABOR-PRI	60%
- Customer	LABOR-PRI-C	15	-	-	-	1	0	13	0	-	-	-	LABOR-PRI	40%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	LABOR-PRI	0%
<b>Total</b>		<b>37</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>2</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>PURTA Taxes</b>			<b>60</b>											
- Demand	DISTPLT-PRI-D	51	24	0	1	15	5	6	0	0	0	0	DISTPLT-PRI	85%
- Customer	DISTPLT-PRI-C	9	-	-	-	1	0	8	0	-	-	-	DISTPLT-PRI	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI	0%
<b>Total</b>		<b>60</b>	<b>24</b>	<b>0</b>	<b>1</b>	<b>16</b>	<b>5</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Real Estate Taxes</b>			<b>12</b>											
- Demand	DISTPLT-PRI-D	10	5	0	0	3	1	1	0	0	0	0	DISTPLT-PRI	85%
- Customer	DISTPLT-PRI-C	2	-	-	-	0	0	2	0	-	-	-	DISTPLT-PRI	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI	0%
<b>Total</b>		<b>12</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Sales &amp; Use Taxes</b>			<b>-</b>											
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Misc. Taxes</b>			<b>-</b>											
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>IS Adj, Payroll Taxes</b>			<b>-</b>											
- Demand	LABOR-PRI-D	-	-	-	-	-	-	-	-	-	-	-	LABOR-PRI	60%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	-	-	-	-	LABOR-PRI	40%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	LABOR-PRI	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Other Taxes</b>			<b>0</b>											
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	DISTPLT-PRI	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	-	-	-	DISTPLT-PRI	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI	0%
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total Taxes Other than Income</b>			<b>1,228</b>											
- Demand		1,036	734	1	40	130	40	45	34	1	4	7		
- Customer		192	122	0	7	21	6	29	6	0	1	1		
- Commodity		-	-	-	-	-	-	-	-	-	-	-		
<b>Total Taxes Other than Income</b>		<b>1,228</b>	<b>855</b>	<b>1</b>	<b>47</b>	<b>150</b>	<b>46</b>	<b>74</b>	<b>41</b>	<b>1</b>	<b>5</b>	<b>9</b>		
<b>Total Operating Expenses</b>			<b>13,207</b>											
- Demand		9,491	4,684	6	179	2,609	811	1,110	46	9	16	21		
- Customer		3,716	122	0	7	343	81	3,131	31	0	1	1		
- Commodity		-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>		<b>13,207</b>	<b>4,806</b>	<b>6</b>	<b>186</b>	<b>2,952</b>	<b>892</b>	<b>4,240</b>	<b>77</b>	<b>9</b>	<b>17</b>	<b>22</b>		





Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(357) Underground Conduit			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(358) Trans. UG Conductors			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(359) Trans. Roads			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(360) Land and Land Rights			8,057											DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D		1,227	658	1	23	412	125	2	-	1	2	2	15%
- Customer	DIST_364-368-SEC-C		6,830	5,983	3	455	347	6	0	-	4	28	3	85%
- Commodity	DIST_364-368-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			8,057	6,641	4	479	759	131	2	-	5	30	6	
(361) Structures and Improvements			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(362) Station Equipment			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(364) Poles, Towers & Fixtures			156,220											364S
- Demand	NCP-SEC		34,963	18,747	25	657	11,739	3,565	67	-	40	57	66	22%
- Customer	CUS-SEC		121,257	106,229	53	8,087	6,167	100	2	-	62	499	57	78%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			156,220	124,977	79	8,744	17,906	3,665	69	-	102	555	123	
(365) Overhead Conductors & Devices			267,146											365S
- Demand	NCP-SEC		6,793	3,642	5	128	2,281	693	13	-	8	11	13	3%
- Customer	CUS-SEC		260,353	228,088	114	17,363	13,242	214	5	-	134	1,070	123	97%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			267,146	231,730	119	17,490	15,523	906	18	-	142	1,081	136	

Penn Power Rate District			Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes			Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service		
Secondary	Allocation Factor	Total Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	Factor	
<b>(366) Underground Conduit</b>														366S
- Demand		7,904												100%
- Customer	NCP-SEC	7,904	4,238	6	149	2,654	806	15	-	9	13	15		0%
- Commodity	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-		0%
Total		7,904	4,238	6	149	2,654	806	15	-	9	13	15		0%
<b>(367) Underground Conductors &amp; Device</b>														367S
- Demand		9,350												8%
- Customer	NCP-SEC	9,350	5,014	7	176	3,139	953	18	-	11	15	18		92%
- Commodity	CUS-SEC	107,421	94,108	47	7,164	5,464	88	2	-	55	442	51		0%
Total		116,771	99,122	54	7,340	8,603	1,042	20	-	66	457	69		0%
<b>(368) Line Transformers</b>														368S
- Demand		46,414												32%
- Customer	NCP-SEC	46,414	24,888	34	872	15,583	4,733	89	-	53	75	88		68%
- Commodity	CUS-SEC	97,596	85,500	43	6,509	4,964	80	2	-	50	401	46		0%
Total		144,010	110,388	77	7,381	20,547	4,813	91	-	103	476	134		0%
<b>(369) Services</b>														N/A
- Demand		-												N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-		N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-		N/A
Total		-	-	-	-	-	-	-	-	-	-	-		N/A
<b>(370) Meters</b>														N/A
- Demand		-												N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-		N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-		N/A
Total		-	-	-	-	-	-	-	-	-	-	-		N/A
<b>(371) Customer Premises</b>														N/A
- Demand		-												N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-		N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-		N/A
Total		-	-	-	-	-	-	-	-	-	-	-		N/A
<b>(372) Leased Property Cust. Prem.</b>														N/A
- Demand		-												N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-		N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-		N/A
Total		-	-	-	-	-	-	-	-	-	-	-		N/A
<b>(373) Streetlight</b>														N/A
- Demand		-												N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-		N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-		N/A
Total		-	-	-	-	-	-	-	-	-	-	-		N/A
<b>Total Distribution Plant</b>														
- Demand		106,651	57,187	77	2,005	35,807	10,875	204	-	121	172	201		
- Customer		593,456	519,909	261	39,577	30,185	487	10	-	305	2,440	281		
- Commodity		-	-	-	-	-	-	-	-	-	-	-		
Total		700,107	577,096	338	41,582	65,992	11,363	215	-	426	2,612	483		
<b>General Plant</b>														
<b>(389) Land</b>														DISTPLT-SEC
- Demand		24	13	0	0	8	2	0	-	0	0	0		15%
- Customer	DISTPLT-SEC-D	24	13	0	0	8	2	0	-	0	0	0		15%
- Commodity	DISTPLT-SEC-C	135	119	0	9	7	0	0	-	0	1	0		85%
Total	DISTPLT-SEC-E	160	132	0	9	15	3	0	-	0	1	0		0%
<b>(390) Structures</b>														DISTPLT-SEC
- Demand		1,284	689	1	24	431	131	2	-	1	2	2		15%
- Customer	DISTPLT-SEC-D	1,284	689	1	24	431	131	2	-	1	2	2		15%
- Commodity	DISTPLT-SEC-C	7,146	6,260	3	477	363	6	0	-	4	29	3		85%
Total	DISTPLT-SEC-E	8,430	6,949	4	501	795	137	3	-	5	31	6		0%

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment			1,400											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		213	114	0	4	72	22	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C		1,187	1,040	1	79	60	1	0	-	1	5	1	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			1,400	1,154	1	83	132	23	0	-	1	5	1	
(392) Transportation			1,274											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		194	104	0	4	65	20	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C		1,080	946	0	72	55	1	0	-	1	4	1	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			1,274	1,050	1	76	120	21	0	-	1	5	1	
(393) Stores Equipment			19											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		3	2	0	0	1	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C		16	14	0	1	1	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			19	16	0	1	2	0	0	-	0	0	0	
(394) Tools & Garage Equip.			2,773											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		422	227	0	8	142	43	1	-	0	1	1	15%
- Customer	DISTPLT-SEC-C		2,351	2,059	1	157	120	2	0	-	1	10	1	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			2,773	2,286	1	165	261	45	1	-	2	10	2	
(395) Laboratory			15											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		2	1	0	0	1	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C		13	11	0	1	1	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			15	13	0	1	1	0	0	-	0	0	0	
(396) Power Equipment			980											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		149	80	0	3	50	15	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C		831	728	0	55	42	1	0	-	0	3	0	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			980	808	0	58	92	16	0	-	1	4	1	
(397) Communication Equipment			8,166											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		1,244	667	1	23	418	127	2	-	1	2	2	15%
- Customer	DISTPLT-SEC-C		6,922	6,064	3	462	352	6	0	-	4	28	3	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			8,166	6,731	4	485	770	133	3	-	5	30	6	
(398) Misc. Equipment			5											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		1	0	0	0	0	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C		5	4	0	0	0	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			5	4	0	0	1	0	0	-	0	0	0	
Total General Plant			23,222											
- Demand			3,538	1,897	3	66	1,188	361	7	-	4	6	7	
- Customer			19,685	17,245	9	1,313	1,001	16	0	-	10	81	9	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
Total			23,222	19,142	11	1,379	2,189	377	7	-	14	87	16	
Total Utility Plant			742,108											
- Demand			110,837	59,432	80	2,083	37,213	11,302	212	-	125	179	209	
- Customer			631,271	553,038	277	42,099	32,108	518	11	-	325	2,595	299	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
Total			742,108	612,469	358	44,182	69,321	11,821	223	-	450	2,775	508	





Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(108-370) Meters</b>														
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(108-371) Install on Cust Premise</b>														
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(108-372) Leased Property Cust. Prem.</b>														
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(108-373) Street Lighting</b>														
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(108-389) Land &amp; Land Rights</b>														
- Demand	DISTPLT-SEC-D		-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C		-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	85%
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	0%
<b>(108-390) Struct &amp; Impmnts -</b>														
- Demand	DISTPLT-SEC-D		(2,447)											DISTPLT-SEC
- Customer	DISTPLT-SEC-C		(373)	(200)	(0)	(7)	(125)	(38)	(1)	-	(0)	(1)	(1)	15%
- Commodity	DISTPLT-SEC-E		(2,074)	(1,817)	(1)	(138)	(105)	(2)	(0)	-	(1)	(9)	(1)	85%
<b>Total</b>			(2,447)	(2,017)	(1)	(145)	(231)	(40)	(1)	-	(1)	(9)	(2)	0%
<b>(108-391) Office Furn &amp; Equip</b>														
- Demand	DISTPLT-SEC-D		(786)											DISTPLT-SEC
- Customer	DISTPLT-SEC-C		(120)	(64)	(0)	(2)	(40)	(12)	(0)	-	(0)	(0)	(0)	15%
- Commodity	DISTPLT-SEC-E		(666)	(584)	(0)	(44)	(34)	(1)	(0)	-	(0)	(3)	(0)	85%
<b>Total</b>			(786)	(648)	(0)	(47)	(74)	(13)	(0)	-	(0)	(3)	(1)	0%
<b>(108-392) Transportation Equip</b>														
- Demand	DISTPLT-SEC-D		(714)											DISTPLT-SEC
- Customer	DISTPLT-SEC-C		(109)	(58)	(0)	(2)	(37)	(11)	(0)	-	(0)	(0)	(0)	15%
- Commodity	DISTPLT-SEC-E		(605)	(530)	(0)	(40)	(31)	(0)	(0)	-	(0)	(2)	(0)	85%
<b>Total</b>			(714)	(589)	(0)	(42)	(67)	(12)	(0)	-	(0)	(3)	(0)	0%
<b>(108-393) Stores Equip</b>														
- Demand	DISTPLT-SEC-D		(17)											DISTPLT-SEC
- Customer	DISTPLT-SEC-C		(3)	(1)	(0)	(0)	(1)	(0)	(0)	-	(0)	(0)	(0)	15%
- Commodity	DISTPLT-SEC-E		(15)	(13)	(0)	(1)	(1)	(0)	(0)	-	(0)	(0)	(0)	85%
<b>Total</b>			(17)	(14)	(0)	(1)	(2)	(0)	(0)	-	(0)	(0)	(0)	0%
<b>(108-394) Tools, Shop &amp; Garage Equip</b>														
- Demand	DISTPLT-SEC-D		(690)											DISTPLT-SEC
- Customer	DISTPLT-SEC-C		(105)	(56)	(0)	(2)	(35)	(11)	(0)	-	(0)	(0)	(0)	15%
- Commodity	DISTPLT-SEC-E		(585)	(512)	(0)	(39)	(30)	(0)	(0)	-	(0)	(2)	(0)	85%
<b>Total</b>			(690)	(569)	(0)	(41)	(65)	(11)	(0)	-	(0)	(3)	(0)	0%

Penn Power Rate District	Allocation to Customer Classes	Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Service Primary	Transmission Power	Public or NPO Rate	Outdoor Lighting	Street Lighting Service	Classification
Secondary	Allocation Factor	Service R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	Factor
		Total Company										
<b>(108-395) Laboratory Equip</b>		<b>(13)</b>										
- Demand	DISTPLT-SEC-D	(2)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	DISTPLT-SEC 15%
- Customer	DISTPLT-SEC-C	(11)	(10)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(13)</b>	<b>(11)</b>	<b>(0)</b>	<b>(1)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-396) Power Operated Equip</b>		<b>(359)</b>										
- Demand	DISTPLT-SEC-D	(55)	(29)	(0)	(1)	(18)	(6)	(0)	(0)	(0)	(0)	DISTPLT-SEC 15%
- Customer	DISTPLT-SEC-C	(304)	(266)	(0)	(20)	(15)	(0)	(0)	(0)	(1)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(359)</b>	<b>(296)</b>	<b>(0)</b>	<b>(21)</b>	<b>(34)</b>	<b>(6)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	
<b>(108-397) Communication Equip</b>		<b>(2,605)</b>										
- Demand	DISTPLT-SEC-D	(397)	(213)	(0)	(7)	(133)	(40)	(1)	(0)	(1)	(1)	DISTPLT-SEC 15%
- Customer	DISTPLT-SEC-C	(2,208)	(1,934)	(1)	(147)	(112)	(2)	(0)	(1)	(9)	(1)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(2,605)</b>	<b>(2,147)</b>	<b>(1)</b>	<b>(155)</b>	<b>(246)</b>	<b>(42)</b>	<b>(1)</b>	<b>(2)</b>	<b>(10)</b>	<b>(2)</b>	
<b>(108-398) MISC Equip</b>		<b>(48)</b>										
- Demand	DISTPLT-SEC-D	(7)	(4)	(0)	(0)	(2)	(1)	(0)	(0)	(0)	(0)	DISTPLT-SEC 15%
- Customer	DISTPLT-SEC-C	(40)	(35)	(0)	(3)	(2)	(0)	(0)	(0)	(0)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(48)</b>	<b>(39)</b>	<b>(0)</b>	<b>(3)</b>	<b>(4)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>Total Accumulated Depreciation</b>		<b>(187,157)</b>										
- Demand		(32,639)	(17,501)	(24)	(613)	(10,958)	(3,328)	(63)	(37)	(53)	(62)	
- Customer		(154,517)	(135,368)	(68)	(10,305)	(7,859)	(127)	(3)	(80)	(635)	(73)	
- Commodity		-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		<b>(187,157)</b>	<b>(152,870)</b>	<b>(92)</b>	<b>(10,918)</b>	<b>(18,818)</b>	<b>(3,455)</b>	<b>(65)</b>	<b>(116)</b>	<b>(688)</b>	<b>(135)</b>	
<b>OTHER RATE BASE ITEMS</b>												
<b>Other Rate Base Items</b>												
<b>Material &amp; Supplies</b>		<b>4,129</b>										
- Demand	DISTPLT-SEC-D	629	337	0	12	211	64	1	1	1	1	DISTPLT-SEC 15%
- Customer	DISTPLT-SEC-C	3,500	3,066	2	233	178	3	0	2	14	2	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>4,129</b>	<b>3,404</b>	<b>2</b>	<b>245</b>	<b>389</b>	<b>67</b>	<b>1</b>	<b>3</b>	<b>15</b>	<b>3</b>	
<b>Cash Working Capital</b>		<b>10,445</b>										
- Demand	DISTPLT-SEC-D	1,591	853	1	30	534	162	3	2	3	3	DISTPLT-SEC 15%
- Customer	DISTPLT-SEC-C	8,854	7,757	4	590	450	7	0	5	36	4	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>10,445</b>	<b>8,610</b>	<b>5</b>	<b>620</b>	<b>985</b>	<b>170</b>	<b>3</b>	<b>6</b>	<b>39</b>	<b>7</b>	
<b>Deferred Storm Damage</b>		<b>21,293</b>										
- Demand	DISTPLT-SEC-D	3,244	1,739	2	61	1,089	331	6	4	5	6	DISTPLT-SEC 15%
- Customer	DISTPLT-SEC-C	18,049	15,812	8	1,204	918	15	0	9	74	9	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>21,293</b>	<b>17,552</b>	<b>10</b>	<b>1,265</b>	<b>2,007</b>	<b>346</b>	<b>7</b>	<b>13</b>	<b>79</b>	<b>15</b>	



Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Customer Deposits</b>			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>Customer Advances</b>			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>ADIT</b>			(108,170)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		(16,478)	(8,836)	(12)	(310)	(5,532)	(1,680)	(32)	-	(19)	(27)	(31)	15%
- Customer	DISTPLT-SEC-C		(91,692)	(80,328)	(40)	(6,115)	(4,664)	(75)	(2)	-	(47)	(377)	(43)	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(108,170)	(89,164)	(52)	(6,425)	(10,196)	(1,756)	(33)	-	(66)	(404)	(75)	
<b>Capitalized Pension and OPEB</b>			(3,060)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		(466)	(250)	(0)	(9)	(156)	(48)	(1)	-	(1)	(1)	(1)	15%
- Customer	DISTPLT-SEC-C		(2,594)	(2,272)	(1)	(173)	(132)	(2)	(0)	-	(1)	(11)	(1)	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(3,060)	(2,522)	(1)	(182)	(288)	(50)	(1)	-	(2)	(11)	(2)	
<b>Total Other Rate Base Items</b>			(75,362)											
- Demand			(11,480)	(6,156)	(8)	(216)	(3,854)	(1,171)	(22)	-	(13)	(19)	(22)	
- Customer			(63,882)	(55,965)	(28)	(4,260)	(3,249)	(52)	(1)	-	(33)	(263)	(30)	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			(75,362)	(62,121)	(36)	(4,476)	(7,104)	(1,223)	(23)	-	(46)	(281)	(52)	
<b>Total Rate Base</b>			479,589											
- Demand			66,717	35,775	48	1,254	22,400	6,803	128	-	76	108	126	
- Customer			412,872	361,705	181	27,534	21,000	339	7	-	212	1,697	196	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			479,589	397,479	230	28,788	43,400	7,142	135	-	288	1,805	322	





Penn Power Rate District			Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes			Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	Factor
Secondary	Allocation Factor	Total Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	
<b>Distribution Expenses</b>													
<b>Operations Expenses</b>													
<b>(580) Operation Supervision &amp; Engineering</b>		753											DistOpExp-SEC
- Demand	DistOpExp-SEC-D	55	29	0	1	18	6	0	-	0	0	0	7%
- Customer	DistOpExp-SEC-C	698	611	0	47	36	1	0	-	0	3	0	93%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		753	641	0	48	54	6	0	-	0	3	0	
<b>(581) Load Dispatching</b>		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>(582) Station Expenses</b>		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>(583) Overhead line expenses</b>		149											365S
- Demand	NCP-SEC	4	2	0	0	1	0	0	-	0	0	0	3%
- Customer	CUS-SEC	145	127	0	10	7	0	0	-	0	1	0	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		149	129	0	10	9	1	0	-	0	1	0	
<b>(584) Underground line expenses</b>		970											367S
- Demand	NCP-SEC	78	42	0	1	26	8	0	-	0	0	0	8%
- Customer	CUS-SEC	892	781	0	59	45	1	0	-	0	4	0	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		970	823	0	61	71	9	0	-	1	4	1	
<b>(586) Meter expenses</b>		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>(588) Miscellaneous distribution expenses</b>		1,225											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	187	100	0	4	63	19	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	1,038	910	0	69	53	1	0	-	1	4	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,225	1,010	1	73	115	20	0	-	1	5	1	







Penn Power Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	Service	Factor
Secondary			R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT		
<b>Administrative &amp; General Expense</b>														
<b>(920) Administrative and General Salaries</b>														
		(365)												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	(14)	(8)	(0)	(0)	(5)	(1)	(0)	-	(0)	(0)	(0)	(0)	4%
- Customer	NONAGLAB-SEC-C	(350)	(307)	(0)	(23)	(18)	(0)	(0)	-	(0)	(1)	(0)	(0)	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(365)	(314)	(0)	(24)	(23)	(2)	(0)	-	(0)	(1)	(0)	(0)	
<b>(921) Office Supplies</b>														
		802												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	32	17	0	1	11	3	0	-	0	0	0	0	4%
- Customer	NONAGLAB-SEC-C	770	675	0	51	39	1	0	-	0	3	0	0	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		802	692	0	52	50	4	0	-	0	3	0	0	
<b>(922) Admin Expenses</b>														
		-												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	4%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(923) Outside Services</b>														
		6,662												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	264	142	0	5	89	27	1	-	0	0	0	0	4%
- Customer	NONAGLAB-SEC-C	6,398	5,605	3	427	325	5	0	-	3	26	3	3	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,662	5,747	3	432	414	32	1	-	4	27	4	4	
<b>(924) Property Insurance</b>														
		17												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3	1	0	0	1	0	0	-	0	0	0	0	15%
- Customer	DISTPLT-SEC-C	14	13	0	1	1	0	0	-	0	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	14	0	1	2	0	0	-	0	0	0	0	
<b>(925) Injury and Damages</b>														
		615												DISTLAB-SEC
- Demand	DISTLAB-SEC-D	24	13	0	0	8	2	0	-	0	0	0	0	4%
- Customer	DISTLAB-SEC-C	591	517	0	39	30	0	0	-	0	2	0	0	96%
- Commodity	DISTLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		615	531	0	40	38	3	0	-	0	2	0	0	
<b>(926) Pension and Benefits</b>														
		4,004												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	159	85	0	3	53	16	0	-	0	0	0	0	4%
- Customer	NONAGLAB-SEC-C	3,846	3,369	2	256	196	3	0	-	2	16	2	2	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,004	3,454	2	259	249	19	0	-	2	16	2	2	
<b>(928) Regulatory Commission Expense</b>														
		395												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	60	32	0	1	20	6	0	-	0	0	0	0	15%
- Customer	DISTPLT-SEC-C	335	293	0	22	17	0	0	-	0	1	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		395	326	0	23	37	6	0	-	0	1	0	0	
<b>(930.1) General Advertising</b>														
		1												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	0	0	0	0	0	0	0	-	0	0	0	0	4%
- Customer	NONAGLAB-SEC-C	1	1	0	0	0	0	0	-	0	0	0	0	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	-	0	0	0	0	
<b>(903.2) Misc. Expense</b>														
		384												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	15	8	0	0	5	2	0	-	0	0	0	0	4%
- Customer	NONAGLAB-SEC-C	369	323	0	25	19	0	0	-	0	2	0	0	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		384	331	0	25	24	2	0	-	0	2	0	0	



Penn Power Rate District		Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes		Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service		
Secondary	Allocation Factor	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	Factor	
<b>(931) Misc. Rent</b>		<b>35</b>											<b>NONAGLAB-SEC</b>
- Demand	NONAGLAB-SEC-D	1	0	0	0	0	0	-	0	0	0	0	4%
- Customer	NONAGLAB-SEC-C	34	0	2	2	0	0	-	0	0	0	0	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>35</b>	<b>30</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(935) Maint. Of General Plant</b>		<b>259</b>											<b>DISTPLT-SEC</b>
- Demand	DISTPLT-SEC-D	40	0	1	13	4	0	-	0	0	0	0	15%
- Customer	DISTPLT-SEC-C	220	0	15	11	0	0	-	0	1	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>259</b>	<b>214</b>	<b>0</b>	<b>15</b>	<b>24</b>	<b>4</b>	<b>-</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	
<b>(9XX) Open</b>		<b>-</b>											<b>DISTPLT-SEC</b>
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total A&amp;G Expense</b>		<b>12,811</b>											
- Demand		584	313	0	11	196	60	1	-	1	1	1	
- Customer		12,227	10,712	5	815	622	10	0	-	6	50	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>12,811</b>	<b>11,025</b>	<b>6</b>	<b>826</b>	<b>818</b>	<b>70</b>	<b>1</b>	<b>-</b>	<b>7</b>	<b>51</b>	<b>7</b>	
<b>Total O&amp;M Expenses</b>		<b>45,747</b>											
- Demand		1,708	916	1	32	573	174	3	-	2	3	3	
- Customer		44,039	38,581	19	2,937	2,240	36	1	-	23	181	21	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>45,747</b>	<b>39,497</b>	<b>21</b>	<b>2,969</b>	<b>2,813</b>	<b>210</b>	<b>4</b>	<b>-</b>	<b>25</b>	<b>184</b>	<b>24</b>	

Penn Power Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service	
Secondary			R	GSV	GSS	GSM	GSL	GP		TP	PNP	POL	STLT	Factor
<b>DEPRECIATION EXPENSE</b>														
<b>Depreciation Expense</b>														
(403-303) Intangible		1,065												OpExp-SEC
- Demand	OpExp-SEC-D	36	19	0	1	12	4	0		-	0	0	0	3%
- Customer	OpExp-SEC-C	1,029	901	0	69	52	1	0		-	1	4	0	97%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-		-	-	-	-	0%
Total		1,065	921	0	69	65	5	0		-	1	4	1	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	N/A
Total		-	-	-	-	-	-	-		-	-	-	-	N/A
(403-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	N/A
Total		-	-	-	-	-	-	-		-	-	-	-	N/A
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	N/A
Total		-	-	-	-	-	-	-		-	-	-	-	N/A
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	N/A
Total		-	-	-	-	-	-	-		-	-	-	-	N/A
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	N/A
Total		-	-	-	-	-	-	-		-	-	-	-	N/A
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	N/A
Total		-	-	-	-	-	-	-		-	-	-	-	N/A
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	N/A
Total		-	-	-	-	-	-	-		-	-	-	-	N/A
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	N/A
Total		-	-	-	-	-	-	-		-	-	-	-	N/A
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-		-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-		-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-		-	-	-	-	N/A
Total		-	-	-	-	-	-	-		-	-	-	-	N/A



Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STL	Classification Factor
(403-370) Meters			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(403-371) Install on Cust Premise			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(403-372) Leased Property Cust. Prem.			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(403-373) Streetlight			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(403-389) Land			-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C		-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures			159											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		24	13	0	0	8	2	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C		135	118	0	9	7	0	0	-	0	1	0	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			159	131	0	9	15	3	0	-	0	1	0	
(403-391) Office Equipment			227											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		35	19	0	1	12	4	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C		193	169	0	13	10	0	0	-	0	1	0	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			227	187	0	14	21	4	0	-	0	1	0	
(403-392) Transportation			103											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		16	8	0	0	5	2	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C		87	76	0	6	4	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			103	85	0	6	10	2	0	-	0	0	0	
(403-393) Stores Equip			0											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		0	0	0	0	0	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C		0	0	0	0	0	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			0	0	0	0	0	0	0	-	0	0	0	
(403-394) Tools, Shop & Garage Equip			115											DISTPLT-SEC
- Demand	DISTPLT-SEC-D		18	9	0	0	6	2	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C		98	86	0	7	5	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			115	95	0	7	11	2	0	-	0	0	0	

Penn Power Rate District			Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes			Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	Factor
Secondary	Allocation Factor	Total Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	
<b>(403-395) Laboratory Equip</b>													
		1											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	1	1	0	0	0	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(403-396) Power Equipment</b>													
		47											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	7	4	0	0	2	1	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	39	35	0	3	2	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>47</b>	<b>38</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(403-397) Communication Equip</b>													
		700											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	107	57	0	2	36	11	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	593	520	0	40	30	0	0	-	0	2	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>700</b>	<b>577</b>	<b>0</b>	<b>42</b>	<b>66</b>	<b>11</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>3</b>	<b>0</b>	
<b>(403-398) Misc. Equip</b>													
		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Amortization and Depletion of Utility Plant</b>													
		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj - Cost of Removal/Salvage</b>													
		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj - Average Net Salvage</b>													
		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj - Depreciation Expense</b>													
		3,673											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	559	300	0	11	188	57	1	-	1	1	1	15%
- Customer	DISTPLT-SEC-C	3,113	2,727	1	208	158	3	0	-	2	13	1	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>3,673</b>	<b>3,027</b>	<b>2</b>	<b>218</b>	<b>346</b>	<b>60</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>14</b>	<b>3</b>	
<b>Total Depreciation Expense</b>													
		21,766											
- Demand		3,260	1,748	2	61	1,095	332	6	-	4	5	6	
- Customer		18,506	16,213	8	1,234	941	15	0	-	10	76	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>21,766</b>	<b>17,961</b>	<b>10</b>	<b>1,295</b>	<b>2,036</b>	<b>348</b>	<b>7</b>	<b>-</b>	<b>13</b>	<b>81</b>	<b>15</b>	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	85%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Removal of Retained Riders</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	85%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Eliminate Amort per IS</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	85%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Storm Reserve Amortization</b>														
- Demand	DISTPLT-SEC-D	4,831	736	395	1	14	247	75	1	-	1	1	1	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	4,095	4,095	3,587	2	273	208	3	0	-	2	17	2	15%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	85%
Total		4,831	4,831	3,982	2	287	455	78	1	-	3	18	3	0%
<b>Extraordinary Storm Reserve Amort</b>														
- Demand	DISTPLT-SEC-D	4,682	713	382	1	13	239	73	1	-	1	1	1	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	3,969	3,969	3,477	2	265	202	3	0	-	2	16	2	15%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	85%
Total		4,682	4,682	3,860	2	278	441	76	1	-	3	17	3	0%
<b>COVID-19 Reg Asset Amort</b>														
- Demand	DISTPLT-SEC-D	840	128	69	0	2	43	13	0	-	0	0	0	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	712	712	624	0	48	36	1	0	-	0	3	0	15%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	85%
Total		840	840	693	0	50	79	14	0	-	1	3	1	0%
<b>Streetlight Reg Asset Amort</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Verizon Pole Attach Amort</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	85%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Depreciation and Amortization</b>														
- Demand		32,120	4,837	2,594	4	91	1,624	493	9	-	5	8	9	
- Customer		27,282	27,282	23,901	12	1,819	1,388	22	0	-	14	112	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>32,120</b>	<b>32,120</b>	<b>26,495</b>	<b>15</b>	<b>1,910</b>	<b>3,012</b>	<b>516</b>	<b>10</b>	<b>-</b>	<b>20</b>	<b>120</b>	<b>22</b>	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>			5,272											DISTPLT-SEC
- Demand	Revenues	803	586	1	33	89	27	29	29	1	3	6	15%	
- Customer	Revenues	4,469	3,260	3	182	493	151	162	161	3	19	34	85%	
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>5,272</b>	<b>3,846</b>	<b>4</b>	<b>215</b>	<b>582</b>	<b>178</b>	<b>192</b>	<b>190</b>	<b>3</b>	<b>23</b>	<b>40</b>		
<b>Payroll Taxes</b>			281											LABOR-SEC
- Demand	LABOR-SEC-D	12	6	0	0	4	1	0	-	0	0	0	4%	
- Customer	LABOR-SEC-C	270	236	0	18	14	0	0	-	0	1	0	96%	
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>281</b>	<b>243</b>	<b>0</b>	<b>18</b>	<b>18</b>	<b>1</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>1</b>	<b>0</b>		
<b>PURTA Taxes</b>			283											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	43	23	0	1	14	4	0	-	0	0	0	15%	
- Customer	DISTPLT-SEC-C	240	210	0	16	12	0	0	-	0	1	0	85%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>283</b>	<b>233</b>	<b>0</b>	<b>17</b>	<b>27</b>	<b>5</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>1</b>	<b>0</b>		
<b>Real Estate Taxes</b>			56											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	9	5	0	0	3	1	0	-	0	0	0	15%	
- Customer	DISTPLT-SEC-C	48	42	0	3	2	0	0	-	0	0	0	85%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>56</b>	<b>46</b>	<b>0</b>	<b>3</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Sales &amp; Use Taxes</b>			-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%	
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Misc. Taxes</b>			-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%	
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>IS Adj, Payroll Taxes</b>			-											LABOR-SEC
- Demand	LABOR-SEC-D	-	-	-	-	-	-	-	-	-	-	-	4%	
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	-	-	-	-	96%	
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Other Taxes</b>			0											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	0	0	0	15%	
- Customer	DISTPLT-SEC-C	0	0	0	0	0	0	0	-	0	0	0	85%	
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total Taxes Other than Income</b>			5,893											
- Demand		866	620	1	34	110	34	29	29	1	4	6		
- Customer		5,026	3,748	4	219	522	152	162	161	3	21	34		
- Commodity		-	-	-	-	-	-	-	-	-	-	-		
<b>Total Taxes Other than Income</b>		<b>5,893</b>	<b>4,368</b>	<b>4</b>	<b>253</b>	<b>631</b>	<b>185</b>	<b>192</b>	<b>190</b>	<b>4</b>	<b>25</b>	<b>40</b>		
<b>Total Operating Expenses</b>			83,759											
- Demand		7,412	4,129	5	157	2,307	701	42	29	8	14	19		
- Customer		76,348	66,231	35	4,976	4,149	210	164	161	40	315	68		
- Commodity		-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>		<b>83,759</b>	<b>70,360</b>	<b>40</b>	<b>5,133</b>	<b>6,457</b>	<b>911</b>	<b>206</b>	<b>190</b>	<b>48</b>	<b>329</b>	<b>86</b>		







Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(366) Underground Conduit</b>			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(367) Underground Conductors &amp; Device</b>			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(368) Line Transformers</b>			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(369) Services</b>			48,938											CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC		48,938	42,873	22	3,264	2,489	40	1	-	25	201	23	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			48,938	42,873	22	3,264	2,489	40	1	-	25	201	23	
<b>(370) Meters</b>			53,590											CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters		53,590	41,147	32	3,966	5,557	195	886	1,764	44	-	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			53,590	41,147	32	3,966	5,557	195	886	1,764	44	-	-	
<b>(371) Customer Premises</b>			4,092											CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct		4,092	-	-	-	-	-	-	-	-	4,092	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			4,092	-	-	-	-	-	-	-	-	4,092	-	
<b>(372) Leased Property Cust. Prem.</b>			-											CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct		-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	
<b>(373) Streetlight</b>			9,201											CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct		9,201	-	-	-	-	-	-	-	-	-	9,201	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			9,201	-	-	-	-	-	-	-	-	-	9,201	
<b>Total Distribution Plant</b>			118,566											
- Demand			-	-	-	-	-	-	-	-	-	-	-	
- Customer			118,566	84,020	54	7,229	8,046	235	887	1,764	69	4,293	11,969	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			118,566	84,020	54	7,229	8,046	235	887	1,764	69	4,293	11,969	
<b>General Plant</b>														
<b>(389) Land</b>			27											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		27	19	0	2	2	0	0	0	0	1	3	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			27	19	0	2	2	0	0	0	0	1	3	
<b>(390) Structures</b>			1,428											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		1,428	1,012	1	87	97	3	11	21	1	52	144	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			1,428	1,012	1	87	97	3	11	21	1	52	144	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment			237											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		237	168	0	14	16	0	2	4	0	9	24	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			237	168	0	14	16	0	2	4	0	9	24	
(392) Transportation			216											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		216	153	0	13	15	0	2	3	0	8	22	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			216	153	0	13	15	0	2	3	0	8	22	
(393) Stores Equipment			3											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		3	2	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			3	2	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.			470											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		470	333	0	29	32	1	4	7	0	17	47	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			470	333	0	29	32	1	4	7	0	17	47	
(395) Laboratory			3											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		3	2	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			3	2	0	0	0	0	0	0	0	0	0	
(396) Power Equipment			166											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		166	118	0	10	11	0	1	2	0	6	17	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			166	118	0	10	11	0	1	2	0	6	17	
(397) Communication Equipment			1,383											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		1,383	980	1	84	94	3	10	21	1	50	140	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			1,383	980	1	84	94	3	10	21	1	50	140	
(398) Misc. Equipment			1											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		1	1	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			1	1	0	0	0	0	0	0	0	0	0	
Total General Plant			3,933											
- Demand			-	-	-	-	-	-	-	-	-	-	-	
- Customer			3,933	2,787	2	240	267	8	29	59	2	142	397	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
Total			3,933	2,787	2	240	267	8	29	59	2	142	397	
Total Utility Plant			126,983											
- Demand			-	-	-	-	-	-	-	-	-	-	-	
- Customer			126,983	90,680	57	7,720	8,550	256	936	1,839	73	4,454	12,417	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
Total			126,983	90,680	57	7,720	8,550	256	936	1,839	73	4,454	12,417	



Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(108-360) Land			(8)											DIST_364-368-CS
- Demand	DIST_364-368-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C		(8)	-	-	-	-	-	-	-	-	-	(8)	100%
- Commodity	DIST_364-368-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			(8)	-	-	-	-	-	-	-	-	-	(8)	
(108-361) Structures			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(108-362) Station Equip			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(108-364) Poles			(785)											CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct		(785)	-	-	-	-	-	-	-	-	-	(785)	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			(785)	-	-	-	-	-	-	-	-	-	(785)	
(108-365) OH Conductors			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(108-366) UG Conduit			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(108-367) UG Cond & Dev			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(108-368) Line Transformers			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	N/A
(108-369) Services			(24,562)											CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC		(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(101)	(12)	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(101)	(12)	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters			(26,138)											CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters		(26,138)	(20,068)	(16)	(1,934)	(2,710)	(95)	(432)	(860)	(21)	-	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			(26,138)	(20,068)	(16)	(1,934)	(2,710)	(95)	(432)	(860)	(21)	-	-	
(108-371) Install on Cust Premise			(3,061)											CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct		(3,061)	-	-	-	-	-	-	-	-	(3,061)	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			(3,061)	-	-	-	-	-	-	-	-	(3,061)	-	
(108-372) Leased Property Cust. Prem.			-											CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct		-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting			(3,706)											CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct		(3,706)	-	-	-	-	-	-	-	-	-	(3,706)	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			(3,706)	-	-	-	-	-	-	-	-	-	(3,706)	
(108-389) Land & Land Rights			-											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(108-390) Struct & Impmnts -			(414)											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(414)	(294)	(0)	(25)	(28)	(1)	(3)	(6)	(0)	(15)	(42)	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			(414)	(294)	(0)	(25)	(28)	(1)	(3)	(6)	(0)	(15)	(42)	
(108-391) Office Furn & Equip			(133)											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(133)	(94)	(0)	(8)	(9)	(0)	(1)	(2)	(0)	(5)	(13)	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			(133)	(94)	(0)	(8)	(9)	(0)	(1)	(2)	(0)	(5)	(13)	
(108-392) Transportation Equip			(121)											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(121)	(86)	(0)	(7)	(8)	(0)	(1)	(2)	(0)	(4)	(12)	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			(121)	(86)	(0)	(7)	(8)	(0)	(1)	(2)	(0)	(4)	(12)	
(108-393) Stores Equip			(3)											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(3)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			(3)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip			(117)											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		(117)	(83)	(0)	(7)	(8)	(0)	(1)	(2)	(0)	(4)	(12)	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			(117)	(83)	(0)	(7)	(8)	(0)	(1)	(2)	(0)	(4)	(12)	

Penn Power Rate District			Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes			Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service		
Customer Service	Allocation Factor	Total Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	Factor	
<b>(108-395) Laboratory Equip</b>														DISTPLT-CS
- Demand	DISTPLT-CS-D	(2)	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(2)</b>	<b>(2)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	
<b>(108-396) Power Operated Equip</b>														DISTPLT-CS
- Demand	DISTPLT-CS-D	(61)	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(61)	(43)	(0)	(4)	(4)	(0)	(0)	(1)	(0)	(2)	(6)	(6)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(61)</b>	<b>(43)</b>	<b>(0)</b>	<b>(4)</b>	<b>(4)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(2)</b>	<b>(6)</b>	<b>(6)</b>	
<b>(108-397) Communication Equip</b>														DISTPLT-CS
- Demand	DISTPLT-CS-D	(441)	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(441)	(313)	(0)	(27)	(30)	(1)	(3)	(7)	(0)	(16)	(45)	(45)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(441)</b>	<b>(313)</b>	<b>(0)</b>	<b>(27)</b>	<b>(30)</b>	<b>(1)</b>	<b>(3)</b>	<b>(7)</b>	<b>(0)</b>	<b>(16)</b>	<b>(45)</b>	<b>(45)</b>	
<b>(108-398) MISC Equip</b>														DISTPLT-CS
- Demand	DISTPLT-CS-D	(8)	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(8)	(6)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(1)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(8)</b>	<b>(6)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	<b>(1)</b>	
<b>Total Accumulated Depreciation</b>														
- Demand		(62,977)	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(62,977)	(45,461)	(29)	(3,843)	(4,228)	(128)	(457)	(892)	(36)	(3,223)	(4,680)	(4,680)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		<b>(62,977)</b>	<b>(45,461)</b>	<b>(29)</b>	<b>(3,843)</b>	<b>(4,228)</b>	<b>(128)</b>	<b>(457)</b>	<b>(892)</b>	<b>(36)</b>	<b>(3,223)</b>	<b>(4,680)</b>	<b>(4,680)</b>	
<b>OTHER RATE BASE ITEMS</b>														
<b>Other Rate Base Items</b>														
<b>Material &amp; Supplies</b>														DISTPLT-CS
- Demand	DISTPLT-CS-D	699	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	699	496	0	43	47	1	5	10	0	25	71	71	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>699</b>	<b>496</b>	<b>0</b>	<b>43</b>	<b>47</b>	<b>1</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>25</b>	<b>71</b>	<b>71</b>	
<b>Cash Working Capital</b>														DISTPLT-CS
- Demand	DISTPLT-CS-D	1,769	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,769	1,254	1	108	120	4	13	26	1	64	179	179	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,769</b>	<b>1,254</b>	<b>1</b>	<b>108</b>	<b>120</b>	<b>4</b>	<b>13</b>	<b>26</b>	<b>1</b>	<b>64</b>	<b>179</b>	<b>179</b>	
<b>Deferred Storm Damage</b>														DISTPLT-CS
- Demand	DISTPLT-CS-D	3,606	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3,606	2,555	2	220	245	7	27	54	2	131	364	364	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>3,606</b>	<b>2,555</b>	<b>2</b>	<b>220</b>	<b>245</b>	<b>7</b>	<b>27</b>	<b>54</b>	<b>2</b>	<b>131</b>	<b>364</b>	<b>364</b>	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Customer Deposits</b>			<b>(7,833)</b>											<b>CUS</b>
- Demand			-											0%
- Customer	Deposits		(7,833)	(3,343)	(7)	(542)	(2,905)	(301)	(467)	(259)	(10)	(0)		100%
- Commodity			-											0%
<b>Total</b>			<b>(7,833)</b>	<b>(3,343)</b>	<b>(7)</b>	<b>(542)</b>	<b>(2,905)</b>	<b>(301)</b>	<b>(467)</b>	<b>(259)</b>	<b>(10)</b>	<b>(0)</b>		
<b>Customer Advances</b>														<b>CUS</b>
- Demand			-											0%
- Customer	CUS-RES		-											100%
- Commodity			-											0%
<b>Total</b>														
<b>ADIT</b>			<b>(18,319)</b>											<b>DISTPLT-CS</b>
- Demand			-											0%
- Customer	DISTPLT-CS-D DISTPLT-CS-C		(18,319)	(12,981)	(8)	(1,117)	(1,243)	(36)	(137)	(273)	(11)	(663)	(1,849)	100%
- Commodity	DISTPLT-CS-E		-											0%
<b>Total</b>			<b>(18,319)</b>	<b>(12,981)</b>	<b>(8)</b>	<b>(1,117)</b>	<b>(1,243)</b>	<b>(36)</b>	<b>(137)</b>	<b>(273)</b>	<b>(11)</b>	<b>(663)</b>	<b>(1,849)</b>	
<b>Capitalized Pension and OPEB</b>			<b>(518)</b>											<b>DISTPLT-CS</b>
- Demand			-											0%
- Customer	DISTPLT-CS-D DISTPLT-CS-C		(518)	(367)	(0)	(32)	(35)	(1)	(4)	(8)	(0)	(19)	(52)	100%
- Commodity	DISTPLT-CS-E		-											0%
<b>Total</b>			<b>(518)</b>	<b>(367)</b>	<b>(0)</b>	<b>(32)</b>	<b>(35)</b>	<b>(1)</b>	<b>(4)</b>	<b>(8)</b>	<b>(0)</b>	<b>(19)</b>	<b>(52)</b>	
<b>Total Other Rate Base Items</b>			<b>(20,596)</b>											
- Demand			-											
- Customer			(20,596)	(12,387)	(13)	(1,320)	(3,771)	(326)	(562)	(449)	(17)	(462)	(1,288)	
- Commodity			-											
<b>Total</b>			<b>(20,596)</b>	<b>(12,387)</b>	<b>(13)</b>	<b>(1,320)</b>	<b>(3,771)</b>	<b>(326)</b>	<b>(562)</b>	<b>(449)</b>	<b>(17)</b>	<b>(462)</b>	<b>(1,288)</b>	
<b>Total Rate Base</b>			<b>43,409</b>											
- Demand			-											
- Customer			43,409	32,832	16	2,558	551	(198)	(84)	497	20	769	6,448	
- Commodity			-											
<b>Total</b>			<b>43,409</b>	<b>32,832</b>	<b>16</b>	<b>2,558</b>	<b>551</b>	<b>(198)</b>	<b>(84)</b>	<b>497</b>	<b>20</b>	<b>769</b>	<b>6,448</b>	







Penn Power Rate District			Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes			Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	Factor
Customer Service	Allocation Factor	Total Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	
<b>Distribution Expenses</b>													
<b>Operations Expenses</b>													
<b>(580) Operation Supervision &amp; Engineering</b>		45											DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	45	34	0	3	5	0	1	1	0	-	-	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		45	34	0	3	5	0	1	1	0	-	-	
<b>(581) Load Dispatching</b>		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>(582) Station Expenses</b>		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>(583) Overhead line expenses</b>		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>(584) Underground line expenses</b>		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
<b>(586) Meter expenses</b>		66											CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		66	51	0	5	7	0	1	2	0	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		66	51	0	5	7	0	1	2	0	-	-	
<b>(588) Miscellaneous distribution expenses</b>		207											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	207	147	0	13	14	0	2	3	0	8	21	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		207	147	0	13	14	0	2	3	0	8	21	



Penn Power Rate District			Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes	Allocation	Total	Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	Factor
Customer Service	Factor	Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	
<b>(597) Maintenance of meters</b>													CUS
- Demand		598	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	598	459	0	44	62	2	10	20	0	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>598</b>	<b>459</b>	<b>0</b>	<b>44</b>	<b>62</b>	<b>2</b>	<b>10</b>	<b>20</b>	<b>0</b>	<b>-</b>	<b>-</b>	
<b>(598) Maintenance of miscellaneous distribution plant</b>													DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	22	16	0	1	2	0	0	0	0	1	2	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>22</b>	<b>16</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	
<b>Total Dist. Maintenance Expenses</b>													
- Demand		-	-	-	-	-	-	-	-	-	-	-	-
- Customer		681	477	0	46	64	2	10	20	1	1	60	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>681</b>	<b>477</b>	<b>0</b>	<b>46</b>	<b>64</b>	<b>2</b>	<b>10</b>	<b>20</b>	<b>1</b>	<b>1</b>	<b>60</b>	
<b>Total Distribution Expenses</b>													
- Demand		-	-	-	-	-	-	-	-	-	-	-	-
- Customer		1,004	713	1	67	90	3	14	27	1	8	82	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>1,004</b>	<b>713</b>	<b>1</b>	<b>67</b>	<b>90</b>	<b>3</b>	<b>14</b>	<b>27</b>	<b>1</b>	<b>8</b>	<b>82</b>	
<b>Customer Accounts</b>													
<b>(901) Supervision</b>													CUS
- Demand	CUSTACCLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUSTACCLAB-CS-C	8	7	0	0	0	0	0	0	0	0	0	100%
- Commodity	CUSTACCLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>8</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(902) Meter Reading Expenses</b>													CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	MR-Exp	166	145	0	11	8	0	0	0	0	1	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>166</b>	<b>145</b>	<b>0</b>	<b>11</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	
<b>(903) Collections &amp; Records</b>													CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC903	2,802	2,499	1	161	124	2	2	1	1	10	1	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>2,802</b>	<b>2,499</b>	<b>1</b>	<b>161</b>	<b>124</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>10</b>	<b>1</b>	
<b>(904) Uncollectables</b>													CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Uncollectibles	1,498	1,385	0	20	53	16	18	-	0	2	4	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,498</b>	<b>1,385</b>	<b>0</b>	<b>20</b>	<b>53</b>	<b>16</b>	<b>18</b>	<b>-</b>	<b>0</b>	<b>2</b>	<b>4</b>	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(905) Misc. Customer Accounts</b>														
			113											CUS
- Demand			-											0%
- Customer	CUS-TOT		113	99	0	8	6	0	0	0	0	0	0	100%
- Commodity			-											0%
Total			113	99	0	8	6	0	0	0	0	0	0	
<b>Total Customer Accounts and Services</b>														
			4,587											
- Demand			-											
- Customer			4,587	4,135	2	200	191	19	20	1	2	13	5	
- Commodity			-											
Total			4,587	4,135	2	200	191	19	20	1	2	13	5	
<b>Customer Information</b>														
<b>(907) Supervision</b>														
			-											CUS
- Demand			-											0%
- Customer	CUS-TOT		-											100%
- Commodity			-											0%
Total			-											
<b>(908) Customer Information</b>														
			966											CUS
- Demand			-											0%
- Customer	ACC908		966	796	1	91	70	1	1	0	1	6	1	100%
- Commodity			-											0%
Total			966	796	1	91	70	1	1	0	1	6	1	
<b>(909) Advertising</b>														
			14											CUS
- Demand			-											0%
- Customer	CUS-SEC		14	13	0	1	1	0	0		0	0	0	100%
- Commodity			-											0%
Total			14	13	0	1	1	0	0		0	0	0	
<b>(910) Misc. Expense</b>														
			1,279											CUS
- Demand			-											0%
- Customer	ACC910		1,279	1,127	1	81	62	1	1	0	1	5	1	100%
- Commodity			-											0%
Total			1,279	1,127	1	81	62	1	1	0	1	5	1	
<b>Total Customer Information</b>														
			2,259											
- Demand			-											
- Customer			2,259	1,936	1	172	132	2	2	1	1	11	1	
- Commodity			-											
Total			2,259	1,936	1	172	132	2	2	1	1	11	1	
<b>Sales</b>														
<b>(911) Sales Supervision</b>														
			22											CUS
- Demand			-											0%
- Customer	CUS-TOT		22	20	0	1	1	0	0	0	0	0	0	100%
- Commodity			-											0%
Total			22	20	0	1	1	0	0	0	0	0	0	
<b>(913) Advertising Expense</b>														
			-											CUS
- Demand			-											0%
- Customer	CUS-TOT		-											100%
- Commodity			-											0%
Total			-											
<b>Total Sales</b>														
			22											
- Demand			-											
- Customer			22	20	0	1	1	0	0	0	0	0	0	
- Commodity			-											
Total			22	20	0	1	1	0	0	0	0	0	0	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Administrative &amp; General Expense</b>														
<b>(920) Administrative and General Salaries</b>			<b>(86)</b>											<b>NONAGLAB-CS</b>
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	(86)	(72)	(0)	(5)	(5)	(0)	(0)	(1)	(0)	(0)	(0)	(2)	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(86)</b>	<b>(72)</b>	<b>(0)</b>	<b>(5)</b>	<b>(5)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(2)</b>	
<b>(921) Office Supplies</b>			<b>188</b>											<b>NONAGLAB-CS</b>
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	188	158	0	12	11	0	1	1	0	0	1	4	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>188</b>	<b>158</b>	<b>0</b>	<b>12</b>	<b>11</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>4</b>	
<b>(922) Admin Expenses</b>			<b>-</b>											<b>NONAGLAB-CS</b>
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(923) Outside Services</b>			<b>1,564</b>											<b>NONAGLAB-CS</b>
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	1,564	1,310	1	98	92	2	7	12	1	1	8	35	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,564</b>	<b>1,310</b>	<b>1</b>	<b>98</b>	<b>92</b>	<b>2</b>	<b>7</b>	<b>12</b>	<b>1</b>	<b>1</b>	<b>8</b>	<b>35</b>	
<b>(924) Property Insurance</b>			<b>3</b>											<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>3</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(925) Injury and Damages</b>			<b>39</b>											<b>DISTLAB-CS</b>
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	39	28	0	3	4	0	1	1	0	0	0	3	100%
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>39</b>	<b>28</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	
<b>(926) Pension and Benefits</b>			<b>940</b>											<b>NONAGLAB-CS</b>
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	940	787	0	59	55	1	4	7	1	1	5	21	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>940</b>	<b>787</b>	<b>0</b>	<b>59</b>	<b>55</b>	<b>1</b>	<b>4</b>	<b>7</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>21</b>	
<b>(928) Regulatory Commission Expense</b>			<b>67</b>											<b>DISTPLT-CS</b>
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	67	47	0	4	5	0	1	1	0	0	2	7	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>67</b>	<b>47</b>	<b>0</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>7</b>	
<b>(930.1) General Advertising</b>			<b>0</b>											<b>NONAGLAB-CS</b>
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(903.2) Misc. Expense</b>			<b>90</b>											<b>NONAGLAB-CS</b>
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	90	76	0	6	5	0	0	1	0	0	0	2	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>90</b>	<b>76</b>	<b>0</b>	<b>6</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent			8											NONAGLAB-CS
- Demand	NONAGLAB-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C		8	7	0	1	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			<b>8</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
(935) Maint. Of General Plant			44											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		44	31	0	3	3	0	0	1	0	2	4	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			<b>44</b>	<b>31</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>4</b>	
(9XX) Open			-											DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total A&amp;G Expense</b>			<b>2,859</b>											
- Demand			-	-	-	-	-	-	-	-	-	-	-	
- Customer			2,859	2,375	1	179	170	4	13	23	2	18	75	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			<b>2,859</b>	<b>2,375</b>	<b>1</b>	<b>179</b>	<b>170</b>	<b>4</b>	<b>13</b>	<b>23</b>	<b>2</b>	<b>18</b>	<b>75</b>	
<b>Total O&amp;M Expenses</b>			<b>10,731</b>											
- Demand			-	-	-	-	-	-	-	-	-	-	-	
- Customer			10,731	9,178	5	620	584	28	48	52	5	50	163	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			<b>10,731</b>	<b>9,178</b>	<b>5</b>	<b>620</b>	<b>584</b>	<b>28</b>	<b>48</b>	<b>52</b>	<b>5</b>	<b>50</b>	<b>163</b>	





Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land			-											DIST_364-368-CS
- Demand	DIST_364-368-CS-D		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C		-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DIST_364-368-CS-E		-	-	-	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	-	-	-	-	
(403-361) Structures			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles			49											CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct		49	-	-	-	-	-	-	-	-	-	49	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			49	-	-	-	-	-	-	-	-	-	49	
(403-365) OH Conductors			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(403-366) UG Conduit			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(403-368) Line Transformers			-											N/A
- Demand			-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services			619											CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC		619	542	0	41	31	1	0	-	0	3	0	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	0%
Total			619	542	0	41	31	1	0	-	0	3	0	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters			3,994											CUS
- Demand			-											0%
- Customer	Meters		3,994	3,067	2	296	414	15	66	131	3			100%
- Commodity			-											0%
Total			3,994	3,067	2	296	414	15	66	131	3			
(403-371) Install on Cust Premise			72											CUS
- Demand			-											0%
- Customer	OL-Direct		72									72		100%
- Commodity			-											0%
Total			72									72		
(403-372) Leased Property Cust. Prem.			-											CUS
- Demand			-											0%
- Customer	OL-Direct		-											100%
- Commodity			-											0%
Total			-											
(403-373) Streetlight			548											CUS
- Demand			-											0%
- Customer	STLT-Direct		548										548	100%
- Commodity			-											0%
Total			548										548	
(403-389) Land			-											DISTPLT-CS
- Demand	DISTPLT-CS-D		-											0%
- Customer	DISTPLT-CS-C		-											100%
- Commodity	DISTPLT-CS-E		-											0%
Total			-											
(403-390) Structures			27											DISTPLT-CS
- Demand	DISTPLT-CS-D		-											0%
- Customer	DISTPLT-CS-C		27	19	0	2	2	0	0	0	0	1	3	100%
- Commodity	DISTPLT-CS-E		-											0%
Total			27	19	0	2	2	0	0	0	0	1	3	
(403-391) Office Equipment			38											DISTPLT-CS
- Demand	DISTPLT-CS-D		-											0%
- Customer	DISTPLT-CS-C		38	27	0	2	3	0	0	1	0	1	4	100%
- Commodity	DISTPLT-CS-E		-											0%
Total			38	27	0	2	3	0	0	1	0	1	4	
(403-392) Transportation			17											DISTPLT-CS
- Demand	DISTPLT-CS-D		-											0%
- Customer	DISTPLT-CS-C		17	12	0	1	1	0	0	0	0	1	2	100%
- Commodity	DISTPLT-CS-E		-											0%
Total			17	12	0	1	1	0	0	0	0	1	2	
(403-393) Stores Equip			0											DISTPLT-CS
- Demand	DISTPLT-CS-D		-											0%
- Customer	DISTPLT-CS-C		0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E		-											0%
Total			0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip			20											DISTPLT-CS
- Demand	DISTPLT-CS-D		-											0%
- Customer	DISTPLT-CS-C		20	14	0	1	1	0	0	0	0	1	2	100%
- Commodity	DISTPLT-CS-E		-											0%
Total			20	14	0	1	1	0	0	0	0	1	2	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>(403-395) Laboratory Equip</b>														
- Demand	DISTPLT-CS-D	-	0	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>(403-396) Power Equipment</b>														
- Demand	DISTPLT-CS-D	-	8	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	8	8	6	0	0	1	0	0	0	0	0	1	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
<b>Total</b>		<b>8</b>	<b>8</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0%</b>
<b>(403-397) Communication Equip</b>														
- Demand	DISTPLT-CS-D	-	119	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	119	119	84	0	7	8	0	1	2	0	4	12	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
<b>Total</b>		<b>119</b>	<b>119</b>	<b>84</b>	<b>0</b>	<b>7</b>	<b>8</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>4</b>	<b>12</b>	<b>0%</b>
<b>(403-398) Misc. Equip</b>														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Amortization and Depletion of Utility Plant</b>														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>IS Adj - Cost of Removal/Salvage</b>														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>IS Adj - Average Net Salvage</b>														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>IS Adj - Depreciation Expense</b>														
- Demand	DISTPLT-CS-D	-	622	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	622	622	441	0	38	42	1	5	9	0	23	63	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
<b>Total</b>		<b>622</b>	<b>622</b>	<b>441</b>	<b>0</b>	<b>38</b>	<b>42</b>	<b>1</b>	<b>5</b>	<b>9</b>	<b>0</b>	<b>23</b>	<b>63</b>	<b>0%</b>
<b>Total Depreciation Expense</b>														
- Demand		-	6,314	-	-	-	-	-	-	-	-	-	-	
- Customer		6,314	6,314	4,368	3	399	513	17	73	145	4	106	686	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>6,314</b>	<b>6,314</b>	<b>4,368</b>	<b>3</b>	<b>399</b>	<b>513</b>	<b>17</b>	<b>73</b>	<b>145</b>	<b>4</b>	<b>106</b>	<b>686</b>	

Penn Power Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Removal of Retained Riders</b>														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Eliminate Amort per IS</b>														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Storm Reserve Amortization</b>														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	818	580	0	50	56	2	6	12	0	30	83	0%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		818	580	0	50	56	2	6	12	0	30	83	0%	
<b>Extraordinary Storm Reserve Amort</b>														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	793	562	0	48	54	2	6	12	0	29	80	0%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		793	562	0	48	54	2	6	12	0	29	80	0%	
<b>COVID-19 Reg Asset Amort</b>														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	142	101	0	9	10	0	1	2	0	5	14	0%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		142	101	0	9	10	0	1	2	0	5	14	0%	
<b>Streetlight Reg Asset Amort</b>														
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	CUS
- Customer	STLT-Direct	276	-	-	-	-	-	-	-	-	-	-	276	0%
- Commodity	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		276	-	-	-	-	-	-	-	-	-	-	276	0%
<b>Verizon Pole Attach Amort</b>														
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	416	295	0	25	28	1	3	6	0	15	42	0%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	100%
Total		416	295	0	25	28	1	3	6	0	15	42	0%	
<b>Total Depreciation and Amortization</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		8,760	5,906	4	531	660	22	89	177	5	184	1,181		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>8,760</b>	<b>5,906</b>	<b>4</b>	<b>531</b>	<b>660</b>	<b>22</b>	<b>89</b>	<b>177</b>	<b>5</b>	<b>184</b>	<b>1,181</b>		

Penn Power Rate District			Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting	Classification
Allocation to Customer Classes			Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service		
Customer Service	Allocation Factor	Total Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	Factor	
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		893												DISTPLT-CS
- Demand	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Revenues	893	651	1	36	99	30	32	32	1	4	7	100%	
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>893</b>	<b>651</b>	<b>1</b>	<b>36</b>	<b>99</b>	<b>30</b>	<b>32</b>	<b>32</b>	<b>1</b>	<b>4</b>	<b>7</b>		
<b>Payroll Taxes</b>		66												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	66	55	0	4	4	0	0	1	0	0	2	100%	
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>66</b>	<b>55</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>		
<b>PURTA Taxes</b>		48												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	48	34	0	3	3	0	0	1	0	2	5	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>48</b>	<b>34</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>5</b>		
<b>Real Estate Taxes</b>		10												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	10	7	0	1	1	0	0	0	0	0	1	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>10</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>		
<b>Sales &amp; Use Taxes</b>		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Misc. Taxes</b>		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj, Payroll Taxes</b>		-												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Taxes</b>		0												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	100%	
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Taxes Other than Income</b>		<b>1,016</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,016	747	1	44	106	30	33	33	1	6	14		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		<b>1,016</b>	<b>747</b>	<b>1</b>	<b>44</b>	<b>106</b>	<b>30</b>	<b>33</b>	<b>33</b>	<b>1</b>	<b>6</b>	<b>14</b>		
<b>Total Operating Expenses</b>		<b>20,507</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		20,507	15,830	9	1,195	1,350	80	170	262	11	240	1,358		
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>20,507</b>	<b>15,830</b>	<b>9</b>	<b>1,195</b>	<b>1,350</b>	<b>80</b>	<b>170</b>	<b>262</b>	<b>11</b>	<b>240</b>	<b>1,358</b>		

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>UTILITY PLANT</b>				
<b>Intangible Plant</b>				
<b>(301) Organization</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(302) Franchises and Consents</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(303) Intangible Plant</b>				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
<b>Distribution Plant</b>				
<b>(350) Transmission Land</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(352) Transmission Structures</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(353) Trans. Station Equipment</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(354) Trans. Towers &amp; Fixtures</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(355) Trans. Poles &amp; Fixtures</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(356) Trans. OH Conductors</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(357) Underground Conduit</b>				
- Demand	NCP			
- Customer				
- Commodity				
<b>Total</b>				
<b>(358) Trans. UG Conductors</b>				
- Demand	NCP			
- Customer				
- Commodity				
<b>Total</b>				
<b>(359) Trans. Roads</b>				
- Demand	NCP			
- Customer				
- Commodity				
<b>Total</b>				
<b>(360) Land and Land Rights</b>				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
<b>Total</b>				
<b>(361) Structures and Improvements</b>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
<b>Total</b>				
<b>(362) Station Equipment</b>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
<b>Total</b>				
<b>(364) Poles, Towers &amp; Fixtures</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
<b>Total</b>				
<b>(365) Overhead Conductors &amp; Devices</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
<b>Total</b>				
<b>(366) Underground Conduit</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
<b>Total</b>				



Penn Power Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(367) Underground Conductors &amp; Device</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
<b>(368) Line Transformers</b>				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
<b>(369) Services</b>				
- Demand				CUS-SEC
- Customer				
- Commodity				
Total				
<b>(370) Meters</b>				
- Demand				Meters
- Customer				
- Commodity				
Total				
<b>(371) Customer Premises</b>				
- Demand				OL-Direct
- Customer				
- Commodity				
Total				
<b>(372) Leased Property Cust. Prem.</b>				
- Demand				OL-Direct
- Customer				
- Commodity				
Total				
<b>(373) Streetlight</b>				
- Demand				STLT-Direct
- Customer				
- Commodity				
Total				
<b>General Plant</b>				
<b>(389) Land</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(390) Structures</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(391) Office Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(392) Transportation</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(393) Stores Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(394) Tools &amp; Garage Equip.</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(395) Laboratory</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(396) Power Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(397) Communication Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(398) Misc. Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>ACCUMULATED DEPRECIATION</b>				
<b>Accumulated Depreciation</b>				
<b>(108-302) Franchise &amp; Consents</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-303) Intangible Plant</b>				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
<b>(108-350) Transm Land</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>(108-352) Transm Structures</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-353) Transm Station Equipment</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-354) Transm Towers &amp; Fixtures</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-355) Transm Poles &amp; Fixtures</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-356) Transm OH Conductors</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-357) Transm Underground Conduit</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-358) Transm UG Conductors</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-359) Transm Roads</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-360) Land</b>				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
<b>Total</b>				
<b>(108-361) Structures</b>				
- Demand		NCP		
- Customer				
- Commodity				
<b>Total</b>				
<b>(108-362) Station Equip</b>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
<b>Total</b>				
<b>(108-364) Poles</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
<b>Total</b>				
<b>(108-365) OH Conductors</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity				-
<b>Total</b>				

Penn Power Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Total				
<u>(108-366) UG Conduit</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
<u>(108-367) UG Cond &amp; Dev</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
<u>(108-368) Line Transformers</u>				
- Demand	-	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
<u>(108-369) Services</u>				
- Demand	-	-	-	-
- Customer	-	-	-	CUS-SEC
- Commodity	-	-	-	-
Total				
<u>(108-370) Meters</u>				
- Demand	-	-	-	-
- Customer	-	-	-	Meters
- Commodity	-	-	-	-
Total				
<u>(108-371) Install on Cust Premise</u>				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
<u>(108-372) Leased Property Cust. Prem.</u>				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
<u>(108-373) Street Lighting</u>				
- Demand	-	-	-	-
- Customer	-	-	-	STLT-Direct
- Commodity	-	-	-	-
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>(108-389) Land &amp; Land Rights</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-390) Struct &amp; Impmnts -</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-391) Office Furn &amp; Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-392) Transportation Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-393) Stores Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-394) Tools, Shop &amp; Garage Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-395) Laboratory Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-396) Power Operated Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-397) Communication Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-398) MISC Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>OTHER RATE BASE ITEMS</b>				
<b>Other Rate Base Items</b>				
<u>Material &amp; Supplies</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Cash Working Capital</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Deferred Storm Damage</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Customer Deposits</u>				
- Demand				
- Customer				Deposits
- Commodity				
Total				
<u>Customer Advances</u>				
- Demand				
- Customer				CUS-RES
- Commodity				
Total				
<u>ADIT</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Capitalized Pension and OPEB</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>OPERATIONS &amp; MAINTENANCE EXPENSES</b>				
<b>Transmission Expenses</b>				
<b>Operations Expenses</b>				
<u>(560) Operating Supervision &amp; Engineering</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(561) Load Dispatch</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(562) Station Expenses</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(563) Overhead Line Expenses</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(565) Transmission of Electricity by Others</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(566) Miscellaneous transmission expenses</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Penn Power Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Maintenance Expense</b>				
<u>(568) Maintenance Supervision and Engineering</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(569) Maintenance of Structures</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(570) Maintenance of Station Equipment</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(571) Maintenance of Overhead Lines</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(572) Maintenance of miscellaneous distribution plant</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<b>Distribution Expenses</b>				
<b>Operations Expenses</b>				
<u>(580) Operation Supervision &amp; Engineering</u>				
- Demand	DistOpExp-SUB-D	DistOpExp-PRI-D	DistOpExp-SEC-D	DistOpExp-CS-D
- Customer	DistOpExp-SUB-C	DistOpExp-PRI-C	DistOpExp-SEC-C	DistOpExp-CS-C
- Commodity	DistOpExp-SUB-E	DistOpExp-PRI-E	DistOpExp-SEC-E	DistOpExp-CS-E
Total	<hr/>			
<u>(581) Load Dispatching</u>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total	<hr/>			
<u>(582) Station Expenses</u>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total	<hr/>			
<u>(583) Overhead line expenses</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(584) Underground line expenses</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			



Penn Power Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(586) Meter expenses</b>				
- Demand				Meters
- Customer				
- Commodity				
Total				
<b>(588) Miscellaneous distribution expenses</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(589) Rents</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>Maintenance Expense</b>				
<b>(590) Maintenance Supervision and Engineering</b>				
- Demand	DistMtExp-SUB-D	DistMtExp-PRI-D	DistMtExp-SEC-D	DistMtExp-CS-D
- Customer	DistMtExp-SUB-C	DistMtExp-PRI-C	DistMtExp-SEC-C	DistMtExp-CS-C
- Commodity	DistMtExp-SUB-E	DistMtExp-PRI-E	DistMtExp-SEC-E	DistMtExp-CS-E
Total				
<b>(591) Maintenance of Structures</b>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<u>(592) Maintenance of Station Equipment</u>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total	<hr/>			
<u>(593) Maintenance of Overhead Lines</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(594) Maintenance of underground lines</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(595) Maintenance of line transformers</u>				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(596) Maintenance of street lighting and signal systems</u>				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total	<hr/>			
<u>(597) Maintenance of meters</u>				
- Demand				
- Customer				Meters
- Commodity				
Total	<hr/>			
<u>(598) Maintenance of miscellaneous distribution plant</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total	<hr/>			

Penn Power Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Customer Accounts</b>				
<u>(901) Supervision</u>				
- Demand				CUSTACCLAB-CS-D
- Customer				CUSTACCLAB-CS-C
- Commodity				CUSTACCLAB-CS-E
Total				
<u>(902) Meter Reading Expenses</u>				
- Demand				
- Customer				MR-Exp
- Commodity				
Total				
<u>(903) Collections &amp; Records</u>				
- Demand				
- Customer				ACC903
- Commodity				
Total				
<u>(904) Uncollectables</u>				
- Demand				
- Customer				Uncollectibles
- Commodity				
Total				
<u>(905) Misc. Customer Accounts</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<b>Customer Information</b>				
<u>(907) Supervision</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<u>(908) Customer Information</u>				
- Demand				
- Customer				ACC908
- Commodity				
Total				
<u>(909) Advertising</u>				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
<u>(910) Misc. Expense</u>				
- Demand				
- Customer				ACC910
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Sales</b>				
<u>(911) Sales Supervision</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<u>(913) Advertising Expense</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<b>Administrative &amp; General Expense</b>				
<u>(920) Administrative and General Salaries</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(921) Office Supplies</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(922) Admin Expenses</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(923) Outside Services</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(924) Property Insurance</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(925) Injury and Damages</b>				
- Demand	DISTLAB-SUB-D	DISTLAB-PRI-D	DISTLAB-SEC-D	DISTLAB-CS-D
- Customer	DISTLAB-SUB-C	DISTLAB-PRI-C	DISTLAB-SEC-C	DISTLAB-CS-C
- Commodity	DISTLAB-SUB-E	DISTLAB-PRI-E	DISTLAB-SEC-E	DISTLAB-CS-E
Total				
<b>(926) Pension and Benefits</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(928) Regulatory Commission Expense</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(930.1) General Advertising</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(903.2) Misc. Expense</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(931) Misc. Rent</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(935) Maint. Of General Plant</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(9XX) Open</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>DEPRECIATION EXPENSE</b>				
<b>Depreciation Expense</b>				
<b>(403-303) Intangible</b>				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
<b>(403-350) Transm Land</b>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<u>(403-352) Transm Structures</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-353) Transm Station Equipment</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-354) Transm Towers &amp; Fixtures</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-355) Transm Poles &amp; Fixtures</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-356) Transm OH Conductors</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-357) Transm UG Conduit</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-358) Transm UG Conductors</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-359) Transm Roads</u>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
<u>(403-360) Land</u>				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
<u>(403-361) Structures</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(403-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(403-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>(403-367) UG Conductors</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
<b>Total</b>				
<b>(403-368) Line Transformers</b>				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
<b>Total</b>				
<b>(403-369) Services</b>				
- Demand				
- Customer				CUS-SEC
- Commodity				
<b>Total</b>				
<b>(403-370) Meters</b>				
- Demand				
- Customer				Meters
- Commodity				
<b>Total</b>				
<b>(403-371) Install on Cust Premise</b>				
- Demand				
- Customer				OL-Direct
- Commodity				
<b>Total</b>				
<b>(403-372) Leased Property Cust. Prem.</b>				
- Demand				
- Customer				OL-Direct
- Commodity				
<b>Total</b>				
<b>(403-373) Streetlight</b>				
- Demand				
- Customer				STLT-Direct
- Commodity				
<b>Total</b>				
<b>(403-389) Land</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>(403-390) Structures</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>(403-391) Office Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>(403-392) Transportation</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				



Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>(403-393) Stores Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-394) Tools, Shop &amp; Garage Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-395) Laboratory Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-396) Power Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-397) Communication Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-398) Misc. Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>Amortization and Depletion of Utility Plant</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>IS Adj - Cost of Removal/Salvage</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>IS Adj - Average Net Salvage</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>IS Adj - Depreciation Expense</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Amortization</b>				
<u>Amortization</u>	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Demand	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Customer	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
- Commodity				
<b>Total</b>				
<u>Removal of Retained Riders</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>Eliminate Amort per IS</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>Storm Reserve Amortization</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>Extraordinary Storm Reserve Amort</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>COVID-19 Reg Asset Amort</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>Streetlight Reg Asset Amort</u>				
- Demand				
- Customer				STLT-Direct
- Commodity				
<b>Total</b>				
<u>Verizon Pole Attach Amort</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>TAXES</b>				
<b>Taxes Other than Income</b>				
<u>Gross Receipt Taxes</u>				
- Demand	Revenues	Revenues	Revenues	Revenues
- Customer	Revenues	Revenues	Revenues	Revenues
- Commodity	Revenues	Revenues	Revenues	Revenues
Total				
<u>Payroll Taxes</u>				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
<u>PURTA Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Real Estate Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Sales &amp; Use Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Misc. Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>IS Adj. Payroll Taxes</u>				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
<u>Other Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>UTILITY PLANT</b>				
<b>Total Intangible Plant</b>				
(301) Organization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(302) Franchises and Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
<b>Distribution Plant</b>				
(350) Transmission Land	DEM			
(352) Transmission Structures	DEM			
(353) Trans. Station Equipment	DEM			
(354) Trans. Towers & Fixtures	DEM			
(355) Trans. Poles & Fixtures	DEM			
(356) Trans. OH Conductors	DEM			
(357) Underground Conduit	DEM			
(358) Trans. UG Conductors	DEM			
(359) Trans. Roads	DEM			
(360) Land and Land Rights	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(361) Structures and Improvements	DEM	DEM		
(362) Station Equipment	DEM	DEM		
(364) Poles, Towers & Fixtures	DEM	364P	364S	CUS
(365) Overhead Conductors & Devices	DEM	365P	365S	
(366) Underground Conduit	DEM	366P	366S	
(367) Underground Conductors & Device	DEM	367P	367S	
(368) Line Transformers	DEM	368P	368S	
(369) Services				CUS
(370) Meters				CUS
(371) Customer Premises				CUS
(372) Leased Property Cust. Prem.				CUS
(373) Streetlight				CUS

Penn Power Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>General Plant</b>				
(389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(393) Stores Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(394) Tools & Garage Equip.	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(395) Laboratory	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(397) Communication Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(398) Misc. Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>ACCUMULATED DEPRECIATION</b>				
<b>Accumulated Depreciation</b>				
(108-302) Franchise & Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(108-350) Transm Land	DEM			
(108-352) Transm Structures	DEM			
(108-353) Transm Station Equipment	DEM			
(108-354) Transm Towers & Fixtures	DEM			
(108-355) Transm Poles & Fixtures	DEM			
(108-356) Transm OH Conductors	DEM			
(108-357) Transm Underground Conduit	DEM			
(108-358) Transm UG Conductors	DEM			
(108-359) Transm Roads	DEM			
(108-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(108-361) Structures	DEM	DEM		
(108-362) Station Equip	DEM	DEM		
(108-364) Poles	DEM	364P	364S	CUS
(108-365) OH Conductors	DEM	365P	365S	
(108-366) UG Conduit	DEM	366P	366S	
(108-367) UG Cond & Dev	DEM	367P	367S	
(108-368) Line Transformers	DEM	368P	368S	
(108-369) Services				CUS
(108-370) Meters				CUS
(108-371) Install on Cust Premise				CUS
(108-372) Leased Property Cust. Prem.				CUS
(108-373) Street Lighting				CUS
(108-389) Land & Land Rights	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-390) Struct & Imprints -	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-391) Office Furn & Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-392) Transportation Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-396) Power Operated Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-398) MISC Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>OTHER RATE BASE ITEMS</b>				
<b>Other Rate Base Items</b>				
Material & Supplies	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferred Storm Damage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits				CUS
Customer Advances				CUS
ADIT	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Capitalized Pension and OPEB	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>OPERATIONS &amp; MAINTENANCE EXPENSES</b>				
<b>Transmission Expenses</b>				
<b>Operations Expenses</b>				
(560) Operating Supervision & Engineering	DEM			
(561) Load Dispatch	DEM			
(562) Station Expenses	DEM			
(563) Overhead Line Expenses	DEM			
(565) Transmission of Electricity by Others	DEM			
(566) Miscellaneous transmission expenses	DEM			
<b>Maintenance Expense</b>				
(568) Maintenance Supervision and Engineering	DEM			
(569) Maintenance of Structures	DEM			
(570) Maintenance of Station Equipment	DEM			
(571) Maintenance of Overhead Lines	DEM			
(572) Maintenance of miscellaneous distribution	DEM			
<b>Distribution Expenses</b>				
<b>Operations Expenses</b>				
(580) Operation Supervision & Engineering	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
(581) Load Dispatching	DEM	DEM		
(582) Station Expenses	DEM	DEM		
(583) Overhead line expenses	DEM	365P	365S	
(584) Underground line expenses	DEM	367P	367S	
(586) Meter expenses				CUS
(588) Miscellaneous distribution expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
<b>Maintenance Expense</b>				
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(591) Maintenance of Structures	DEM	DEM		
(592) Maintenance of Station Equipment	DEM	DEM		
(593) Maintenance of Overhead Lines	DEM	365P	365S	
(594) Maintenance of underground lines	DEM	367P	367S	
(595) Maintenance of line transformers	DEM	368P	368S	
(596) Maintenance of street lighting and signal systems				CUS
(597) Maintenance of meters				CUS
(598) Maintenance of miscellaneous distribution	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS



Penn Power Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Customer Accounts</b>				
(901) Supervision				CUS
(902) Meter Reading Expenses				CUS
(903) Collections & Records				CUS
(904) Uncollectables				CUS
(905) Misc. Customer Accounts				CUS
<b>(903) Collections &amp; Records</b>				
(907) Supervision				CUS
(908) Customer Information				CUS
(909) Advertising				CUS
(910) Misc. Expense				CUS
<b>Sales</b>				
(911) Sales Supervision				CUS
(913) Advertising Expense				CUS
<b>Administrative &amp; General Expense</b>				
(920) Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(921) Office Supplies	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(922) Admin Expenses	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(923) Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(924) Property Insurance	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(925) Injury and Damages	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
(926) Pension and Benefits	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(928) Regulatory Commission Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(930.1) General Advertising	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(903.2) Misc. Expense	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(931) Misc. Rent	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(935) Maint. Of General Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(9XX) Open	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>DEPRECIATION EXPENSE</b>				
<b>Depreciation Expense</b>				
(403-303) Intangible	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(403-350) Transm Land	DEM			
(403-352) Transm Structures	DEM			
(403-353) Transm Station Equipment	DEM			
(403-354) Transm Towers & Fixtures	DEM			
(403-355) Transm Poles & Fixtures	DEM			
(403-356) Transm OH Conductors	DEM			
(403-357) Transm UG Conduit	DEM			
(403-358) Transm UG Conductors	DEM			
(403-359) Transm Roads	DEM			
(403-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(403-361) Structures	DEM	DEM		
(403-362) Station Equip	DEM	DEM		
(403-364) Poles	DEM	364P	364S	CUS
(403-365) OH Conductors	DEM	365P	365S	
(403-366) UG Conduit	DEM	366P	366S	
(403-367) UG Conductors	DEM	367P	367S	
(403-368) Line Transformers	DEM	368P	368S	
(403-369) Services				CUS
(403-370) Meters				CUS
(403-371) Install on Cust Premise				CUS
(403-372) Leased Property Cust. Prem.				CUS
(403-373) Streetlight				CUS
(403-389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-398) Misc. Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization and Depletion of Utility Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Cost of Removal/Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Average Net Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Depreciation Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
<b>Amortization Expenses</b>				
Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Removal of Retained Riders	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Eliminate Amort per IS	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Storm Reserve Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Extraordinary Storm Reserve Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Reg Asset Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Streetlight Reg Asset Amort				CUS
Verizon Pole Attach Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>TAXES</b>				
<b>Taxes Other than Income</b>				
Gross Receipt Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
PURTA Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Real Estate Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Sales & Use Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Misc. Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj, Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Other Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District		Residential	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting
Summary of Allocators		Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service
Description	Total Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT
<b>External Allocators</b>											
STLT-Direct	Direct to Street Lighting	100.00%									100.0%
OL-Direct	Direct to Area Lighting	100.00%								100.0%	
Revenues	Tariff Revenue Allocator	100.00%	72.9%	0.1%	4.1%	11.0%	3.4%	3.6%	0.1%	0.4%	0.8%
CUS-RES	Customers - Residential	100.00%	99.9%	0.1%							
CUS-PRI	Number of Customers at Primary Level	100.00%	0.0%	0.0%	0.0%	9.2%	2.1%	88.0%	0.7%	0.0%	0.0%
CUS-SEC	Number of Customers at Secondary Level	100.00%	87.6%	0.0%	6.7%	5.1%	0.1%	0.0%	0.0%	0.1%	0.4%
CUS-TOT	Customers - Total	100.00%	87.5%	0.0%	6.6%	5.1%	0.1%	0.0%	0.1%	0.1%	0.4%
NCP	Max NCP	100.00%	47.7%	0.1%	1.7%	29.9%	9.3%	10.9%	0.1%	0.1%	0.2%
NCP-PRI	NCP Demand Pri	100.00%	0.0%	0.0%	0.0%	0.5%	1.8%	96.7%	1.0%	0.0%	0.0%
NCP-SEC	NCP Demand Sec	100.00%	53.6%	0.1%	1.9%	33.6%	10.2%	0.2%	0.0%	0.1%	0.2%
Deposits	Customer Deposits	100.00%	42.7%	0.1%	6.9%	37.1%	3.8%	6.0%	3.3%	0.1%	0.0%
ACC903	Account 903 Expenses (incl. CC Fees)	100.00%	89.2%	0.0%	5.8%	4.4%	0.1%	0.1%	0.0%	0.0%	0.4%
ACC908	Account 908 Expenses (incl. EV Rebates)	100.00%	82.4%	0.1%	9.4%	7.2%	0.1%	0.1%	0.0%	0.1%	0.6%
ACC910	Account 910 Expenses (incl. LI Outreach)	100.00%	88.2%	0.0%	6.3%	4.8%	0.1%	0.1%	0.0%	0.0%	0.4%
Meters	Meter Plant	100.00%	76.8%	0.1%	7.4%	10.4%	0.4%	1.7%	3.3%	0.1%	0.0%
MR-Exp	Meter Reading Expense	100.00%	87.5%	0.0%	6.6%	5.1%	0.1%	0.1%	0.0%	0.1%	0.4%
Uncollectibles	Uncollectibles	100.00%	92.4%	0.0%	1.3%	3.6%	1.1%	1.2%	0.0%	0.1%	0.2%







Penn Power Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
<b>External Classifiers</b>					
<b>Common</b>					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
364 Primary Classifier	364P	100.00%	22.38%	77.62%	0.00%
364 Secondary Classifier	364S	100.00%	22.38%	77.62%	0.00%
365 Primary Classifier	365P	100.00%	2.54%	97.46%	0.00%
365 Secondary Classifier	365S	100.00%	2.54%	97.46%	0.00%
366 Primary Classifier	366P	100.00%	100.00%	0.00%	0.00%
366 Secondary Classifier	366S	100.00%	100.00%	0.00%	0.00%
367 Primary Classifier	367P	100.00%	8.01%	91.99%	0.00%
367 Secondary Classifier	367S	100.00%	8.01%	91.99%	0.00%
368 Primary Classifier	368P	100.00%	32.23%	67.77%	0.00%
368 Secondary Classifier	368S	100.00%	32.23%	67.77%	0.00%



Penn Power Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
<b>Internal Classifiers - Derivation and Supporting Data</b>					
<b>TOTPLT</b>					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	84.63%	15.37%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	14.94%	85.06%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
<b>DISTPLT</b>					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	85.11%	14.89%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	15.23%	84.77%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
<b>DISTPLT_364-368</b>					
Acct. 364-368 Subtransmission	DIST_364-368-SUB	100.00%	100.00%	0.00%	0.00%
Acct. 364-368 Primary	DIST_364-368-PRI	100.00%	9.48%	90.52%	0.00%
Acct. 364-368 Secondary	DIST_364-368-SEC	100.00%	15.23%	84.77%	0.00%
Acct. 364-368 Customer	DIST_364-368-CS	100.00%	0.00%	100.00%	0.00%
<b>LABOR</b>					
Labor Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	60.49%	39.51%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	4.10%	95.90%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%

Penn Power Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
<b>Dist Labor</b>					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	60.01%	39.99%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	3.97%	96.03%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>Cust Accts Labor</b>					
CA Labor Subtransmission	CUSTACCLAB-SUB	0.00%	0.00%	0.00%	0.00%
CA Labor Primary	CUSTACCLAB-PRI	0.00%	0.00%	0.00%	0.00%
CA Labor Secondary	CUSTACCLAB-SEC	0.00%	0.00%	0.00%	0.00%
CA Labor Customer	CUSTACCLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>Cust Info Labor</b>					
CI Labor Subtransmission	CUSTINFOLAB-SUB	0.00%	0.00%	0.00%	0.00%
CI Labor Primary	CUSTINFOLAB-PRI	0.00%	0.00%	0.00%	0.00%
CI Labor Secondary	CUSTINFOLAB-SEC	0.00%	0.00%	0.00%	0.00%
CI Labor Customer	CUSTINFOLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>Dist+Cust Labor</b>					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	60.01%	39.99%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	3.97%	96.03%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>DistOpExp</b>					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	75.91%	24.09%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	7.28%	92.72%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
<b>DistMtExp</b>					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	36.05%	63.95%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	2.62%	97.38%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
<b>Operating Expenses</b>					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	42.53%	57.47%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	3.41%	96.59%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%

Penn Power Rate District						
Functional Factors						
	Code	Total	Subtransmission	Primary	Secondary	Customer Service
<b>EXTERNAL FUNCTIONAL FACTORS</b>						
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	100.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	100.0%	0.0%
Subtransmission Only	SUBTRANSMISSION	100.0%	100.0%	0.0%	0.0%	0.0%
Account 362 Station Equipment (Plant)	ACC362-PLT	100.0%	7.2%	92.8%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (Plant)	ACC364-PLT	100.0%	2.0%	3.7%	92.6%	1.6%
Account 365 Overhead Conductors & Devices (Plant)	ACC365-PLT	100.0%	1.2%	5.6%	93.2%	0.0%
Account 366 Underground Conduit (Plant)	ACC366-PLT	100.0%	0.8%	4.2%	95.1%	0.0%
Account 367 Underground Conductors & Device (Plan	ACC367-PLT	100.0%	0.1%	1.3%	98.6%	0.0%
Account 362 Station Equipment (A/D)	ACC362-AD	100.0%	18.1%	81.9%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (A/D)	ACC364-AD	100.0%	2.5%	3.7%	92.2%	1.6%
Account 365 Overhead Conductors & Devices (A/D)	ACC365-AD	100.0%	2.3%	5.5%	92.2%	0.0%
Account 366 Underground Conduit (A/D)	ACC366-AD	100.0%	1.8%	4.1%	94.1%	0.0%
Account 367 Underground Conductors & Device (A/D)	ACC367-AD	100.0%	0.2%	1.3%	98.5%	0.0%
<b>INTERNAL FUNCTIONAL FACTORS</b>						
Rate Base Factor	RB	100.0%	2.6%	16.3%	74.4%	6.7%
Total Distribution Plant Factor	DISTPLT	100.0%	2.7%	14.9%	70.4%	11.9%
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	1.0%	3.3%	95.3%	0.4%
Total Utility Plant Factor	TOTPLT	100.0%	2.7%	14.8%	70.5%	12.1%
Total General Plant Factor	GENPLT	100.0%	2.7%	14.9%	70.4%	11.9%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.2%	6.7%	87.8%	5.2%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	1.2%	8.0%	88.9%	2.0%
Distribution Expenses Factor	DISTEXP	100.0%	1.1%	7.9%	88.8%	2.1%
Labor Expenses	LABOR	100.0%	1.2%	9.6%	72.3%	16.9%
Dist Labor Expenses	DISTLAB	100.0%	1.2%	10.9%	82.6%	5.3%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	1.1%	9.9%	72.3%	16.7%
Non-A&G Labor Expenses	NONAGLAB	100.0%	1.1%	9.5%	72.4%	17.0%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	1.2%	7.0%	74.1%	17.7%

Penn Power Rate District						
Functional Factors						
	Code	Total	Subtransmission	Primary	Secondary	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		994,283	27,034	148,576	700,107	118,566
Total Distribution Plant Factor	DISTPLT	100.0%	2.7%	14.9%	70.4%	11.9%
Total Distribution 364-368		726,086	7,164	24,159	692,050	2,713
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	1.0%	3.3%	95.3%	0.4%
Total General Plant		32,980	897	4,928	23,222	3,933
Total General Plant Factor	GENPLT	100.0%	2.7%	14.9%	70.4%	11.9%
Total Utility Plant		1,052,608	28,235	155,282	742,108	126,983
Total Utility Plant Factor	TOTPLT	100.0%	2.7%	14.8%	70.5%	12.1%
Distribution Operating Expenses		1,274	3	86	1,119	66
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.2%	6.7%	87.8%	5.2%
Distribution Maintenance Expenses		33,260	389	2,657	29,558	656
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	1.2%	8.0%	88.9%	2.0%
Distribution Expense		34,534	392	2,743	30,677	722
Distribution Expense Factor	DISTEXP	100.0%	1.1%	7.9%	88.8%	2.1%
Total Operating Expenses excl. A&G		44,443	531	3,105	32,935	7,872
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	1.2%	7.0%	74.1%	17.7%

Penn Power Rate District  
 Billing Determinants  
 Test Period 12 Months Ended December 2025

Schedule	Normalized kWh	kWh %	Customers	%
R	1,713,034,249	36.9%	152,010	87.5%
GSV	1,995,206	0.0%	78	0.0%
GSS	49,281,744	1.1%	11,535	6.6%
GSM	839,944,113	18.1%	8,839	5.1%
GSL	322,711,741	7.0%	144	0.1%
GP	393,669,651	8.5%	126	0.1%
TP	1,309,300,930	28.2%	45	0.0%
PNP	1,862,519	0.0%	88	0.1%
POL	2,685,529	0.1%	705	0.4%
STLT	3,267,043	0.1%	82	0.0%
<b>Total</b>	<b>4,637,752,725</b>	<b>100.00%</b>	<b>173,652</b>	<b>100.00%</b>

West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
COSS Summary		Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
Total Company		RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
<b>Current Delivery Service Rates</b>												
Rate base	\$ 2,094,173	\$ 1,520,788	\$ 2,030	\$ 133,474	\$ 223,023	\$ 66,311	\$ 62,657	\$ 58	\$ 15,938	\$ 11,955	\$ 53,234	\$ 4,705
Net operating income	\$ 56,811	\$ 34,725	\$ 319	\$ (5,497)	\$ 14,922	\$ 8,695	\$ 3,679	\$ 70	\$ 592	\$ 1,717	\$ (2,683)	\$ 270
Rate of return	2.71%	2.28%	15.72%	-4.12%	6.69%	13.11%	5.87%	122.19%	3.71%	14.36%	-5.04%	5.75%
Relative rate of return	100%	84%	580%	-152%	247%	483%	216%	4504%	137%	529%	-186%	212%
Revenues	\$ 444,442	\$ 311,096	\$ 802	\$ 15,101	\$ 59,845	\$ 23,891	\$ 17,853	\$ 116	\$ 4,025	\$ 4,404	\$ 6,051	\$ 1,257
Test Period Usage (MWh)	19,398,975	7,237,022	18,944	210,899	3,335,031	2,072,278	5,177,975	71,780	1,012,145	23,561	21,689	217,652
Revenue per MWh	\$ 0.02	\$ 0.04	\$ 0.04	\$ 0.07	\$ 0.02	\$ 0.01	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.19	\$ 0.28	\$ 0.01
<b>Revenues at Equalized Rates of Return</b>												
Rate of return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Revenue required	\$ 614,232	\$ 443,174	\$ 610	\$ 38,238	\$ 65,936	\$ 19,949	\$ 20,294	\$ 28	\$ 5,110	\$ 3,489	\$ 15,956	\$ 1,447
Revenue deficiency	\$ 169,789	\$ 132,078	\$ (192)	\$ 23,137	\$ 6,091	\$ (3,943)	\$ 2,441	\$ (88)	\$ 1,085	\$ (914)	\$ 9,905	\$ 190
Percent increase required	38.2%	42.5%	-24.0%	153.2%	10.2%	-16.5%	13.7%	-75.7%	27.0%	-20.8%	163.7%	15.1%
Test Period Usage (MWh)	19,398,975	7,237,022	18,944	210,899	3,335,031	2,072,278	5,177,975	71,780	1,012,145	23,561	21,689	217,652
Revenue Required per MWh	\$ 0.03	\$ 0.06	\$ 0.03	\$ 0.18	\$ 0.02	\$ 0.01	\$ 0.00	\$ 0.00	\$ 0.01	\$ 0.15	\$ 0.74	\$ 0.01
Revenue Deficiency per MWh	\$ 0.01	\$ 0.02	\$ (0.01)	\$ 0.11	\$ 0.00	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ 0.00	\$ (0.04)	\$ 0.46	\$ 0.00
<b>Rate Class</b>												
	Proposed Class ROR	Overall ROR										
RS	2.28%	2.71%										
GSV	15.72%	2.71%										
GSS	-4.12%	2.71%										
GSM	6.69%	2.71%										
GSL	13.11%	2.71%										
GP/TP	5.87%	2.71%										
PP44	122.19%	2.71%										
PP46	3.71%	2.71%										
POL	14.36%	2.71%										
STLT	-5.04%	2.71%										
PSU	5.75%	2.71%										

West Penn Rate District		Residential											
COSS Summary		Total Company	Service RS	Volunteer GSV	Small GSS	Medium GSM	Large GSL	/ Transmission GP/TP	Power Sch. 44 PP44	Power Sch. 46 PP46	Lighting POL	Service STLT	University PSU
Current Rate of Return		2.71%	2.28%	15.72%	-4.12%	6.69%	13.11%	5.87%	122.19%	3.71%	14.36%	-5.04%	5.75%
Proposed Rate of Return		8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
EROR Revenues	\$	614,232	\$ 443,174	\$ 610	\$ 38,238	\$ 65,936	\$ 19,949	\$ 20,294	\$ 28	\$ 5,110	\$ 3,489	\$ 15,956	\$ 1,447
Current Revenues		444,442	311,096	802	15,101	59,845	23,891	17,853	116	4,025	4,404	6,051	1,257
Difference	\$	169,789	\$ 132,078	\$ (192)	\$ 23,137	\$ 6,091	\$ (3,943)	\$ 2,441	\$ (88)	\$ 1,085	\$ (914)	\$ 9,905	\$ 190
% Difference		38.20%	42.46%	-23.97%	153.22%	10.18%	-16.50%	13.67%	-75.74%	26.96%	-20.76%	163.68%	15.09%
<b>Derivation of Base Rate Revenues</b>													
Current Total Revenues	\$	444,442	311,096	802	15,101	59,845	23,891	17,853	116	4,025	4,404	6,051	1,257
Less: Other Rider Revenues	\$	(358)	(10,209)	(26)	(301)	1,765	1,839	5,526	82	1,062	(124)	(185)	214
Less: Other Revenues	\$	16,292	11,879	18	815	1,972	500	579	1	86	223	193	26
Current Base Rate Revenues	\$	428,509	\$ 309,426	\$ 810	\$ 14,587	\$ 56,109	\$ 21,553	\$ 11,748	\$ 34	\$ 2,877	\$ 4,305	\$ 6,043	\$ 1,017
Total Revenues at EROR	\$	614,232	443,174	610	38,238	65,936	19,949	20,294	28	5,110	3,489	15,956	1,447
Less: Other Rider Revenues	\$	-	-	-	-	-	-	-	-	-	-	-	-
Less: Other Revenues	\$	16,292	11,879	18	815	1,972	500	579	1	86	223	193	26
Base Rate Revenues at EROR	\$	597,940	\$ 431,295	\$ 592	\$ 37,424	\$ 63,965	\$ 19,449	\$ 19,715	\$ 27	\$ 5,024	\$ 3,266	\$ 15,763	\$ 1,421
<b>Metrics</b>													
Base Rate Revenues at EROR		597,940	431,295	592	37,424	63,965	19,449	19,715	27	5,024	3,266	15,763	1,421
Test Period Usage (MWh)		19,398,975	7,237,022	18,944	210,899	3,335,031	2,072,278	5,177,975	71,780	1,012,145	23,561	21,689	217,652
Test Period Customers		742,485	636,179	630	62,540	37,355	903	190	1	3	4,112	571	1

West Penn Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Income Statement	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Sch. 44	Sch. 46	Lighting	Service	University
Current Rates		RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
<b>Going-Level Income Statement</b>												
<b>Operating Revenues</b>	\$ 444,442	\$ 311,096	\$ 802	\$ 15,101	\$ 59,845	\$ 23,891	\$ 17,853	\$ 116	\$ 4,025	\$ 4,404	\$ 6,051	\$ 1,257
<b>Operating Expenses</b>												
O&M Expenses	\$ 212,475	\$ 157,539	\$ 196	\$ 13,745	\$ 21,688	\$ 6,593	\$ 7,467	\$ 5	\$ 1,912	\$ 1,012	\$ 1,804	\$ 514
Depreciation & Amortization	148,092	102,233	146	9,120	16,469	4,717	4,893	10	1,207	926	8,028	343
Taxes Other than Income	29,196	20,450	50	1,085	3,864	1,520	1,180	7	274	270	412	84
<b>Total Operating Expenses</b>	\$ 389,763	\$ 280,222	\$ 392	\$ 23,949	\$ 42,021	\$ 12,831	\$ 13,540	\$ 22	\$ 3,393	\$ 2,208	\$ 10,244	\$ 941
Income Before Tax	\$ 54,679	\$ 30,874	\$ 410	\$ (8,849)	\$ 17,824	\$ 11,060	\$ 4,313	\$ 95	\$ 632	\$ 2,195	\$ (4,192)	\$ 316
<b>Income Adjustments</b>												
Interest Expense	44,187	32,089	43	2,816	4,706	1,399	1,322	1	336	252	1,123	99
<b>Total Income Adjustments</b>	\$ 44,187	\$ 32,089	\$ 43	\$ 2,816	\$ 4,706	\$ 1,399	\$ 1,322	\$ 1	\$ 336	\$ 252	\$ 1,123	\$ 99
Adjusted Taxable Income	\$ 10,492	\$ (1,214)	\$ 367	\$ (11,665)	\$ 13,119	\$ 9,661	\$ 2,991	\$ 93	\$ 295	\$ 1,943	\$ (5,315)	\$ 217
Calculated Income Tax	2,736	(317)	96	(3,041)	3,420	2,519	780	24	77	507	(1,386)	56
Reconciliation Adjustment	(4,867)	(3,534)	(5)	(310)	(518)	(154)	(146)	(0)	(37)	(28)	(124)	(11)
Total Income Taxes	\$ (2,131)	\$ (3,851)	\$ 91	\$ (3,352)	\$ 2,902	\$ 2,365	\$ 634	\$ 24	\$ 40	\$ 479	\$ (1,510)	\$ 46
<b>Total Operating Income</b>	\$ 56,811	\$ 34,725	\$ 319	\$ (5,497)	\$ 14,922	\$ 8,695	\$ 3,679	\$ 70	\$ 592	\$ 1,717	\$ (2,683)	\$ 270
<b>Rate Base</b>	\$ 2,094,173	\$ 1,520,788	\$ 2,030	\$ 133,474	\$ 223,023	\$ 66,311	\$ 62,657	\$ 58	\$ 15,938	\$ 11,955	\$ 53,234	\$ 4,705
ROR @ Current Rates	2.71%	2.28%	15.72%	-4.12%	6.69%	13.11%	5.87%	122.19%	3.71%	14.36%	-5.04%	5.75%
Rate Base %	100.00%	72.62%	0.10%	6.37%	10.65%	3.17%	2.99%	0.00%	0.76%	0.57%	2.54%	0.22%
<b>Pro-Forma Income Tax Increase Calculation</b>												
Rate Base	2,094,173	1,520,788	2,030	133,474	223,023	66,311	62,657	58	15,938	11,955	53,234	4,705
Required ROR	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Required Income	171,513	124,553	166	10,932	18,266	5,431	5,132	5	1,305	979	4,360	385
Increase in Earnings Requested	114,702	89,827	(153)	16,429	3,343	(3,264)	1,453	(66)	714	(737)	7,042	115
Increase in Revenues Requested	169,348	132,622	(226)	24,255	4,936	(4,820)	2,145	(97)	1,054	(1,089)	10,397	170
State Taxable Income	169,348	132,622	(226)	24,255	4,936	(4,820)	2,145	(97)	1,054	(1,089)	10,397	170
<b>State Income Tax Increase</b>	<b>12,608</b>	<b>9,874</b>	<b>(17)</b>	<b>1,806</b>	<b>368</b>	<b>(359)</b>	<b>160</b>	<b>(7)</b>	<b>78</b>	<b>(81)</b>	<b>774</b>	<b>13</b>
Federal Taxable Income	156,739	122,748	(209)	22,449	4,569	(4,461)	1,985	(90)	975	(1,008)	9,623	157
<b>Federal Income Tax Increase</b>	<b>30,490</b>	<b>23,878</b>	<b>(41)</b>	<b>4,367</b>	<b>889</b>	<b>(868)</b>	<b>386</b>	<b>(17)</b>	<b>190</b>	<b>(196)</b>	<b>1,872</b>	<b>31</b>
<b>Revenue Requirement Calculation</b>												
Required Income	171,513	124,553	166	10,932	18,266	5,431	5,132	5	1,305	979	4,360	385
Add: Expenses	389,763	280,222	392	23,949	42,021	12,831	13,540	22	3,393	2,208	10,244	941
Add: Incremental Uncollectibles	1,591	1,147	2	99	171	52	53	0	13	9	41	4
Add: Incremental PUC Expenses	406	293	0	25	44	13	14	0	3	2	11	1
Add: Taxes												
Current Taxes	(2,131)											
Proforma Tax Increase	43,099	29,751	40	2,611	4,363	1,297	1,226	1	312	234	1,041	92
Increase in GRT	\$ 9,992	\$ 7,209	\$ 10	\$ 622	\$ 1,073	\$ 325	\$ 330	\$ 0	\$ 83	\$ 57	\$ 260	\$ 24
<b>Revenue Requirement</b>	<b>614,232</b>	<b>443,174</b>	<b>610</b>	<b>38,238</b>	<b>65,936</b>	<b>19,949</b>	<b>20,294</b>	<b>28</b>	<b>5,110</b>	<b>3,489</b>	<b>15,956</b>	<b>1,447</b>



West Penn Rate District Allocation Summary	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
<b>Revenue Requirement</b>												
<b>Primary</b>												
- Demand	41,379	17,895	54	594	9,100	4,185	6,943	0	1,919	101	108	478
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary</b>												
- Demand	65,166	28,026	84	936	14,190	6,762	10,985	1	2,974	162	174	872
- Customer	11,559	266	1	13	6,521	3,845	873	0	3	4	5	28
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Secondary</b>												
- Demand	38,409	22,482	68	744	11,163	3,474	190	1	20	127	134	6
- Customer	353,110	300,727	310	28,902	18,842	1,092	574	4	130	2,034	456	41
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Customer Service</b>												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	104,608	73,779	94	7,050	6,120	590	728	22	62	1,062	15,079	22
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue Requirement</b>												
- Demand	144,955	68,403	206	2,274	34,453	14,422	18,119	2	4,914	390	416	1,357
- Customer	469,277	374,771	404	35,964	31,484	5,527	2,175	26	196	3,099	15,540	90
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue Requirement</b>	<b>614,232</b>	<b>443,174</b>	<b>610</b>	<b>38,238</b>	<b>65,936</b>	<b>19,949</b>	<b>20,294</b>	<b>28</b>	<b>5,110</b>	<b>3,489</b>	<b>15,956</b>	<b>1,447</b>

West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Allocation Summary	Total	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
	Company	RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
<b>Rate Base</b>												
<b>Subtransmission</b>												
- Demand	107,585	45,208	137	1,450	24,092	11,116	18,670	-	5,172	227	225	1,287
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary</b>												
- Demand	226,077	93,670	285	3,005	50,147	24,284	39,741	-	10,715	471	466	3,292
- Customer	38,624	-	-	-	22,361	13,213	2,957	-	-	-	-	92
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Secondary</b>												
- Demand	184,538	106,774	325	3,422	55,352	17,079	518	-	-	537	532	-
- Customer	1,327,933	1,139,401	1,110	111,423	66,295	1,243	11	-	-	7,425	1,024	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Customer Service</b>												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	209,416	135,735	172	14,174	4,775	(624)	760	58	51	3,295	50,986	33
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Rate Base</b>												
- Demand	518,200	245,652	747	7,877	129,591	52,479	58,929	-	15,887	1,235	1,223	4,579
- Customer	1,575,973	1,275,136	1,283	125,597	93,431	13,832	3,728	58	51	10,721	52,011	126
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Rate Base</b>	<b>2,094,173</b>	<b>1,520,788</b>	<b>2,030</b>	<b>133,474</b>	<b>223,023</b>	<b>66,311</b>	<b>62,657</b>	<b>58</b>	<b>15,938</b>	<b>11,955</b>	<b>53,234</b>	<b>4,705</b>

West Penn Rate District Allocation Summary	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
<b>Total Expenses excl. Income Taxes</b>												
<b>Subtransmission</b>												
- Demand	29,832	13,051	39	439	6,516	2,992	4,931	0	1,362	77	84	340
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Primary</b>												
- Demand	40,901	17,990	54	614	8,813	4,156	6,701	1	1,820	111	124	518
- Customer	7,414	266	1	13	4,124	2,427	554	0	3	4	5	18
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Secondary</b>												
- Demand	18,628	11,041	33	378	5,227	1,641	134	1	20	69	77	6
- Customer	210,827	178,640	190	16,974	11,733	958	573	4	130	1,238	346	41
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Customer Service</b>												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	82,161	59,235	75	5,532	5,608	657	646	16	57	709	9,608	18
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses excl. Income Taxes</b>												
- Demand	89,361	42,081	126	1,431	20,556	8,789	11,767	2	3,202	258	285	864
- Customer	300,402	238,140	266	22,519	21,465	4,042	1,773	20	191	1,951	9,959	77
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses excl. Income Taxes</b>	<b>389,763</b>	<b>280,222</b>	<b>392</b>	<b>23,949</b>	<b>42,021</b>	<b>12,831</b>	<b>13,540</b>	<b>22</b>	<b>3,393</b>	<b>2,208</b>	<b>10,244</b>	<b>941</b>



West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>(356) Trans. OH Conductors</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(357) Underground Conduit</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(358) Trans. UG Conductors</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(359) Trans. Roads</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(360) Land and Land Rights</b>		<u>18,055</u>												
- Demand		3,606	1,842	6	59	966	360	264	-	68	9	9	24	
- Customer		14,448	11,971	12	1,171	913	141	29	-	-	78	133	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>18,055</u>	<u>13,813</u>	<u>17</u>	<u>1,230</u>	<u>1,879</u>	<u>501</u>	<u>293</u>	<u>-</u>	<u>68</u>	<u>87</u>	<u>142</u>	<u>25</u>	
<b>(361) Structures and Improvements</b>		<u>24,361</u>												
- Demand		24,361	10,237	31	328	5,455	2,517	4,228	-	1,171	51	51	291	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>24,361</u>	<u>10,237</u>	<u>31</u>	<u>328</u>	<u>5,455</u>	<u>2,517</u>	<u>4,228</u>	<u>-</u>	<u>1,171</u>	<u>51</u>	<u>51</u>	<u>291</u>	
<b>(362) Station Equipment</b>		<u>444,759</u>												
- Demand		444,759	186,892	568	5,995	99,597	45,953	77,183	-	21,380	939	930	5,321	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>444,759</u>	<u>186,892</u>	<u>568</u>	<u>5,995</u>	<u>99,597</u>	<u>45,953</u>	<u>77,183</u>	<u>-</u>	<u>21,380</u>	<u>939</u>	<u>930</u>	<u>5,321</u>	
<b>(364) Poles, Towers &amp; Fixtures</b>		<u>590,222</u>												
- Demand		186,483	92,881	282	2,978	48,844	18,891	16,034	-	4,151	467	462	1,491	
- Customer		403,740	324,519	316	31,735	24,065	3,417	688	-	-	2,115	16,862	21	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>590,222</u>	<u>417,400</u>	<u>599</u>	<u>34,713</u>	<u>72,910</u>	<u>22,309</u>	<u>16,723</u>	<u>-</u>	<u>4,151</u>	<u>2,582</u>	<u>17,324</u>	<u>1,512</u>	
<b>(365) Overhead Conductors &amp; Devices</b>		<u>1,044,528</u>												
- Demand		111,650	49,577	151	1,590	26,320	11,572	16,267	-	4,415	249	247	1,262	
- Customer		932,878	767,138	748	75,019	67,102	14,113	2,978	-	-	4,999	690	93	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>1,044,528</u>	<u>816,714</u>	<u>898</u>	<u>76,609</u>	<u>93,422</u>	<u>25,685</u>	<u>19,245</u>	<u>-</u>	<u>4,415</u>	<u>5,248</u>	<u>937</u>	<u>1,354</u>	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>(366) Underground Conduit</b>		<u>24,780</u>												
- Demand		24,780	13,922	42	446	7,269	2,510	308	-	1	70	69	141	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>24,780</u>	<u>13,922</u>	<u>42</u>	<u>446</u>	<u>7,269</u>	<u>2,510</u>	<u>308</u>	<u>-</u>	<u>1</u>	<u>70</u>	<u>69</u>	<u>141</u>	
<b>(367) Underground Conductors &amp; Device</b>		<u>270,239</u>												
- Demand		70,205	37,820	115	1,212	19,757	6,914	2,966	-	700	190	188	344	
- Customer		200,033	168,989	165	16,526	11,617	1,239	238	-	-	1,101	152	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>270,239</u>	<u>206,809</u>	<u>280</u>	<u>17,738</u>	<u>31,373</u>	<u>8,153</u>	<u>3,203</u>	<u>-</u>	<u>700</u>	<u>1,291</u>	<u>340</u>	<u>351</u>	
<b>(368) Line Transformers</b>		<u>523,236</u>												
- Demand		96,856	56,041	170	1,796	29,052	8,964	272	-	-	282	279	-	
- Customer		426,380	365,845	357	35,776	21,286	399	3	-	-	2,384	329	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>523,236</u>	<u>421,886</u>	<u>527</u>	<u>37,572</u>	<u>50,338</u>	<u>9,363</u>	<u>275</u>	<u>-</u>	<u>-</u>	<u>2,666</u>	<u>608</u>	<u>-</u>	
<b>(369) Services</b>		<u>149,237</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>149,237</u>	<u>128,050</u>	<u>125</u>	<u>12,522</u>	<u>7,450</u>	<u>140</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>834</u>	<u>115</u>	<u>-</u>	
<b>(370) Meters</b>		<u>216,452</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>216,452</u>	<u>166,080</u>	<u>286</u>	<u>18,852</u>	<u>24,782</u>	<u>2,739</u>	<u>3,437</u>	<u>113</u>	<u>98</u>	<u>-</u>	<u>-</u>	<u>65</u>	
<b>(371) Customer Premises</b>		<u>10,039</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,039	-	-	-	-	-	-	-	-	10,039	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>10,039</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,039</u>	<u>-</u>	<u>-</u>	
<b>(372) Leased Property Cust. Prem.</b>		<u>298</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		298	-	-	-	-	-	-	-	-	298	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>298</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>298</u>	<u>-</u>	<u>-</u>	
<b>(373) Streetlight</b>		<u>54,120</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		54,120	-	-	-	-	-	-	-	-	-	54,120	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>54,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,120</u>	<u>-</u>	
<b>Total Distribution Plant</b>		<u>3,404,283</u>												
- Demand		996,657	463,481	1,410	14,863	244,866	101,190	123,415	-	33,517	2,329	2,308	9,280	
- Customer		2,407,626	1,932,592	2,008	191,600	157,216	22,188	7,374	113	98	21,849	72,400	188	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>3,404,283</u>	<u>2,396,073</u>	<u>3,418</u>	<u>206,463</u>	<u>402,081</u>	<u>123,378</u>	<u>130,789</u>	<u>113</u>	<u>33,615</u>	<u>24,178</u>	<u>74,708</u>	<u>9,467</u>	
<b>General Plant</b>														
<b>(389) Land</b>		<u>2,356</u>												
- Demand		690	321	1	10	169	70	85	-	23	2	2	6	
- Customer		1,666	1,337	1	133	109	15	5	0	0	15	50	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>2,356</u>	<u>1,658</u>	<u>2</u>	<u>143</u>	<u>278</u>	<u>85</u>	<u>91</u>	<u>0</u>	<u>23</u>	<u>17</u>	<u>52</u>	<u>7</u>	
<b>(390) Structures</b>		<u>141,308</u>												
- Demand		41,370	19,239	59	617	10,164	4,200	5,123	-	1,391	97	96	385	
- Customer		99,938	80,220	83	7,953	6,526	921	306	5	4	907	3,005	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>141,308</u>	<u>99,458</u>	<u>142</u>	<u>8,570</u>	<u>16,690</u>	<u>5,121</u>	<u>5,429</u>	<u>5</u>	<u>1,395</u>	<u>1,004</u>	<u>3,101</u>	<u>393</u>	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>(391) Office Equipment</b>		<b>19,229</b>												
- Demand		5,629	2,618	8	84	1,383	572	697	-	189	13	13	52	
- Customer		13,599	10,916	11	1,082	888	125	42	1	1	123	409	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>19,229</b>	<b>13,534</b>	<b>19</b>	<b>1,166</b>	<b>2,271</b>	<b>697</b>	<b>739</b>	<b>1</b>	<b>190</b>	<b>137</b>	<b>422</b>	<b>53</b>	
<b>(392) Transportation</b>		<b>11,946</b>												
- Demand		3,498	1,626	5	52	859	355	433	-	118	8	8	33	
- Customer		8,449	6,782	7	672	552	78	26	0	0	77	254	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>11,946</b>	<b>8,408</b>	<b>12</b>	<b>725</b>	<b>1,411</b>	<b>433</b>	<b>459</b>	<b>0</b>	<b>118</b>	<b>85</b>	<b>262</b>	<b>33</b>	
<b>(393) Stores Equipment</b>		<b>219</b>												
- Demand		64	30	0	1	16	7	8	-	2	0	0	1	
- Customer		155	125	0	12	10	1	0	0	0	1	5	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>219</b>	<b>154</b>	<b>0</b>	<b>13</b>	<b>26</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>1</b>	
<b>(394) Tools &amp; Garage Equip.</b>		<b>20,381</b>												
- Demand		5,967	2,775	8	89	1,466	606	739	-	201	14	14	56	
- Customer		14,414	11,570	12	1,147	941	133	44	1	1	131	433	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>20,381</b>	<b>14,345</b>	<b>20</b>	<b>1,236</b>	<b>2,407</b>	<b>739</b>	<b>783</b>	<b>1</b>	<b>201</b>	<b>145</b>	<b>447</b>	<b>57</b>	
<b>(395) Laboratory</b>		<b>384</b>												
- Demand		112	52	0	2	28	11	14	-	4	0	0	1	
- Customer		272	218	0	22	18	3	1	0	0	2	8	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>384</b>	<b>270</b>	<b>0</b>	<b>23</b>	<b>45</b>	<b>14</b>	<b>15</b>	<b>0</b>	<b>4</b>	<b>3</b>	<b>8</b>	<b>1</b>	
<b>(396) Power Equipment</b>		<b>265</b>												
- Demand		78	36	0	1	19	8	10	-	3	0	0	1	
- Customer		188	151	0	15	12	2	1	0	0	2	6	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>265</b>	<b>187</b>	<b>0</b>	<b>16</b>	<b>31</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>6</b>	<b>1</b>	
<b>(397) Communication Equipment</b>		<b>38,982</b>												
- Demand		11,413	5,307	16	170	2,804	1,159	1,413	-	384	27	26	106	
- Customer		27,570	22,130	23	2,194	1,800	254	84	1	1	250	829	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>38,982</b>	<b>27,437</b>	<b>39</b>	<b>2,364</b>	<b>4,604</b>	<b>1,413</b>	<b>1,498</b>	<b>1</b>	<b>385</b>	<b>277</b>	<b>855</b>	<b>108</b>	
<b>(398) Misc. Equipment</b>		<b>11</b>												
- Demand		3	2	0	0	1	0	0	-	0	0	0	0	
- Customer		8	6	0	1	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>11</b>	<b>8</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total General Plant</b>		<b>235,083</b>												
- Demand		68,824	32,006	97	1,026	16,909	6,988	8,522	-	2,315	161	159	641	
- Customer		166,258	133,455	139	13,231	10,857	1,532	509	8	7	1,509	5,000	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>235,083</b>	<b>165,461</b>	<b>236</b>	<b>14,257</b>	<b>27,766</b>	<b>8,520</b>	<b>9,032</b>	<b>8</b>	<b>2,321</b>	<b>1,670</b>	<b>5,159</b>	<b>654</b>	
<b>Total Utility Plant</b>		<b>3,765,347</b>												
- Demand		1,090,584	506,444	1,540	16,241	267,597	110,765	135,828	-	36,900	2,545	2,521	10,202	
- Customer		2,674,763	2,149,317	2,228	212,688	174,825	24,926	8,220	123	117	23,897	78,213	209	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>3,765,347</b>	<b>2,655,762</b>	<b>3,769</b>	<b>228,928</b>	<b>442,422</b>	<b>135,691</b>	<b>144,048</b>	<b>123</b>	<b>37,016</b>	<b>26,442</b>	<b>80,735</b>	<b>10,411</b>	





West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>(108-359) Transm Roads</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(108-360) Land</b>		(20,448)												
- Demand		(4,084)	(2,086)	(6)	(67)	(1,094)	(407)	(299)	-	(77)	(10)	(10)	(27)	
- Customer		(16,363)	(13,558)	(13)	(1,326)	(1,034)	(160)	(33)	-	-	(88)	(150)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(20,448)	(15,644)	(20)	(1,393)	(2,128)	(567)	(331)	-	(77)	(99)	(161)	(28)	
<b>(108-361) Structures</b>		(12,114)												
- Demand		(12,114)	(5,090)	(15)	(163)	(2,713)	(1,252)	(2,102)	-	(582)	(26)	(25)	(145)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(12,114)	(5,090)	(15)	(163)	(2,713)	(1,252)	(2,102)	-	(582)	(26)	(25)	(145)	
<b>(108-362) Station Equip</b>		(203,062)												
- Demand		(203,062)	(85,328)	(260)	(2,737)	(45,473)	(20,980)	(35,239)	-	(9,761)	(429)	(425)	(2,429)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(203,062)	(85,328)	(260)	(2,737)	(45,473)	(20,980)	(35,239)	-	(9,761)	(429)	(425)	(2,429)	
<b>(108-364) Poles</b>		(176,865)												
- Demand		(71,601)	(33,873)	(103)	(1,086)	(17,881)	(7,300)	(8,169)	-	(2,187)	(170)	(169)	(664)	
- Customer		(105,264)	(84,609)	(82)	(8,274)	(6,274)	(891)	(180)	-	-	(551)	(4,396)	(6)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(176,865)	(118,482)	(185)	(9,360)	(24,155)	(8,191)	(8,348)	-	(2,187)	(722)	(4,565)	(669)	
<b>(108-365) OH Conductors</b>		(177,742)												
- Demand		(37,542)	(16,175)	(49)	(519)	(8,605)	(3,884)	(6,048)	-	(1,662)	(81)	(81)	(438)	
- Customer		(140,200)	(115,291)	(112)	(11,274)	(10,085)	(2,121)	(448)	-	-	(751)	(104)	(14)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(177,742)	(131,466)	(162)	(11,793)	(18,690)	(6,005)	(6,495)	-	(1,662)	(833)	(184)	(452)	
<b>(108-366) UG Conduit</b>		(9,389)												
- Demand		(9,389)	(5,276)	(16)	(169)	(2,755)	(951)	(116)	-	(0)	(27)	(26)	(54)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(9,389)	(5,276)	(16)	(169)	(2,755)	(951)	(116)	-	(0)	(27)	(26)	(54)	
<b>(108-367) UG Cond &amp; Dev</b>		(72,322)												
- Demand		(21,051)	(10,978)	(33)	(352)	(5,748)	(2,088)	(1,291)	-	(326)	(55)	(55)	(125)	
- Customer		(51,271)	(43,314)	(42)	(4,236)	(2,978)	(317)	(61)	-	-	(282)	(39)	(2)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(72,322)	(54,292)	(76)	(4,588)	(8,726)	(2,406)	(1,351)	-	(326)	(337)	(94)	(127)	
<b>(108-368) Line Transformers</b>		(193,182)												
- Demand		(35,760)	(20,691)	(63)	(663)	(10,726)	(3,310)	(100)	-	-	(104)	(103)	-	
- Customer		(157,422)	(135,072)	(132)	(13,209)	(7,859)	(147)	(1)	-	-	(880)	(121)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(193,182)	(155,763)	(195)	(13,872)	(18,585)	(3,457)	(102)	-	-	(984)	(224)	-	
<b>(108-369) Services</b>		(64,968)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>(108-370) Meters</b>		<b>(91,102)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	-	(27)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(91,102)</b>	<b>(69,901)</b>	<b>(120)</b>	<b>(7,934)</b>	<b>(10,430)</b>	<b>(1,153)</b>	<b>(1,447)</b>	<b>(47)</b>	<b>(41)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27)</b>
<b>(108-371) Install on Cust Premise</b>		<b>(6,460)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(6,460)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,460)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(108-372) Leased Property Cust. Prem.</b>		<b>(280)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(280)	-	-	-	-	-	-	-	-	(280)	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(280)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(280)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(108-373) Street Lighting</b>		<b>(10,529)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(10,529)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,529)</b>	<b>-</b>	<b>-</b>
<b>(108-389) Land &amp; Land Rights</b>		<b>(147)</b>												
- Demand		(43)	(20)	(0)	(1)	(11)	(4)	(5)	-	(1)	(0)	(0)	(0)	(0)
- Customer		(104)	(83)	(0)	(8)	(7)	(1)	(0)	(0)	(0)	(1)	(3)	(0)	(0)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(147)</b>	<b>(103)</b>	<b>(0)</b>	<b>(9)</b>	<b>(17)</b>	<b>(5)</b>	<b>(6)</b>	<b>(0)</b>	<b>(1)</b>	<b>(1)</b>	<b>(3)</b>	<b>(0)</b>	<b>(0)</b>
<b>(108-390) Struct &amp; Impmnts -</b>		<b>(43,924)</b>												
- Demand		(12,859)	(5,980)	(18)	(192)	(3,159)	(1,306)	(1,592)	-	(432)	(30)	(30)	(120)	(120)
- Customer		(31,065)	(24,935)	(26)	(2,472)	(2,028)	(286)	(95)	(1)	(1)	(282)	(934)	(2)	(2)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(43,924)</b>	<b>(30,916)</b>	<b>(44)</b>	<b>(2,664)</b>	<b>(5,188)</b>	<b>(1,592)</b>	<b>(1,688)</b>	<b>(1)</b>	<b>(434)</b>	<b>(312)</b>	<b>(964)</b>	<b>(122)</b>	<b>(122)</b>
<b>(108-391) Office Furn &amp; Equip</b>		<b>(13,510)</b>												
- Demand		(3,955)	(1,839)	(6)	(59)	(972)	(402)	(490)	-	(133)	(9)	(9)	(37)	(37)
- Customer		(9,555)	(7,669)	(8)	(760)	(624)	(88)	(29)	(0)	(0)	(87)	(287)	(1)	(1)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(13,510)</b>	<b>(9,509)</b>	<b>(14)</b>	<b>(819)</b>	<b>(1,596)</b>	<b>(490)</b>	<b>(519)</b>	<b>(0)</b>	<b>(133)</b>	<b>(96)</b>	<b>(296)</b>	<b>(38)</b>	<b>(38)</b>
<b>(108-392) Transportation Equip</b>		<b>(7,203)</b>												
- Demand		(2,109)	(981)	(3)	(31)	(518)	(214)	(261)	-	(71)	(5)	(5)	(20)	(20)
- Customer		(5,094)	(4,089)	(4)	(405)	(333)	(47)	(16)	(0)	(0)	(46)	(153)	(0)	(0)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(7,203)</b>	<b>(5,070)</b>	<b>(7)</b>	<b>(437)</b>	<b>(851)</b>	<b>(261)</b>	<b>(277)</b>	<b>(0)</b>	<b>(71)</b>	<b>(51)</b>	<b>(158)</b>	<b>(20)</b>	<b>(20)</b>
<b>(108-393) Stores Equip</b>		<b>(182)</b>												
- Demand		(53)	(25)	(0)	(1)	(13)	(5)	(7)	-	(2)	(0)	(0)	(0)	(0)
- Customer		(129)	(103)	(0)	(10)	(8)	(1)	(0)	(0)	(0)	(1)	(4)	(0)	(0)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(182)</b>	<b>(128)</b>	<b>(0)</b>	<b>(11)</b>	<b>(22)</b>	<b>(7)</b>	<b>(7)</b>	<b>(0)</b>	<b>(2)</b>	<b>(1)</b>	<b>(4)</b>	<b>(1)</b>	<b>(1)</b>
<b>(108-394) Tools, Shop &amp; Garage Equip</b>		<b>(10,227)</b>												
- Demand		(2,994)	(1,392)	(4)	(45)	(736)	(304)	(371)	-	(101)	(7)	(7)	(28)	(28)
- Customer		(7,233)	(5,806)	(6)	(576)	(472)	(67)	(22)	(0)	(0)	(66)	(218)	(1)	(1)
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(10,227)</b>	<b>(7,198)</b>	<b>(10)</b>	<b>(620)</b>	<b>(1,208)</b>	<b>(371)</b>	<b>(393)</b>	<b>(0)</b>	<b>(101)</b>	<b>(73)</b>	<b>(224)</b>	<b>(28)</b>	<b>(28)</b>

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>(108-395) Laboratory Equip</b>		<b>(331)</b>												
- Demand		(97)	(45)	(0)	(1)	(24)	(10)	(12)	-	(3)	(0)	(0)	(1)	
- Customer		(234)	(188)	(0)	(19)	(15)	(2)	(1)	(0)	(0)	(2)	(7)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(331)</b>	<b>(233)</b>	<b>(0)</b>	<b>(20)</b>	<b>(39)</b>	<b>(12)</b>	<b>(13)</b>	<b>(0)</b>	<b>(3)</b>	<b>(2)</b>	<b>(7)</b>	<b>(1)</b>	
<b>(108-396) Power Operated Equip</b>		<b>(233)</b>												
- Demand		(68)	(32)	(0)	(1)	(17)	(7)	(8)	-	(2)	(0)	(0)	(1)	
- Customer		(165)	(132)	(0)	(13)	(11)	(2)	(1)	(0)	(0)	(1)	(5)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(233)</b>	<b>(164)</b>	<b>(0)</b>	<b>(14)</b>	<b>(28)</b>	<b>(8)</b>	<b>(9)</b>	<b>(0)</b>	<b>(2)</b>	<b>(2)</b>	<b>(5)</b>	<b>(1)</b>	
<b>(108-397) Communication Equip</b>		<b>(20,176)</b>												
- Demand		(5,907)	(2,747)	(8)	(88)	(1,451)	(600)	(731)	-	(199)	(14)	(14)	(55)	
- Customer		(14,269)	(11,454)	(12)	(1,136)	(932)	(131)	(44)	(1)	(1)	(129)	(429)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(20,176)</b>	<b>(14,200)</b>	<b>(20)</b>	<b>(1,224)</b>	<b>(2,383)</b>	<b>(731)</b>	<b>(775)</b>	<b>(1)</b>	<b>(199)</b>	<b>(143)</b>	<b>(443)</b>	<b>(56)</b>	
<b>(108-398) MISC Equip</b>		<b>(383)</b>												
- Demand		(112)	(52)	(0)	(2)	(28)	(11)	(14)	-	(4)	(0)	(0)	(1)	
- Customer		(271)	(217)	(0)	(22)	(18)	(2)	(1)	(0)	(0)	(2)	(8)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(383)</b>	<b>(270)</b>	<b>(0)</b>	<b>(23)</b>	<b>(45)</b>	<b>(14)</b>	<b>(15)</b>	<b>(0)</b>	<b>(4)</b>	<b>(3)</b>	<b>(8)</b>	<b>(1)</b>	
<b>Total Accumulated Depreciation</b>		<b>(1,260,463)</b>												
- Demand		(461,429)	(209,195)	(636)	(6,709)	(110,745)	(47,021)	(63,159)	-	(17,281)	(1,051)	(1,042)	(4,590)	
- Customer		(799,034)	(644,031)	(684)	(63,905)	(52,180)	(6,519)	(2,668)	(53)	(54)	(10,740)	(18,138)	(62)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		<b>(1,260,463)</b>	<b>(853,226)</b>	<b>(1,320)</b>	<b>(70,614)</b>	<b>(162,925)</b>	<b>(53,540)</b>	<b>(65,827)</b>	<b>(53)</b>	<b>(17,336)</b>	<b>(11,791)</b>	<b>(19,179)</b>	<b>(4,652)</b>	
<b>OTHER RATE BASE ITEMS</b>														
<b>Other Rate Base Items</b>														
<b>Material &amp; Supplies</b>		<b>20,863</b>												
- Demand		6,108	2,840	9	91	1,501	620	756	-	205	14	14	57	
- Customer		14,755	11,844	12	1,174	963	136	45	1	1	134	444	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>20,863</b>	<b>14,684</b>	<b>21</b>	<b>1,265</b>	<b>2,464</b>	<b>756</b>	<b>802</b>	<b>1</b>	<b>206</b>	<b>148</b>	<b>458</b>	<b>58</b>	
<b>Cash Working Capital</b>		<b>56,986</b>												
- Demand		16,683	7,758	24	249	4,099	1,694	2,066	-	561	39	39	155	
- Customer		40,302	32,350	34	3,207	2,632	371	123	2	2	366	1,212	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>56,986</b>	<b>40,109</b>	<b>57</b>	<b>3,456</b>	<b>6,731</b>	<b>2,065</b>	<b>2,189</b>	<b>2</b>	<b>563</b>	<b>405</b>	<b>1,251</b>	<b>158</b>	
<b>Deferred Storm Damage</b>		<b>50,696</b>												
- Demand		14,842	6,902	21	221	3,647	1,507	1,838	-	499	35	34	138	
- Customer		35,854	28,780	30	2,853	2,341	330	110	2	1	325	1,078	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>50,696</b>	<b>35,682</b>	<b>51</b>	<b>3,075</b>	<b>5,988</b>	<b>1,837</b>	<b>1,948</b>	<b>2</b>	<b>501</b>	<b>360</b>	<b>1,113</b>	<b>141</b>	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Customer Deposits</b>		<b>(31,164)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(31,164)</b>	<b>(14,442)</b>	<b>(38)</b>	<b>(1,855)</b>	<b>(11,712)</b>	<b>(2,104)</b>	<b>(1,004)</b>	<b>-</b>	<b>-</b>	<b>(4)</b>	<b>(5)</b>	<b>-</b>	<b>-</b>
<b>Customer Advances</b>		<b>(557)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(557)</b>	<b>(556)</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ADIT</b>		<b>(503,505)</b>												
- Demand		(147,409)	(68,550)	(208)	(2,198)	(36,216)	(14,966)	(18,253)	-	(4,957)	(345)	(341)	(1,372)	-
- Customer		(356,096)	(285,837)	(297)	(28,338)	(23,253)	(3,282)	(1,091)	(17)	(14)	(3,232)	(10,708)	(28)	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(503,505)</b>	<b>(354,388)</b>	<b>(505)</b>	<b>(30,537)</b>	<b>(59,469)</b>	<b>(18,248)</b>	<b>(19,344)</b>	<b>(17)</b>	<b>(4,972)</b>	<b>(3,576)</b>	<b>(11,050)</b>	<b>(1,400)</b>	<b>-</b>
<b>Capitalized Pension and OPEB</b>		<b>(4,030)</b>												
- Demand		(1,180)	(549)	(2)	(18)	(290)	(120)	(146)	-	(40)	(3)	(3)	(11)	-
- Customer		(2,850)	(2,288)	(2)	(227)	(186)	(26)	(9)	(0)	(0)	(26)	(86)	(0)	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(4,030)</b>	<b>(2,836)</b>	<b>(4)</b>	<b>(244)</b>	<b>(476)</b>	<b>(146)</b>	<b>(155)</b>	<b>(0)</b>	<b>(40)</b>	<b>(29)</b>	<b>(88)</b>	<b>(11)</b>	<b>-</b>
<b>Total Other Rate Base Items</b>		<b>(410,711)</b>												
- Demand		(110,955)	(51,598)	(157)	(1,655)	(27,260)	(11,265)	(13,739)	-	(3,731)	(259)	(257)	(1,033)	-
- Customer		(299,756)	(230,149)	(262)	(23,185)	(29,214)	(4,575)	(1,824)	(13)	(11)	(2,437)	(8,065)	(21)	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>(410,711)</b>	<b>(281,748)</b>	<b>(419)</b>	<b>(24,840)</b>	<b>(56,475)</b>	<b>(15,840)</b>	<b>(15,564)</b>	<b>(13)</b>	<b>(3,742)</b>	<b>(2,696)</b>	<b>(8,322)</b>	<b>(1,054)</b>	<b>-</b>
<b>Total Rate Base</b>		<b>2,094,173</b>												
- Demand		518,200	245,652	747	7,877	129,591	52,479	58,929	-	15,887	1,235	1,223	4,579	-
- Customer		1,575,973	1,275,136	1,283	125,597	93,431	13,832	3,728	58	51	10,721	52,011	126	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>2,094,173</b>	<b>1,520,788</b>	<b>2,030</b>	<b>133,474</b>	<b>223,023</b>	<b>66,311</b>	<b>62,657</b>	<b>58</b>	<b>15,938</b>	<b>11,955</b>	<b>53,234</b>	<b>4,705</b>	<b>-</b>

West Penn Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Combined			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
<b>OPERATIONS &amp; MAINTENANCE EXPENSES</b>														
<b>Transmission Expenses</b>														
<b>Operations Expenses</b>														
(560) Operating Supervision & Engineering		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
(561) Load Dispatch		80												
- Demand		80	34	0	1	18	8	14	-	4	0	0		1
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		80	34	0	1	18	8	14	-	4	0	0		1
(562) Station Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
(563) Overhead Line Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
(565) Transmission of Electricity by Others		289												
- Demand		289	121	0	4	65	30	50	-	14	1	1		3
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		289	121	0	4	65	30	50	-	14	1	1		3
(566) Miscellaneous transmission expenses		246												
- Demand		246	103	0	3	55	25	43	-	12	1	1		3
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		246	103	0	3	55	25	43	-	12	1	1		3
Total Trans. Operations Expenses		614												
- Demand		614	258	1	8	138	63	107	-	30	1	1		7
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		614	258	1	8	138	63	107	-	30	1	1		7
<b>Maintenance Expense</b>														
(568) Maintenance Supervision and Engineering		615												
- Demand		615	259	1	8	138	64	107	-	30	1	1		7
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		615	259	1	8	138	64	107	-	30	1	1		7
(569) Maintenance of Structures		54												
- Demand		54	23	0	1	12	6	9	-	3	0	0		1
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		54	23	0	1	12	6	9	-	3	0	0		1
(570) Maintenance of Station Equipment		454												
- Demand		454	191	1	6	102	47	79	-	22	1	1		5
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
Total		454	191	1	6	102	47	79	-	22	1	1		5

West Penn Rate District	Allocation Factor	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes		Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Combined			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	Factor
<b>(571) Maintenance of Overhead Lines</b>		<u>4,241</u>												
- Demand		4,241	1,782	5	57	950	438	736	-	204	9	9	51	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>4,241</u>	<u>1,782</u>	<u>5</u>	<u>57</u>	<u>950</u>	<u>438</u>	<u>736</u>	<u>-</u>	<u>204</u>	<u>9</u>	<u>9</u>	<u>51</u>	
<b>(572) Maintenance of miscellaneous distribution plant</b>		<u>-</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Trans. Maintenance Expenses</b>		<u>5,364</u>												
- Demand		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>5,364</u>	<u>2,254</u>	<u>7</u>	<u>72</u>	<u>1,201</u>	<u>554</u>	<u>931</u>	<u>-</u>	<u>258</u>	<u>11</u>	<u>11</u>	<u>64</u>	
<b>Total Transmission Expenses</b>		<u>5,978</u>												
- Demand		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>5,978</u>	<u>2,512</u>	<u>8</u>	<u>81</u>	<u>1,339</u>	<u>618</u>	<u>1,037</u>	<u>-</u>	<u>287</u>	<u>13</u>	<u>13</u>	<u>72</u>	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
<b>(580) Operation Supervision &amp; Engineering</b>														
		1,690												
- Demand		749	335	1	11	177	77	108	-	30	2	2	8	
- Customer		940	763	1	79	77	9	7	0	0	3	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,690	1,098	2	90	254	86	115	0	30	5	2	8	
<b>(581) Load Dispatching</b>														
		512												
- Demand		512	215	1	7	115	53	89	-	25	1	1	6	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		512	215	1	7	115	53	89	-	25	1	1	6	
<b>(582) Station Expenses</b>														
		1,276												
- Demand		1,276	536	2	17	286	132	221	-	61	3	3	15	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,276	536	2	17	286	132	221	-	61	3	3	15	
<b>(583) Overhead line expenses</b>														
		355												
- Demand		38	17	0	1	9	4	6	-	2	0	0	0	
- Customer		317	261	0	26	23	5	1	-	-	2	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		355	278	0	26	32	9	7	-	2	2	0	0	
<b>(584) Underground line expenses</b>														
		1,953												
- Demand		507	273	1	9	143	50	21	-	5	1	1	2	
- Customer		1,445	1,221	1	119	84	9	2	-	-	8	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,953	1,494	2	128	227	59	23	-	5	9	2	3	
<b>(586) Meter expenses</b>														
		1,165												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,165	894	2	101	133	15	19	1	1	-	-	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,165	894	2	101	133	15	19	1	1	-	-	0	
<b>(588) Miscellaneous distribution expenses</b>														
		11,327												
- Demand		3,316	1,542	5	49	815	337	411	-	112	8	8	31	
- Customer		8,011	6,430	7	638	523	74	25	0	0	73	241	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,327	7,973	11	687	1,338	411	435	0	112	80	249	32	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>(589) Rents</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Dist. Operations Expenses</b>		18,279												
- Demand		6,399	2,918	9	94	1,544	652	856	-	234	15	15	63	
- Customer		11,880	9,570	11	963	840	111	53	1	1	85	243	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		18,279	12,488	20	1,057	2,385	763	909	1	235	100	257	64	
<b>Maintenance Expense</b>														
<b>(590) Maintenance Supervision and Engineering</b>		485												
- Demand		87	38	0	1	20	9	14	-	4	0	0	1	
- Customer		399	325	0	32	29	6	1	0	0	2	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		485	363	0	33	49	15	15	0	4	2	3	1	
<b>(591) Maintenance of Structures</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(592) Maintenance of Station Equipment</b>		8,716												
- Demand		8,716	3,663	11	117	1,952	901	1,513	-	419	18	18	104	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		8,716	3,663	11	117	1,952	901	1,513	-	419	18	18	104	
<b>(593) Maintenance of Overhead Lines</b>		93,657												
- Demand		10,011	4,445	14	143	2,360	1,038	1,459	-	396	22	22	113	
- Customer		83,646	68,785	67	6,727	6,017	1,265	267	-	-	448	62	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		93,657	73,230	81	6,869	8,377	2,303	1,726	-	396	471	84	121	
<b>(594) Maintenance of underground lines</b>		1,011												
- Demand		263	141	0	5	74	26	11	-	3	1	1	1	
- Customer		748	632	1	62	43	5	1	-	-	4	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		1,011	774	1	66	117	30	12	-	3	5	1	1	
<b>(595) Maintenance of line transformers</b>		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>(596) Maintenance of street lighting and signal systems</b>		656												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		656	-	-	-	-	-	-	-	-	-	656	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		656	-	-	-	-	-	-	-	-	-	656	-	-



West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>(597) Maintenance of meters</b>		<u>2,492</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		2,492	1,912	3	217	285	32	40	1	1	-	-	-	1
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>2,492</u>	<u>1,912</u>	<u>3</u>	<u>217</u>	<u>285</u>	<u>32</u>	<u>40</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>
<b>(598) Maintenance of miscellaneous distribution plant</b>		<u>1,388</u>												
- Demand		406	189	1	6	100	41	50	-	14	1	1	4	
- Customer		982	788	1	78	64	9	3	0	0	9	30	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>1,388</u>	<u>977</u>	<u>1</u>	<u>84</u>	<u>164</u>	<u>50</u>	<u>53</u>	<u>0</u>	<u>14</u>	<u>10</u>	<u>30</u>	<u>4</u>	
<b>Total Dist. Maintenance Expenses</b>		<u>108,405</u>												
- Demand		19,483	8,476	26	272	4,506	2,014	3,046	-	835	43	42	223	
- Customer		88,922	72,442	72	7,115	6,438	1,317	312	1	1	463	751	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>108,405</u>	<u>80,918</u>	<u>98</u>	<u>7,387</u>	<u>10,944</u>	<u>3,331</u>	<u>3,358</u>	<u>1</u>	<u>836</u>	<u>506</u>	<u>793</u>	<u>233</u>	
<b>Total Distribution Expenses</b>		<u>132,662</u>												
- Demand		31,859	13,906	42	446	7,388	3,284	4,940	-	1,356	70	69	358	
- Customer		100,802	82,012	83	8,079	7,279	1,428	364	3	2	549	994	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>132,662</u>	<u>95,918</u>	<u>125</u>	<u>8,525</u>	<u>14,667</u>	<u>4,712</u>	<u>5,304</u>	<u>3</u>	<u>1,358</u>	<u>619</u>	<u>1,063</u>	<u>368</u>	
<b>Customer Accounts</b>														
<b>(901) Supervision</b>		<u>34</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		34	30	0	3	2	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>34</u>	<u>30</u>	<u>0</u>	<u>3</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>(902) Meter Reading Expenses</b>		<u>1,021</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		1,021	875	1	86	51	1	0	0	0	6	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>1,021</u>	<u>875</u>	<u>1</u>	<u>86</u>	<u>51</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>1</u>	<u>0</u>	
<b>(903) Collections &amp; Records</b>		<u>10,792</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		10,792	9,484	8	770	460	11	2	0	0	51	7	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>10,792</u>	<u>9,484</u>	<u>8</u>	<u>770</u>	<u>460</u>	<u>11</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>51</u>	<u>7</u>	<u>0</u>	
<b>(904) Uncollectables</b>		<u>5,265</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		5,265	4,842	3	47	192	78	57	0	13	14	19	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<u>5,265</u>	<u>4,842</u>	<u>3</u>	<u>47</u>	<u>192</u>	<u>78</u>	<u>57</u>	<u>0</u>	<u>13</u>	<u>14</u>	<u>19</u>	<u>-</u>	



West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Administrative &amp; General Expense</b>														
<b>(920) Administrative and General Salaries</b>		<b>2,185</b>												
- Demand		522	227	1	7	121	54	81	-	22	1	1	6	
- Customer		1,663	1,358	1	132	113	19	6	0	0	9	25	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>2,185</b>	<b>1,585</b>	<b>2</b>	<b>139</b>	<b>234</b>	<b>73</b>	<b>87</b>	<b>0</b>	<b>22</b>	<b>10</b>	<b>27</b>	<b>6</b>	
<b>(921) Office Supplies</b>		<b>4,517</b>												
- Demand		1,078	470	1	15	250	111	168	-	46	2	2	12	
- Customer		3,438	2,806	3	273	234	39	12	0	0	19	53	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>4,517</b>	<b>3,276</b>	<b>4</b>	<b>288</b>	<b>484</b>	<b>150</b>	<b>180</b>	<b>0</b>	<b>46</b>	<b>21</b>	<b>55</b>	<b>12</b>	
<b>(922) Admin Expenses</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(923) Outside Services</b>		<b>33,544</b>												
- Demand		8,009	3,492	11	112	1,855	825	1,247	-	343	18	17	90	
- Customer		25,535	20,842	21	2,027	1,738	288	86	1	1	138	390	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>33,544</b>	<b>24,333</b>	<b>32</b>	<b>2,139</b>	<b>3,593</b>	<b>1,113</b>	<b>1,334</b>	<b>1</b>	<b>344</b>	<b>155</b>	<b>408</b>	<b>92</b>	
<b>(924) Property Insurance</b>		<b>225</b>												
- Demand		66	31	0	1	16	7	8	-	2	0	0	1	
- Customer		159	128	0	13	10	1	0	0	0	1	5	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>225</b>	<b>158</b>	<b>0</b>	<b>14</b>	<b>27</b>	<b>8</b>	<b>9</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>1</b>	
<b>(925) Injury and Damages</b>		<b>3,233</b>												
- Demand		897	391	1	13	208	92	140	-	38	2	2	10	
- Customer		2,336	1,880	2	186	170	32	10	0	0	13	43	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>3,233</b>	<b>2,270</b>	<b>3</b>	<b>199</b>	<b>378</b>	<b>124</b>	<b>149</b>	<b>0</b>	<b>38</b>	<b>15</b>	<b>45</b>	<b>10</b>	
<b>(926) Pension and Benefits</b>		<b>1,002</b>												
- Demand		239	104	0	3	55	25	37	-	10	1	1	3	
- Customer		762	622	1	61	52	9	3	0	0	4	12	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1,002</b>	<b>727</b>	<b>1</b>	<b>64</b>	<b>107</b>	<b>33</b>	<b>40</b>	<b>0</b>	<b>10</b>	<b>5</b>	<b>12</b>	<b>3</b>	
<b>(928) Regulatory Commission Expense</b>		<b>3,456</b>												
- Demand		1,012	471	1	15	249	103	125	-	34	2	2	9	
- Customer		2,444	1,962	2	195	160	23	7	0	0	22	74	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>3,456</b>	<b>2,433</b>	<b>3</b>	<b>210</b>	<b>408</b>	<b>125</b>	<b>133</b>	<b>0</b>	<b>34</b>	<b>25</b>	<b>76</b>	<b>10</b>	
<b>(930.1) General Advertising</b>		<b>26</b>												
- Demand		6	3	0	0	1	1	1	-	0	0	0	0	
- Customer		20	16	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>26</b>	<b>19</b>	<b>0</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(903.2) Misc. Expense</b>		<b>571</b>												
- Demand		136	59	0	2	32	14	21	-	6	0	0	2	
- Customer		435	355	0	35	30	5	1	0	0	2	7	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>571</b>	<b>414</b>	<b>1</b>	<b>36</b>	<b>61</b>	<b>19</b>	<b>23</b>	<b>0</b>	<b>6</b>	<b>3</b>	<b>7</b>	<b>2</b>	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>(931) Misc. Rent</b>		<b>1,279</b>												
- Demand		305	133	0	4	71	31	48	-	13	1	1	3	
- Customer		974	795	1	77	66	11	3	0	0	5	15	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1,279</b>	<b>928</b>	<b>1</b>	<b>82</b>	<b>137</b>	<b>42</b>	<b>51</b>	<b>0</b>	<b>13</b>	<b>6</b>	<b>16</b>	<b>4</b>	
<b>(935) Maint. Of General Plant</b>		<b>2,455</b>												
- Demand		719	334	1	11	177	73	89	-	24	2	2	7	
- Customer		1,736	1,394	1	138	113	16	5	0	0	16	52	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>2,455</b>	<b>1,728</b>	<b>2</b>	<b>149</b>	<b>290</b>	<b>89</b>	<b>94</b>	<b>0</b>	<b>24</b>	<b>17</b>	<b>54</b>	<b>7</b>	
<b>(9XX) Open</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total A&amp;G Expense</b>		<b>52,492</b>												
- Demand		12,990	5,715	17	183	3,034	1,335	1,966	-	540	29	28	142	
- Customer		39,503	32,156	33	3,137	2,688	442	134	2	1	229	676	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>52,492</b>	<b>37,872</b>	<b>50</b>	<b>3,321</b>	<b>5,723</b>	<b>1,777</b>	<b>2,100</b>	<b>2</b>	<b>541</b>	<b>258</b>	<b>704</b>	<b>146</b>	
<b>Total O&amp;M Expenses</b>		<b>212,475</b>												
- Demand		44,849	19,621	60	629	10,423	4,619	6,906	-	1,895	99	98	500	
- Customer		167,626	137,918	137	13,116	11,265	1,975	561	5	17	914	1,706	14	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>212,475</b>	<b>157,539</b>	<b>196</b>	<b>13,745</b>	<b>21,688</b>	<b>6,593</b>	<b>7,467</b>	<b>5</b>	<b>1,912</b>	<b>1,012</b>	<b>1,804</b>	<b>514</b>	



West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>(403-360) Land</b>		<u>187</u>												
- Demand		37	19	0	1	10	4	3	-	1	0	0	0	
- Customer		149	124	0	12	9	1	0	-	-	1	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>187</u>	<u>143</u>	<u>0</u>	<u>13</u>	<u>19</u>	<u>5</u>	<u>3</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	
<b>(403-361) Structures</b>		<u>321</u>												
- Demand		321	135	0	4	72	33	56	-	15	1	1	4	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>321</u>	<u>135</u>	<u>0</u>	<u>4</u>	<u>72</u>	<u>33</u>	<u>56</u>	<u>-</u>	<u>15</u>	<u>1</u>	<u>1</u>	<u>4</u>	
<b>(403-362) Station Equip</b>		<u>7,296</u>												
- Demand		7,296	3,066	9	98	1,634	754	1,266	-	351	15	15	87	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>7,296</u>	<u>3,066</u>	<u>9</u>	<u>98</u>	<u>1,634</u>	<u>754</u>	<u>1,266</u>	<u>-</u>	<u>351</u>	<u>15</u>	<u>15</u>	<u>87</u>	
<b>(403-364) Poles</b>		<u>9,636</u>												
- Demand		3,044	1,516	5	49	797	308	262	-	68	8	8	24	
- Customer		6,591	5,298	5	518	393	56	11	-	-	35	275	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>9,636</u>	<u>6,814</u>	<u>10</u>	<u>567</u>	<u>1,190</u>	<u>364</u>	<u>273</u>	<u>-</u>	<u>68</u>	<u>42</u>	<u>283</u>	<u>25</u>	
<b>(403-365) OH Conductors</b>		<u>21,580</u>												
- Demand		2,307	1,024	3	33	544	239	336	-	91	5	5	26	
- Customer		19,274	15,849	15	1,550	1,386	292	62	-	-	103	14	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>21,580</u>	<u>16,874</u>	<u>19</u>	<u>1,583</u>	<u>1,930</u>	<u>531</u>	<u>398</u>	<u>-</u>	<u>91</u>	<u>108</u>	<u>19</u>	<u>28</u>	
<b>(403-366) UG Conduit</b>		<u>428</u>												
- Demand		428	241	1	8	126	43	5	-	0	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>428</u>	<u>241</u>	<u>1</u>	<u>8</u>	<u>126</u>	<u>43</u>	<u>5</u>	<u>-</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>2</u>	
<b>(403-367) UG Conductors</b>		<u>5,436</u>												
- Demand		1,412	761	2	24	397	139	60	-	14	4	4	7	
- Customer		4,024	3,400	3	332	234	25	5	-	-	22	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>5,436</u>	<u>4,160</u>	<u>6</u>	<u>357</u>	<u>631</u>	<u>164</u>	<u>64</u>	<u>-</u>	<u>14</u>	<u>26</u>	<u>7</u>	<u>7</u>	
<b>(403-368) Line Transformers</b>		<u>12,329</u>												
- Demand		2,282	1,320	4	42	685	211	6	-	-	7	7	-	
- Customer		10,047	8,620	8	843	502	9	0	-	-	56	8	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>12,329</u>	<u>9,941</u>	<u>12</u>	<u>885</u>	<u>1,186</u>	<u>221</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>63</u>	<u>14</u>	<u>-</u>	
<b>(403-369) Services</b>		<u>2,605</u>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,605	2,235	2	219	130	2	0	-	-	15	2	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<u>2,605</u>	<u>2,235</u>	<u>2</u>	<u>219</u>	<u>130</u>	<u>2</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>15</u>	<u>2</u>	<u>-</u>	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>(403-370) Meters</b>		<b>16,083</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	-	5
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>16,083</b>	<b>12,341</b>	<b>21</b>	<b>1,401</b>	<b>1,841</b>	<b>204</b>	<b>255</b>	<b>8</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>
<b>(403-371) Install on Cust Premise</b>		<b>208</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		208	-	-	-	-	-	-	-	-	208	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(403-372) Leased Property Cust. Prem.</b>		<b>2</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		2	-	-	-	-	-	-	-	-	2	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(403-373) Streetlight</b>		<b>3,485</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		3,485	-	-	-	-	-	-	-	-	-	3,485	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>3,485</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,485</b>	<b>-</b>	<b>-</b>
<b>(403-389) Land</b>		<b>4</b>												
- Demand		1	1	0	0	0	0	0	-	0	0	0	0	0
- Customer		3	2	0	0	0	0	0	0	0	0	0	0	0
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>4</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(403-390) Structures</b>		<b>6,083</b>												
- Demand		1,781	828	3	27	438	181	221	-	60	4	4	17	
- Customer		4,302	3,453	4	342	281	40	13	0	0	39	129	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>6,083</b>	<b>4,281</b>	<b>6</b>	<b>369</b>	<b>718</b>	<b>220</b>	<b>234</b>	<b>0</b>	<b>60</b>	<b>43</b>	<b>133</b>	<b>17</b>	
<b>(403-391) Office Equipment</b>		<b>2,772</b>												
- Demand		812	377	1	12	199	82	101	-	27	2	2	8	
- Customer		1,961	1,574	2	156	128	18	6	0	0	18	59	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>2,772</b>	<b>1,951</b>	<b>3</b>	<b>168</b>	<b>327</b>	<b>100</b>	<b>107</b>	<b>0</b>	<b>27</b>	<b>20</b>	<b>61</b>	<b>8</b>	
<b>(403-392) Transportation</b>		<b>1,048</b>												
- Demand		307	143	0	5	75	31	38	-	10	1	1	3	
- Customer		741	595	1	59	48	7	2	0	0	7	22	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>1,048</b>	<b>738</b>	<b>1</b>	<b>64</b>	<b>124</b>	<b>38</b>	<b>40</b>	<b>0</b>	<b>10</b>	<b>7</b>	<b>23</b>	<b>3</b>	
<b>(403-393) Stores Equip</b>		<b>9</b>												
- Demand		3	1	0	0	1	0	0	-	0	0	0	0	
- Customer		6	5	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>9</b>	<b>6</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(403-394) Tools, Shop &amp; Garage Equip</b>		<b>1,317</b>												
- Demand		385	179	1	6	95	39	48	-	13	1	1	4	
- Customer		931	748	1	74	61	9	3	0	0	8	28	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>1,317</b>	<b>927</b>	<b>1</b>	<b>80</b>	<b>156</b>	<b>48</b>	<b>51</b>	<b>0</b>	<b>13</b>	<b>9</b>	<b>29</b>	<b>4</b>	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>(403-395) Laboratory Equip</b>		<b>12</b>												
- Demand		4	2	0	0	1	0	0	-	0	0	0	0	
- Customer		9	7	0	1	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>12</b>	<b>9</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(403-396) Power Equipment</b>		<b>4</b>												
- Demand		1	1	0	0	0	0	0	-	0	0	0	0	
- Customer		3	2	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>4</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(403-397) Communication Equip</b>		<b>3,098</b>												
- Demand		907	422	1	14	223	92	112	-	31	2	2	8	
- Customer		2,191	1,759	2	174	143	20	7	0	0	20	66	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>3,098</b>	<b>2,180</b>	<b>3</b>	<b>188</b>	<b>366</b>	<b>112</b>	<b>119</b>	<b>0</b>	<b>31</b>	<b>22</b>	<b>68</b>	<b>9</b>	
<b>(403-398) Misc. Equip</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Amortization and Depletion of Utility Plant</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj - Cost of Removal/Salvage</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj - Average Net Salvage</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj - Depreciation Expense</b>		<b>17,422</b>												
- Demand		5,100	2,372	7	76	1,253	518	632	-	172	12	12	47	
- Customer		12,321	9,890	10	981	805	114	38	1	1	112	371	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>17,422</b>	<b>12,262</b>	<b>17</b>	<b>1,057</b>	<b>2,058</b>	<b>631</b>	<b>669</b>	<b>1</b>	<b>172</b>	<b>124</b>	<b>382</b>	<b>48</b>	
<b>Total Depreciation Expense</b>		<b>119,836</b>												
- Demand		28,609	13,351	41	428	7,052	2,902	3,492	-	948	67	66	263	
- Customer		91,227	71,040	80	7,154	6,424	897	427	10	9	679	4,498	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>119,836</b>	<b>84,392</b>	<b>120</b>	<b>7,582</b>	<b>13,475</b>	<b>3,799</b>	<b>3,919</b>	<b>10</b>	<b>956</b>	<b>746</b>	<b>4,564</b>	<b>273</b>	



West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Removal of Retained Riders</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Eliminate Amort per IS</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Storm Reserve Amortization</b>														
		14,241												
- Demand		4,169	1,939	6	62	1,024	423	516	-	140	10	10	39	
- Customer		10,072	8,085	8	802	658	93	31	0	0	91	303	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		14,241	10,024	14	864	1,682	516	547	0	141	101	313	40	
<b>Extraordinary Storm Reserve Amort</b>														
		7,799												
- Demand		2,283	1,062	3	34	561	232	283	-	77	5	5	21	
- Customer		5,515	4,427	5	439	360	51	17	0	0	50	166	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		7,799	5,489	8	473	921	283	300	0	77	55	171	22	
<b>COVID-19 Reg Asset Amort</b>														
		3,308												
- Demand		969	450	1	14	238	98	120	-	33	2	2	9	
- Customer		2,340	1,878	2	186	153	22	7	0	0	21	70	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		3,308	2,328	3	201	391	120	127	0	33	23	73	9	
<b>Streetlight Reg Asset Amort</b>														
		2,907												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		2,907	-	-	-	-	-	-	-	-	-	2,907	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		2,907	-	-	-	-	-	-	-	-	-	2,907	-	-
<b>Verizon Pole Attach Amort</b>														
		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation and Amortization</b>														
		148,092												
- Demand		36,031	16,803	51	539	8,875	3,655	4,411	-	1,197	84	84	332	
- Customer		112,061	85,430	95	8,581	7,594	1,062	482	10	9	842	7,944	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		148,092	102,233	146	9,120	16,469	4,717	4,893	10	1,207	926	8,028	343	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		<b>25,261</b>												
- Demand		7,396	5,168	14	247	1,000	404	298	2	68	72	101	21	
- Customer		17,865	12,485	33	596	2,415	976	721	5	164	174	244	51	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>25,261</b>	<b>17,654</b>	<b>46</b>	<b>843</b>	<b>3,415</b>	<b>1,380</b>	<b>1,019</b>	<b>7</b>	<b>232</b>	<b>247</b>	<b>346</b>	<b>73</b>	
<b>Payroll Taxes</b>		<b>2,022</b>												
- Demand		526	229	1	7	121	54	83	-	23	1	1	6	
- Customer		1,496	1,221	1	119	102	17	5	0	0	8	23	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>2,022</b>	<b>1,449</b>	<b>2</b>	<b>126</b>	<b>223</b>	<b>71</b>	<b>88</b>	<b>0</b>	<b>23</b>	<b>9</b>	<b>24</b>	<b>6</b>	
<b>PURTA Taxes</b>		<b>1,720</b>												
- Demand		504	234	1	8	124	51	62	-	17	1	1	5	
- Customer		1,217	977	1	97	79	11	4	0	0	11	37	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>1,720</b>	<b>1,211</b>	<b>2</b>	<b>104</b>	<b>203</b>	<b>62</b>	<b>66</b>	<b>0</b>	<b>17</b>	<b>12</b>	<b>38</b>	<b>5</b>	
<b>Real Estate Taxes</b>		<b>186</b>												
- Demand		54	25	0	1	13	6	7	-	2	0	0	1	
- Customer		132	106	0	10	9	1	0	0	0	1	4	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>186</b>	<b>131</b>	<b>0</b>	<b>11</b>	<b>22</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>4</b>	<b>1</b>	
<b>Sales &amp; Use Taxes</b>		<b>7</b>												
- Demand		2	1	0	0	1	0	0	-	0	0	0	0	
- Customer		5	4	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>7</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Misc. Taxes</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj, Payroll Taxes</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Taxes</b>		<b>-</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Taxes Other than Income</b>		<b>29,196</b>												
- Demand		8,481	5,658	15	262	1,259	515	450	2	110	75	104	32	
- Customer		20,714	14,792	35	823	2,605	1,005	730	5	164	195	308	52	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		<b>29,196</b>	<b>20,450</b>	<b>50</b>	<b>1,085</b>	<b>3,864</b>	<b>1,520</b>	<b>1,180</b>	<b>7</b>	<b>274</b>	<b>270</b>	<b>412</b>	<b>84</b>	
<b>Total Operating Expenses</b>		<b>389,763</b>												
- Demand		89,361	42,081	126	1,431	20,556	8,789	11,767	2	3,202	258	285	864	
- Customer		300,402	238,140	266	22,519	21,465	4,042	1,773	20	191	1,951	9,959	77	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>389,763</b>	<b>280,222</b>	<b>392</b>	<b>23,949</b>	<b>42,021</b>	<b>12,831</b>	<b>13,540</b>	<b>22</b>	<b>3,393</b>	<b>2,208</b>	<b>10,244</b>	<b>941</b>	



West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(356) Trans. OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		1,419												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	1,419	596	2	19	318	147	246	-	68	3	3	17	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,419	596	2	19	318	147	246	-	68	3	3	17	
(361) Structures and Improvements		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		20,898												DEM
- Demand	NCP	20,898	8,782	27	282	4,680	2,159	3,627	-	1,005	44	44	250	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20,898	8,782	27	282	4,680	2,159	3,627	-	1,005	44	44	250	
(364) Poles, Towers & Fixtures		86,357												DEM
- Demand	NCP	86,357	36,288	110	1,164	19,338	8,922	14,986	-	4,151	182	181	1,033	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		86,357	36,288	110	1,164	19,338	8,922	14,986	-	4,151	182	181	1,033	
(365) Overhead Conductors & Devices		91,843												DEM
- Demand	NCP	91,843	38,593	117	1,238	20,567	9,489	15,938	-	4,415	194	192	1,099	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91,843	38,593	117	1,238	20,567	9,489	15,938	-	4,415	194	192	1,099	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Subtransmission			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>(366) Underground Conduit</b>		<b>11</b>												DEM
- Demand	NCP	11	5	0	0	2	1	2	-	1	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>11</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(367) Underground Conductors &amp; Device</b>		<b>14,552</b>												DEM
- Demand	NCP	14,552	6,115	19	196	3,259	1,504	2,525	-	700	31	30	174	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>14,552</b>	<b>6,115</b>	<b>19</b>	<b>196</b>	<b>3,259</b>	<b>1,504</b>	<b>2,525</b>	<b>-</b>	<b>700</b>	<b>31</b>	<b>30</b>	<b>174</b>	
<b>(368) Line Transformers</b>		<b>-</b>												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(369) Services</b>		<b>-</b>												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(370) Meters</b>		<b>-</b>												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(371) Customer Premises</b>		<b>-</b>												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(372) Leased Property Cust. Prem.</b>		<b>-</b>												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(373) Streetlight</b>		<b>-</b>												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Distribution Plant</b>		<b>249,037</b>												
- Demand		249,037	104,648	318	3,357	55,768	25,731	43,218	-	11,971	526	521	2,979	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>249,037</b>	<b>104,648</b>	<b>318</b>	<b>3,357</b>	<b>55,768</b>	<b>25,731</b>	<b>43,218</b>	<b>-</b>	<b>11,971</b>	<b>526</b>	<b>521</b>	<b>2,979</b>	
<b>General Plant</b>														
<b>(389) Land</b>		<b>172</b>												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	172	72	0	2	39	18	30	-	8	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>172</b>	<b>72</b>	<b>0</b>	<b>2</b>	<b>39</b>	<b>18</b>	<b>30</b>	<b>-</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>2</b>	
<b>(390) Structures</b>		<b>10,337</b>												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	10,337	4,344	13	139	2,315	1,068	1,794	-	497	22	22	124	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>10,337</b>	<b>4,344</b>	<b>13</b>	<b>139</b>	<b>2,315</b>	<b>1,068</b>	<b>1,794</b>	<b>-</b>	<b>497</b>	<b>22</b>	<b>22</b>	<b>124</b>	

West Penn Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment			1,407												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		1,407	591	2	19	315	145	244	-	68	3	3	17	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			1,407	591	2	19	315	145	244	-	68	3	3	17	
(392) Transportation			874												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		874	367	1	12	196	90	152	-	42	2	2	10	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			874	367	1	12	196	90	152	-	42	2	2	10	
(393) Stores Equipment			16												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		16	7	0	0	4	2	3	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			16	7	0	0	4	2	3	-	1	0	0	0	
(394) Tools & Garage Equip.			1,491												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		1,491	627	2	20	334	154	259	-	72	3	3	18	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			1,491	627	2	20	334	154	259	-	72	3	3	18	
(395) Laboratory			28												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		28	12	0	0	6	3	5	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			28	12	0	0	6	3	5	-	1	0	0	0	
(396) Power Equipment			19												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		19	8	0	0	4	2	3	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			19	8	0	0	4	2	3	-	1	0	0	0	
(397) Communication Equipment			2,852												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		2,852	1,198	4	38	639	295	495	-	137	6	6	34	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			2,852	1,198	4	38	639	295	495	-	137	6	6	34	
(398) Misc. Equipment			1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total			1	0	0	0	0	0	0	-	0	0	0	0	
Total General Plant			17,197												
- Demand			17,197	7,226	22	232	3,851	1,777	2,984	-	827	36	36	206	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
Total			17,197	7,226	22	232	3,851	1,777	2,984	-	827	36	36	206	
Total Utility Plant			278,370												
- Demand			278,370	116,974	356	3,752	62,337	28,761	48,308	-	13,381	588	582	3,330	
- Customer			-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
Total			278,370	116,974	356	3,752	62,337	28,761	48,308	-	13,381	588	582	3,330	







West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Subtransmission			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-389) Land & Land Rights		(11)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(11)	(5)	(0)	(0)	(2)	(1)	(2)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(11)	(5)	(0)	(0)	(2)	(1)	(2)	-	(1)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(3,213)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(3,213)	(1,350)	(4)	(43)	(720)	(332)	(558)	-	(154)	(7)	(7)	(38)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,213)	(1,350)	(4)	(43)	(720)	(332)	(558)	-	(154)	(7)	(7)	(38)	
(108-391) Office Furn & Equip		(988)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(988)	(415)	(1)	(13)	(221)	(102)	(172)	-	(48)	(2)	(2)	(12)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(988)	(415)	(1)	(13)	(221)	(102)	(172)	-	(48)	(2)	(2)	(12)	
(108-392) Transportation Equip		(527)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(527)	(221)	(1)	(7)	(118)	(54)	(91)	-	(25)	(1)	(1)	(6)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(527)	(221)	(1)	(7)	(118)	(54)	(91)	-	(25)	(1)	(1)	(6)	
(108-393) Stores Equip		(13)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(13)	(6)	(0)	(0)	(3)	(1)	(2)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(13)	(6)	(0)	(0)	(3)	(1)	(2)	-	(1)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(748)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(748)	(314)	(1)	(10)	(168)	(77)	(130)	-	(36)	(2)	(2)	(9)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(748)	(314)	(1)	(10)	(168)	(77)	(130)	-	(36)	(2)	(2)	(9)	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Subtransmission	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>(108-395) Laboratory Equip</b>		(24)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(24)	(10)	(0)	(0)	(5)	(3)	(4)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(24)	(10)	(0)	(0)	(5)	(3)	(4)	-	(1)	(0)	(0)	(0)	
<b>(108-396) Power Operated Equip</b>		(17)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(17)	(7)	(0)	(0)	(4)	(2)	(3)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(17)	(7)	(0)	(0)	(4)	(2)	(3)	-	(1)	(0)	(0)	(0)	
<b>(108-397) Communication Equip</b>		(1,476)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1,476)	(620)	(2)	(20)	(331)	(152)	(256)	-	(71)	(3)	(3)	(18)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(1,476)	(620)	(2)	(20)	(331)	(152)	(256)	-	(71)	(3)	(3)	(18)	
<b>(108-398) MISC Equip</b>		(28)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(28)	(12)	(0)	(0)	(6)	(3)	(5)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(28)	(12)	(0)	(0)	(6)	(3)	(5)	-	(1)	(0)	(0)	(0)	
<b>Total Accumulated Depreciation</b>		(143,061)												
- Demand		(143,061)	(60,115)	(183)	(1,928)	(32,036)	(14,781)	(24,827)	-	(6,877)	(302)	(299)	(1,712)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		(143,061)	(60,115)	(183)	(1,928)	(32,036)	(14,781)	(24,827)	-	(6,877)	(302)	(299)	(1,712)	
<b>OTHER RATE BASE ITEMS</b>														
<b>Other Rate Base Items</b>														
<b>Material &amp; Supplies</b>		1,526												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,526	641	2	21	342	158	265	-	73	3	3	18	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,526	641	2	21	342	158	265	-	73	3	3	18	
<b>Cash Working Capital</b>		4,169												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	4,169	1,752	5	56	934	431	723	-	200	9	9	50	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		4,169	1,752	5	56	934	431	723	-	200	9	9	50	
<b>Deferred Storm Damage</b>		3,709												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	3,709	1,558	5	50	830	383	644	-	178	8	8	44	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		3,709	1,558	5	50	830	383	644	-	178	8	8	44	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Customer Deposits</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Customer Advances</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>ADIT</b>		(36,833)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(36,833)	(15,478)	(47)	(496)	(8,248)	(3,806)	(6,392)	-	(1,771)	(78)	(77)	(441)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(36,833)	(15,478)	(47)	(496)	(8,248)	(3,806)	(6,392)	-	(1,771)	(78)	(77)	(441)	
<b>Capitalized Pension and OPEB</b>		(295)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(295)	(124)	(0)	(4)	(66)	(30)	(51)	-	(14)	(1)	(1)	(4)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(295)	(124)	(0)	(4)	(66)	(30)	(51)	-	(14)	(1)	(1)	(4)	
<b>Total Other Rate Base Items</b>		(27,725)												
- Demand		(27,725)	(11,650)	(35)	(374)	(6,209)	(2,865)	(4,811)	-	(1,333)	(59)	(58)	(332)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		(27,725)	(11,650)	(35)	(374)	(6,209)	(2,865)	(4,811)	-	(1,333)	(59)	(58)	(332)	
<b>Total Rate Base</b>		107,585												
- Demand		107,585	45,208	137	1,450	24,092	11,116	18,670	-	5,172	227	225	1,287	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		107,585	45,208	137	1,450	24,092	11,116	18,670	-	5,172	227	225	1,287	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Subtransmission			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>OPERATIONS &amp; MAINTENANCE EXPENSES</b>														
<b>Transmission Expenses</b>														
<b>Operations Expenses</b>														
(560) Operating Supervision & Engineering		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		80												DEM
- Demand	NCP	80	34	0	1	18	8	14	-	4	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		80	34	0	1	18	8	14	-	4	0	0	1	
(562) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		289												DEM
- Demand	NCP	289	121	0	4	65	30	50	-	14	1	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		289	121	0	4	65	30	50	-	14	1	1	3	
(566) Miscellaneous transmission expenses		246												DEM
- Demand	NCP	246	103	0	3	55	25	43	-	12	1	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		246	103	0	3	55	25	43	-	12	1	1	3	
Total Trans. Operations Expenses		614												
- Demand		614	258	1	8	138	63	107	-	30	1	1	7	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		614	258	1	8	138	63	107	-	30	1	1	7	
<b>Maintenance Expense</b>														
(568) Maintenance Supervision and Engineering		615												DEM
- Demand	NCP	615	259	1	8	138	64	107	-	30	1	1	7	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		615	259	1	8	138	64	107	-	30	1	1	7	
(569) Maintenance of Structures		54												DEM
- Demand	NCP	54	23	0	1	12	6	9	-	3	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54	23	0	1	12	6	9	-	3	0	0	1	
(570) Maintenance of Station Equipment		454												DEM
- Demand	NCP	454	191	1	6	102	47	79	-	22	1	1	5	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		454	191	1	6	102	47	79	-	22	1	1	5	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Subtransmission			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(571) Maintenance of Overhead Lines		4,241												DEM
- Demand	NCP	4,241	1,782	5	57	950	438	736	-	204	9	9	51	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,241	1,782	5	57	950	438	736	-	204	9	9	51	
(572) Maintenance of miscellaneous distribution plant		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		5,364												
- Demand		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64	
Total Transmission Expenses		5,978												
- Demand		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
(580) Operation Supervision & Engineering		44												DistOpExp-SUB
- Demand	DistOpExp-SUB-D	44	18	0	1	10	5	8	-	2	0	0	1	100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		44	18	0	1	10	5	8	-	2	0	0	1	
(581) Load Dispatching		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		31												DEM
- Demand	NCP	31	13	0	0	7	3	5	-	2	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		31	13	0	0	7	3	5	-	2	0	0	0	
(584) Underground line expenses		105												DEM
- Demand	NCP	105	44	0	1	24	11	18	-	5	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		105	44	0	1	24	11	18	-	5	0	0	1	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		829												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	829	348	1	11	186	86	144	-	40	2	2	10	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		829	348	1	11	186	86	144	-	40	2	2	10	









West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Subtransmission			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>Administrative &amp; General Expense</b>														
<b>(920) Administrative and General Salaries</b>		<b>122</b>												<b>NONAGLAB-SUB</b>
- Demand	NONAGLAB-SUB-D	122	51	0	2	27	13	21	-	6	0	0	1	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>122</b>	<b>51</b>	<b>0</b>	<b>2</b>	<b>27</b>	<b>13</b>	<b>21</b>	<b>-</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>(921) Office Supplies</b>		<b>251</b>												<b>NONAGLAB-SUB</b>
- Demand	NONAGLAB-SUB-D	251	106	0	3	56	26	44	-	12	1	1	3	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>251</b>	<b>106</b>	<b>0</b>	<b>3</b>	<b>56</b>	<b>26</b>	<b>44</b>	<b>-</b>	<b>12</b>	<b>1</b>	<b>1</b>	<b>3</b>	
<b>(922) Admin Expenses</b>		<b>-</b>												<b>NONAGLAB-SUB</b>
- Demand	NONAGLAB-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(923) Outside Services</b>		<b>1,868</b>												<b>NONAGLAB-SUB</b>
- Demand	NONAGLAB-SUB-D	1,868	785	2	25	418	193	324	-	90	4	4	22	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,868</b>	<b>785</b>	<b>2</b>	<b>25</b>	<b>418</b>	<b>193</b>	<b>324</b>	<b>-</b>	<b>90</b>	<b>4</b>	<b>4</b>	<b>22</b>	
<b>(924) Property Insurance</b>		<b>16</b>												<b>DISTPLT-SUB</b>
- Demand	DISTPLT-SUB-D	16	7	0	0	4	2	3	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>16</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(925) Injury and Damages</b>		<b>209</b>												<b>DISTLAB-SUB</b>
- Demand	DISTLAB-SUB-D	209	88	0	3	47	22	36	-	10	0	0	3	100%
- Customer	DISTLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>209</b>	<b>88</b>	<b>0</b>	<b>3</b>	<b>47</b>	<b>22</b>	<b>36</b>	<b>-</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>3</b>	
<b>(926) Pension and Benefits</b>		<b>56</b>												<b>NONAGLAB-SUB</b>
- Demand	NONAGLAB-SUB-D	56	23	0	1	12	6	10	-	3	0	0	1	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>56</b>	<b>23</b>	<b>0</b>	<b>1</b>	<b>12</b>	<b>6</b>	<b>10</b>	<b>-</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>(928) Regulatory Commission Expense</b>		<b>253</b>												<b>DISTPLT-SUB</b>
- Demand	DISTPLT-SUB-D	253	106	0	3	57	26	44	-	12	1	1	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>253</b>	<b>106</b>	<b>0</b>	<b>3</b>	<b>57</b>	<b>26</b>	<b>44</b>	<b>-</b>	<b>12</b>	<b>1</b>	<b>1</b>	<b>3</b>	
<b>(930.1) General Advertising</b>		<b>1</b>												<b>NONAGLAB-SUB</b>
- Demand	NONAGLAB-SUB-D	1	1	0	0	0	0	0	-	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(903.2) Misc. Expense</b>		<b>32</b>												<b>NONAGLAB-SUB</b>
- Demand	NONAGLAB-SUB-D	32	13	0	0	7	3	6	-	2	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>32</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>3</b>	<b>6</b>	<b>-</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent		71												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	71	30	0	1	16	7	12	-	3	0	0	1	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		71	30	0	1	16	7	12	-	3	0	0	1	
(935) Maint. Of General Plant		180												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	180	75	0	2	40	19	31	-	9	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		180	75	0	2	40	19	31	-	9	0	0	2	
(9XX) Open		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		3,059												
- Demand		3,059	1,286	4	41	685	316	531	-	147	6	6	37	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,059	1,286	4	41	685	316	531	-	147	6	6	37	
Total O&M Expenses		18,475												
- Demand		18,475	7,763	24	249	4,137	1,909	3,206	-	888	39	39	221	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>18,475</b>	<b>7,763</b>	<b>24</b>	<b>249</b>	<b>4,137</b>	<b>1,909</b>	<b>3,206</b>	<b>-</b>	<b>888</b>	<b>39</b>	<b>39</b>	<b>221</b>	





West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Subtransmission			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-389) Land		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	-	0	0	0	0	
(403-390) Structures		445												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	445	187	1	6	100	46	77	-	21	1	1	5	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		445	187	1	6	100	46	77	-	21	1	1	5	
(403-391) Office Equipment		203												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	203	85	0	3	45	21	35	-	10	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		203	85	0	3	45	21	35	-	10	0	0	2	
(403-392) Transportation		77												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	77	32	0	1	17	8	13	-	4	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		77	32	0	1	17	8	13	-	4	0	0	1	
(403-393) Stores Equip		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		96												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	96	40	0	1	22	10	17	-	5	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		96	40	0	1	22	10	17	-	5	0	0	1	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Subtransmission			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(403-395) Laboratory Equip		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-396) Power Equipment		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	-	0	0	0	0	
(403-397) Communication Equip		227												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	227	95	0	3	51	23	39	-	11	0	0	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		227	95	0	3	51	23	39	-	11	0	0	3	
(403-398) Misc. Equip		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		1,274												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,274	536	2	17	285	132	221	-	61	3	3	15	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,274	536	2	17	285	132	221	-	61	3	3	15	
Total Depreciation Expense		7,350												
- Demand		7,350	3,089	9	99	1,646	759	1,276	-	353	16	15	88	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>7,350</b>	<b>3,089</b>	<b>9</b>	<b>99</b>	<b>1,646</b>	<b>759</b>	<b>1,276</b>	<b>-</b>	<b>353</b>	<b>16</b>	<b>15</b>	<b>88</b>	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Removal of Retained Riders</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Eliminate Amort per IS</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Storm Reserve Amortization</b>														
- Demand	DISTPLT-SUB-D	1,042	438	1	14	233	108	181	-	50	2	2	12	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,042	438	1	14	233	108	181	-	50	2	2	12	0%
<b>Extraordinary Storm Reserve Amort</b>														
- Demand	DISTPLT-SUB-D	570	240	1	8	128	59	99	-	27	1	1	7	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		570	240	1	8	128	59	99	-	27	1	1	7	0%
<b>COVID-19 Reg Asset Amort</b>														
- Demand	DISTPLT-SUB-D	242	102	0	3	54	25	42	-	12	1	1	3	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		242	102	0	3	54	25	42	-	12	1	1	3	0%
<b>Streetlight Reg Asset Amort</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Verizon Pole Attach Amort</b>														
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SUB
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Depreciation and Amortization</b>														
- Demand		9,205	3,868	12	124	2,061	951	1,597	-	442	19	19	110	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>9,205</b>	<b>3,868</b>	<b>12</b>	<b>124</b>	<b>2,061</b>	<b>951</b>	<b>1,597</b>	<b>-</b>	<b>442</b>	<b>19</b>	<b>19</b>	<b>110</b>	



West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		1,848												DISTPLT-SUB
- Demand	Revenues	1,848	1,291	3	62	250	101	75	0	17	18	25	5	100%
- Customer	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,848	1,291	3	62	250	101	75	0	17	18	25	5	
<b>Payroll Taxes</b>		165												LABOR-SUB
- Demand	LABOR-SUB-D	165	69	0	2	37	17	29	-	8	0	0	2	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		165	69	0	2	37	17	29	-	8	0	0	2	
<b>PURTA Taxes</b>		126												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	126	53	0	2	28	13	22	-	6	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		126	53	0	2	28	13	22	-	6	0	0	2	
<b>Real Estate Taxes</b>		14												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	14	6	0	0	3	1	2	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		14	6	0	0	3	1	2	-	1	0	0	0	
<b>Sales &amp; Use Taxes</b>		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1	0	0	0	0	0	0	-	0	0	0	0	
<b>Misc. Taxes</b>		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>IS Adj, Payroll Taxes</b>		-												LABOR-SUB
- Demand	LABOR-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Other Taxes</b>		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		2,152												
- Demand		2,152	1,419	4	66	318	132	127	0	32	19	26	9	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		2,152	1,419	4	66	318	132	127	0	32	19	26	9	
<b>Total Operating Expenses</b>		29,832												
- Demand		29,832	13,051	39	439	6,516	2,992	4,931	0	1,362	77	84	340	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		29,832	13,051	39	439	6,516	2,992	4,931	0	1,362	77	84	340	



West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(360) Land and Land Rights		409												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	35	-	-	-	3	14	12	-	-	-	-	7	8%
- Customer	DIST_364-368-PRI-C	374	-	-	-	217	128	29	-	-	-	-	1	92%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		409	-	-	-	219	142	40	-	-	-	-	8	
(361) Structures and Improvements		24,361												DEM
- Demand	NCP	24,361	10,237	31	328	5,455	2,517	4,228	-	1,171	51	51	291	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24,361	10,237	31	328	5,455	2,517	4,228	-	1,171	51	51	291	
(362) Station Equipment		423,861												DEM
- Demand	NCP	423,861	178,111	542	5,713	94,918	43,793	73,557	-	20,375	895	887	5,071	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		423,861	178,111	542	5,713	94,918	43,793	73,557	-	20,375	895	887	5,071	
(364) Poles, Towers & Fixtures		11,269												364P
- Demand	NCP-PRI	2,315	-	-	-	168	917	773	-	-	-	-	458	21%
- Customer	CUS-PRI	8,953	-	-	-	5,183	3,063	685	-	-	-	-	21	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,269	-	-	-	5,351	3,980	1,459	-	-	-	-	479	
(365) Overhead Conductors & Devices		39,629												365P
- Demand	NCP-PRI	824	-	-	-	60	326	275	-	-	-	-	163	2%
- Customer	CUS-PRI	38,806	-	-	-	22,466	13,276	2,971	-	-	-	-	93	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		39,629	-	-	-	22,526	13,602	3,246	-	-	-	-	256	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>(366) Underground Conduit</b>		715												366P
- Demand	NCP-PRI	715	-	-	-	52	283	239	-	-	-	-	141	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		715	-	-	-	52	283	239	-	-	-	-	141	
<b>(367) Underground Conductors &amp; Device</b>		3,939												367P
- Demand	NCP-PRI	857	-	-	-	62	339	286	-	-	-	-	169	22%
- Customer	CUS-PRI	3,082	-	-	-	1,784	1,054	236	-	-	-	-	7	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		3,939	-	-	-	1,846	1,394	522	-	-	-	-	177	
<b>(368) Line Transformers</b>		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(369) Services</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(370) Meters</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(371) Customer Premises</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(372) Leased Property Cust. Prem.</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(373) Streetlight</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Distribution Plant</b>		504,183												
- Demand		452,968	188,347	573	6,042	100,717	48,189	79,370	-	21,546	947	938	6,300	
- Customer		51,215	-	-	-	29,651	17,521	3,921	-	-	-	-	123	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		504,183	188,347	573	6,042	130,367	65,710	83,290	-	21,546	947	938	6,423	
<b>General Plant</b>														
<b>(389) Land</b>		349												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	313	130	0	4	70	33	55	-	15	1	1	4	90%
- Customer	DISTPLT-PRI-C	35	-	-	-	21	12	3	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		349	130	0	4	90	45	58	-	15	1	1	4	
<b>(390) Structures</b>		20,928												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	18,802	7,818	24	251	4,181	2,000	3,295	-	894	39	39	262	90%
- Customer	DISTPLT-PRI-C	2,126	-	-	-	1,231	727	163	-	-	-	-	5	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		20,928	7,818	24	251	5,411	2,728	3,457	-	894	39	39	267	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment		2,848												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,559	1,064	3	34	569	272	448	-	122	5	5	36	90%
- Customer	DISTPLT-PRI-C	289	-	-	-	167	99	22	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,848	1,064	3	34	736	371	470	-	122	5	5	36	
(392) Transportation		1,769												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,590	661	2	21	353	169	279	-	76	3	3	22	90%
- Customer	DISTPLT-PRI-C	180	-	-	-	104	61	14	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,769	661	2	21	457	231	292	-	76	3	3	23	
(393) Stores Equipment		33												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	29	12	0	0	6	3	5	-	1	0	0	0	90%
- Customer	DISTPLT-PRI-C	3	-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33	12	0	0	8	4	5	-	1	0	0	0	
(394) Tools & Garage Equip.		3,018												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,712	1,128	3	36	603	289	475	-	129	6	6	38	90%
- Customer	DISTPLT-PRI-C	307	-	-	-	178	105	23	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,018	1,128	3	36	780	393	499	-	129	6	6	38	
(395) Laboratory		57												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	51	21	0	1	11	5	9	-	2	0	0	1	90%
- Customer	DISTPLT-PRI-C	6	-	-	-	3	2	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		57	21	0	1	15	7	9	-	2	0	0	1	
(396) Power Equipment		39												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	35	15	0	0	8	4	6	-	2	0	0	0	90%
- Customer	DISTPLT-PRI-C	4	-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		39	15	0	0	10	5	6	-	2	0	0	1	
(397) Communication Equipment		5,773												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	5,187	2,157	7	69	1,153	552	909	-	247	11	11	72	90%
- Customer	DISTPLT-PRI-C	586	-	-	-	340	201	45	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,773	2,157	7	69	1,493	752	954	-	247	11	11	74	
(398) Misc. Equipment		2												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	1	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	-	0	0	0	0	
Total General Plant		34,816												
- Demand		31,280	13,006	40	417	6,955	3,328	5,481	-	1,488	65	65	435	
- Customer		3,537	-	-	-	2,048	1,210	271	-	-	-	-	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		34,816	13,006	40	417	9,003	4,538	5,752	-	1,488	65	65	444	
Total Utility Plant		552,111												
- Demand		494,412	205,590	625	6,595	109,935	52,591	86,627	-	23,519	1,033	1,024	6,872	
- Customer		57,699	-	-	-	33,405	19,739	4,417	-	-	-	-	138	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>552,111</b>	<b>205,590</b>	<b>625</b>	<b>6,595</b>	<b>143,340</b>	<b>72,330</b>	<b>91,045</b>	<b>-</b>	<b>23,519</b>	<b>1,033</b>	<b>1,024</b>	<b>7,010</b>	





West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-389) Land & Land Rights		(22)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(20)	(8)	(0)	(0)	(4)	(2)	(3)	-	(1)	(0)	(0)	(0)	90%
- Customer	DISTPLT-PRI-C	(2)	-	-	-	(1)	(1)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22)	(8)	(0)	(0)	(6)	(3)	(4)	-	(1)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(6,505)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(5,844)	(2,430)	(7)	(78)	(1,300)	(622)	(1,024)	-	(278)	(12)	(12)	(81)	90%
- Customer	DISTPLT-PRI-C	(661)	-	-	-	(383)	(226)	(51)	-	-	-	-	(2)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,505)	(2,430)	(7)	(78)	(1,682)	(848)	(1,075)	-	(278)	(12)	(12)	(83)	
(108-391) Office Furn & Equip		(2,001)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(1,798)	(747)	(2)	(24)	(400)	(191)	(315)	-	(86)	(4)	(4)	(25)	90%
- Customer	DISTPLT-PRI-C	(203)	-	-	-	(118)	(70)	(16)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,001)	(747)	(2)	(24)	(517)	(261)	(331)	-	(86)	(4)	(4)	(25)	
(108-392) Transportation Equip		(1,067)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(958)	(399)	(1)	(13)	(213)	(102)	(168)	-	(46)	(2)	(2)	(13)	90%
- Customer	DISTPLT-PRI-C	(108)	-	-	-	(63)	(37)	(8)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,067)	(399)	(1)	(13)	(276)	(139)	(176)	-	(46)	(2)	(2)	(14)	
(108-393) Stores Equip		(27)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(24)	(10)	(0)	(0)	(5)	(3)	(4)	-	(1)	(0)	(0)	(0)	90%
- Customer	DISTPLT-PRI-C	(3)	-	-	-	(2)	(1)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(27)	(10)	(0)	(0)	(7)	(4)	(4)	-	(1)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(1,515)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(1,361)	(566)	(2)	(18)	(303)	(145)	(238)	-	(65)	(3)	(3)	(19)	90%
- Customer	DISTPLT-PRI-C	(154)	-	-	-	(89)	(53)	(12)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,515)	(566)	(2)	(18)	(392)	(197)	(250)	-	(65)	(3)	(3)	(19)	



West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>(108-395) Laboratory Equip</b>		(49)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(44)	(18)	(0)	(1)	(10)	(5)	(8)	-	(2)	(0)	(0)	(1)	90%
- Customer	DISTPLT-PRI-C	(5)	-	-	-	(3)	(2)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(49)	(18)	(0)	(1)	(13)	(6)	(8)	-	(2)	(0)	(0)	(1)	
<b>(108-396) Power Operated Equip</b>		(35)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(31)	(13)	(0)	(0)	(7)	(3)	(5)	-	(1)	(0)	(0)	(0)	90%
- Customer	DISTPLT-PRI-C	(4)	-	-	-	(2)	(1)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(35)	(13)	(0)	(0)	(9)	(5)	(6)	-	(1)	(0)	(0)	(0)	
<b>(108-397) Communication Equip</b>		(2,988)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(2,685)	(1,116)	(3)	(36)	(597)	(286)	(470)	-	(128)	(6)	(6)	(37)	90%
- Customer	DISTPLT-PRI-C	(304)	-	-	-	(176)	(104)	(23)	-	-	-	-	(1)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(2,988)	(1,116)	(3)	(36)	(773)	(389)	(494)	-	(128)	(6)	(6)	(38)	
<b>(108-398) MISC Equip</b>		(57)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(51)	(21)	(0)	(1)	(11)	(5)	(9)	-	(2)	(0)	(0)	(1)	90%
- Customer	DISTPLT-PRI-C	(6)	-	-	-	(3)	(2)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(57)	(21)	(0)	(1)	(15)	(7)	(9)	-	(2)	(0)	(0)	(1)	
<b>Total Accumulated Depreciation</b>		(231,281)												
- Demand		(217,907)	(90,952)	(277)	(2,918)	(48,576)	(22,942)	(38,050)	-	(10,405)	(457)	(453)	(2,878)	
- Customer		(13,374)	-	-	-	(7,743)	(4,575)	(1,024)	-	-	-	-	(32)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		(231,281)	(90,952)	(277)	(2,918)	(56,318)	(27,517)	(39,074)	-	(10,405)	(457)	(453)	(2,910)	
<b>OTHER RATE BASE ITEMS</b>														
<b>Other Rate Base Items</b>														
<b>Material &amp; Supplies</b>		3,090												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,776	1,154	4	37	617	295	486	-	132	6	6	39	90%
- Customer	DISTPLT-PRI-C	314	-	-	-	182	107	24	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		3,090	1,154	4	37	799	403	510	-	132	6	6	39	
<b>Cash Working Capital</b>		8,440												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	7,582	3,153	10	101	1,686	807	1,329	-	361	16	16	105	90%
- Customer	DISTPLT-PRI-C	857	-	-	-	496	293	66	-	-	-	-	2	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		8,440	3,153	10	101	2,182	1,100	1,394	-	361	16	16	108	
<b>Deferred Storm Damage</b>		7,508												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	6,746	2,805	9	90	1,500	718	1,182	-	321	14	14	94	90%
- Customer	DISTPLT-PRI-C	763	-	-	-	442	261	58	-	-	-	-	2	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		7,508	2,805	9	90	1,941	979	1,240	-	321	14	14	96	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>Customer Deposits</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Customer Advances</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>ADIT</b>		(74,570)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(66,996)	(27,857)	(85)	(894)	(14,896)	(7,127)	(11,739)	-	(3,187)	(140)	(139)	(932)	90%
- Customer	DISTPLT-PRI-C	(7,575)	-	-	-	(4,385)	(2,591)	(580)	-	-	-	-	(18)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(74,570)	(27,857)	(85)	(894)	(19,282)	(9,719)	(12,319)	-	(3,187)	(140)	(139)	(950)	
<b>Capitalized Pension and OPEB</b>		(597)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(536)	(223)	(1)	(7)	(119)	(57)	(94)	-	(26)	(1)	(1)	(7)	90%
- Customer	DISTPLT-PRI-C	(61)	-	-	-	(35)	(21)	(5)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(597)	(223)	(1)	(7)	(154)	(78)	(99)	-	(26)	(1)	(1)	(8)	
<b>Total Other Rate Base Items</b>		(56,129)												
- Demand		(50,428)	(20,968)	(64)	(673)	(11,213)	(5,365)	(8,836)	-	(2,399)	(105)	(104)	(701)	
- Customer		(5,702)	-	-	-	(3,301)	(1,951)	(436)	-	-	-	-	(14)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		(56,129)	(20,968)	(64)	(673)	(14,513)	(7,315)	(9,273)	-	(2,399)	(105)	(104)	(715)	
<b>Total Rate Base</b>		264,701												
- Demand		226,077	93,670	285	3,005	50,147	24,284	39,741	-	10,715	471	466	3,292	
- Customer		38,624	-	-	-	22,361	13,213	2,957	-	-	-	-	92	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		264,701	93,670	285	3,005	72,508	37,498	42,698	-	10,715	471	466	3,385	





West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
<b>(580) Operation Supervision &amp; Engineering</b>														
		588												DistOpExp-PRI
- Demand	DistOpExp-PRI-D	576	241	1	8	129	60	100	-	28	1	1	7	98%
- Customer	DistOpExp-PRI-C	11	-	-	-	7	4	1	-	-	-	-	0	2%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>588</b>	<b>241</b>	<b>1</b>	<b>8</b>	<b>135</b>	<b>64</b>	<b>101</b>	<b>-</b>	<b>28</b>	<b>1</b>	<b>1</b>	<b>7</b>	
<b>(581) Load Dispatching</b>														
		512												DEM
- Demand	NCP	512	215	1	7	115	53	89	-	25	1	1	6	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>512</b>	<b>215</b>	<b>1</b>	<b>7</b>	<b>115</b>	<b>53</b>	<b>89</b>	<b>-</b>	<b>25</b>	<b>1</b>	<b>1</b>	<b>6</b>	
<b>(582) Station Expenses</b>														
		1,276												DEM
- Demand	NCP	1,276	536	2	17	286	132	221	-	61	3	3	15	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,276</b>	<b>536</b>	<b>2</b>	<b>17</b>	<b>286</b>	<b>132</b>	<b>221</b>	<b>-</b>	<b>61</b>	<b>3</b>	<b>3</b>	<b>15</b>	
<b>(583) Overhead line expenses</b>														
		13												365P
- Demand	NCP-PRI	0	-	-	-	0	0	0	-	-	-	-	0	2%
- Customer	CUS-PRI	13	-	-	-	8	5	1	-	-	-	-	0	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>5</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	
<b>(584) Underground line expenses</b>														
		28												367P
- Demand	NCP-PRI	6	-	-	-	0	2	2	-	-	-	-	1	22%
- Customer	CUS-PRI	22	-	-	-	13	8	2	-	-	-	-	0	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>28</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>10</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	
<b>(586) Meter expenses</b>														
		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(588) Miscellaneous distribution expenses</b>														
		1,678												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,507	627	2	20	335	160	264	-	72	3	3	21	90%
- Customer	DISTPLT-PRI-C	170	-	-	-	99	58	13	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,678</b>	<b>627</b>	<b>2</b>	<b>20</b>	<b>434</b>	<b>219</b>	<b>277</b>	<b>-</b>	<b>72</b>	<b>3</b>	<b>3</b>	<b>21</b>	









West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>Administrative &amp; General Expense</b>														
<b>(920) Administrative and General Salaries</b>		390												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	344	144	0	5	77	36	60	-	16	1	1	4	88%
- Customer	NONAGLAB-PRI-C	46	-	-	-	27	16	4	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		390	144	0	5	104	52	64	-	16	1	1	4	
<b>(921) Office Supplies</b>		807												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	712	298	1	10	159	74	124	-	34	1	1	9	88%
- Customer	NONAGLAB-PRI-C	95	-	-	-	55	33	7	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		807	298	1	10	214	107	131	-	34	1	1	9	
<b>(922) Admin Expenses</b>		-												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	88%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(923) Outside Services</b>		5,992												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	5,286	2,212	7	71	1,180	553	921	-	253	11	11	67	88%
- Customer	NONAGLAB-PRI-C	706	-	-	-	409	242	54	-	-	-	-	2	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,992	2,212	7	71	1,589	794	975	-	253	11	11	69	
<b>(924) Property Insurance</b>		33												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	30	12	0	0	7	3	5	-	1	0	0	0	90%
- Customer	DISTPLT-PRI-C	3	-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33	12	0	0	9	4	5	-	1	0	0	0	
<b>(925) Injury and Damages</b>		671												DISTLAB-PRI
- Demand	DISTLAB-PRI-D	592	248	1	8	132	62	103	-	28	1	1	8	88%
- Customer	DISTLAB-PRI-C	79	-	-	-	46	27	6	-	-	-	-	0	12%
- Commodity	DISTLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		671	248	1	8	178	89	109	-	28	1	1	8	
<b>(926) Pension and Benefits</b>		179												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	158	66	0	2	35	17	27	-	8	0	0	2	88%
- Customer	NONAGLAB-PRI-C	21	-	-	-	12	7	2	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		179	66	0	2	47	24	29	-	8	0	0	2	
<b>(928) Regulatory Commission Expense</b>		512												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	460	191	1	6	102	49	81	-	22	1	1	6	90%
- Customer	DISTPLT-PRI-C	52	-	-	-	30	18	4	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		512	191	1	6	132	67	85	-	22	1	1	7	
<b>(930.1) General Advertising</b>		5												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	4	2	0	0	1	0	1	-	0	0	0	0	88%
- Customer	NONAGLAB-PRI-C	1	-	-	-	0	0	0	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	1	1	-	0	0	0	0	
<b>(903.2) Misc. Expense</b>		102												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	90	38	0	1	20	9	16	-	4	0	0	1	88%
- Customer	NONAGLAB-PRI-C	12	-	-	-	7	4	1	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		102	38	0	1	27	14	17	-	4	0	0	1	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(931) Misc. Rent		228												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	202	84	0	3	45	21	35	-	10	0	0	3	88%
- Customer	NONAGLAB-PRI-C	27	-	-	-	16	9	2	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>228</b>	<b>84</b>	<b>0</b>	<b>3</b>	<b>61</b>	<b>30</b>	<b>37</b>	<b>-</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>3</b>	
(935) Maint. Of General Plant		364												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	327	136	0	4	73	35	57	-	16	1	1	5	90%
- Customer	DISTPLT-PRI-C	37	-	-	-	21	13	3	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>364</b>	<b>136</b>	<b>0</b>	<b>4</b>	<b>94</b>	<b>47</b>	<b>60</b>	<b>-</b>	<b>16</b>	<b>1</b>	<b>1</b>	<b>5</b>	
(9XX) Open		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total A&amp;G Expense</b>		<b>9,283</b>												
- Demand		8,204	3,431	10	110	1,831	859	1,430	-	392	17	17	105	
- Customer		1,080	-	-	-	625	369	83	-	-	-	-	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>9,283</b>	<b>3,431</b>	<b>10</b>	<b>110</b>	<b>2,456</b>	<b>1,228</b>	<b>1,513</b>	<b>-</b>	<b>392</b>	<b>17</b>	<b>17</b>	<b>108</b>	
<b>Total O&amp;M Expenses</b>		<b>25,924</b>												
- Demand		21,100	8,806	27	282	4,703	2,222	3,685	-	1,007	44	44	279	
- Customer		4,825	-	-	-	2,793	1,651	369	-	-	-	-	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>25,924</b>	<b>8,806</b>	<b>27</b>	<b>282</b>	<b>7,496</b>	<b>3,872</b>	<b>4,054</b>	<b>-</b>	<b>1,007</b>	<b>44</b>	<b>44</b>	<b>291</b>	





West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-389) Land		1												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-390) Structures		901												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	809	337	1	11	180	86	142	-	38	2	2	11	90%
- Customer	DISTPLT-PRI-C	92	-	-	-	53	31	7	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		901	337	1	11	233	117	149	-	38	2	2	11	
(403-391) Office Equipment		411												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	369	153	0	5	82	39	65	-	18	1	1	5	90%
- Customer	DISTPLT-PRI-C	42	-	-	-	24	14	3	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		411	153	0	5	106	54	68	-	18	1	1	5	
(403-392) Transportation		155												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	139	58	0	2	31	15	24	-	7	0	0	2	90%
- Customer	DISTPLT-PRI-C	16	-	-	-	9	5	1	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		155	58	0	2	40	20	26	-	7	0	0	2	
(403-393) Stores Equip		1												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		195												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	175	73	0	2	39	19	31	-	8	0	0	2	90%
- Customer	DISTPLT-PRI-C	20	-	-	-	11	7	2	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		195	73	0	2	50	25	32	-	8	0	0	2	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-395) Laboratory Equip		2												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2	1	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	-	0	0	0	0	
(403-396) Power Equipment		1												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-397) Communication Equip		459												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	412	171	1	5	92	44	72	-	20	1	1	6	90%
- Customer	DISTPLT-PRI-C	47	-	-	-	27	16	4	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		459	171	1	5	119	60	76	-	20	1	1	6	
(403-398) Misc. Equip		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		2,580												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,318	964	3	31	515	247	406	-	110	5	5	32	90%
- Customer	DISTPLT-PRI-C	262	-	-	-	152	90	20	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,580	964	3	31	667	336	426	-	110	5	5	33	
Total Depreciation Expense		14,261												
- Demand		12,503	5,197	16	167	2,779	1,332	2,192	-	594	26	26	175	
- Customer		1,758	-	-	-	1,018	601	135	-	-	-	-	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>14,261</b>	<b>5,197</b>	<b>16</b>	<b>167</b>	<b>3,797</b>	<b>1,933</b>	<b>2,326</b>	<b>-</b>	<b>594</b>	<b>26</b>	<b>26</b>	<b>179</b>	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Primary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>Amortization</b>														
Amortization		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Removal of Retained Riders</b>														
Removal of Retained Riders		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Eliminate Amort per IS</b>														
Eliminate Amort per IS		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Storm Reserve Amortization</b>														
Storm Reserve Amortization		2,109												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,895	788	2	25	421	202	332	-	90	4	4	26	90%
- Customer	DISTPLT-PRI-C	214	-	-	-	124	73	16	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,109	788	2	25	545	275	348	-	90	4	4	27	
<b>Extraordinary Storm Reserve Amort</b>														
Extraordinary Storm Reserve Amort		1,155												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,038	431	1	14	231	110	182	-	49	2	2	14	90%
- Customer	DISTPLT-PRI-C	117	-	-	-	68	40	9	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,155	431	1	14	299	151	191	-	49	2	2	15	
<b>COVID-19 Reg Asset Amort</b>														
COVID-19 Reg Asset Amort		490												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	440	183	1	6	98	47	77	-	21	1	1	6	90%
- Customer	DISTPLT-PRI-C	50	-	-	-	29	17	4	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		490	183	1	6	127	64	81	-	21	1	1	6	
<b>Streetlight Reg Asset Amort</b>														
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Verizon Pole Attach Amort</b>														
Verizon Pole Attach Amort		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Depreciation and Amortization</b>														
Total Depreciation and Amortization		18,015												
- Demand		15,876	6,599	20	212	3,529	1,691	2,783	-	755	33	33	222	
- Customer		2,139	-	-	-	1,238	732	164	-	-	-	-	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>18,015</b>	<b>6,599</b>	<b>20</b>	<b>212</b>	<b>4,768</b>	<b>2,422</b>	<b>2,946</b>	<b>-</b>	<b>755</b>	<b>33</b>	<b>33</b>	<b>227</b>	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		<b>3,741</b>												
- Demand	Revenues	3,361	2,349	6	112	454	184	136	1	31	33	46	10	DISTPLT-PRI 90%
- Customer	Revenues	380	266	1	13	51	21	15	0	3	4	5	1	10%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>3,741</b>	<b>2,615</b>	<b>7</b>	<b>125</b>	<b>506</b>	<b>204</b>	<b>151</b>	<b>1</b>	<b>34</b>	<b>37</b>	<b>51</b>	<b>11</b>	
<b>Payroll Taxes</b>		<b>351</b>												
- Demand	LABOR-PRI-D	309	129	0	4	69	32	54	-	15	1	1	4	LABOR-PRI 88%
- Customer	LABOR-PRI-C	41	-	-	-	24	14	3	-	-	-	-	0	12%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>351</b>	<b>129</b>	<b>0</b>	<b>4</b>	<b>93</b>	<b>46</b>	<b>57</b>	<b>-</b>	<b>15</b>	<b>1</b>	<b>1</b>	<b>4</b>	
<b>PURTA Taxes</b>		<b>255</b>												
- Demand	DISTPLT-PRI-D	229	95	0	3	51	24	40	-	11	0	0	3	DISTPLT-PRI 90%
- Customer	DISTPLT-PRI-C	26	-	-	-	15	9	2	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>255</b>	<b>95</b>	<b>0</b>	<b>3</b>	<b>66</b>	<b>33</b>	<b>42</b>	<b>-</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>3</b>	
<b>Real Estate Taxes</b>		<b>28</b>												
- Demand	DISTPLT-PRI-D	25	10	0	0	6	3	4	-	1	0	0	0	DISTPLT-PRI 90%
- Customer	DISTPLT-PRI-C	3	-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>28</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>4</b>	<b>5</b>	<b>-</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Sales &amp; Use Taxes</b>		<b>1</b>												
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	0	0	0	0	DISTPLT-PRI 90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Misc. Taxes</b>		<b>-</b>												
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI 90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IS Adj. Payroll Taxes</b>		<b>-</b>												
- Demand	LABOR-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	LABOR-PRI 88%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	12%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Taxes</b>		<b>-</b>												
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-PRI 90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Taxes Other than Income</b>		<b>4,375</b>												
- Demand		3,925	2,584	7	120	580	243	234	1	58	34	47	17	
- Customer		450	266	1	13	92	45	21	0	3	4	5	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		<b>4,375</b>	<b>2,850</b>	<b>8</b>	<b>132</b>	<b>672</b>	<b>288</b>	<b>255</b>	<b>1</b>	<b>61</b>	<b>38</b>	<b>52</b>	<b>18</b>	
<b>Total Operating Expenses</b>		<b>48,315</b>												
- Demand		40,901	17,990	54	614	8,813	4,156	6,701	1	1,820	111	124	518	
- Customer		7,414	266	1	13	4,124	2,427	554	0	3	4	5	18	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>48,315</b>	<b>18,255</b>	<b>54</b>	<b>627</b>	<b>12,936</b>	<b>6,583</b>	<b>7,255</b>	<b>1</b>	<b>1,824</b>	<b>115</b>	<b>129</b>	<b>536</b>	





West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Secondary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(360) Land and Land Rights		16,105												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	2,153	1,246	4	40	646	199	6	-	-	6	6	-	13%
- Customer	DIST_364-368-SEC-C	13,952	11,971	12	1,171	697	13	0	-	-	78	11	-	87%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,105	13,217	15	1,211	1,342	212	6	-	-	84	17	-	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(364) Poles, Towers & Fixtures		476,027												3645
- Demand	NCP-SEC	97,811	56,593	172	1,814	29,338	9,052	275	-	-	284	282	-	21%
- Customer	CUS-SEC	378,216	324,519	316	31,735	18,882	354	3	-	-	2,115	292	-	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		476,027	381,113	488	33,549	48,220	9,407	278	-	-	2,399	574	-	
(365) Overhead Conductors & Devices		913,055												3655
- Demand	NCP-SEC	18,983	10,983	33	352	5,694	1,757	53	-	-	55	55	-	2%
- Customer	CUS-SEC	894,073	767,138	748	75,019	44,635	837	7	-	-	4,999	690	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		913,055	778,121	781	75,371	50,329	2,594	61	-	-	5,055	744	-	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Secondary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>(366) Underground Conduit</b>		24,054												366S
- Demand	NCP-SEC	24,054	13,917	42	446	7,215	2,226	68	-	-	70	69	-	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		24,054	13,917	42	446	7,215	2,226	68	-	-	70	69	-	
<b>(367) Underground Conductors &amp; Device</b>		251,747												367S
- Demand	NCP-SEC	54,796	31,705	96	1,016	16,436	5,071	154	-	-	159	158	-	22%
- Customer	CUS-SEC	196,951	168,989	165	16,526	9,832	184	2	-	-	1,101	152	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		251,747	200,694	261	17,542	26,268	5,256	155	-	-	1,261	310	-	
<b>(368) Line Transformers</b>		523,236												368S
- Demand	NCP-SEC	96,856	56,041	170	1,796	29,052	8,964	272	-	-	282	279	-	19%
- Customer	CUS-SEC	426,380	365,845	357	35,776	21,286	399	3	-	-	2,384	329	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		523,236	421,886	527	37,572	50,338	9,363	275	-	-	2,666	608	-	
<b>(369) Services</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(370) Meters</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(371) Customer Premises</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(372) Leased Property Cust. Prem.</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(373) Streetlight</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Distribution Plant</b>		2,204,224												
- Demand		294,652	170,486	519	5,464	88,381	27,270	827	-	-	857	849	-	
- Customer		1,909,572	1,638,462	1,597	160,226	95,332	1,788	15	-	-	10,678	1,473	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		2,204,224	1,808,948	2,115	165,691	183,713	29,058	843	-	-	11,534	2,322	-	
<b>General Plant</b>														
<b>(389) Land</b>		1,525												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	204	118	0	4	61	19	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,322	1,134	1	111	66	1	0	-	-	7	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,525	1,252	1	115	127	20	1	-	-	8	2	-	
<b>(390) Structures</b>		91,495												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	12,231	7,077	22	227	3,669	1,132	34	-	-	36	35	-	13%
- Customer	DISTPLT-SEC-C	79,264	68,011	66	6,651	3,957	74	1	-	-	443	61	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		91,495	75,087	88	6,878	7,626	1,206	35	-	-	479	96	-	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Secondary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(391) Office Equipment		12,450												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,664	963	3	31	499	154	5	-	-	5	5	-	13%
- Customer	DISTPLT-SEC-C	10,786	9,255	9	905	538	10	0	-	-	60	8	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12,450	10,218	12	936	1,038	164	5	-	-	65	13	-	
(392) Transportation		7,735												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,034	598	2	19	310	96	3	-	-	3	3	-	13%
- Customer	DISTPLT-SEC-C	6,701	5,750	6	562	335	6	0	-	-	37	5	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,735	6,348	7	581	645	102	3	-	-	40	8	-	
(393) Stores Equipment		142												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	19	11	0	0	6	2	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	123	106	0	10	6	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		142	117	0	11	12	2	0	-	-	1	0	-	
(394) Tools & Garage Equip.		13,196												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,764	1,021	3	33	529	163	5	-	-	5	5	-	13%
- Customer	DISTPLT-SEC-C	11,432	9,809	10	959	571	11	0	-	-	64	9	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13,196	10,830	13	992	1,100	174	5	-	-	69	14	-	
(395) Laboratory		249												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	33	19	0	1	10	3	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	215	185	0	18	11	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		249	204	0	19	21	3	0	-	-	1	0	-	
(396) Power Equipment		172												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	23	13	0	0	7	2	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	149	128	0	12	7	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		172	141	0	13	14	2	0	-	-	1	0	-	
(397) Communication Equipment		25,241												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3,374	1,952	6	63	1,012	312	9	-	-	10	10	-	13%
- Customer	DISTPLT-SEC-C	21,866	18,762	18	1,835	1,092	20	0	-	-	122	17	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		25,241	20,714	24	1,897	2,104	333	10	-	-	132	27	-	
(398) Misc. Equipment		7												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	1	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	6	5	0	1	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7	6	0	1	1	0	0	-	-	0	0	-	
Total General Plant		152,213												
- Demand		20,347	11,773	36	377	6,103	1,883	57	-	-	59	59	-	
- Customer		131,865	113,144	110	11,064	6,583	123	1	-	-	737	102	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		152,213	124,917	146	11,442	12,686	2,007	58	-	-	797	160	-	
Total Utility Plant		2,430,652												
- Demand		317,803	183,881	559	5,894	95,325	29,413	892	-	-	924	915	-	
- Customer		2,112,850	1,812,880	1,767	177,283	105,481	1,978	17	-	-	11,814	1,630	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>2,430,652</b>	<b>1,996,761</b>	<b>2,326</b>	<b>183,176</b>	<b>200,806</b>	<b>31,391</b>	<b>909</b>	<b>-</b>	<b>-</b>	<b>12,738</b>	<b>2,545</b>	<b>-</b>	





West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Secondary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-389) Land & Land Rights		(95)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(13)	(7)	(0)	(0)	(4)	(1)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(82)	(71)	(0)	(7)	(4)	(0)	(0)	-	-	(0)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(95)	(78)	(0)	(7)	(8)	(1)	(0)	-	-	(0)	(0)	-	
(108-390) Struct & Impmnts -		(28,440)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(3,802)	(2,200)	(7)	(71)	(1,140)	(352)	(11)	-	-	(11)	(11)	-	13%
- Customer	DISTPLT-SEC-C	(24,638)	(21,140)	(21)	(2,067)	(1,230)	(23)	(0)	-	-	(138)	(19)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(28,440)	(23,340)	(27)	(2,138)	(2,370)	(375)	(11)	-	-	(149)	(30)	-	
(108-391) Office Furn & Equip		(8,747)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,169)	(677)	(2)	(22)	(351)	(108)	(3)	-	-	(3)	(3)	-	13%
- Customer	DISTPLT-SEC-C	(7,578)	(6,502)	(6)	(636)	(378)	(7)	(0)	-	-	(42)	(6)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8,747)	(7,179)	(8)	(658)	(729)	(115)	(3)	-	-	(46)	(9)	-	
(108-392) Transportation Equip		(4,664)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(623)	(361)	(1)	(12)	(187)	(58)	(2)	-	-	(2)	(2)	-	13%
- Customer	DISTPLT-SEC-C	(4,040)	(3,467)	(3)	(339)	(202)	(4)	(0)	-	-	(23)	(3)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,664)	(3,828)	(4)	(351)	(389)	(61)	(2)	-	-	(24)	(5)	-	
(108-393) Stores Equip		(118)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(16)	(9)	(0)	(0)	(5)	(1)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(102)	(88)	(0)	(9)	(5)	(0)	(0)	-	-	(1)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(118)	(97)	(0)	(9)	(10)	(2)	(0)	-	-	(1)	(0)	-	
(108-394) Tools, Shop & Garage Equip		(6,622)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(885)	(512)	(2)	(16)	(266)	(82)	(2)	-	-	(3)	(3)	-	13%
- Customer	DISTPLT-SEC-C	(5,737)	(4,922)	(5)	(481)	(286)	(5)	(0)	-	-	(32)	(4)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,622)	(5,435)	(6)	(498)	(552)	(87)	(3)	-	-	(35)	(7)	-	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Secondary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>(108-395) Laboratory Equip</b>		(214)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(29)	(17)	(0)	(1)	(9)	(3)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(186)	(159)	(0)	(16)	(9)	(0)	(0)	-	-	(1)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(214)	(176)	(0)	(16)	(18)	(3)	(0)	-	-	(1)	(0)	-	
<b>(108-396) Power Operated Equip</b>		(151)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(20)	(12)	(0)	(0)	(6)	(2)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(131)	(112)	(0)	(11)	(7)	(0)	(0)	-	-	(1)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(151)	(124)	(0)	(11)	(13)	(2)	(0)	-	-	(1)	(0)	-	
<b>(108-397) Communication Equip</b>		(13,063)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,746)	(1,010)	(3)	(32)	(524)	(162)	(5)	-	-	(5)	(5)	-	13%
- Customer	DISTPLT-SEC-C	(11,317)	(9,710)	(9)	(950)	(565)	(11)	(0)	-	-	(63)	(9)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(13,063)	(10,721)	(13)	(982)	(1,089)	(172)	(5)	-	-	(68)	(14)	-	
<b>(108-398) MISC Equip</b>		(248)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(33)	(19)	(0)	(1)	(10)	(3)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(215)	(184)	(0)	(18)	(11)	(0)	(0)	-	-	(1)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(248)	(204)	(0)	(19)	(21)	(3)	(0)	-	-	(1)	(0)	-	
<b>Total Accumulated Depreciation</b>		(672,790)												
- Demand		(100,462)	(58,127)	(177)	(1,863)	(30,133)	(9,298)	(282)	-	-	(292)	(289)	-	
- Customer		(572,329)	(491,073)	(479)	(48,022)	(28,573)	(536)	(5)	-	-	(3,200)	(441)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		(672,790)	(549,200)	(655)	(49,885)	(58,706)	(9,834)	(287)	-	-	(3,492)	(731)	-	
<b>OTHER RATE BASE ITEMS</b>														
<b>Other Rate Base Items</b>														
<b>Material &amp; Supplies</b>		13,508												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,806	1,045	3	33	542	167	5	-	-	5	5	-	13%
- Customer	DISTPLT-SEC-C	11,702	10,041	10	982	584	11	0	-	-	65	9	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		13,508	11,086	13	1,015	1,126	178	5	-	-	71	14	-	
<b>Cash Working Capital</b>		36,897												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4,932	2,854	9	91	1,479	456	14	-	-	14	14	-	13%
- Customer	DISTPLT-SEC-C	31,965	27,427	27	2,682	1,596	30	0	-	-	179	25	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		36,897	30,281	35	2,774	3,075	486	14	-	-	193	39	-	
<b>Deferred Storm Damage</b>		32,825												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4,388	2,539	8	81	1,316	406	12	-	-	13	13	-	13%
- Customer	DISTPLT-SEC-C	28,437	24,400	24	2,386	1,420	27	0	-	-	159	22	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		32,825	26,939	32	2,467	2,736	433	13	-	-	172	35	-	



West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Secondary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>Customer Deposits</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Customer Advances</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>ADIT</b>		(326,012)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(43,580)	(25,215)	(77)	(808)	(13,072)	(4,033)	(122)	-	-	(127)	(126)	-	13%
- Customer	DISTPLT-SEC-C	(282,432)	(242,334)	(236)	(23,698)	(14,100)	(264)	(2)	-	-	(1,579)	(218)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(326,012)	(267,550)	(313)	(24,506)	(27,172)	(4,298)	(125)	-	-	(1,706)	(343)	-	
<b>Capitalized Pension and OPEB</b>		(2,609)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(349)	(202)	(1)	(6)	(105)	(32)	(1)	-	-	(1)	(1)	-	13%
- Customer	DISTPLT-SEC-C	(2,260)	(1,939)	(2)	(190)	(113)	(2)	(0)	-	-	(13)	(2)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(2,609)	(2,141)	(3)	(196)	(217)	(34)	(1)	-	-	(14)	(3)	-	
<b>Total Other Rate Base Items</b>		(245,391)												
- Demand		(32,803)	(18,980)	(58)	(608)	(9,839)	(3,036)	(92)	-	-	(95)	(94)	-	
- Customer		(212,588)	(182,406)	(178)	(17,838)	(10,613)	(199)	(2)	-	-	(1,189)	(164)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		(245,391)	(201,386)	(235)	(18,446)	(20,452)	(3,235)	(94)	-	-	(1,284)	(258)	-	
<b>Total Rate Base</b>		1,512,471												
- Demand		184,538	106,774	325	3,422	55,352	17,079	518	-	-	537	532	-	
- Customer		1,327,933	1,139,401	1,110	111,423	66,295	1,243	11	-	-	7,425	1,024	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		1,512,471	1,246,175	1,435	114,845	121,647	18,322	529	-	-	7,962	1,556	-	





West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
<b>(580) Operation Supervision &amp; Engineering</b>		684												DistOpExp-SEC
- Demand	DistOpExp-SEC-D	129	75	0	2	39	12	0	-	-	0	0	-	19%
- Customer	DistOpExp-SEC-C	555	476	0	47	28	1	0	-	-	3	0	-	81%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		684	551	1	49	66	12	0	-	-	3	1	-	
<b>(581) Load Dispatching</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(582) Station Expenses</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(583) Overhead line expenses</b>		311												3655
- Demand	NCP-SEC	6	4	0	0	2	1	0	-	-	0	0	-	2%
- Customer	CUS-SEC	304	261	0	26	15	0	0	-	-	2	0	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		311	265	0	26	17	1	0	-	-	2	0	-	
<b>(584) Underground line expenses</b>		1,819												3675
- Demand	NCP-SEC	396	229	1	7	119	37	1	-	-	1	1	-	22%
- Customer	CUS-SEC	1,423	1,221	1	119	71	1	0	-	-	8	1	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,819	1,450	2	127	190	38	1	-	-	9	2	-	
<b>(586) Meter expenses</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(588) Miscellaneous distribution expenses</b>		7,334												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	980	567	2	18	294	91	3	-	-	3	3	-	13%
- Customer	DISTPLT-SEC-C	6,354	5,452	5	533	317	6	0	-	-	36	5	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		7,334	6,019	7	551	611	97	3	-	-	38	8	-	







West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Secondary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>Administrative &amp; General Expense</b>														
<b>(920) Administrative and General Salaries</b>		1,203												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	56	32	0	1	17	5	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	1,147	984	1	96	57	1	0	-	-	6	1	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,203	1,016	1	97	74	6	0	-	-	7	1	-	
<b>(921) Office Supplies</b>		2,486												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	115	67	0	2	35	11	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	2,371	2,034	2	199	118	2	0	-	-	13	2	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		2,486	2,101	2	201	153	13	0	-	-	14	2	-	
<b>(922) Admin Expenses</b>		-												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	5%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(923) Outside Services</b>		18,464												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	855	495	2	16	257	79	2	-	-	2	2	-	5%
- Customer	NONAGLAB-SEC-C	17,608	15,108	15	1,477	879	16	0	-	-	98	14	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		18,464	15,603	16	1,493	1,136	96	3	-	-	101	16	-	
<b>(924) Property Insurance</b>		145												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	19	11	0	0	6	2	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	126	108	0	11	6	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		145	119	0	11	12	2	0	-	-	1	0	-	
<b>(925) Injury and Damages</b>		2,067												DISTLAB-SEC
- Demand	DISTLAB-SEC-D	96	55	0	2	29	9	0	-	-	0	0	-	5%
- Customer	DISTLAB-SEC-C	1,972	1,692	2	165	98	2	0	-	-	11	2	-	95%
- Commodity	DISTLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		2,067	1,747	2	167	127	11	0	-	-	11	2	-	
<b>(926) Pension and Benefits</b>		551												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	26	15	0	0	8	2	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	526	451	0	44	26	0	0	-	-	3	0	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		551	466	0	45	34	3	0	-	-	3	0	-	
<b>(928) Regulatory Commission Expense</b>		2,238												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	299	173	1	6	90	28	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,939	1,663	2	163	97	2	0	-	-	11	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		2,238	1,836	2	168	187	30	1	-	-	12	2	-	
<b>(930.1) General Advertising</b>		14												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1	0	0	0	0	0	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	14	12	0	1	1	0	0	-	-	0	0	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		14	12	0	1	1	0	0	-	-	0	0	-	
<b>(903.2) Misc. Expense</b>		314												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	15	8	0	0	4	1	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	300	257	0	25	15	0	0	-	-	2	0	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		314	266	0	25	19	2	0	-	-	2	0	-	



West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Secondary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(931) Misc. Rent		704												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	33	19	0	1	10	3	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	671	576	1	56	34	1	0	-	-	4	1	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		704	595	1	57	43	4	0	-	-	4	1	-	
(935) Maint. Of General Plant		1,590												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	213	123	0	4	64	20	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,377	1,182	1	116	69	1	0	-	-	8	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,590	1,305	2	120	133	21	1	-	-	8	2	-	
(9XX) Open		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		29,777												
- Demand		1,727	999	3	32	518	160	5	-	-	5	5	-	
- Customer		28,050	24,068	23	2,354	1,400	26	0	-	-	157	22	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		29,777	25,067	26	2,386	1,918	186	5	-	-	162	27	-	
Total O&M Expenses		124,011												
- Demand		5,275	3,052	9	98	1,582	488	15	-	-	15	15	-	
- Customer		118,737	101,879	99	9,963	5,928	111	1	-	-	664	92	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>124,011</b>	<b>104,931</b>	<b>109</b>	<b>10,061</b>	<b>7,510</b>	<b>599</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>679</b>	<b>107</b>	<b>-</b>	





West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Secondary			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(403-389) Land		3												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	2	2	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	-	-	0	0	-	
(403-390) Structures		3,939												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	527	305	1	10	158	49	1	-	-	2	2	-	13%
- Customer	DISTPLT-SEC-C	3,412	2,928	3	286	170	3	0	-	-	19	3	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,939	3,232	4	296	328	52	2	-	-	21	4	-	
(403-391) Office Equipment		1,795												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	240	139	0	4	72	22	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,555	1,334	1	130	78	1	0	-	-	9	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,795	1,473	2	135	150	24	1	-	-	9	2	-	
(403-392) Transportation		679												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	91	53	0	2	27	8	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	588	505	0	49	29	1	0	-	-	3	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		679	557	1	51	57	9	0	-	-	4	1	-	
(403-393) Stores Equip		6												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	5	4	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	5	0	0	0	0	0	-	-	0	0	-	
(403-394) Tools, Shop & Garage Equip		853												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	114	66	0	2	34	11	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	739	634	1	62	37	1	0	-	-	4	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		853	700	1	64	71	11	0	-	-	4	1	-	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Secondary	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
			RS	GVS	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(403-395) Laboratory Equip		8												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	1	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	7	6	0	1	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	6	0	1	1	0	0	-	-	0	0	-	
(403-396) Power Equipment		3												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	2	2	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	-	-	0	0	-	
(403-397) Communication Equip		2,006												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	268	155	0	5	80	25	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,738	1,491	1	146	87	2	0	-	-	10	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,006	1,646	2	151	167	26	1	-	-	10	2	-	
(403-398) Misc. Equip		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		11,280												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,508	872	3	28	452	140	4	-	-	4	4	-	13%
- Customer	DISTPLT-SEC-C	9,772	8,385	8	820	488	9	0	-	-	55	8	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,280	9,257	11	848	940	149	4	-	-	59	12	-	
Total Depreciation Expense		70,351												
- Demand		8,756	5,066	15	162	2,626	810	25	-	-	25	25	-	
- Customer		61,595	52,851	52	5,168	3,075	58	0	-	-	344	48	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>70,351</b>	<b>57,917</b>	<b>67</b>	<b>5,331</b>	<b>5,701</b>	<b>868</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>370</b>	<b>73</b>	<b>-</b>	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Amortization</b>														
<b>Amortization</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	87%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Removal of Retained Riders</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	87%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Eliminate Amort per IS</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	87%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Storm Reserve Amortization</b>														
		9,221												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,233	713	2	23	370	114	3	-	-	4	4	-	13%
- Customer	DISTPLT-SEC-C	7,988	6,854	7	670	399	7	0	-	-	45	6	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,221	7,568	9	693	769	122	4	-	-	48	10	-	
<b>Extraordinary Storm Reserve Amort</b>														
		5,049												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	675	391	1	13	202	62	2	-	-	2	2	-	13%
- Customer	DISTPLT-SEC-C	4,374	3,753	4	367	218	4	0	-	-	24	3	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,049	4,144	5	380	421	67	2	-	-	26	5	-	
<b>COVID-19 Reg Asset Amort</b>														
		2,142												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	286	166	1	5	86	27	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,856	1,592	2	156	93	2	0	-	-	10	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,142	1,758	2	161	179	28	1	-	-	11	2	-	
<b>Streetlight Reg Asset Amort</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Verizon Pole Attach Amort</b>														
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	87%
Total		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Depreciation and Amortization</b>														
		86,764												
- Demand		10,950	6,336	19	203	3,284	1,013	31	-	-	32	32	-	
- Customer		75,814	65,050	63	6,361	3,785	71	1	-	-	424	58	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>86,764</b>	<b>71,386</b>	<b>83</b>	<b>6,564</b>	<b>7,069</b>	<b>1,084</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>456</b>	<b>90</b>	<b>-</b>	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Taxes Other than Income</b>														
<b>Gross Receipt Taxes</b>		16,356												DISTPLT-SEC
- Demand	Revenues	2,186	1,528	4	73	296	119	88	1	20	21	30	6	13%
- Customer	Revenues	14,170	9,903	26	473	1,915	774	572	4	130	138	194	41	87%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		16,356	11,431	30	546	2,211	894	660	4	150	160	224	47	
<b>Payroll Taxes</b>		1,086												LABOR-SEC
- Demand	LABOR-SEC-D	52	30	0	1	16	5	0	-	-	0	0	-	5%
- Customer	LABOR-SEC-C	1,034	887	1	87	52	1	0	-	-	6	1	-	95%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,086	917	1	88	67	6	0	-	-	6	1	-	
<b>PURTA Taxes</b>		1,114												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	149	86	0	3	45	14	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	965	828	1	81	48	1	0	-	-	5	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		1,114	914	1	84	93	15	0	-	-	6	1	-	
<b>Real Estate Taxes</b>		120												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	16	9	0	0	5	1	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	104	90	0	9	5	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		120	99	0	9	10	2	0	-	-	1	0	-	
<b>Sales &amp; Use Taxes</b>		5												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	4	3	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		5	4	0	0	0	0	0	-	-	0	0	-	
<b>Misc. Taxes</b>		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>IS Adj, Payroll Taxes</b>		-												LABOR-SEC
- Demand	LABOR-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	5%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	95%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Other Taxes</b>		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		18,680												
- Demand		2,404	1,654	4	77	361	140	89	1	20	22	31	6	
- Customer		16,277	11,710	28	650	2,021	776	572	4	130	150	196	41	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Taxes Other than Income</b>		18,680	13,364	32	727	2,381	916	661	4	150	172	226	47	
<b>Total Operating Expenses</b>		229,456												
- Demand		18,628	11,041	33	378	5,227	1,641	134	1	20	69	77	6	
- Customer		210,827	178,640	190	16,974	11,733	958	573	4	130	1,238	346	41	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		229,456	189,681	223	17,352	16,960	2,599	708	4	150	1,307	423	47	







West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Customer Service			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>(366) Underground Conduit</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(367) Underground Conductors &amp; Device</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(368) Line Transformers</b>														
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(369) Services</b>														
		149,237												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	
<b>(370) Meters</b>														
		216,452												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	
<b>(371) Customer Premises</b>														
		10,039												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	10,039	-	-	-	-	-	-	-	-	10,039	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,039	-	-	-	-	-	-	-	-	10,039	-	-	
<b>(372) Leased Property Cust. Prem.</b>														
		298												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	298	-	-	-	-	-	-	-	-	298	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		298	-	-	-	-	-	-	-	-	298	-	-	
<b>(373) Streetlight</b>														
		54,120												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	54,120	-	-	-	-	-	-	-	-	-	54,120	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54,120	-	-	-	-	-	-	-	-	-	54,120	-	
<b>Total Distribution Plant</b>														
		446,839												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		446,839	294,130	411	31,374	32,233	2,879	3,438	113	98	11,172	70,927	65	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		446,839	294,130	411	31,374	32,233	2,879	3,438	113	98	11,172	70,927	65	
<b>General Plant</b>														
<b>(389) Land</b>														
		309												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	309	204	0	22	22	2	2	0	0	8	49	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		309	204	0	22	22	2	2	0	0	8	49	0	
<b>(390) Structures</b>														
		18,548												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	18,548	12,209	17	1,302	1,338	120	143	5	4	464	2,944	3	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,548	12,209	17	1,302	1,338	120	143	5	4	464	2,944	3	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment		2,524												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,524	1,661	2	177	182	16	19	1	1	63	401	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,524	1,661	2	177	182	16	19	1	1	63	401	0	
(392) Transportation		1,568												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,568	1,032	1	110	113	10	12	0	0	39	249	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,568	1,032	1	110	113	10	12	0	0	39	249	0	
(393) Stores Equipment		29												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	29	19	0	2	2	0	0	0	0	1	5	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	19	0	2	2	0	0	0	0	1	5	0	
(394) Tools & Garage Equip.		2,675												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,675	1,761	2	188	193	17	21	1	1	67	425	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,675	1,761	2	188	193	17	21	1	1	67	425	0	
(395) Laboratory		50												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	50	33	0	4	4	0	0	0	0	1	8	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		50	33	0	4	4	0	0	0	0	1	8	0	
(396) Power Equipment		35												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	35	23	0	2	3	0	0	0	0	1	6	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		35	23	0	2	3	0	0	0	0	1	6	0	
(397) Communication Equipment		5,117												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	5,117	3,368	5	359	369	33	39	1	1	128	812	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,117	3,368	5	359	369	33	39	1	1	128	812	1	
(398) Misc. Equipment		1												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
Total General Plant		30,856												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		30,856	20,311	28	2,167	2,226	199	237	8	7	771	4,898	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		30,856	20,311	28	2,167	2,226	199	237	8	7	771	4,898	4	
Total Utility Plant		504,215												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		504,215	336,437	462	35,405	35,940	3,209	3,786	123	117	12,083	76,583	71	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>504,215</b>	<b>336,437</b>	<b>462</b>	<b>35,405</b>	<b>35,940</b>	<b>3,209</b>	<b>3,786</b>	<b>123</b>	<b>117</b>	<b>12,083</b>	<b>76,583</b>	<b>71</b>	



West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-360) Land		(138)												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	(138)	-	-	-	-	-	-	-	-	-	(138)	-	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(138)	-	-	-	-	-	-	-	-	-	(138)	-	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-364) Poles		(4,320)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(4,320)	-	-	-	-	-	-	-	-	-	(4,320)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,320)	-	-	-	-	-	-	-	-	-	(4,320)	-	
(108-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-367) UG Cond & Dev		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(108-369) Services		(64,968)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	

West Penn Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>(108-370) Meters</b>			(91,102)												CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	(91,102)	(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	
<b>(108-371) Install on Cust Premise</b>			(6,460)												CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	(6,460)	(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	
<b>(108-372) Leased Property Cust. Prem.</b>			(280)												CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	(280)	(280)	-	-	-	-	-	-	-	-	(280)	-	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(280)	-	-	-	-	-	-	-	-	(280)	-	-	
<b>(108-373) Street Lighting</b>			(10,529)												CUS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(10,529)	(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	100%
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	
<b>(108-389) Land &amp; Land Rights</b>			(19)												DISTPLT-CS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(19)	(19)	(13)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(3)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(19)	(13)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(3)	(0)	
<b>(108-390) Struct &amp; Impmnts -</b>			(5,765)												DISTPLT-CS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(5,765)	(5,765)	(3,795)	(5)	(405)	(416)	(37)	(44)	(1)	(1)	(144)	(915)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(5,765)	(3,795)	(5)	(405)	(416)	(37)	(44)	(1)	(1)	(144)	(915)	(1)	
<b>(108-391) Office Furn &amp; Equip</b>			(1,773)												DISTPLT-CS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(1,773)	(1,773)	(1,167)	(2)	(125)	(128)	(11)	(14)	(0)	(0)	(44)	(281)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(1,773)	(1,167)	(2)	(125)	(128)	(11)	(14)	(0)	(0)	(44)	(281)	(0)	
<b>(108-392) Transportation Equip</b>			(945)												DISTPLT-CS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(945)	(945)	(622)	(1)	(66)	(68)	(6)	(7)	(0)	(0)	(24)	(150)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(945)	(622)	(1)	(66)	(68)	(6)	(7)	(0)	(0)	(24)	(150)	(0)	
<b>(108-393) Stores Equip</b>			(24)												DISTPLT-CS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(24)	(24)	(16)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(4)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(24)	(16)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(4)	(0)	
<b>(108-394) Tools, Shop &amp; Garage Equip</b>			(1,342)												DISTPLT-CS
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(1,342)	(1,342)	(884)	(1)	(94)	(97)	(9)	(10)	(0)	(0)	(34)	(213)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			(1,342)	(884)	(1)	(94)	(97)	(9)	(10)	(0)	(0)	(34)	(213)	(0)	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>(108-395) Laboratory Equip</b>		(43)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(43)	(29)	(0)	(3)	(3)	(0)	(0)	(0)	(0)	(1)	(7)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(43)	(29)	(0)	(3)	(3)	(0)	(0)	(0)	(0)	(1)	(7)	(0)	
<b>(108-396) Power Operated Equip</b>		(31)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(31)	(20)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(5)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(31)	(20)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(5)	(0)	
<b>(108-397) Communication Equip</b>		(2,648)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(2,648)	(1,743)	(2)	(186)	(191)	(17)	(20)	(1)	(1)	(66)	(420)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(2,648)	(1,743)	(2)	(186)	(191)	(17)	(20)	(1)	(1)	(66)	(420)	(0)	
<b>(108-398) MISC Equip</b>		(50)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(50)	(33)	(0)	(4)	(4)	(0)	(0)	(0)	(0)	(1)	(8)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		(50)	(33)	(0)	(4)	(4)	(0)	(0)	(0)	(0)	(1)	(8)	(0)	
<b>Total Accumulated Depreciation</b>		(213,332)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(213,332)	(152,959)	(206)	(15,883)	(15,864)	(1,408)	(1,639)	(53)	(54)	(7,539)	(17,696)	(30)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accumulated Depreciation</b>		(213,332)	(152,959)	(206)	(15,883)	(15,864)	(1,408)	(1,639)	(53)	(54)	(7,539)	(17,696)	(30)	
<b>OTHER RATE BASE ITEMS</b>														
<b>Other Rate Base Items</b>														
<b>Material &amp; Supplies</b>		2,738												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,738	1,803	3	192	198	18	21	1	1	68	435	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		2,738	1,803	3	192	198	18	21	1	1	68	435	0	
<b>Cash Working Capital</b>		7,480												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	7,480	4,924	7	525	540	48	58	2	2	187	1,187	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		7,480	4,924	7	525	540	48	58	2	2	187	1,187	1	
<b>Deferred Storm Damage</b>		6,654												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	6,654	4,380	6	467	480	43	51	2	1	166	1,056	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		6,654	4,380	6	467	480	43	51	2	1	166	1,056	1	

West Penn Rate District Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Customer Deposits</b>		<b>(31,164)</b>												<b>CUS</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Deposits	(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(31,164)</b>	<b>(14,442)</b>	<b>(38)</b>	<b>(1,855)</b>	<b>(11,712)</b>	<b>(2,104)</b>	<b>(1,004)</b>	<b>-</b>	<b>-</b>	<b>(4)</b>	<b>(5)</b>	<b>-</b>	
<b>Customer Advances</b>		<b>(557)</b>												<b>CUS</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-RES	(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(557)</b>	<b>(556)</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>ADIT</b>		<b>(66,089)</b>												<b>DISTPLT-CS</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(66,089)	(43,503)	(61)	(4,640)	(4,767)	(426)	(509)	(17)	(14)	(1,652)	(10,490)	(10)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(66,089)</b>	<b>(43,503)</b>	<b>(61)</b>	<b>(4,640)</b>	<b>(4,767)</b>	<b>(426)</b>	<b>(509)</b>	<b>(17)</b>	<b>(14)</b>	<b>(1,652)</b>	<b>(10,490)</b>	<b>(10)</b>	
<b>Capitalized Pension and OPEB</b>		<b>(529)</b>												<b>DISTPLT-CS</b>
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(529)	(348)	(0)	(37)	(38)	(3)	(4)	(0)	(0)	(13)	(84)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		<b>(529)</b>	<b>(348)</b>	<b>(0)</b>	<b>(37)</b>	<b>(38)</b>	<b>(3)</b>	<b>(4)</b>	<b>(0)</b>	<b>(0)</b>	<b>(13)</b>	<b>(84)</b>	<b>(0)</b>	
<b>Total Other Rate Base Items</b>		<b>(81,466)</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(81,466)	(47,743)	(84)	(5,348)	(15,300)	(2,425)	(1,386)	(13)	(11)	(1,248)	(7,901)	(7)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>(81,466)</b>	<b>(47,743)</b>	<b>(84)</b>	<b>(5,348)</b>	<b>(15,300)</b>	<b>(2,425)</b>	<b>(1,386)</b>	<b>(13)</b>	<b>(11)</b>	<b>(1,248)</b>	<b>(7,901)</b>	<b>(7)</b>	
<b>Total Rate Base</b>		<b>209,416</b>												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		209,416	135,735	172	14,174	4,775	(624)	760	58	51	3,295	50,986	33	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>209,416</b>	<b>135,735</b>	<b>172</b>	<b>14,174</b>	<b>4,775</b>	<b>(624)</b>	<b>760</b>	<b>58</b>	<b>51</b>	<b>3,295</b>	<b>50,986</b>	<b>33</b>	







West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Distribution Expenses</b>														
<b>Operations Expenses</b>														
(580) Operation Supervision & Engineering		374												DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	374	287	0	33	43	5	6	0	0	-	-	0	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		374	287	0	33	43	5	6	0	0	-	-	0	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(583) Overhead line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(584) Underground line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	N/A
(586) Meter expenses		1,165												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	1,165	894	2	101	133	15	19	1	1	-	-	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,165	894	2	101	133	15	19	1	1	-	-	0	
(588) Miscellaneous distribution expenses		1,487												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,487	979	1	104	107	10	11	0	0	37	236	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,487	979	1	104	107	10	11	0	0	37	236	0	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Customer Service			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>(589) Rents</b>		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Dist. Operations Expenses</b>		3,026												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,026	2,160	3	238	284	29	36	1	1	37	236	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		3,026	2,160	3	238	284	29	36	1	1	37	236	1	
<b>Maintenance Expense</b>														
<b>(590) Maintenance Supervision and Engineering</b>		14												DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	14	9	0	1	1	0	0	0	0	-	3	0	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		14	9	0	1	1	0	0	0	0	-	3	0	
<b>(591) Maintenance of Structures</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(592) Maintenance of Station Equipment</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(593) Maintenance of Overhead Lines</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(594) Maintenance of underground lines</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(595) Maintenance of line transformers</b>		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>(596) Maintenance of street lighting and signal systems</b>		656												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	656	-	-	-	-	-	-	-	-	-	656	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>		656	-	-	-	-	-	-	-	-	-	656	-	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Customer Service			RS	GVS	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>(597) Maintenance of meters</b>		<u>2,492</u>												CUS
- Demand		-												0%
- Customer	Meters	2,492	1,912	3	217	285	32	40	1	1	-	-	1	100%
- Commodity		-												0%
<b>Total</b>		<b>2,492</b>	<b>1,912</b>	<b>3</b>	<b>217</b>	<b>285</b>	<b>32</b>	<b>40</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	
<b>(598) Maintenance of miscellaneous distribution plant</b>		<u>182</u>												DISTPLT-CS
- Demand	DISTPLT-CS-D	-												0%
- Customer	DISTPLT-CS-C	182	120	0	13	13	1	1	0	0	5	29	0	100%
- Commodity	DISTPLT-CS-E	-												0%
<b>Total</b>		<b>182</b>	<b>120</b>	<b>0</b>	<b>13</b>	<b>13</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>29</b>	<b>0</b>	
<b>Total Dist. Maintenance Expenses</b>		<u>3,344</u>												
- Demand		-												
- Customer		3,344	2,041	3	231	300	33	41	1	1	5	688	1	
- Commodity		-												
<b>Total</b>		<b>3,344</b>	<b>2,041</b>	<b>3</b>	<b>231</b>	<b>300</b>	<b>33</b>	<b>41</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>688</b>	<b>1</b>	
<b>Total Distribution Expenses</b>		<u>6,371</u>												
- Demand		-												
- Customer		6,371	4,201	7	469	583	62	77	3	2	42	924	1	
- Commodity		-												
<b>Total</b>		<b>6,371</b>	<b>4,201</b>	<b>7</b>	<b>469</b>	<b>583</b>	<b>62</b>	<b>77</b>	<b>3</b>	<b>2</b>	<b>42</b>	<b>924</b>	<b>1</b>	
<b>Customer Accounts</b>														
<b>(901) Supervision</b>		<u>34</u>												CUS
- Demand	CUSTACCLAB-CS-D	-												0%
- Customer	CUSTACCLAB-CS-C	34	30	0	3	2	0	0	0	0	0	0	0	100%
- Commodity	CUSTACCLAB-CS-E	-												0%
<b>Total</b>		<b>34</b>	<b>30</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>(902) Meter Reading Expenses</b>		<u>1,021</u>												CUS
- Demand		-												0%
- Customer	MR-Exp	1,021	875	1	86	51	1	0	0	0	6	1	0	100%
- Commodity		-												0%
<b>Total</b>		<b>1,021</b>	<b>875</b>	<b>1</b>	<b>86</b>	<b>51</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>1</b>	<b>0</b>	
<b>(903) Collections &amp; Records</b>		<u>10,792</u>												CUS
- Demand		-												0%
- Customer	ACC903	10,792	9,484	8	770	460	11	2	0	0	51	7	0	100%
- Commodity		-												0%
<b>Total</b>		<b>10,792</b>	<b>9,484</b>	<b>8</b>	<b>770</b>	<b>460</b>	<b>11</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>51</b>	<b>7</b>	<b>0</b>	
<b>(904) Uncollectibles</b>		<u>5,265</u>												CUS
- Demand		-												0%
- Customer	Uncollectibles	5,265	4,842	3	47	192	78	57	0	13	14	19	-	100%
- Commodity		-												0%
<b>Total</b>		<b>5,265</b>	<b>4,842</b>	<b>3</b>	<b>47</b>	<b>192</b>	<b>78</b>	<b>57</b>	<b>0</b>	<b>13</b>	<b>14</b>	<b>19</b>	<b>-</b>	



West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
<b>Administrative &amp; General Expense</b>														
<b>(920) Administrative and General Salaries</b>		<b>470</b>												
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	NONAGLAB-CS
- Customer	NONAGLAB-CS-C	470	373	0	36	29	2	2	0	0	3	25	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		470	373	0	36	29	2	2	0	0	3	25	0	
<b>(921) Office Supplies</b>		<b>972</b>												
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	NONAGLAB-CS
- Customer	NONAGLAB-CS-C	972	772	1	74	61	4	4	0	0	5	51	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		972	772	1	74	61	4	4	0	0	5	51	0	
<b>(922) Admin Expenses</b>		<b>-</b>												
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	NONAGLAB-CS
- Customer	NONAGLAB-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
<b>(923) Outside Services</b>		<b>7,220</b>												
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	NONAGLAB-CS
- Customer	NONAGLAB-CS-C	7,220	5,733	6	549	450	30	32	1	1	39	377	1	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,220	5,733	6	549	450	30	32	1	1	39	377	1	
<b>(924) Property Insurance</b>		<b>29</b>												
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	29	19	0	2	2	0	0	0	0	1	5	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	19	0	2	2	0	0	0	0	1	5	0	
<b>(925) Injury and Damages</b>		<b>286</b>												
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTLAB-CS
- Customer	DISTLAB-CS-C	286	188	0	21	26	3	3	0	0	2	42	0	100%
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		286	188	0	21	26	3	3	0	0	2	42	0	
<b>(926) Pension and Benefits</b>		<b>216</b>												
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	NONAGLAB-CS
- Customer	NONAGLAB-CS-C	216	171	0	16	13	1	1	0	0	1	11	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		216	171	0	16	13	1	1	0	0	1	11	0	
<b>(928) Regulatory Commission Expense</b>		<b>454</b>												
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	DISTPLT-CS
- Customer	DISTPLT-CS-C	454	299	0	32	33	3	3	0	0	11	72	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		454	299	0	32	33	3	3	0	0	11	72	0	
<b>(930.1) General Advertising</b>		<b>6</b>												
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	NONAGLAB-CS
- Customer	NONAGLAB-CS-C	6	4	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	4	0	0	0	0	0	0	0	0	0	0	
<b>(903.2) Misc. Expense</b>		<b>123</b>												
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	NONAGLAB-CS
- Customer	NONAGLAB-CS-C	123	98	0	9	8	1	1	0	0	1	6	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		123	98	0	9	8	1	1	0	0	1	6	0	

West Penn Rate District	Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent			275												NONAGLAB-CS
- Demand	NONAGLAB-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C		275	219	0	21	17	1	1	0	0	1	14	0	100%
- Commodity	NONAGLAB-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			275	219	0	21	17	1	1	0	0	1	14	0	
(935) Maint. Of General Plant			322												DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		322	212	0	23	23	2	2	0	0	8	51	0	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			322	212	0	23	23	2	2	0	0	8	51	0	
(9XX) Open			-												DISTPLT-CS
- Demand	DISTPLT-CS-D		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total</b>			-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total A&amp;G Expense</b>			10,373												
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	
- Customer			10,373	8,089	9	784	663	47	51	2	1	72	654	1	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			10,373	8,089	9	784	663	47	51	2	1	72	654	1	
<b>Total O&amp;M Expenses</b>			44,065												
- Demand			-	-	-	-	-	-	-	-	-	-	-	-	
- Customer			44,065	36,039	37	3,153	2,545	213	191	5	17	250	1,614	2	
- Commodity			-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>			44,065	36,039	37	3,153	2,545	213	191	5	17	250	1,614	2	





West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Customer Service			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
(403-360) Land		1												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	1	-	-	-	-	-	-	-	-	-	1	-	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	-	-	-	-	-	-	-	-	-	1	-	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		271												CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		271	-	-	-	-	-	-	-	-	-	271	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		271	-	-	-	-	-	-	-	-	-	271	-	
(403-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		2,605												CUS
- Demand	CUS-SEC	-	-	-	-	-	-	-	-	-	15	-	-	0%
- Customer		2,605	2,235	2	219	130	2	0	-	-	-	2	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,605	2,235	2	219	130	2	0	-	-	15	2	-	



West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-395) Laboratory Equip		2												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
(403-396) Power Equipment		1												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		407												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	407	268	0	29	29	3	3	0	0	10	65	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		407	268	0	29	29	3	3	0	0	10	65	0	
(403-398) Misc. Equip		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		2,287												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,287	1,505	2	161	165	15	18	1	1	57	363	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,287	1,505	2	161	165	15	18	1	1	57	363	0	
Total Depreciation Expense		27,873												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		27,873	18,190	28	1,986	2,331	238	292	10	9	335	4,450	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>27,873</b>	<b>18,190</b>	<b>28</b>	<b>1,986</b>	<b>2,331</b>	<b>238</b>	<b>292</b>	<b>10</b>	<b>9</b>	<b>335</b>	<b>4,450</b>	<b>5</b>	

West Penn Rate District	Allocation	Total	Residential	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State	Classification
Allocation to Customer Classes	Factor	Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	Factor
Customer Service			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>Amortization</b>														
Amortization		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		1,869												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,869	1,230	2	131	135	12	14	0	0	47	297	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,869	1,230	2	131	135	12	14	0	0	47	297	0	
Extraordinary Storm Reserve Amort		1,024												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,024	674	1	72	74	7	8	0	0	26	162	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,024	674	1	72	74	7	8	0	0	26	162	0	
COVID-19 Reg Asset Amort		434												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	434	286	0	30	31	3	3	0	0	11	69	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		434	286	0	30	31	3	3	0	0	11	69	0	
Streetlight Reg Asset Amort		2,907												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	2,907	-	-	-	-	-	-	-	-	-	2,907	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,907	-	-	-	-	-	-	-	-	-	2,907	-	
Verizon Pole Attach Amort		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		34,108												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		34,108	20,380	31	2,219	2,571	259	317	10	9	418	7,886	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>34,108</b>	<b>20,380</b>	<b>31</b>	<b>2,219</b>	<b>2,571</b>	<b>259</b>	<b>317</b>	<b>10</b>	<b>9</b>	<b>418</b>	<b>7,886</b>	<b>6</b>	



West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>UTILITY PLANT</b>				
<b>Intangible Plant</b>				
<b>(301) Organization</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(302) Franchises and Consents</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(303) Intangible Plant</b>				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
<b>Distribution Plant</b>				
<b>(350) Transmission Land</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(352) Transmission Structures</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(353) Trans. Station Equipment</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(354) Trans. Towers &amp; Fixtures</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(355) Trans. Poles &amp; Fixtures</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				
<b>(356) Trans. OH Conductors</b>				
- Demand	NCP			
- Customer				
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(357) Underground Conduit</b>				
- Demand	NCP			
- Customer				
- Commodity				
<b>Total</b>				
<b>(358) Trans. UG Conductors</b>				
- Demand	NCP			
- Customer				
- Commodity				
<b>Total</b>				
<b>(359) Trans. Roads</b>				
- Demand	NCP			
- Customer				
- Commodity				
<b>Total</b>				
<b>(360) Land and Land Rights</b>				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
<b>Total</b>				
<b>(361) Structures and Improvements</b>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
<b>Total</b>				
<b>(362) Station Equipment</b>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
<b>Total</b>				
<b>(364) Poles, Towers &amp; Fixtures</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
<b>Total</b>				
<b>(365) Overhead Conductors &amp; Devices</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
<b>Total</b>				
<b>(366) Underground Conduit</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
<b>Total</b>				



West Penn Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(367) Underground Conductors &amp; Device</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
<b>(368) Line Transformers</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
<b>(369) Services</b>				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
<b>(370) Meters</b>				
- Demand				
- Customer				Meters
- Commodity				
Total				
<b>(371) Customer Premises</b>				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
<b>(372) Leased Property Cust. Prem.</b>				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
<b>(373) Streetlight</b>				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
<b>General Plant</b>				
<b>(389) Land</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(390) Structures</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(391) Office Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(392) Transportation</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(393) Stores Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(394) Tools &amp; Garage Equip.</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(395) Laboratory</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(396) Power Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(397) Communication Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(398) Misc. Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>ACCUMULATED DEPRECIATION</b>				
<b>Accumulated Depreciation</b>				
<b>(108-302) Franchise &amp; Consents</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-303) Intangible Plant</b>				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
<b>(108-350) Transm Land</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>(108-352) Transm Structures</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-353) Transm Station Equipment</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-354) Transm Towers &amp; Fixtures</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-355) Transm Poles &amp; Fixtures</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-356) Transm OH Conductors</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-357) Transm Underground Conduit</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-358) Transm UG Conductors</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-359) Transm Roads</b>				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
<b>Total</b>				
<b>(108-360) Land</b>				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
<b>Total</b>				
<b>(108-361) Structures</b>				
- Demand	NCP	NCP		
- Customer	-			
- Commodity	-			
<b>Total</b>				
<b>(108-362) Station Equip</b>				
- Demand	NCP	NCP		
- Customer	-			
- Commodity	-			
<b>Total</b>				
<b>(108-364) Poles</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer	-	CUS-PRI	CUS-SEC	STLT-Direct
- Commodity	-			
<b>Total</b>				
<b>(108-365) OH Conductors</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
<b>Total</b>				

West Penn Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Total				
(108-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-367) UG Cond & Dev				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-368) Line Transformers				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-369) Services				
- Demand				-
- Customer				CUS-SEC
- Commodity				-
Total				
(108-370) Meters				
- Demand				-
- Customer				Meters
- Commodity				-
Total				
(108-371) Install on Cust Premise				
- Demand				-
- Customer				OL-Direct
- Commodity				-
Total				
(108-372) Leased Property Cust. Prem.				
- Demand				-
- Customer				OL-Direct
- Commodity				-
Total				
(108-373) Street Lighting				
- Demand				-
- Customer				STLT-Direct
- Commodity				-
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>(108-389) Land &amp; Land Rights</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-390) Struct &amp; Impmnts -</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-391) Office Furn &amp; Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-392) Transportation Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-393) Stores Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-394) Tools, Shop &amp; Garage Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-395) Laboratory Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-396) Power Operated Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-397) Communication Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(108-398) MISC Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>OTHER RATE BASE ITEMS</b>				
<b>Other Rate Base Items</b>				
<u>Material &amp; Supplies</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Cash Working Capital</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Deferred Storm Damage</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Customer Deposits</u>				
- Demand				
- Customer				Deposits
- Commodity				
Total				
<u>Customer Advances</u>				
- Demand				
- Customer				CUS-RES
- Commodity				
Total				
<u>ADIT</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Capitalized Pension and OPEB</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>OPERATIONS &amp; MAINTENANCE EXPENSES</b>				
<b>Transmission Expenses</b>				
<b>Operations Expenses</b>				
<u>(560) Operating Supervision &amp; Engineering</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(561) Load Dispatch</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(562) Station Expenses</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(563) Overhead Line Expenses</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(565) Transmission of Electricity by Others</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				
<u>(566) Miscellaneous transmission expenses</u>				
- Demand		NCP		
- Customer				
- Commodity				
Total				

West Penn Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Maintenance Expense</b>				
<u>(568) Maintenance Supervision and Engineering</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(569) Maintenance of Structures</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(570) Maintenance of Station Equipment</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(571) Maintenance of Overhead Lines</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<u>(572) Maintenance of miscellaneous distribution plant</u>				
- Demand	NCP			
- Customer				
- Commodity				
Total	<hr/>			
<b>Distribution Expenses</b>				
<b>Operations Expenses</b>				
<u>(580) Operation Supervision &amp; Engineering</u>				
- Demand	DistOpExp-SUB-D	DistOpExp-PRI-D	DistOpExp-SEC-D	DistOpExp-CS-D
- Customer	DistOpExp-SUB-C	DistOpExp-PRI-C	DistOpExp-SEC-C	DistOpExp-CS-C
- Commodity	DistOpExp-SUB-E	DistOpExp-PRI-E	DistOpExp-SEC-E	DistOpExp-CS-E
Total	<hr/>			
<u>(581) Load Dispatching</u>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total	<hr/>			
<u>(582) Station Expenses</u>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total	<hr/>			
<u>(583) Overhead line expenses</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(584) Underground line expenses</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			



West Penn Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(586) Meter expenses</b>				
- Demand				Meters
- Customer				
- Commodity				
Total				
<b>(588) Miscellaneous distribution expenses</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(589) Rents</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>Maintenance Expense</b>				
<b>(590) Maintenance Supervision and Engineering</b>				
- Demand	DistMtExp-SUB-D	DistMtExp-PRI-D	DistMtExp-SEC-D	DistMtExp-CS-D
- Customer	DistMtExp-SUB-C	DistMtExp-PRI-C	DistMtExp-SEC-C	DistMtExp-CS-C
- Commodity	DistMtExp-SUB-E	DistMtExp-PRI-E	DistMtExp-SEC-E	DistMtExp-CS-E
Total				
<b>(591) Maintenance of Structures</b>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<u>(592) Maintenance of Station Equipment</u>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total	<hr/>			
<u>(593) Maintenance of Overhead Lines</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(594) Maintenance of underground lines</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(595) Maintenance of line transformers</u>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total	<hr/>			
<u>(596) Maintenance of street lighting and signal systems</u>				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total	<hr/>			
<u>(597) Maintenance of meters</u>				
- Demand				
- Customer				Meters
- Commodity				
Total	<hr/>			
<u>(598) Maintenance of miscellaneous distribution plant</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total	<hr/>			

West Penn Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Customer Accounts</b>				
<u>(901) Supervision</u>				
- Demand				CUSTACCLAB-CS-D
- Customer				CUSTACCLAB-CS-C
- Commodity				CUSTACCLAB-CS-E
Total				
<u>(902) Meter Reading Expenses</u>				
- Demand				
- Customer				MR-Exp
- Commodity				
Total				
<u>(903) Collections &amp; Records</u>				
- Demand				
- Customer				ACC903
- Commodity				
Total				
<u>(904) Uncollectables</u>				
- Demand				
- Customer				Uncollectibles
- Commodity				
Total				
<u>(905) Misc. Customer Accounts</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<b>Customer Information</b>				
<u>(907) Supervision</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<u>(908) Customer Information</u>				
- Demand				
- Customer				ACC908
- Commodity				
Total				
<u>(909) Advertising</u>				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
<u>(910) Misc. Expense</u>				
- Demand				
- Customer				ACC910
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Sales</b>				
<u>(911) Sales Supervision</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<u>(913) Advertising Expense</u>				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
<b>Administrative &amp; General Expense</b>				
<u>(920) Administrative and General Salaries</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(921) Office Supplies</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(922) Admin Expenses</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(923) Outside Services</u>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<u>(924) Property Insurance</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District				
Allocation to Customer Classes				
ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(925) Injury and Damages</b>				
- Demand	DISTLAB-SUB-D	DISTLAB-PRI-D	DISTLAB-SEC-D	DISTLAB-CS-D
- Customer	DISTLAB-SUB-C	DISTLAB-PRI-C	DISTLAB-SEC-C	DISTLAB-CS-C
- Commodity	DISTLAB-SUB-E	DISTLAB-PRI-E	DISTLAB-SEC-E	DISTLAB-CS-E
Total				
<b>(926) Pension and Benefits</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(928) Regulatory Commission Expense</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(930.1) General Advertising</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(903.2) Misc. Expense</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(931) Misc. Rent</b>				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
<b>(935) Maint. Of General Plant</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(9XX) Open</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>DEPRECIATION EXPENSE</b>				
<b>Depreciation Expense</b>				
<b>(403-303) Intangible</b>				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
<b>(403-350) Transm Land</b>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>(403-352) Transm Structures</b>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
<b>Total</b>				
<b>(403-353) Transm Station Equipment</b>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
<b>Total</b>				
<b>(403-354) Transm Towers &amp; Fixtures</b>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
<b>Total</b>				
<b>(403-355) Transm Poles &amp; Fixtures</b>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
<b>Total</b>				
<b>(403-356) Transm OH Conductors</b>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
<b>Total</b>				
<b>(403-357) Transm UG Conduit</b>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
<b>Total</b>				
<b>(403-358) Transm UG Conductors</b>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
<b>Total</b>				
<b>(403-359) Transm Roads</b>				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
<b>Total</b>				
<b>(403-360) Land</b>				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
<b>Total</b>				
<b>(403-361) Structures</b>				
- Demand	NCP	NCP		
- Customer				
- Commodity				
<b>Total</b>				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(403-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(403-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>(403-367) UG Conductors</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
<b>Total</b>				
<b>(403-368) Line Transformers</b>				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
<b>Total</b>				
<b>(403-369) Services</b>				
- Demand				
- Customer				CUS-SEC
- Commodity				
<b>Total</b>				
<b>(403-370) Meters</b>				
- Demand				
- Customer				Meters
- Commodity				
<b>Total</b>				
<b>(403-371) Install on Cust Premise</b>				
- Demand				
- Customer				OL-Direct
- Commodity				
<b>Total</b>				
<b>(403-372) Leased Property Cust. Prem.</b>				
- Demand				
- Customer				OL-Direct
- Commodity				
<b>Total</b>				
<b>(403-373) Streetlight</b>				
- Demand				
- Customer				STLT-Direct
- Commodity				
<b>Total</b>				
<b>(403-389) Land</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>(403-390) Structures</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>(403-391) Office Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<b>(403-392) Transportation</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				



West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>(403-393) Stores Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-394) Tools, Shop &amp; Garage Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-395) Laboratory Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-396) Power Equipment</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-397) Communication Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>(403-398) Misc. Equip</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>Amortization and Depletion of Utility Plant</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>IS Adj - Cost of Removal/Salvage</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>IS Adj - Average Net Salvage</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<b>IS Adj - Depreciation Expense</b>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>Amortization</b>				
<u>Amortization</u>	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Demand	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Customer	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
- Commodity				
<b>Total</b>				
<u>Removal of Retained Riders</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>Eliminate Amort per IS</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>Storm Reserve Amortization</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>Extraordinary Storm Reserve Amort</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>COVID-19 Reg Asset Amort</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				
<u>Streetlight Reg Asset Amort</u>				
- Demand				
- Customer				STLT-Direct
- Commodity				
<b>Total</b>				
<u>Verizon Pole Attach Amort</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
<b>Total</b>				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS				
	Subtransmission	Primary	Secondary	Customer Service
<b>TAXES</b>				
<b>Taxes Other than Income</b>				
<u>Gross Receipt Taxes</u>				
- Demand	Revenues	Revenues	Revenues	Revenues
- Customer	Revenues	Revenues	Revenues	Revenues
- Commodity	Revenues	Revenues	Revenues	Revenues
Total				
<u>Payroll Taxes</u>				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
<u>PURTA Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Real Estate Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Sales &amp; Use Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>Misc. Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
<u>IS Adj. Payroll Taxes</u>				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
<u>Other Taxes</u>				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>UTILITY PLANT</b>				
<b>Total Intangible Plant</b>				
(301) Organization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(302) Franchises and Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
<b>Distribution Plant</b>				
(350) Transmission Land	DEM			
(352) Transmission Structures	DEM			
(353) Trans. Station Equipment	DEM			
(354) Trans. Towers & Fixtures	DEM			
(355) Trans. Poles & Fixtures	DEM			
(356) Trans. OH Conductors	DEM			
(357) Underground Conduit	DEM			
(358) Trans. UG Conductors	DEM			
(359) Trans. Roads	DEM			
(360) Land and Land Rights	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(361) Structures and Improvements	DEM	DEM		
(362) Station Equipment	DEM	DEM		
(364) Poles, Towers & Fixtures	DEM	364P	364S	CUS
(365) Overhead Conductors & Devices	DEM	365P	365S	
(366) Underground Conduit	DEM	366P	366S	
(367) Underground Conductors & Device	DEM	367P	367S	
(368) Line Transformers	DEM	368P	368S	
(369) Services				CUS
(370) Meters				CUS
(371) Customer Premises				CUS
(372) Leased Property Cust. Prem.				CUS
(373) Streetlight				CUS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>General Plant</b>				
(389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(393) Stores Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(394) Tools & Garage Equip.	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(395) Laboratory	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(397) Communication Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(398) Misc. Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>ACCUMULATED DEPRECIATION</b>				
<b>Accumulated Depreciation</b>				
(108-302) Franchise & Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(108-350) Transm Land	DEM			
(108-352) Transm Structures	DEM			
(108-353) Transm Station Equipment	DEM			
(108-354) Transm Towers & Fixtures	DEM			
(108-355) Transm Poles & Fixtures	DEM			
(108-356) Transm OH Conductors	DEM			
(108-357) Transm Underground Conduit	DEM			
(108-358) Transm UG Conductors	DEM			
(108-359) Transm Roads	DEM			
(108-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(108-361) Structures	DEM	DEM		
(108-362) Station Equip	DEM	DEM		
(108-364) Poles	DEM	364P	364S	CUS
(108-365) OH Conductors	DEM	365P	365S	
(108-366) UG Conduit	DEM	366P	366S	
(108-367) UG Cond & Dev	DEM	367P	367S	
(108-368) Line Transformers	DEM	368P	368S	
(108-369) Services				CUS
(108-370) Meters				CUS
(108-371) Install on Cust Premise				CUS
(108-372) Leased Property Cust. Prem.				CUS
(108-373) Street Lighting				CUS
(108-389) Land & Land Rights	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-390) Struct & Imprints -	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-391) Office Furn & Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-392) Transportation Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-396) Power Operated Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-398) MISC Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>OTHER RATE BASE ITEMS</b>				
<b>Other Rate Base Items</b>				
Material & Supplies	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferred Storm Damage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits				CUS
Customer Advances				CUS
ADIT	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Capitalized Pension and OPEB	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District	Allocation to Customer Classes			
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service

**OPERATIONS & MAINTENANCE EXPENSES**

**Transmission Expenses**

<b>Operations Expenses</b>	
(560) Operating Supervision & Engineering	DEM
(561) Load Dispatch	DEM
(562) Station Expenses	DEM
(563) Overhead Line Expenses	DEM
(565) Transmission of Electricity by Others	DEM
(566) Miscellaneous transmission expenses	DEM

<b>Maintenance Expense</b>	
(568) Maintenance Supervision and Engineering	DEM
(569) Maintenance of Structures	DEM
(570) Maintenance of Station Equipment	DEM
(571) Maintenance of Overhead Lines	DEM
(572) Maintenance of miscellaneous distribution	DEM

**Distribution Expenses**

<b>Operations Expenses</b>				
(580) Operation Supervision & Engineering	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
(581) Load Dispatching	DEM	DEM		
(582) Station Expenses	DEM	DEM		
(583) Overhead line expenses	DEM	365P	365S	
(584) Underground line expenses	DEM	367P	367S	
(586) Meter expenses				CUS
(588) Miscellaneous distribution expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

<b>Maintenance Expense</b>				
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(591) Maintenance of Structures	DEM	DEM		
(592) Maintenance of Station Equipment	DEM	DEM		
(593) Maintenance of Overhead Lines	DEM	365P	365S	
(594) Maintenance of underground lines	DEM	367P	367S	
(595) Maintenance of line transformers	DEM	368P	368S	
(596) Maintenance of street lighting and signal systems				CUS
(597) Maintenance of meters				CUS
(598) Maintenance of miscellaneous distribution	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS



West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Customer Accounts</b>				
(901) Supervision				CUS
(902) Meter Reading Expenses				CUS
(903) Collections & Records				CUS
(904) Uncollectables				CUS
(905) Misc. Customer Accounts				CUS
<b>(903) Collections &amp; Records</b>				
(907) Supervision				CUS
(908) Customer Information				CUS
(909) Advertising				CUS
(910) Misc. Expense				CUS
<b>Sales</b>				
(911) Sales Supervision				CUS
(913) Advertising Expense				CUS
<b>Administrative &amp; General Expense</b>				
(920) Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(921) Office Supplies	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(922) Admin Expenses	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(923) Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(924) Property Insurance	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(925) Injury and Damages	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
(926) Pension and Benefits	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(928) Regulatory Commission Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(930.1) General Advertising	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(903.2) Misc. Expense	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(931) Misc. Rent	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(935) Maint. Of General Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(9XX) Open	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>DEPRECIATION EXPENSE</b>				
<b>Depreciation Expense</b>				
(403-303) Intangible	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(403-350) Transm Land	DEM			
(403-352) Transm Structures	DEM			
(403-353) Transm Station Equipment	DEM			
(403-354) Transm Towers & Fixtures	DEM			
(403-355) Transm Poles & Fixtures	DEM			
(403-356) Transm OH Conductors	DEM			
(403-357) Transm UG Conduit	DEM			
(403-358) Transm UG Conductors	DEM			
(403-359) Transm Roads	DEM			
(403-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(403-361) Structures	DEM	DEM		
(403-362) Station Equip	DEM	DEM		
(403-364) Poles	DEM	364P	364S	CUS
(403-365) OH Conductors	DEM	365P	365S	
(403-366) UG Conduit	DEM	366P	366S	
(403-367) UG Conductors	DEM	367P	367S	
(403-368) Line Transformers	DEM	368P	368S	
(403-369) Services				CUS
(403-370) Meters				CUS
(403-371) Install on Cust Premise				CUS
(403-372) Leased Property Cust. Prem.				CUS
(403-373) Streetlight				CUS
(403-389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-398) Misc. Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization and Depletion of Utility Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Cost of Removal/Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Average Net Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Depreciation Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District				
Allocation to Customer Classes				
CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
<b>Amortization Expenses</b>				
Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Removal of Retained Riders	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Eliminate Amort per IS	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Storm Reserve Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Extraordinary Storm Reserve Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Reg Asset Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Streetlight Reg Asset Amort				CUS
Verizon Pole Attach Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
<b>TAXES</b>				
<b>Taxes Other than Income</b>				
Gross Receipt Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
PURTA Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Real Estate Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Sales & Use Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Misc. Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj. Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Other Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District		Total	Residential	General Service	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Summary of Allocators		Company	Service	Volunteer	Small	Medium	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University	
Description			RS	GSV	GSS	GSM	GSL	GP/TP	PP44	PP46	POL	STLT	PSU	
<b>External Allocators</b>														
STLT-Direct	Direct to Street Lighting	100.00%											100.0%	100.0%
OL-Direct	Direct to Area Lighting	100.00%										100.0%		
Revenues	Tariff Revenue Allocator	100.00%	69.9%	0.2%	3.3%	13.5%	5.5%	4.0%	0.0%	0.9%	1.0%	1.4%	0.3%	
CUS-RES	Customers - Residential	100.00%	99.9%	0.1%										
CUS-PRI	Number of Customers at Primary Level	100.00%	0.0%	0.0%	0.0%	57.9%	34.2%	7.7%	0.0%	0.0%	0.0%	0.0%	0.2%	
CUS-SEC	Number of Customers at Secondary Level	100.00%	85.8%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%	
CUS-TOT	Customers - Total	100.00%	85.7%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%	
NCP	Max NCP	100.00%	42.0%	0.1%	1.3%	22.4%	10.3%	17.4%	0.0%	4.8%	0.2%	0.2%	1.2%	
NCP-PRI	NCP Demand Pri	100.00%	0.0%	0.0%	0.0%	7.2%	39.6%	33.4%	0.0%	0.0%	0.0%	0.0%	19.8%	
NCP-SEC	NCP Demand Sec	100.00%	57.9%	0.2%	1.9%	30.0%	9.3%	0.3%	0.0%	0.0%	0.3%	0.3%	0.0%	
Deposits	Customer Deposits	100.00%	46.3%	0.1%	6.0%	37.6%	6.8%	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	
ACC903	Account 903 Expenses (incl. CC Fees)	100.00%	87.9%	0.1%	7.1%	4.3%	0.1%	0.0%	0.0%	0.0%	0.5%	0.1%	0.0%	
ACC908	Account 908 Expenses (incl. EV Rebates)	100.00%	79.3%	0.1%	12.2%	7.3%	0.2%	0.0%	0.0%	0.0%	0.8%	0.1%	0.0%	
ACC910	Account 910 Expenses (incl. LI Outreach)	100.00%	86.4%	0.1%	8.0%	4.8%	0.1%	0.0%	0.0%	0.0%	0.5%	0.1%	0.0%	
Meters	Meter Plant	100.00%	76.7%	0.1%	8.7%	11.4%	1.3%	1.6%	0.1%	0.0%	0.0%	0.0%	0.0%	
MR-Exp	Meter Reading Expense	100.00%	85.7%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%	
Uncollectibles	Uncollectibles	100.00%	92.0%	0.0%	0.9%	3.6%	1.5%	1.1%	0.0%	0.2%	0.3%	0.4%		







West Penn Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
<b>External Classifiers</b>					
<b>Common</b>					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
364 Primary Classifier	364P	100.00%	20.55%	79.45%	0.00%
364 Secondary Classifier	364S	100.00%	20.55%	79.45%	0.00%
365 Primary Classifier	365P	100.00%	2.08%	97.92%	0.00%
365 Secondary Classifier	365S	100.00%	2.08%	97.92%	0.00%
366 Primary Classifier	366P	100.00%	100.00%	0.00%	0.00%
366 Secondary Classifier	366S	100.00%	100.00%	0.00%	0.00%
367 Primary Classifier	367P	100.00%	21.77%	78.23%	0.00%
367 Secondary Classifier	367S	100.00%	21.77%	78.23%	0.00%
368 Primary Classifier	368P	100.00%	18.51%	81.49%	0.00%
368 Secondary Classifier	368S	100.00%	18.51%	81.49%	0.00%



West Penn Rate District					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
<b>Internal Classifiers - Derivation and Supporting Data</b>					
<b>TOTPLT</b>					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	89.55%	10.45%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	13.07%	86.93%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
<b>DISTPLT</b>					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	89.84%	10.16%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	13.37%	86.63%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
<b>DISTPLT_364-368</b>					
Acct. 364-368 Subtransmission	DIST_364-368-SUB	100.00%	100.00%	0.00%	0.00%
Acct. 364-368 Primary	DIST_364-368-PRI	100.00%	8.48%	91.52%	0.00%
Acct. 364-368 Secondary	DIST_364-368-SEC	100.00%	13.37%	86.63%	0.00%
Acct. 364-368 Customer	DIST_364-368-CS	100.00%	0.00%	100.00%	0.00%
<b>LABOR</b>					
Labor Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	88.23%	11.77%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	4.78%	95.22%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%

West Penn Rate District Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
<b>Dist Labor</b>					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	88.21%	11.79%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	4.63%	95.37%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>Cust Accts Labor</b>					
CA Labor Subtransmission	CUSTACCLAB-SUB	0.00%	0.00%	0.00%	0.00%
CA Labor Primary	CUSTACCLAB-PRI	0.00%	0.00%	0.00%	0.00%
CA Labor Secondary	CUSTACCLAB-SEC	0.00%	0.00%	0.00%	0.00%
CA Labor Customer	CUSTACCLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>Cust Info Labor</b>					
CI Labor Subtransmission	CUSTINFOLAB-SUB	0.00%	0.00%	0.00%	0.00%
CI Labor Primary	CUSTINFOLAB-PRI	0.00%	0.00%	0.00%	0.00%
CI Labor Secondary	CUSTINFOLAB-SEC	0.00%	0.00%	0.00%	0.00%
CI Labor Customer	CUSTINFOLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>Dist+Cust Labor</b>					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	88.21%	11.79%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	4.63%	95.37%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
<b>DistOpExp</b>					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	98.06%	1.94%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	18.89%	81.11%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
<b>DistMtExp</b>					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	71.58%	28.42%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	2.30%	97.70%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
<b>Operating Expenses</b>					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	77.49%	22.51%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	3.77%	96.23%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%

West Penn Rate District						
Functional Factors						
	Code	Total	Subtransmission	Primary	Secondary	Customer Service
<b>EXTERNAL FUNCTIONAL FACTORS</b>						
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	100.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	100.0%	0.0%
Subtransmission Only	SUBTRANSMISSION	100.0%	100.0%	0.0%	0.0%	0.0%
Account 362 Station Equipment (Plant)	ACC362-PLT	100.0%	4.7%	95.3%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (Plant)	ACC364-PLT	100.0%	14.6%	1.9%	80.7%	2.8%
Account 365 Overhead Conductors & Devices (Plant)	ACC365-PLT	100.0%	8.8%	3.8%	87.4%	0.0%
Account 366 Underground Conduit (Plant)	ACC366-PLT	100.0%	0.0%	2.9%	97.1%	0.0%
Account 367 Underground Conductors & Device (Plan	ACC367-PLT	100.0%	5.4%	1.5%	93.2%	0.0%
Account 362 Station Equipment (A/D)	ACC362-AD	100.0%	9.9%	90.1%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (A/D)	ACC364-AD	100.0%	25.7%	1.7%	70.2%	2.4%
Account 365 Overhead Conductors & Devices (A/D)	ACC365-AD	100.0%	19.4%	3.4%	77.2%	0.0%
Account 366 Underground Conduit (A/D)	ACC366-AD	100.0%	0.0%	2.9%	97.1%	0.0%
Account 367 Underground Conductors & Device (A/D)	ACC367-AD	100.0%	9.4%	1.4%	89.2%	0.0%
<b>INTERNAL FUNCTIONAL FACTORS</b>						
Rate Base Factor	RB	100.0%	5.1%	12.6%	72.2%	10.0%
Total Distribution Plant Factor	DISTPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	7.9%	2.3%	89.2%	0.7%
Total Utility Plant Factor	TOTPLT	100.0%	7.4%	14.7%	64.6%	13.4%
Total General Plant Factor	GENPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	2.6%	34.8%	40.5%	22.1%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	7.8%	11.5%	77.7%	3.0%
Distribution Expenses Factor	DISTEXP	100.0%	7.5%	12.6%	76.0%	3.9%
Labor Expenses	LABOR	100.0%	8.1%	17.3%	53.7%	20.8%
Dist Labor Expenses	DISTLAB	100.0%	6.5%	20.8%	63.9%	8.8%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	6.2%	16.7%	58.7%	18.3%
Non-A&G Labor Expenses	NONAGLAB	100.0%	5.6%	17.9%	55.0%	21.5%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	9.6%	10.4%	58.9%	21.1%

West Penn Rate District						
Functional Factors						
	Code	Total	Subtransmission	Primary	Secondary	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		3,404,283	249,037	504,183	2,204,224	446,839
Total Distribution Plant Factor	DISTPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Distribution 364-368		2,453,004	192,763	55,552	2,188,119	16,570
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	7.9%	2.3%	89.2%	0.7%
Total General Plant		235,083	17,197	34,816	152,213	30,856
Total General Plant Factor	GENPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Utility Plant		3,765,347	278,370	552,111	2,430,652	504,215
Total Utility Plant Factor	TOTPLT	100.0%	7.4%	14.7%	64.6%	13.4%
Distribution Operating Expenses		5,261	136	1,830	2,130	1,165
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	2.6%	34.8%	40.5%	22.1%
Distribution Maintenance Expenses		106,531	8,289	12,284	82,810	3,148
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	7.8%	11.5%	77.7%	3.0%
Distribution Expense		111,793	8,426	14,114	84,940	4,313
Distribution Expense Factor	DISTEXP	100.0%	7.5%	12.6%	76.0%	3.9%
Total Operating Expenses excl. A&G		159,983	15,416	16,641	94,234	33,692
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	9.6%	10.4%	58.9%	21.1%

West Penn Rate District  
 Billing Determinants  
 Test Period 12 Months Ended December 2025

Schedule	Normalized kWh	kWh %	Customers	%
RS	7,237,022,340	37.3%	636,179	85.7%
GSV	18,944,346	0.1%	630	0.1%
GSS	210,898,870	1.1%	62,540	8.4%
GSM	3,335,030,667	17.2%	37,355	5.0%
GSL	2,072,277,757	10.7%	903	0.1%
GP/TP	5,177,974,892	26.7%	190	0.0%
PP44	71,779,545	0.4%	1	0.0%
PP46	1,012,144,905	5.2%	3	0.0%
POL	23,560,789	0.1%	4,112	0.6%
STLT	21,689,311	0.1%	571	0.1%
PSU	217,652,003	1.1%	1	0.0%
<b>Total</b>	<b>19,398,975,424</b>	<b>100.00%</b>	<b>742,485</b>	<b>100.00%</b>

**Met-Ed Rate District  
Summary of Rates**

<b>Current Rates</b>											
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium Single Phase	Rate GS-Medium Three Phase	Rate GS-Large	Rate GP	Rate TP	Rate TP 115KV Discount	Rate MS	
<b>Distribution</b>											
Distribution Charge	\$ 11.25	\$ 11.25	\$ 21.88	\$ 24.07	\$ 43.03	\$ 270.09	\$ 951.53	\$ 5,290.68	\$ 5,290.68	\$ 32.23	
All kW	\$ 2.72	\$ 2.72	\$ -	\$ 5.11	\$ 5.11	\$ 4.16	\$ 2.98	\$ 0.96	\$ 0.21		
All kWh	\$ 0.04800	\$ 0.04800	\$ 0.04069	\$ -	\$ -	\$ -				\$ 0.03159	
All rkVA				\$	\$ 0.20	\$ 0.20	\$ 0.20				
Smart Meter Charge	\$ (1.00)	\$ (1.00)	\$ 1.92	\$ 1.92	\$ 1.92	\$ 6.69	\$ 6.69	\$ 6.69	\$ 6.69	\$ 1.92	
DSIC Charge	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%	
TCJA Voluntary Surcharge	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	
STAS	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	
Default Service Support Charge	\$ 0.00405	\$ 0.00405	\$ 0.00110	\$ 0.00111	\$ 0.00111	\$ 0.621	\$ 0.621	\$ 0.621	\$ 0.621	\$ 0.00111	
Universal Service	\$ 0.00947	\$ 0.00947									
Solar Photovoltaic Req Charge	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	
Phase IV Energy Efficiency Charge	\$ 0.00192	\$ 0.00129	\$ 0.00129	\$ 0.00129	\$ 0.00129	\$ 0.32	\$ 0.32	\$ 0.32	\$ 0.32	\$ 0.00	
PTC/HPS Charge	\$ 0.11306	\$ 0.11306	\$ 0.11872	\$ 0.11872	\$ 0.11872	\$ 0.09209	\$ 0.09209	\$ 0.09209	\$ 0.09209	\$ 0.11872	

<b>Proposed Rates</b>											
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium Single Phase	Rate GS-Medium Three Phase	Rate GS-Large	Rate GP	Rate TP	Rate TP 115KV Discount	Rate MS	
<b>Distribution</b>											
Distribution Charge	\$ 14.50	\$ 14.50	\$ 29.57	\$ 30.05	\$ 53.72	\$ 339.18	\$ 1,205.49	\$ 6,499.96	\$ 6,499.96	\$ 32.23	
All kW	\$ 3.51	\$ 3.51	\$ -	\$ 6.38	\$ 6.38	\$ 5.22	\$ 3.78	\$ 1.18	\$ 0.26		
All kWh	\$ 0.06194	\$ 0.06194	\$ 0.05499	\$ -	\$ -	\$ -				\$ 0.03988	
All rkVA				\$	\$ 0.25	\$ 0.25	\$ 0.25				
Smart Meter Charge	\$ -	\$ -	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Default Service Support Charge	\$ 0.00405	\$ 0.00405	\$ 0.00110	\$ 0.00111	\$ 0.00111	\$ 0.621	\$ 0.621	\$ 0.621	\$ 0.621	\$ 0.00111	
Universal Service	\$ 0.00947	\$ 0.00947									
Solar Photovoltaic Req Charge	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	
Phase IV Energy Efficiency Charge	\$ 0.00192	\$ 0.00129	\$ 0.00129	\$ 0.00129	\$ 0.00129	\$ 0.32	\$ 0.32	\$ 0.32	\$ 0.32	\$ 0.00	
PTC/HPS Charge	\$ 0.11306	\$ 0.11306	\$ 0.11872	\$ 0.11872	\$ 0.11872	\$ 0.09209	\$ 0.09209	\$ 0.09209	\$ 0.09209	\$ 0.11872	

Met-Ed Rate District  
Summary of Distribution of Revenues (\$ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates					Proposed Rates					Revenue Increase			
					Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
1	R	525,508	5,857,567	84,508	\$ 352,337	\$ (1,110)	\$ 351,227	\$ 753,049	\$ 1,104,276	\$ 454,572	\$ -	\$ 454,572	\$ 753,049	\$ 1,207,621	\$ 102,235	29.0%	\$ 103,345	9.4%
2	GSV	252	10,065	18,358	\$ 567	\$ 6	\$ 573	\$ 1,288	\$ 1,860	\$ 732	\$ -	\$ 732	\$ 1,288	\$ 2,019	\$ 165	29.0%	\$ 159	8.5%
3	GSS	41,202	151,865	0	\$ 16,997	\$ 1,113	\$ 18,111	\$ 18,402	\$ 36,512	\$ 22,970	\$ -	\$ 22,970	\$ 18,402	\$ 41,372	\$ 5,973	35.1%	\$ 4,859	13.3%
4	GSM	26,308	2,610,564	8,863,323	\$ 57,027	\$ 1,237	\$ 58,265	\$ 316,348	\$ 374,613	\$ 71,190	\$ -	\$ 71,190	\$ 316,348	\$ 387,538	\$ 14,163	24.8%	\$ 12,926	3.5%
5	GSL	399	862,657	2,196,516	\$ 10,643	\$ 144	\$ 10,787	\$ 81,198	\$ 91,985	\$ 13,366	\$ -	\$ 13,366	\$ 81,198	\$ 94,564	\$ 2,723	25.6%	\$ 2,579	2.8%
6	GP	581	2,723,840	6,554,863	\$ 26,365	\$ 340	\$ 26,705	\$ 255,703	\$ 282,408	\$ 33,401	\$ -	\$ 33,401	\$ 255,703	\$ 289,104	\$ 7,037	26.7%	\$ 6,696	2.4%
7	TP	31	1,848,232	5,693,641	\$ 7,539	\$ 132	\$ 7,671	\$ 173,257	\$ 180,928	\$ 9,262	\$ -	\$ 9,262	\$ 173,257	\$ 182,519	\$ 1,723	22.9%	\$ 1,592	0.9%
8	BRD	70	1,092	0	\$ 45	\$ 0	\$ 45	\$ 251	\$ 296	\$ 65	\$ -	\$ 65	\$ 251	\$ 316	\$ 19	43.2%	\$ 19	6.5%
9	MS	55	4,348	0	\$ 159	\$ 3	\$ 161	\$ 527	\$ 688	\$ 195	\$ -	\$ 195	\$ 527	\$ 722	\$ 36	22.7%	\$ 33	4.8%
10	POL	783	4,008	0	\$ 649	\$ 4	\$ 653	\$ 926	\$ 1,579	\$ 851	\$ -	\$ 851	\$ 926	\$ 1,777	\$ 202	31.2%	\$ 198	12.5%
11	STLT	610	25,935	0	\$ 6,510	\$ 43	\$ 6,552	\$ 5,974	\$ 12,527	\$ 8,308	\$ -	\$ 8,308	\$ 5,974	\$ 14,282	\$ 1,798	27.6%	\$ 1,756	14.0%
12	Rider L	3		367,200	\$ 62	\$ -	\$ 62	\$ -	\$ 62	\$ 76	\$ -	\$ 76	\$ -	\$ 76	\$ 14	22.9%	\$ 14	22.9%
13	<b>TOTAL Met-Ed</b>	<b>595,801</b>	<b>14,100,172</b>	<b>23,778,410</b>	<b>\$ 478,899</b>	<b>\$ 1,912</b>	<b>\$ 480,812</b>	<b>\$ 1,606,921</b>	<b>\$ 2,087,733</b>	<b>\$ 614,988</b>	<b>\$ -</b>	<b>\$ 614,988</b>	<b>\$ 1,606,921</b>	<b>\$ 2,221,909</b>	<b>\$ 136,088</b>	<b>28.4%</b>	<b>\$ 134,176</b>	<b>6.4%</b>

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates					Proposed Rates					Revenue Increase			
					Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
1	R	525,508	5,857,567	84,508	\$ 352,337	\$ (17,575)	\$ 334,761	\$ 753,049	\$ 1,087,810	\$ 454,572	\$ -	\$ 454,572	\$ 753,049	\$ 1,207,621	\$ 102,235	29.0%	\$ 119,811	11.0%
2	GSV	252	10,065	18,358	\$ 567	\$ (20)	\$ 547	\$ 1,288	\$ 1,834	\$ 732	\$ -	\$ 732	\$ 1,288	\$ 2,019	\$ 165	29.0%	\$ 185	10.1%
3	GSS	41,202	151,865	0	\$ 16,997	\$ 201	\$ 17,199	\$ 18,402	\$ 35,600	\$ 22,970	\$ -	\$ 22,970	\$ 18,402	\$ 41,372	\$ 5,973	35.1%	\$ 5,772	16.2%
4	GSM	26,308	2,610,564	8,863,323	\$ 57,027	\$ 1,402	\$ 58,429	\$ 316,348	\$ 374,778	\$ 71,190	\$ -	\$ 71,190	\$ 316,348	\$ 387,538	\$ 14,163	24.8%	\$ 12,761	3.4%
5	GSL	399	862,657	2,196,516	\$ 10,643	\$ 774	\$ 11,418	\$ 81,198	\$ 92,615	\$ 13,366	\$ -	\$ 13,366	\$ 81,198	\$ 94,564	\$ 2,723	25.6%	\$ 1,948	2.1%
6	GP	581	2,723,840	6,554,863	\$ 26,365	\$ 2,818	\$ 29,183	\$ 255,703	\$ 284,885	\$ 33,401	\$ -	\$ 33,401	\$ 255,703	\$ 289,104	\$ 7,037	26.7%	\$ 4,219	1.5%
7	TP	31	1,848,232	5,693,641	\$ 7,539	\$ 2,521	\$ 10,060	\$ 173,257	\$ 183,317	\$ 9,262	\$ -	\$ 9,262	\$ 173,257	\$ 182,519	\$ 1,723	22.9%	\$ (798)	-0.4%
8	BRD	70	1,092	0	\$ 45	\$ (1)	\$ 44	\$ 251	\$ 295	\$ 65	\$ -	\$ 65	\$ 251	\$ 316	\$ 19	43.2%	\$ 20	6.9%
9	MS	55	4,348	0	\$ 159	\$ (1)	\$ 158	\$ 527	\$ 684	\$ 195	\$ -	\$ 195	\$ 527	\$ 722	\$ 36	22.7%	\$ 37	5.4%
10	POL	783	4,008	0	\$ 649	\$ (31)	\$ 617	\$ 926	\$ 1,543	\$ 851	\$ -	\$ 851	\$ 926	\$ 1,777	\$ 202	31.2%	\$ 233	15.1%
11	STLT	610	25,935	0	\$ 6,510	\$ (331)	\$ 6,178	\$ 5,974	\$ 12,153	\$ 8,308	\$ -	\$ 8,308	\$ 5,974	\$ 14,282	\$ 1,798	27.6%	\$ 2,130	17.5%
12	Rider L	3		0	\$ 62	\$ -	\$ 62	\$ -	\$ 62	\$ 76	\$ -	\$ 76	\$ -	\$ 76	\$ 14	22.9%	\$ 14	22.9%
13	<b>TOTAL Met-Ed</b>	<b>595,801</b>	<b>14,100,172</b>	<b>23,778,410</b>	<b>\$ 478,899</b>	<b>\$ (10,244)</b>	<b>\$ 468,656</b>	<b>\$ 1,606,921</b>	<b>\$ 2,075,577</b>	<b>\$ 614,988</b>	<b>\$ -</b>	<b>\$ 614,988</b>	<b>\$ 1,606,921</b>	<b>\$ 2,221,909</b>	<b>\$ 136,088</b>	<b>28.4%</b>	<b>\$ 146,332</b>	<b>7.1%</b>





Met-Ed Rate District	-	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting
Target Revenues	Total	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Lighting	Service	Service
	Company	R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT	
Target Revenues (Total)	843,365	475,376	21,451	43,732	91,952	34,128	54,164	30,099	20,826	20,956	21,612	29,070	
Current Revenues (Total)	707,277	373,098	21,329	37,759	77,789	31,405	47,127	28,361	20,807	20,920	21,410	27,271	
\$ Difference	136,088	102,277	123	5,973	14,163	2,723	7,037	1,737	19	36	202	1,798	
% Difference	19.2%	27.4%	0.6%	15.8%	18.2%	8.7%	14.9%	6.1%	0.1%	0.2%	0.9%	6.6%	
Revenue Requirements													
- Demand	135,797	73,348	130	1,972	30,706	10,252	13,643	4,974	16	63	92	602	
- Customer	506,510	421,417	231	32,472	24,995	934	16,924	874	112	56	982	7,513	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue Requirements	642,308	494,765	361	34,444	55,701	11,186	30,567	5,848	128	119	1,073	8,115	
Target Revenues													
- Demand	144,104	67,396	248	1,315	39,244	12,250	14,909	7,942	8	103	73	616	
- Customer	470,884	387,219	441	21,655	31,946	1,116	18,494	1,395	57	91	778	7,692	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Target Revenues	614,988	454,614	690	22,970	71,190	13,366	33,402	9,337	65	195	851	8,308	

Met-Ed Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE RS (Residential Service)								
1	<b>Distribution</b>							
2	Customer Charge	6,306,100 \$	11.25 \$	70,943,623	6,306,100 \$	14.50 \$	91,438,448	\$ 20,494,825 28.9%
3	Demand Charge (kW)	84,508 \$	2.72	229,861	84,508 \$	3.51	296,586	66,725 29.0%
4	Energy Charge (kWh)							
5	All kWh	5,857,567,027 \$	0.04800	281,163,217	5,857,567,027 \$	0.06194	362,836,979	81,673,762 29.0%
6	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 352,336,701</b>			<b>\$ 454,572,013</b>	<b>\$ 102,235,312 29.0%</b>
7	<b>Rider Charges</b>							
8	Smart Meter Technologies Charge (Per Bill)	6,306,100 \$	(1.00) \$	(6,306,100)	6,306,100 \$	- \$	-	\$ 6,306,100 -100.0%
9	TCJA Voluntary Surcharge		-3.91%	(13,776,365)		0.00%	-	13,776,365 -100.0%
10	STAS		0.02%	220,811		0.00%	-	(220,811) -100.0%
11	Distribution System Improvement Charge		4.70%	18,751,680		0.00%	-	(18,751,680) -100.0%
12	<b>Total Distribution Including Rider Charges</b>			<b>\$ 351,226,728</b>			<b>\$ 454,572,013</b>	<b>\$ 103,345,285 29.4%</b>
13	<b>Rider Charges</b>							
14	Default Service Support Charge	5,857,567,027 \$	0.00405	23,723,146	5,857,567,027 \$	0.00405	23,723,146	- 0.0%
15	Universal Service Charge	5,857,567,027 \$	0.00947	55,471,160	5,857,567,027 \$	0.00947	55,471,160	- 0.0%
16	Solar Photovoltaic Requirements Charge	5,857,567,027 \$	0.00006	351,454	5,857,567,027 \$	0.00006	351,454	- 0.0%
17	Phase IV Energy Efficiency and Conservation Charge	5,857,567,027 \$	0.00192	11,246,529	5,857,567,027 \$	0.00192	11,246,529	- 0.0%
18	PTC/HPS Charge	5,857,567,027 \$	0.11306	662,256,528	5,857,567,027 \$	0.11306	662,256,528	- 0.0%
19	<b>Total Energy and Revenue</b>	5,857,567,027		<b>\$ 1,104,275,545</b>	5,857,567,027		<b>\$ 1,207,620,830</b>	<b>\$ 103,345,285 9.4%</b>
20	Avg rate per kWh		\$	0.18852		\$	0.20616	
21	Proposed Increase					\$	103,345,285	
22	Percent Increase						9.36%	

Met-Ed Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE RS

	ENERGY USAGE																
All kWh	0	50	100	250	500	750	929	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	929	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	\$ 14.50	\$ 24.03	\$ 33.55	\$ 62.13	\$ 109.75	\$ 157.38	\$ 191.45	\$ 205.00	\$ 300.25	\$ 395.51	\$ 490.76	\$ 586.01	\$ 681.26	\$ 776.51	\$ 871.76	\$ 967.02	\$ 1,157.52
Total Current Bill	\$ 10.27	\$ 19.14	\$ 28.02	\$ 54.63	\$ 98.98	\$ 143.34	\$ 175.08	\$ 187.70	\$ 276.41	\$ 365.12	\$ 453.83	\$ 542.54	\$ 631.25	\$ 719.96	\$ 808.67	\$ 897.38	\$ 1,074.80
Increase (\$)	\$ 4.23	\$ 4.88	\$ 5.53	\$ 7.50	\$ 10.77	\$ 14.04	\$ 16.38	\$ 17.31	\$ 23.85	\$ 30.39	\$ 36.93	\$ 43.47	\$ 50.01	\$ 56.55	\$ 63.09	\$ 69.63	\$ 82.72
Increase (%)	41.14%	25.49%	19.76%	13.72%	10.88%	9.79%	9.35%	9.22%	8.63%	8.32%	8.14%	8.01%	7.92%	7.85%	7.8%	7.8%	7.7%
Overall Increase (%)	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%

UNBUNDLED RATES - CURRENT

Distribution																	
Distribution Charge @ \$11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25
All kWh @ 4.800 c/kWh	\$ -	\$ 2	\$ 5	\$ 12	\$ 24	\$ 36	\$ 45	\$ 48	\$ 72	\$ 96	\$ 120	\$ 144	\$ 168	\$ 192	\$ 216	\$ 240	\$ 288
<b>Sub-Total</b>	\$ 11	\$ 14	\$ 16	\$ 23	\$ 35	\$ 47	\$ 56	\$ 59	\$ 83	\$ 107	\$ 131	\$ 155	\$ 179	\$ 203	\$ 227	\$ 251	\$ 299
Riders																	
Universal Service Charge @ 0.947 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 9	\$ 9	\$ 14	\$ 19	\$ 24	\$ 28	\$ 33	\$ 38	\$ 43	\$ 47	\$ 57
TCJA @ -3.910 %	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (2)	\$ (3)	\$ (4)	\$ (5)	\$ (6)	\$ (7)	\$ (8)	\$ (9)	\$ (10)	\$ (12)
Phase IV Energy Efficiency Charge @ 0.192 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 12
Smart Meter Charge @ \$-1.00	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)
Default Service Support Charge @ 0.405 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 6	\$ 8	\$ 10	\$ 12	\$ 14	\$ 16	\$ 18	\$ 20	\$ 24
Solar Photovoltaic Requirements Charge @ 0.006 c/k	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sub-Total</b>	\$ (1)	\$ (1)	\$ (0)	\$ 2	\$ 5	\$ 9	\$ 11	\$ 12	\$ 19	\$ 26	\$ 33	\$ 39	\$ 46	\$ 53	\$ 60	\$ 67	\$ 80
DSIC @ 4.700 %	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3	\$ 5	\$ 6	\$ 7	\$ 9	\$ 10	\$ 11	\$ 13	\$ 14	\$ 17
PTC/HPS Charge																	
All kWh @ \$0.11306 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 57	\$ 85	\$ 105	\$ 113	\$ 170	\$ 226	\$ 283	\$ 339	\$ 396	\$ 452	\$ 509	\$ 565	\$ 678
<b>Sub Total</b>	\$ 10	\$ 19	\$ 28	\$ 55	\$ 99	\$ 143	\$ 175	\$ 188	\$ 276	\$ 365	\$ 454	\$ 542	\$ 631	\$ 720	\$ 809	\$ 897	\$ 1,075
STAS @ 0.02 %	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Bill</b>	\$ 10	\$ 19	\$ 28	\$ 55	\$ 99	\$ 143	\$ 175	\$ 188	\$ 276	\$ 365	\$ 454	\$ 543	\$ 631	\$ 720	\$ 809	\$ 897	\$ 1,075

UNBUNDLED RATES - PROPOSED

Distribution																	
Distribution Charge @ \$14.50	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
All kWh @ 6.194 c/kWh	\$ -	\$ 3	\$ 6	\$ 15	\$ 31	\$ 46	\$ 58	\$ 62	\$ 93	\$ 124	\$ 155	\$ 186	\$ 217	\$ 248	\$ 279	\$ 310	\$ 372
<b>Sub-Total</b>	\$ 15	\$ 18	\$ 21	\$ 30	\$ 45	\$ 61	\$ 72	\$ 76	\$ 107	\$ 138	\$ 169	\$ 200	\$ 231	\$ 262	\$ 293	\$ 324	\$ 386
Riders																	
Universal Service Charge @ 0.947 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 9	\$ 9	\$ 14	\$ 19	\$ 24	\$ 28	\$ 33	\$ 38	\$ 43	\$ 47	\$ 57
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.192 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 12
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.405 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 6	\$ 8	\$ 10	\$ 12	\$ 14	\$ 16	\$ 18	\$ 20	\$ 24
Solar Photovoltaic Requirements Charge @ 0.006 c/k	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sub-Total</b>	\$ -	\$ 1	\$ 2	\$ 4	\$ 8	\$ 12	\$ 14	\$ 16	\$ 23	\$ 31	\$ 39	\$ 47	\$ 54	\$ 62	\$ 70	\$ 78	\$ 93
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$0.11306 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 57	\$ 85	\$ 105	\$ 113	\$ 170	\$ 226	\$ 283	\$ 339	\$ 396	\$ 452	\$ 509	\$ 565	\$ 678
<b>Sub Total</b>	\$ 15	\$ 24	\$ 34	\$ 62	\$ 110	\$ 157	\$ 191	\$ 205	\$ 300	\$ 396	\$ 491	\$ 586	\$ 681	\$ 777	\$ 872	\$ 967	\$ 1,158
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 15	\$ 24	\$ 34	\$ 62	\$ 110	\$ 157	\$ 191	\$ 205	\$ 300	\$ 396	\$ 491	\$ 586	\$ 681	\$ 777	\$ 872	\$ 967	\$ 1,158
<b>% Increase</b>	41.1%	25.5%	19.8%	13.7%	10.9%	9.8%	9.4%	9.2%	8.6%	8.3%	8.1%	8.0%	7.9%	7.9%	7.8%	7.8%	7.7%

Met-Ed Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE GSV (Volunteer Service)								
1	<b>Distribution</b>							
2	Customer Charge	3,020 \$	11.25 \$	33,977	3,020 \$	14.50 \$	43,792	\$ 9,815 28.9%
3	Demand Charge (kW)	18,358 \$	2.72	49,934	18,358 \$	3.51	64,429	14,495 29.0%
4	Energy Charge (kWh)							
5	All kWh	10,064,727 \$	0.04800	483,107	10,064,727 \$	0.06194	623,442	140,335 29.0%
6	<b>Total Base Normalized Distribution Revenues</b>			<u>\$ 567,018</u>			<u>\$ 731,663</u>	<u>\$ 164,645 29.0%</u>
7	<b>Rider Charges</b>							
8	Smart Meter Technologies Charge (Per Bill)	3,020 \$	(1.00) \$	(3,020)	3,020 \$	- \$	-	\$ 3,020 -100.0%
9	TCJA Voluntary Surcharge		-3.91%	(22,170)		0.00%	-	22,170 -100.0%
10	STAS		0.02%	372		0.00%	-	(372) -100.0%
11	Distribution System Improvement Charge		4.70%	30,556		0.00%	-	(30,556) -100.0%
12	<b>Total Distribution Including Rider Charges</b>			<u>\$ 572,755</u>			<u>\$ 731,663</u>	<u>\$ 158,908 27.7%</u>
13	<b>Rider Charges</b>							
14	Default Service Support Charge	10,064,727 \$	0.00405	40,762	10,064,727 \$	0.00405	40,762	- 0.0%
15	Universal Service Charge	10,064,727 \$	0.00947	95,313	10,064,727 \$	0.00947	95,313	- 0.0%
16	Solar Photovoltaic Requirements Charge	10,064,727 \$	0.00006	604	10,064,727 \$	0.00006	604	- 0.0%
17	Phase IV Energy Efficiency and Conservation Charge	10,064,727 \$	0.00129	12,983	10,064,727 \$	0.00129	12,983	- 0.0%
18	PTC/HPS Charge	10,064,727 \$	0.11306	1,137,918	10,064,727 \$	0.11306	1,137,918	- 0.0%
19	<b>Total Energy and Revenue</b>	10,064,727		<u>\$ 1,860,336</u>	10,064,727		<u>\$ 2,019,244</u>	<u>\$ 158,908 8.5%</u>
20	Avg rate per kWh		\$	0.18484		\$	0.20063	
21	Proposed Increase					\$	158,908	
22	Percent Increase						8.54%	

Met-Ed Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE GS-V

	ENERGY USAGE																
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	\$ 14.50	\$ 23.99	\$ 33.49	\$ 61.97	\$ 109.44	\$ 156.90	\$ 185.39	\$ 204.37	\$ 299.31	\$ 394.25	\$ 489.18	\$ 584.12	\$ 679.06	\$ 773.99	\$ 868.93	\$ 963.87	\$ 1,153.74
Total Current Bill	\$ 10.27	\$ 19.11	\$ 27.95	\$ 54.46	\$ 98.65	\$ 142.84	\$ 169.36	\$ 187.04	\$ 275.42	\$ 363.80	\$ 452.18	\$ 540.56	\$ 628.94	\$ 717.32	\$ 805.70	\$ 894.08	\$ 1,070.85
Increase (\$)	\$ 4.23	\$ 4.88	\$ 5.54	\$ 7.50	\$ 10.78	\$ 14.06	\$ 16.03	\$ 17.34	\$ 23.89	\$ 30.45	\$ 37.00	\$ 43.56	\$ 50.12	\$ 56.67	\$ 63.23	\$ 69.78	\$ 82.89
Increase (%)	41.14%	25.55%	19.81%	13.78%	10.93%	9.84%	9.46%	9.27%	8.68%	8.37%	8.18%	8.06%	7.97%	7.90%	7.8%	7.8%	7.7%
Overall Increase (%)	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%

UNBUNDLED RATES - CURRENT

Distribution																	
Distribution Charge @ \$11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25
All kWh @ 4.800 c/kWh	\$ -	\$ 2	\$ 5	\$ 12	\$ 24	\$ 36	\$ 43	\$ 48	\$ 72	\$ 96	\$ 120	\$ 144	\$ 168	\$ 192	\$ 216	\$ 240	\$ 288
<b>Sub-Total</b>	\$ 11	\$ 14	\$ 16	\$ 23	\$ 35	\$ 47	\$ 54	\$ 59	\$ 83	\$ 107	\$ 131	\$ 155	\$ 179	\$ 203	\$ 227	\$ 251	\$ 299
Riders																	
Universal Service Charge @ 0.947 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 9	\$ 9	\$ 14	\$ 19	\$ 24	\$ 28	\$ 33	\$ 38	\$ 43	\$ 47	\$ 57
TCJA @ -3.910 %	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (2)	\$ (3)	\$ (4)	\$ (5)	\$ (6)	\$ (7)	\$ (8)	\$ (9)	\$ (10)	\$ (12)
Phase IV Energy Efficiency Charge @ 0.129 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 3	\$ 3	\$ 4	\$ 5	\$ 5	\$ 6	\$ 6	\$ 8
Smart Meter Charge @ \$-1.00	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)
Default Service Support Charge @ 0.405 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 6	\$ 8	\$ 10	\$ 12	\$ 14	\$ 16	\$ 18	\$ 20	\$ 24
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sub-Total</b>	\$ (1)	\$ (1)	\$ (0)	\$ 2	\$ 5	\$ 8	\$ 10	\$ 12	\$ 18	\$ 25	\$ 31	\$ 38	\$ 44	\$ 51	\$ 57	\$ 64	\$ 77
DSIC @ 4.700 %	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3	\$ 4	\$ 6	\$ 7	\$ 8	\$ 10	\$ 11	\$ 12	\$ 14	\$ 17
PTC/HPS Charge																	
All kWh @ \$ 0.11306 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 57	\$ 85	\$ 102	\$ 113	\$ 170	\$ 226	\$ 283	\$ 339	\$ 396	\$ 452	\$ 509	\$ 565	\$ 678
<b>Sub Total</b>	\$ 10	\$ 19	\$ 28	\$ 54	\$ 99	\$ 143	\$ 169	\$ 187	\$ 275	\$ 364	\$ 452	\$ 540	\$ 629	\$ 717	\$ 806	\$ 894	\$ 1,071
STAS @ 0.02 %	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Bill</b>	\$ 10	\$ 19	\$ 28	\$ 54	\$ 99	\$ 143	\$ 169	\$ 187	\$ 275	\$ 364	\$ 452	\$ 541	\$ 629	\$ 717	\$ 806	\$ 894	\$ 1,071

UNBUNDLED RATES - PROPOSED

Distribution																	
Distribution Charge @ \$14.50	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
All kWh @ 6.194 c/kWh	\$ -	\$ 3	\$ 6	\$ 15	\$ 31	\$ 46	\$ 56	\$ 62	\$ 93	\$ 124	\$ 155	\$ 186	\$ 217	\$ 248	\$ 279	\$ 310	\$ 372
<b>Sub-Total</b>	\$ 15	\$ 18	\$ 21	\$ 30	\$ 45	\$ 61	\$ 70	\$ 76	\$ 107	\$ 138	\$ 169	\$ 200	\$ 231	\$ 262	\$ 293	\$ 324	\$ 386
Riders																	
Universal Service Charge @ 0.947 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 9	\$ 9	\$ 14	\$ 19	\$ 24	\$ 28	\$ 33	\$ 38	\$ 43	\$ 47	\$ 57
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.129 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 3	\$ 3	\$ 4	\$ 5	\$ 5	\$ 6	\$ 6	\$ 8
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.405 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 6	\$ 8	\$ 10	\$ 12	\$ 14	\$ 16	\$ 18	\$ 20	\$ 24
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 4	\$ 7	\$ 11	\$ 13	\$ 15	\$ 22	\$ 30	\$ 37	\$ 45	\$ 52	\$ 59	\$ 67	\$ 74	\$ 89
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$ 0.11306 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 57	\$ 85	\$ 102	\$ 113	\$ 170	\$ 226	\$ 283	\$ 339	\$ 396	\$ 452	\$ 509	\$ 565	\$ 678
<b>Sub Total</b>	\$ 15	\$ 24	\$ 33	\$ 62	\$ 109	\$ 157	\$ 185	\$ 204	\$ 299	\$ 394	\$ 489	\$ 584	\$ 679	\$ 774	\$ 869	\$ 964	\$ 1,154
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 15	\$ 24	\$ 33	\$ 62	\$ 109	\$ 157	\$ 185	\$ 204	\$ 299	\$ 394	\$ 489	\$ 584	\$ 679	\$ 774	\$ 869	\$ 964	\$ 1,154
<b>% Increase</b>	41.1%	25.5%	19.8%	13.8%	10.9%	9.8%	9.5%	9.3%	8.7%	8.4%	8.2%	8.1%	8.0%	7.9%	7.8%	7.8%	7.7%

Met-Ed Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]	
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]			
SCHEDULE GS-Small (General Service Small)									
1	<b>Distribution</b>								
2	Customer Charge	494,420 \$	21.88 \$	10,817,903	494,420 \$	29.57 \$	14,619,343 \$	3,801,440	35.1%
3	Demand Charge (kW)								
4	Energy Charge (kWh)								
5	All kWh	151,865,272 \$	0.04069	6,179,398	151,865,272 \$	0.05499	8,350,855	2,171,457	35.1%
6	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 16,997,301</b>			<b>\$ 22,970,198</b>	<b>\$ 5,972,897</b>	<b>35.1%</b>
7	<b>Rider Charges</b>								
8	Smart Meter Technologies Charge (Per Bill)	494,420 \$	1.92 \$	949,286	494,420 \$	- \$	-	(949,286)	-100.0%
9	TCJA Voluntary Surcharge		-3.91%	(664,594)		0.00%	-	664,594	-100.0%
10	STAS		0.02%	7,301		0.00%	-	(7,301)	-100.0%
11	Distribution System Improvement Charge		4.70%	821,461		0.00%	-	(821,461)	-100.0%
12	<b>Total Distribution Including Rider Charges</b>			<b>\$ 18,110,754</b>			<b>\$ 22,970,198</b>	<b>\$ 4,859,444</b>	<b>26.8%</b>
13	<b>Rider Charges</b>								
14	Default Service Support Charge	151,865,272 \$	0.00110	167,052	151,865,272 \$	0.00110	167,052	-	0.0%
15	Universal Service Charge			-			-	-	0.0%
16	Solar Photovoltaic Requirements Charge	151,865,272 \$	0.00006	9,112	151,865,272 \$	0.00006	9,112	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	151,865,272 \$	0.00129	195,906	151,865,272 \$	0.00129	195,906	-	0.0%
18	PTC/HPS Charge	151,865,272 \$	0.11872	18,029,445	151,865,272 \$	0.11872	18,029,445	-	0.0%
19	<b>Total Energy and Revenue</b>	151,865,272		<b>\$ 36,512,269</b>	151,865,272		<b>\$ 41,371,713</b>	<b>\$ 4,859,444</b>	<b>13.3%</b>
20	Avg rate per kWh		\$	0.24043		\$	0.27242		
21	Proposed Increase					\$	4,859,444		
22	Percent Increase						13.31%		

Met-Ed Rate District  
COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
RATE GS - SMALL - SINGLE PHASE  
At Average Levels of kWh Use

KW Demand	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5	
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5	
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500	
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500	
<b>Summary Totals</b>																		
Total Proposed Bill	\$ 29.57	\$ 47.18	\$ 64.80	\$ 82.42	\$ 100.03	\$ 117.65	\$ 135.26	\$ 158.16	\$ 82.42	\$ 135.26	\$ 188.11	\$ 240.96	\$ 293.81	\$ 117.65	\$ 205.73	\$ 293.81	\$ 469.97	
Total Current Bill	24.03	40.25	56.47	72.69	88.91	105.13	121.35	142.43	72.69	121.35	170.01	218.67	267.33	105.13	186.23	267.33	429.53	
Increase (\$)	\$ 5.54	\$ 6.94	\$ 8.33	\$ 9.73	\$ 11.12	\$ 12.52	\$ 13.92	\$ 15.73	\$ 9.73	\$ 13.92	\$ 18.10	\$ 22.29	\$ 26.48	\$ 12.52	\$ 19.50	\$ 26.48	\$ 40.44	
Increase (%)	23.06%	17.24%	14.76%	13.38%	12.51%	11.91%	11.47%	11.04%	13.38%	11.47%	10.65%	10.19%	9.91%	11.91%	10.5%	9.9%	9.4%	
Overall Increase (%)	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	
<b>UNBUNDLED RATES - CURRENT</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$21.88	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	
All kWh @ 4.069 c/kWh	\$ -	\$ 4	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 30	\$ 12	\$ 24	\$ 37	\$ 49	\$ 61	\$ 20	\$ 41	\$ 61	\$ 102	
Sub-Total	\$ 22	\$ 26	\$ 30	\$ 34	\$ 38	\$ 42	\$ 46	\$ 52	\$ 34	\$ 46	\$ 59	\$ 71	\$ 83	\$ 42	\$ 63	\$ 83	\$ 124	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.129 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 1	\$ 1	\$ 2	\$ 3	
TCJA @ -3.910 %	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (2)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (2)	\$ (2)	\$ (3)	\$ (5)	
Smart Meter Charge @ \$1.92	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	
Default Service Support Charge @ 0.110 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 1	\$ 1	\$ 2	\$ 3	
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Sub-Total	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 1	\$ 2	\$ 2	\$ 3	
DSIC @ 4.700 %	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 3	\$ 3	\$ 4	\$ 2	\$ 3	\$ 4	\$ 6	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.11872 /kWh	\$ -	\$ 12	\$ 24	\$ 36	\$ 47	\$ 59	\$ 71	\$ 87	\$ 36	\$ 71	\$ 107	\$ 142	\$ 178	\$ 59	\$ 119	\$ 178	\$ 297	
Sub Total	\$ 24	\$ 40	\$ 56	\$ 73	\$ 89	\$ 105	\$ 121	\$ 142	\$ 73	\$ 121	\$ 170	\$ 219	\$ 267	\$ 105	\$ 186	\$ 267	\$ 429	
STAS @ 0.02 %	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Total Bill	\$ 24	\$ 40	\$ 56	\$ 73	\$ 89	\$ 105	\$ 121	\$ 142	\$ 73	\$ 121	\$ 170	\$ 219	\$ 267	\$ 105	\$ 186	\$ 267	\$ 430	
<b>UNBUNDLED RATES - PROPOSED</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$29.57	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	
All kWh @ 5.499 c/kWh	\$ -	\$ 5	\$ 11	\$ 16	\$ 22	\$ 27	\$ 33	\$ 40	\$ 16	\$ 33	\$ 49	\$ 66	\$ 82	\$ 27	\$ 55	\$ 82	\$ 137	
Sub-Total	\$ 30	\$ 35	\$ 41	\$ 46	\$ 52	\$ 57	\$ 63	\$ 70	\$ 46	\$ 63	\$ 79	\$ 96	\$ 112	\$ 57	\$ 85	\$ 112	\$ 167	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.129 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 1	\$ 1	\$ 2	\$ 3	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ 0.110 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 1	\$ 1	\$ 2	\$ 3	
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Sub-Total	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 1	\$ 2	\$ 4	\$ 6	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.11872 /kWh	\$ -	\$ 12	\$ 24	\$ 36	\$ 47	\$ 59	\$ 71	\$ 87	\$ 36	\$ 71	\$ 107	\$ 142	\$ 178	\$ 59	\$ 119	\$ 178	\$ 297	
Sub Total	\$ 30	\$ 47	\$ 65	\$ 82	\$ 100	\$ 118	\$ 135	\$ 158	\$ 82	\$ 135	\$ 188	\$ 241	\$ 294	\$ 118	\$ 206	\$ 294	\$ 470	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill	\$ 30	\$ 47	\$ 65	\$ 82	\$ 100	\$ 118	\$ 135	\$ 158	\$ 82	\$ 135	\$ 188	\$ 241	\$ 294	\$ 118	\$ 206	\$ 294	\$ 470	
% Increase	23.1%	17.2%	14.8%	13.4%	12.5%	11.9%	11.5%	11.0%	13.4%	11.5%	10.6%	10.2%	9.9%	11.9%	10.5%	9.9%	9.4%	

Met-Ed Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change	
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue			
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]	
SCHEDULE GS-Medium (General Service Medium)									
1	<b>Distribution</b>								
2	Customer Charge								
3	Single Phase	153,354	\$ 24.07	\$ 3,691,239	153,354	\$ 30.05	\$ 4,607,973	\$ 916,734	24.8%
4	Three Phase	174,210	\$ 43.03	7,496,242	174,210	\$ 53.72	9,357,963	1,861,721	24.8%
	Demand Charge								
5	All kW	8,863,323	\$ 5.11	45,291,582	8,863,323	\$ 6.38	56,539,927		
6	All rKva	2,741,526	\$ 0.20	548,305	2,741,526	\$ 0.25	684,479	136,174	24.8%
7	Energy Charge (kWh)	2,610,563,574	\$ -	-	2,610,563,574				
8	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 57,027,367</b>			<b>\$ 71,190,342</b>	<b>\$ 14,162,975</b>	<b>24.8%</b>
9	<b>Rider Charges</b>								
10	Smart Meter Technologies Charge (Per Bill)	327,564	\$ 1.92	\$ 628,923	327,564	\$ -	\$ -	\$ (628,923)	
11	TCJA Voluntary Surcharge		-3.91%	(2,229,770)		0.00%	-	2,229,770	-100.0%
12	STAS		0.02%	74,908		0.00%	-	(74,908)	-100.0%
13	Distribution System Improvement Charge		4.70%	\$ 2,763,325		0.00%	\$ -	(2,763,325)	-100.0%
14	<b>Total Distribution Including Rider Charges</b>			<b>\$ 58,264,752</b>			<b>\$ 71,190,342</b>	<b>\$ 12,925,590</b>	<b>22.2%</b>
15	<b>Rider Charges</b>								
16	Default Service Support Charge	2,610,563,574	\$ 0.00111	2,897,726	2,610,563,574	\$ 0.00111	2,897,726	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	2,610,563,574	\$ 0.00006	156,634	2,610,563,574	\$ 0.00006	156,634	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	2,610,563,574	\$ 0.00129	3,367,627	2,610,563,574	\$ 0.00129	3,367,627	-	0.0%
20	PTC/HPS Charge	2,610,563,574	\$ 0.11872	309,926,108	2,610,563,574	\$ 0.11872	309,926,108	-	0.0%
21	<b>Total Energy and Revenue</b>	2,610,563,574		<b>\$ 374,612,846</b>	2,610,563,574		<b>\$ 387,538,436</b>	<b>\$ 12,925,590</b>	<b>3.5%</b>
22	Avg rate per kWh			\$ 0.14350			\$ 0.14845		
23	Proposed Increase						\$ 12,925,590		
24	Percent Increase							3.45%	



Met-Ed Rate District  
COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
RATE GS MEDIUM - SINGLE PHASE  
With Demands 10 - 20 KW  
At Average Levels of kWh Use

KW Demand	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	
Total kW	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Proposed Bill	\$ 30.05	\$ 215.02	\$ 336.20	\$ 457.38	\$ 578.56	\$ 699.74	\$ 820.92	\$ 978.45	\$ 1,184.46	\$ 399.99	\$ 642.35	\$ 884.71	\$ 1,127.07	\$ 1,369.43	\$ 1,611.79	\$ 1,926.86	\$ 2,338.87	
Total Current Bill	26.23	198.92	320.18	441.45	562.71	683.98	805.24	962.89	1,169.04	371.60	614.13	856.66	1,099.19	1,341.72	1,584.25	1,899.54	2,311.84	
Increase (\$)	\$ 3.82	\$ 16.10	\$ 16.02	\$ 15.93	\$ 15.85	\$ 15.76	\$ 15.68	\$ 15.57	\$ 15.42	\$ 28.39	\$ 28.22	\$ 28.05	\$ 27.88	\$ 27.71	\$ 27.54	\$ 27.32	\$ 27.03	
Increase (%)	14.55%	8.10%	5.00%	3.61%	2.82%	2.30%	1.95%	1.62%	1.32%	7.64%	4.59%	3.27%	2.54%	2.07%	1.7%	1.4%	1.2%	
Overall Increase (%)	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	
<b>UNBUNDLED RATES - CURRENT</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$24.07	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	
All kW @ \$5.11/kWh	\$ -	\$ 51	\$ 51	\$ 51	\$ 51	\$ 51	\$ 51	\$ 51	\$ 51	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	\$ 102	
<b>Sub-Total</b>	\$ 24	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.129 c/kWh	\$ -	\$ 1	\$ 3	\$ 4	\$ 5	\$ 6	\$ 8	\$ 9	\$ 12	\$ 3	\$ 5	\$ 8	\$ 10	\$ 13	\$ 15	\$ 19	\$ 23	
TCJA @ -3.910 %	\$ (1)	\$ (3)	\$ (3)	\$ (3)	\$ (3)	\$ (3)	\$ (3)	\$ (3)	\$ (3)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	
Smart Meter Charge @ \$1.92	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	
Default Service Support Charge @ 0.111 c/kWh	\$ -	\$ 1	\$ 2	\$ 3	\$ 4	\$ 6	\$ 7	\$ 8	\$ 10	\$ 2	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 20	
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	
<b>Sub-Total</b>	\$ 1	\$ 1	\$ 4	\$ 6	\$ 9	\$ 11	\$ 14	\$ 17	\$ 21	\$ 2	\$ 7	\$ 12	\$ 17	\$ 22	\$ 27	\$ 33	\$ 41	
DSIC @ 4.700 %	\$ 1	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 7	\$ 7	\$ 7	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.11872 /kWh	\$ -	\$ 119	\$ 237	\$ 356	\$ 475	\$ 594	\$ 712	\$ 867	\$ 1,068	\$ 237	\$ 475	\$ 712	\$ 950	\$ 1,187	\$ 1,425	\$ 1,733	\$ 2,137	
<b>Sub Total</b>	\$ 26	\$ 199	\$ 320	\$ 441	\$ 563	\$ 684	\$ 805	\$ 963	\$ 1,169	\$ 372	\$ 614	\$ 856	\$ 1,099	\$ 1,341	\$ 1,584	\$ 1,899	\$ 2,311	
STAS @ 0.02 %	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Total Bill</b>	\$ 26	\$ 199	\$ 320	\$ 441	\$ 563	\$ 684	\$ 805	\$ 963	\$ 1,169	\$ 372	\$ 614	\$ 857	\$ 1,099	\$ 1,342	\$ 1,584	\$ 1,900	\$ 2,312	
<b>UNBUNDLED RATES - PROPOSED</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$30.05	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	
All kW @ \$6.38/kWh	\$ -	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 128	\$ 128	\$ 128	\$ 128	\$ 128	\$ 128	\$ 128	\$ 128	
<b>Sub-Total</b>	\$ 30	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.129 c/kWh	\$ -	\$ 1	\$ 3	\$ 4	\$ 5	\$ 6	\$ 8	\$ 9	\$ 12	\$ 3	\$ 5	\$ 8	\$ 10	\$ 13	\$ 15	\$ 19	\$ 23	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ 0.111 c/kWh	\$ -	\$ 1	\$ 2	\$ 3	\$ 4	\$ 6	\$ 7	\$ 8	\$ 10	\$ 2	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 20	
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	
<b>Sub-Total</b>	\$ -	\$ 2	\$ 5	\$ 7	\$ 10	\$ 12	\$ 15	\$ 18	\$ 22	\$ 5	\$ 10	\$ 15	\$ 20	\$ 25	\$ 30	\$ 36	\$ 44	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.11872 /kWh	\$ -	\$ 119	\$ 237	\$ 356	\$ 475	\$ 594	\$ 712	\$ 867	\$ 1,068	\$ 237	\$ 475	\$ 712	\$ 950	\$ 1,187	\$ 1,425	\$ 1,733	\$ 2,137	
<b>Sub Total</b>	\$ 30	\$ 215	\$ 336	\$ 457	\$ 579	\$ 700	\$ 821	\$ 978	\$ 1,184	\$ 400	\$ 642	\$ 885	\$ 1,127	\$ 1,369	\$ 1,612	\$ 1,927	\$ 2,339	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 30	\$ 215	\$ 336	\$ 457	\$ 579	\$ 700	\$ 821	\$ 978	\$ 1,184	\$ 400	\$ 642	\$ 885	\$ 1,127	\$ 1,369	\$ 1,612	\$ 1,927	\$ 2,339	
% Increase	14.55%	8.10%	5.00%	3.61%	2.82%	2.30%	1.95%	1.62%	1.32%	7.64%	4.59%	3.27%	2.54%	2.07%	1.74%	1.44%	1.17%	

Met-Ed Rate District  
COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
RATE GS-MEDIUM - THREE PHASE  
With Demands 25-100 KW  
At Average Levels of kWh Use

KW Demand	25	25	25	25	25	50	50	50	50	75	75	75	75	75	100	100	100	100
Total kW	25	25	25	25	25	50	50	50	50	75	75	75	75	75	100	100	100	100
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	730
<b>REACTIVE DEMAND</b>																		
rKVA	8	8	8	8	8	15	15	15	15	23	23	23	23	23	31	31	31	31
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	73,000
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	73,000
Total Proposed Bill	\$ 215.12	\$ 518.07	\$ 1,123.97	\$ 1,729.87	\$ 2,426.66	\$ 982.43	\$ 2,194.23	\$ 3,406.03	\$ 4,799.60	\$ 1,446.79	\$ 3,264.49	\$ 5,082.19	\$ 7,172.55	\$ 1,911.15	\$ 4,334.75	\$ 6,758.35	\$ 9,545.49	\$ 9,545.49
Total Current Bill	175.42	478.58	1,084.90	1,691.23	2,388.50	911.85	2,124.50	3,337.14	4,731.69	1,345.12	3,164.09	4,983.06	7,074.88	1,778.38	4,203.68	6,628.98	9,418.07	9,418.07
Increase (\$)	\$ 39.71	\$ 39.50	\$ 39.07	\$ 38.65	\$ 38.16	\$ 70.59	\$ 69.74	\$ 68.89	\$ 67.91	\$ 101.67	\$ 100.40	\$ 99.13	\$ 97.66	\$ 132.76	\$ 131.07	\$ 129.37	\$ 127.42	\$ 127.42
Increase (%)	22.64%	8.25%	3.60%	2.29%	1.60%	7.74%	3.28%	2.06%	1.44%	7.56%	3.17%	1.99%	1.38%	7.47%	3.1%	2.0%	1.4%	1.4%
Overall Increase (%)	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%

UNBUNDLED RATES - CURRENT

Distribution																		
Distribution Charge @ \$43.03	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43
All kW @ \$5.11/kW	\$ 128	\$ 128	\$ 128	\$ 128	\$ 128	\$ 256	\$ 256	\$ 256	\$ 256	\$ 383	\$ 383	\$ 383	\$ 383	\$ 511	\$ 511	\$ 511	\$ 511	\$ 511
All rKVA @ \$0.20 /rKVA	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3	\$ 5	\$ 5	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
<b>Sub-Total</b>	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172	\$ 302	\$ 302	\$ 302	\$ 302	\$ 431	\$ 431	\$ 431	\$ 431	\$ 560	\$ 560	\$ 560	\$ 560	\$ 560
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.129 c/kWh	\$ -	\$ 3	\$ 10	\$ 16	\$ 24	\$ 6	\$ 19	\$ 32	\$ 47	\$ 10	\$ 29	\$ 48	\$ 71	\$ 13	\$ 39	\$ 65	\$ 94	\$ 94
TCJA @ -3.910 %	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (12)	\$ (12)	\$ (12)	\$ (12)	\$ (17)	\$ (17)	\$ (17)	\$ (17)	\$ (22)	\$ (22)	\$ (22)	\$ (22)	\$ (22)
Smart Meter Charge @ \$1.92	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
Default Service Support Charge @ 0.111 c/kWh	\$ -	\$ 3	\$ 8	\$ 14	\$ 20	\$ 6	\$ 17	\$ 28	\$ 41	\$ 8	\$ 25	\$ 42	\$ 61	\$ 11	\$ 33	\$ 56	\$ 81	\$ 81
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 2	\$ 0	\$ 1	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4
<b>Sub-Total</b>	\$ (5)	\$ 1	\$ 14	\$ 26	\$ 40	\$ 2	\$ 27	\$ 52	\$ 80	\$ 4	\$ 40	\$ 77	\$ 120	\$ 5	\$ 54	\$ 103	\$ 160	\$ 160
DSIC @ 4.700 %	\$ 8	\$ 8	\$ 8	\$ 9	\$ 9	\$ 14	\$ 15	\$ 15	\$ 16	\$ 20	\$ 21	\$ 22	\$ 23	\$ 26	\$ 27	\$ 28	\$ 30	\$ 30
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.11872 /kWh	\$ -	\$ 297	\$ 890	\$ 1,484	\$ 2,167	\$ 594	\$ 1,781	\$ 2,968	\$ 4,333	\$ 890	\$ 2,671	\$ 4,452	\$ 6,500	\$ 1,187	\$ 3,562	\$ 5,936	\$ 8,667	\$ 8,667
<b>Sub Total</b>	\$ 175.38	\$ 478.48	\$ 1,084.69	\$ 1,690.89	\$ 2,388.02	\$ 911.67	\$ 2,124.07	\$ 3,336.48	\$ 4,730.74	\$ 1,344.85	\$ 3,163.46	\$ 4,982.07	\$ 7,073.47	\$ 1,778.03	\$ 4,202.84	\$ 6,627.65	\$ 9,416.19	\$ 9,416.19
STAS @ 0.02 %	\$ 0.04	\$ 0.10	\$ 0.22	\$ 0.34	\$ 0.48	\$ 0.18	\$ 0.42	\$ 0.67	\$ 0.95	\$ 0.27	\$ 0.63	\$ 1.00	\$ 1.41	\$ 0.36	\$ 0.84	\$ 1.33	\$ 1.88	\$ 1.88
<b>Total Bill</b>	\$ 175.42	\$ 478.58	\$ 1,084.90	\$ 1,691.23	\$ 2,388.50	\$ 911.85	\$ 2,124.50	\$ 3,337.14	\$ 4,731.69	\$ 1,345.12	\$ 3,164.09	\$ 4,983.06	\$ 7,074.88	\$ 1,778.38	\$ 4,203.68	\$ 6,628.98	\$ 9,418.07	\$ 9,418.07

UNBUNDLED RATES - PROPOSED

Distribution																		
Distribution Charge @ \$53.72	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54
All kW @ \$6.38/kW	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 319	\$ 319	\$ 319	\$ 319	\$ 478	\$ 478	\$ 478	\$ 478	\$ 638	\$ 638	\$ 638	\$ 638	\$ 638
All rKVA @ \$0.25 /rKVA	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 4	\$ 4	\$ 4	\$ 4	\$ 6	\$ 6	\$ 6	\$ 6	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
<b>Sub-Total</b>	\$ 215	\$ 215	\$ 215	\$ 215	\$ 215	\$ 377	\$ 377	\$ 377	\$ 377	\$ 538	\$ 538	\$ 538	\$ 538	\$ 699	\$ 699	\$ 699	\$ 699	\$ 699
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.129 c/kWh	\$ -	\$ 3	\$ 10	\$ 16	\$ 24	\$ 6	\$ 19	\$ 32	\$ 47	\$ 10	\$ 29	\$ 48	\$ 71	\$ 13	\$ 39	\$ 65	\$ 94	\$ 94
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.111 c/kWh	\$ -	\$ 3	\$ 8	\$ 14	\$ 20	\$ 6	\$ 17	\$ 28	\$ 41	\$ 8	\$ 25	\$ 42	\$ 61	\$ 11	\$ 33	\$ 56	\$ 81	\$ 81
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 2	\$ 0	\$ 1	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4
<b>Sub-Total</b>	\$ -	\$ 6	\$ 18	\$ 31	\$ 45	\$ 12	\$ 37	\$ 62	\$ 90	\$ 18	\$ 55	\$ 92	\$ 135	\$ 25	\$ 74	\$ 123	\$ 180	\$ 180
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.11872 /kWh	\$ -	\$ 297	\$ 890	\$ 1,484	\$ 2,167	\$ 594	\$ 1,781	\$ 2,968	\$ 4,333	\$ 890	\$ 2,671	\$ 4,452	\$ 6,500	\$ 1,187	\$ 3,562	\$ 5,936	\$ 8,667	\$ 8,667
<b>Sub Total</b>	\$ 215.12	\$ 518.07	\$ 1,123.97	\$ 1,729.87	\$ 2,426.66	\$ 982.43	\$ 2,194.23	\$ 3,406.03	\$ 4,799.60	\$ 1,446.79	\$ 3,264.49	\$ 5,082.19	\$ 7,172.55	\$ 1,911.15	\$ 4,334.75	\$ 6,758.35	\$ 9,545.49	\$ 9,545.49
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 215.12	\$ 518.07	\$ 1,123.97	\$ 1,729.87	\$ 2,426.66	\$ 982.43	\$ 2,194.23	\$ 3,406.03	\$ 4,799.60	\$ 1,446.79	\$ 3,264.49	\$ 5,082.19	\$ 7,172.55	\$ 1,911.15	\$ 4,334.75	\$ 6,758.35	\$ 9,545.49	\$ 9,545.49
<b>% Increase</b>	22.64%	8.25%	3.60%	2.29%	1.60%	7.74%	3.28%	2.06%	1.44%	7.56%	3.17%	1.99%	1.38%	7.47%	3.12%	1.95%	1.35%	1.35%









Met-Ed Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE GP (General Primary Service)								
1	<b>Distribution</b>							
2	Customer Charge	6,981 \$	951.53 \$ 6,642,388	6,981 \$	1,205.49 \$	8,415,197	\$1,772,809	26.7%
3	Demand Charge (kW)							
4	All kW	6,554,863 \$	2.98 19,533,492	6,554,863 \$	3.78	24,746,854	\$5,213,362	26.7%
5	All rkVa	944,343 \$	0.20 188,869	944,343 \$	0.25	239,276	\$50,407	26.7%
6	Backup Demand kW					-	\$0	0.0%
7	Energy Charge (kWh)							
8	All kWh	2,723,839,928 \$	- -	2,723,839,928 \$	-	-	\$0	0.0%
9	<b>Total Base Normalized Distribution Revenues</b>		<b>\$ 26,364,749</b>			<b>\$ 33,401,327</b>	<b>\$7,036,578</b>	<b>26.7%</b>
10	<b>Rider Charges</b>							
11	Smart Meter Technologies Charge (Per Bill)	6,981 \$	6.69 \$ 46,701	6,981 \$	- \$	-	(\$46,701)	-100.0%
12	TCJA Voluntary Surcharge		-3.91% (1,030,862)		0.00%	-	1,030,862	-100.0%
13	STAS		0.02% 56,470		0.00%	-	(56,470)	-100.0%
14	Distribution System Improvement Charge		4.70% \$ 1,268,020		0.00%	-	(\$1,268,020)	-100.0%
15	<b>Total Distribution Including Rider Charges</b>		<b>\$ 26,705,079</b>			<b>\$ 33,401,327</b>	<b>\$6,696,248</b>	<b>25.1%</b>
16	<b>Rider Charges</b>							
17	Default Service Support Charge	4,995,504 \$	0.62100 3,102,208	4,995,504 \$	0.62100	3,102,208	-	0.0%
18	Universal Service Charge		-			-	-	0.0%
19	Solar Photovoltaic Requirements Charge	2,723,839,928 \$	0.00006 163,430	2,723,839,928 \$	0.00006	163,430	-	0.0%
20	Phase IV Energy Efficiency and Conservation Charge	4,995,504 \$	0.32000 1,598,561	4,995,504 \$	0.32000	1,598,561	-	0.0%
21	PTC/HPS Charge	2,723,839,928 \$	0.09209 250,838,419	2,723,839,928 \$	0.09209	250,838,419	-	0.0%
22	<b>Total Energy and Revenue</b>	2,723,839,928	<b>\$ 282,407,698</b>	2,723,839,928		<b>\$ 289,103,946</b>	<b>\$ 6,696,248</b>	<b>2.4%</b>
23	Avg rate per kWh		\$ 0.10368			\$ 0.10614		
24	Proposed Increase					\$ 6,696,248		
25	Percent Increase					2.37%		

Met-Ed Rate District  
COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
RATE GP  
With Demands of 25 - 150 KW  
At Average Levels of kWh Use

KW Demand	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150
Total kW	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
<b>REACTIVE DEMAND</b>																	
rKVA	4	4	4	4	4	7	7	7	7	14	14	14	14	22	22	22	22
<b>ENERGY USAGE</b>																	
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500
Total Proposed Bill	\$ 1,324.31	\$ 1,554.68	\$ 2,015.43	\$ 2,476.18	\$ 3,006.05	\$ 1,903.88	\$ 2,825.38	\$ 3,746.88	\$ 4,806.60	\$ 2,602.27	\$ 4,445.27	\$ 6,288.27	\$ 8,407.72	\$ 3,300.66	\$ 6,065.16	\$ 8,829.66	\$ 12,008.84
Total Current Bill	1,064.09	1,294.51	1,755.36	2,216.20	2,746.17	1,624.53	2,546.22	3,467.90	4,527.84	2,284.57	4,127.94	5,971.31	8,091.18	2,944.61	5,709.66	8,474.71	11,654.52
Increase (\$)	\$ 260.22	\$ 260.17	\$ 260.08	\$ 259.98	\$ 259.88	\$ 279.35	\$ 279.16	\$ 278.98	\$ 278.77	\$ 317.70	\$ 317.33	\$ 316.97	\$ 316.54	\$ 356.06	\$ 355.51	\$ 354.95	\$ 354.32
Increase (%)	24.45%	20.10%	14.82%	11.73%	9.46%	17.20%	10.96%	8.04%	6.16%	13.91%	7.69%	5.31%	3.91%	12.09%	6.2%	4.2%	3.0%
Overall Increase (%)	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%

**UNBUNDLED RATES - CURRENT**

Distribution	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150
Distribution Charge @ \$951.53	\$ 952	\$ 952	\$ 952	\$ 952	\$ 952	\$ 952	\$ 952	\$ 952	\$ 952	\$ 952	\$ 952	\$ 952	\$ 952	\$ 952	\$ 952	\$ 952	\$ 952
All kW @ \$2.98/kW	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 149	\$ 149	\$ 149	\$ 149	\$ 298	\$ 298	\$ 298	\$ 298	\$ 447	\$ 447	\$ 447	\$ 447
All rKVA @ \$0.20 /rKVA	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 3	\$ 3	\$ 3	\$ 3	\$ 4	\$ 4	\$ 4	\$ 4
<b>Sub-Total</b>	\$ 1,027	\$ 1,027	\$ 1,027	\$ 1,027	\$ 1,027	\$ 1,102	\$ 1,102	\$ 1,102	\$ 1,102	\$ 1,252	\$ 1,252	\$ 1,252	\$ 1,252	\$ 1,403	\$ 1,403	\$ 1,403	\$ 1,403
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$ 0.32 /kW PLC	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 16	\$ 16	\$ 16	\$ 16	\$ 32	\$ 32	\$ 32	\$ 32	\$ 48	\$ 48	\$ 48	\$ 48
TCJA @ -3.910 %	\$ (40)	\$ (40)	\$ (40)	\$ (40)	\$ (40)	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (49)	\$ (49)	\$ (49)	\$ (49)	\$ (55)	\$ (55)	\$ (55)	\$ (55)
Smart Meter Charge @ \$6.69	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
Default Service Support Charge @ \$0.621 /kW NSPL	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 31	\$ 31	\$ 31	\$ 31	\$ 62	\$ 62	\$ 62	\$ 62	\$ 93	\$ 93	\$ 93	\$ 93
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 2	\$ 1	\$ 2	\$ 3	\$ 4	\$ 1	\$ 3	\$ 5	\$ 7
<b>Sub-Total</b>	\$ (10)	\$ (10)	\$ (9)	\$ (9)	\$ (9)	\$ 11	\$ 12	\$ 12	\$ 13	\$ 52	\$ 54	\$ 55	\$ 56	\$ 94	\$ 96	\$ 97	\$ 100
DSIC @ 4.700 %	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 51	\$ 51	\$ 51	\$ 51	\$ 58	\$ 58	\$ 58	\$ 58	\$ 66	\$ 66	\$ 66	\$ 66
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.09209 /kWh	\$ -	\$ 230	\$ 691	\$ 1,151	\$ 1,681	\$ 460	\$ 1,381	\$ 2,302	\$ 3,361	\$ 921	\$ 2,763	\$ 4,605	\$ 6,723	\$ 1,381	\$ 4,144	\$ 6,907	\$ 10,084
<b>Sub Total</b>	\$ 1,063.88	\$ 1,294.26	\$ 1,755.01	\$ 2,215.76	\$ 2,745.62	\$ 1,624.21	\$ 2,545.71	\$ 3,467.21	\$ 4,526.93	\$ 2,284.11	\$ 4,127.11	\$ 5,970.11	\$ 8,089.56	\$ 2,944.02	\$ 5,708.52	\$ 8,473.02	\$ 11,652.19
STAS @ 0.02 %	\$ 0.21	\$ 0.26	\$ 0.35	\$ 0.44	\$ 0.55	\$ 0.32	\$ 0.51	\$ 0.69	\$ 0.91	\$ 0.46	\$ 0.83	\$ 1.19	\$ 1.62	\$ 0.59	\$ 1.14	\$ 1.69	\$ 2.33
<b>Total Bill</b>	\$ 1,064.09	\$ 1,294.51	\$ 1,755.36	\$ 2,216.20	\$ 2,746.17	\$ 1,624.53	\$ 2,546.22	\$ 3,467.90	\$ 4,527.84	\$ 2,284.57	\$ 4,127.94	\$ 5,971.31	\$ 8,091.18	\$ 2,944.61	\$ 5,709.66	\$ 8,474.71	\$ 11,654.52

**UNBUNDLED RATES - PROPOSED**

Distribution	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150
Distribution Charge @ \$1,205.49	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205
All kW @ \$3.78/kW	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 189	\$ 189	\$ 189	\$ 189	\$ 378	\$ 378	\$ 378	\$ 378	\$ 566	\$ 566	\$ 566	\$ 566
All rKVA @ \$0.25 /rKVA	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 4	\$ 4	\$ 4	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5
<b>Sub-Total</b>	\$ 1,301	\$ 1,301	\$ 1,301	\$ 1,301	\$ 1,301	\$ 1,396	\$ 1,396	\$ 1,396	\$ 1,396	\$ 1,587	\$ 1,587	\$ 1,587	\$ 1,587	\$ 1,777	\$ 1,777	\$ 1,777	\$ 1,777
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$ 0.32 /kW PLC	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 16	\$ 16	\$ 16	\$ 16	\$ 32	\$ 32	\$ 32	\$ 32	\$ 48	\$ 48	\$ 48	\$ 48
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$0.621 /kW NSPL	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 31	\$ 31	\$ 31	\$ 31	\$ 62	\$ 62	\$ 62	\$ 62	\$ 93	\$ 93	\$ 93	\$ 93
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 2	\$ 1	\$ 2	\$ 3	\$ 4	\$ 1	\$ 3	\$ 5	\$ 7
<b>Sub-Total</b>	\$ 24	\$ 24	\$ 24	\$ 24	\$ 25	\$ 47	\$ 48	\$ 49	\$ 49	\$ 95	\$ 96	\$ 97	\$ 98	\$ 142	\$ 144	\$ 146	\$ 148
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.09209 /kWh	\$ -	\$ 230	\$ 691	\$ 1,151	\$ 1,681	\$ 460	\$ 1,381	\$ 2,302	\$ 3,361	\$ 921	\$ 2,763	\$ 4,605	\$ 6,723	\$ 1,381	\$ 4,144	\$ 6,907	\$ 10,084
<b>Sub Total</b>	\$ 1,324.31	\$ 1,554.68	\$ 2,015.43	\$ 2,476.18	\$ 3,006.05	\$ 1,903.88	\$ 2,825.38	\$ 3,746.88	\$ 4,806.60	\$ 2,602.27	\$ 4,445.27	\$ 6,288.27	\$ 8,407.72	\$ 3,300.66	\$ 6,065.16	\$ 8,829.66	\$ 12,008.84
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 1,324.31	\$ 1,554.68	\$ 2,015.43	\$ 2,476.18	\$ 3,006.05	\$ 1,903.88	\$ 2,825.38	\$ 3,746.88	\$ 4,806.60	\$ 2,602.27	\$ 4,445.27	\$ 6,288.27	\$ 8,407.72	\$ 3,300.66	\$ 6,065.16	\$ 8,829.66	\$ 12,008.84
% Increase	24.45%	20.10%	14.82%	11.73%	9.46%	17.20%	10.96%	8.04%	6.16%	13.91%	7.69%	5.31%	3.91%	12.09%	6.23%	4.19%	3.04%







Met-Ed Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE TP (Transmission Power Service)								
1	<b>Distribution</b>							
2	Customer Charge	392 \$	5,290.68 \$	2,073,314	392 \$	6,499.96 \$	2,547,206	\$473,892 22.9%
3	Demand Charge (kW)							
4	All kW	5,693,641 \$	0.96	5,465,896	5,693,641 \$	1.18	6,715,220	\$1,249,324 22.9%
5	115 kV Discount (Per kW)		(0.75)	-	- \$	(0.92)	-	\$0 0.0%
6	Energy Charge (kWh)							
7	All kWh	1,848,231,542 \$	-	-	1,848,231,542 \$	-	-	\$0 0.0%
8	<b>Total Base Normalized Distribution Revenues</b>		<b>\$ 7,539,210</b>			<b>\$ 9,262,426</b>	<b>\$1,723,216</b>	<b>22.9%</b>
9	<b>Rider Charges</b>							
10	Smart Meter Technologies Charge (Per Bill)	392 \$	6.69 \$	2,622	392 \$	- \$	-	(\$2,622) -100.0%
11	TCJA Voluntary Surcharge		-3.91%	(294,783)		0.00%	-	294,783 -100.0%
12	STAS		0.02%	36,178		0.00%	-	(36,178) -100.0%
13	Distribution System Improvement Charge		4.70%	387,636		0.00%	-	(387,636) -100.0%
14	<b>Total Distribution Including Rider Charges</b>		<b>\$ 7,670,863</b>			<b>\$ 9,262,426</b>	<b>\$1,591,563</b>	<b>20.7%</b>
15	<b>Rider Charges</b>							
16	Default Service Support Charge	3,126,645 \$	0.62100	1,941,647	3,126,645 \$	0.62100	1,941,647	- 0.0%
17	Universal Service Charge			-			-	- 0.0%
18	Solar Photovoltaic Requirements Charge	1,848,231,542 \$	0.00006	110,894	1,848,231,542 \$	0.00006	110,894	- 0.0%
19	Phase IV Energy Efficiency and Conservation Charge	3,126,645 \$	0.32000	1,000,526	3,126,645 \$	0.32000	1,000,526	- 0.0%
20	PTC/HPS Charge	1,848,231,542 \$	0.09209	170,203,643	1,848,231,542 \$	0.09209	170,203,643	- 0.0%
21	<b>Total Energy and Revenue</b>	1,848,231,542	<b>\$ 180,927,573</b>		1,848,231,542	<b>\$ 182,519,136</b>	<b>\$ 1,591,563</b>	<b>0.9%</b>
22	Avg rate per kWh		\$ 0.09789			\$ 0.09875		
23	Proposed Increase					\$ 1,591,563		
24	Percent Increase					0.88%		

Met-Ed Rate District  
COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
RATE TP  
With Demands Up to 20,000 KW  
At Average Levels of kWh Use

KW Demand	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	
Total Proposed Bill	\$ 17,102.08	\$ 63,177.08	\$ 155,327.08	\$ 247,477.08	\$ 353,449.58	\$ 119,854.20	\$ 304,154.20	\$ 488,454.20	\$ 700,399.20	\$ 176,531.32	\$ 452,981.32	\$ 729,431.32	\$ 1,047,348.82	\$ 233,208.44	\$ 601,808.44	\$ 970,408.44	\$ 1,394,298.44	
Total Current Bill	14,942.04	61,026.26	153,194.69	245,363.12	351,356.81	116,721.70	301,058.56	485,395.42	697,382.80	172,417.13	448,922.42	725,427.71	1,043,408.80	228,112.57	596,786.29	965,460.01	1,389,434.79	
Increase (\$)	\$ 2,160.03	\$ 2,150.82	\$ 2,132.39	\$ 2,113.96	\$ 2,092.76	\$ 3,132.50	\$ 3,095.64	\$ 3,058.78	\$ 3,016.40	\$ 4,114.19	\$ 4,058.90	\$ 4,003.61	\$ 3,940.03	\$ 5,095.88	\$ 5,022.16	\$ 4,948.44	\$ 4,863.66	
Increase (%)	14.46%	3.52%	1.39%	0.86%	0.60%	2.68%	1.03%	0.63%	0.43%	2.39%	0.90%	0.55%	0.38%	2.23%	0.8%	0.5%	0.4%	
Overall Increase (%)	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	
<b>UNBUNDLED RATES - CURRENT</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$5,290.68	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	
All kW @ \$0.96/kWh	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	
<b>Sub-Total</b>	\$ 10,091	\$ 10,091	\$ 10,091	\$ 10,091	\$ 10,091	\$ 10,091	\$ 10,091	\$ 10,091	\$ 10,091	\$ 10,091	\$ 10,091	\$ 10,091	\$ 10,091	\$ 10,091	\$ 10,091	\$ 10,091	\$ 10,091	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.32 /kW PLC	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	
TCIA @ -3.910 %	\$ (395)	\$ (395)	\$ (395)	\$ (395)	\$ (395)	\$ (582)	\$ (582)	\$ (582)	\$ (582)	\$ (770)	\$ (770)	\$ (770)	\$ (770)	\$ (958)	\$ (958)	\$ (958)	\$ (958)	
Smart Meter Charge @ \$6.69	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	
Default Service Support Charge @ \$ 0.621 /kW NSPL	\$ 3,105	\$ 3,105	\$ 3,105	\$ 3,105	\$ 3,105	\$ 6,210	\$ 6,210	\$ 6,210	\$ 6,210	\$ 9,315	\$ 9,315	\$ 9,315	\$ 9,315	\$ 12,420	\$ 12,420	\$ 12,420	\$ 12,420	
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 30	\$ 90	\$ 150	\$ 219	\$ 60	\$ 180	\$ 300	\$ 438	\$ 90	\$ 270	\$ 450	\$ 657	\$ 120	\$ 360	\$ 600	\$ 876	
<b>Sub-Total</b>	\$ 4,317	\$ 4,347	\$ 4,407	\$ 4,467	\$ 4,536	\$ 8,894	\$ 9,014	\$ 9,134	\$ 9,272	\$ 13,442	\$ 13,622	\$ 13,802	\$ 14,009	\$ 17,989	\$ 18,229	\$ 18,469	\$ 18,745	
DSIC @ 4.700 %	\$ 531	\$ 531	\$ 531	\$ 531	\$ 531	\$ 823	\$ 823	\$ 823	\$ 823	\$ 1,115	\$ 1,115	\$ 1,115	\$ 1,115	\$ 1,407	\$ 1,407	\$ 1,407	\$ 1,407	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.09209 /kWh	\$ -	\$ 46,045	\$ 138,135	\$ 230,225	\$ 336,129	\$ 92,090	\$ 276,270	\$ 460,450	\$ 672,257	\$ 138,135	\$ 414,405	\$ 690,675	\$ 1,008,386	\$ 184,180	\$ 552,540	\$ 920,900	\$ 1,344,514	
<b>Sub Total</b>	\$ 14,939	\$ 61,014	\$ 153,164	\$ 245,314	\$ 351,287	\$ 116,698	\$ 300,998	\$ 485,298	\$ 697,243	\$ 172,383	\$ 448,833	\$ 725,283	\$ 1,043,200	\$ 228,067	\$ 596,667	\$ 965,267	\$ 1,389,157	
STAS @ 0.02 %	\$ 3	\$ 12	\$ 31	\$ 49	\$ 70	\$ 23	\$ 60	\$ 97	\$ 139	\$ 34	\$ 90	\$ 145	\$ 209	\$ 46	\$ 119	\$ 193	\$ 278	
<b>Total Bill</b>	\$ 14,942	\$ 61,026	\$ 153,195	\$ 245,363	\$ 351,357	\$ 116,722	\$ 301,059	\$ 485,395	\$ 697,383	\$ 172,417	\$ 448,922	\$ 725,428	\$ 1,043,409	\$ 228,113	\$ 596,786	\$ 965,460	\$ 1,389,435	
<b>UNBUNDLED RATES - PROPOSED</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$6,499.96	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	
All kW @ \$1.18/kWh	\$ 5,897	\$ 5,897	\$ 5,897	\$ 5,897	\$ 5,897	\$ 11,794	\$ 11,794	\$ 11,794	\$ 11,794	\$ 17,691	\$ 17,691	\$ 17,691	\$ 17,691	\$ 23,588	\$ 23,588	\$ 23,588	\$ 23,588	
<b>Sub-Total</b>	\$ 12,397	\$ 12,397	\$ 12,397	\$ 12,397	\$ 12,397	\$ 18,294	\$ 18,294	\$ 18,294	\$ 18,294	\$ 24,191	\$ 24,191	\$ 24,191	\$ 24,191	\$ 30,088	\$ 30,088	\$ 30,088	\$ 30,088	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.32 /kW PLC	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	
TCIA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ \$ 0.621 /kW NSPL	\$ 3,105	\$ 3,105	\$ 3,105	\$ 3,105	\$ 3,105	\$ 6,210	\$ 6,210	\$ 6,210	\$ 6,210	\$ 9,315	\$ 9,315	\$ 9,315	\$ 9,315	\$ 12,420	\$ 12,420	\$ 12,420	\$ 12,420	
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 30	\$ 90	\$ 150	\$ 219	\$ 60	\$ 180	\$ 300	\$ 438	\$ 90	\$ 270	\$ 450	\$ 657	\$ 120	\$ 360	\$ 600	\$ 876	
<b>Sub-Total</b>	\$ 4,705	\$ 4,735	\$ 4,795	\$ 4,855	\$ 4,924	\$ 9,470	\$ 9,590	\$ 9,710	\$ 9,848	\$ 14,205	\$ 14,385	\$ 14,565	\$ 14,772	\$ 18,940	\$ 19,180	\$ 19,420	\$ 19,696	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.09209 /kWh	\$ -	\$ 46,045	\$ 138,135	\$ 230,225	\$ 336,129	\$ 92,090	\$ 276,270	\$ 460,450	\$ 672,257	\$ 138,135	\$ 414,405	\$ 690,675	\$ 1,008,386	\$ 184,180	\$ 552,540	\$ 920,900	\$ 1,344,514	
<b>Sub Total</b>	\$ 17,102	\$ 63,177	\$ 155,327	\$ 247,477	\$ 353,450	\$ 119,854	\$ 304,154	\$ 488,454	\$ 700,399	\$ 176,531	\$ 452,981	\$ 729,431	\$ 1,047,349	\$ 233,208	\$ 601,808	\$ 970,408	\$ 1,394,298	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 17,102	\$ 63,177	\$ 155,327	\$ 247,477	\$ 353,450	\$ 119,854	\$ 304,154	\$ 488,454	\$ 700,399	\$ 176,531	\$ 452,981	\$ 729,431	\$ 1,047,349	\$ 233,208	\$ 601,808	\$ 970,408	\$ 1,394,298	
% Increase	14.46%	3.52%	1.39%	0.86%	0.60%	2.68%	1.03%	0.63%	0.43%	2.39%	0.90%	0.55%	0.38%	2.23%	0.84%	0.51%	0.35%	

Met-Ed Rate District  
COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
RATE TP - 115 KV OR GREATER DISCOUNT  
With Demands Up to 20,000 KW  
At Average Levels of kWh Use

KW Demand	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	
Total Proposed Bill	\$ 12,494.95	\$ 58,569.95	\$ 150,719.95	\$ 242,869.95	\$ 348,842.45	\$ 110,639.95	\$ 294,939.95	\$ 479,239.95	\$ 691,184.95	\$ 162,709.94	\$ 439,159.94	\$ 715,609.94	\$ 1,033,527.44	\$ 214,779.94	\$ 583,379.94	\$ 951,979.94	\$ 1,375,869.94	
Total Current Bill	\$ 11,168.56	\$ 57,252.77	\$ 149,421.20	\$ 241,589.63	\$ 347,583.33	\$ 109,174.72	\$ 293,511.58	\$ 477,848.44	\$ 689,835.83	\$ 161,096.67	\$ 437,601.96	\$ 714,107.25	\$ 1,032,088.33	\$ 213,018.61	\$ 581,692.33	\$ 950,366.05	\$ 1,374,340.83	
Increase (\$)	\$ 1,326.39	\$ 1,317.18	\$ 1,298.75	\$ 1,280.32	\$ 1,259.13	\$ 1,465.23	\$ 1,428.37	\$ 1,391.51	\$ 1,349.12	\$ 1,613.28	\$ 1,557.99	\$ 1,502.70	\$ 1,439.11	\$ 1,761.32	\$ 1,687.60	\$ 1,613.88	\$ 1,529.11	
Increase (%)	11.88%	2.30%	0.87%	0.53%	0.36%	1.34%	0.49%	0.29%	0.20%	1.00%	0.36%	0.21%	0.14%	0.83%	0.3%	0.2%	0.1%	
Overall Increase (%)	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	
<b>UNBUNDLED RATES - CURRENT</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$5,290.68	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291	\$ 5,291
All kW @ \$0.21/kWh	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
<b>Sub-Total</b>	\$ 6,341	\$ 6,341	\$ 6,341	\$ 6,341	\$ 6,341	\$ 7,391	\$ 7,391	\$ 7,391	\$ 7,391	\$ 8,441	\$ 8,441	\$ 8,441	\$ 8,441	\$ 9,491	\$ 9,491	\$ 9,491	\$ 9,491	\$ 9,491
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.32 /kW PLC	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400
TCJA @ -3.910 %	\$ (248)	\$ (248)	\$ (248)	\$ (248)	\$ (248)	\$ (289)	\$ (289)	\$ (289)	\$ (289)	\$ (330)	\$ (330)	\$ (330)	\$ (330)	\$ (371)	\$ (371)	\$ (371)	\$ (371)	\$ (371)
Smart Meter Charge @ \$6.69	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
Default Service Support Charge @ \$ 0.621 /kW NSPL	\$ 3,105	\$ 3,105	\$ 3,105	\$ 3,105	\$ 3,105	\$ 6,210	\$ 6,210	\$ 6,210	\$ 6,210	\$ 9,315	\$ 9,315	\$ 9,315	\$ 9,315	\$ 12,420	\$ 12,420	\$ 12,420	\$ 12,420	\$ 12,420
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 30	\$ 90	\$ 150	\$ 219	\$ 60	\$ 180	\$ 300	\$ 438	\$ 90	\$ 270	\$ 450	\$ 657	\$ 120	\$ 360	\$ 600	\$ 876	\$ 876
<b>Sub-Total</b>	\$ 4,464	\$ 4,494	\$ 4,554	\$ 4,614	\$ 4,683	\$ 9,188	\$ 9,308	\$ 9,428	\$ 9,566	\$ 13,882	\$ 14,062	\$ 14,242	\$ 14,449	\$ 18,576	\$ 18,816	\$ 19,056	\$ 19,332	\$ 19,332
DSIC @ 4.700 %	\$ 362	\$ 362	\$ 362	\$ 362	\$ 362	\$ 484	\$ 484	\$ 484	\$ 484	\$ 607	\$ 607	\$ 607	\$ 607	\$ 730	\$ 730	\$ 730	\$ 730	\$ 730
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.09209 /kWh	\$ -	\$ 46,045	\$ 138,135	\$ 230,225	\$ 336,129	\$ 92,090	\$ 276,270	\$ 460,450	\$ 672,257	\$ 138,135	\$ 414,405	\$ 690,675	\$ 1,008,386	\$ 184,180	\$ 552,540	\$ 920,900	\$ 1,344,514	\$ 1,344,514
<b>Sub Total</b>	\$ 11,166	\$ 57,241	\$ 149,391	\$ 241,541	\$ 347,514	\$ 109,153	\$ 293,453	\$ 477,753	\$ 689,698	\$ 161,064	\$ 437,514	\$ 713,964	\$ 1,031,882	\$ 212,976	\$ 581,576	\$ 950,176	\$ 1,374,066	
STAS @ 0.02 %	\$ 2	\$ 11	\$ 30	\$ 48	\$ 70	\$ 22	\$ 59	\$ 96	\$ 138	\$ 32	\$ 88	\$ 143	\$ 206	\$ 43	\$ 116	\$ 190	\$ 275	\$ 275
<b>Total Bill</b>	\$ 11,169	\$ 57,253	\$ 149,421	\$ 241,590	\$ 347,583	\$ 109,175	\$ 293,512	\$ 477,848	\$ 689,836	\$ 161,097	\$ 437,602	\$ 714,107	\$ 1,032,088	\$ 213,019	\$ 581,692	\$ 950,366	\$ 1,374,341	
<b>UNBUNDLED RATES - PROPOSED</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$6,499.96	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
All kW @ \$0.26/kWh	\$ 1,290	\$ 1,290	\$ 1,290	\$ 1,290	\$ 1,290	\$ 2,580	\$ 2,580	\$ 2,580	\$ 2,580	\$ 3,870	\$ 3,870	\$ 3,870	\$ 3,870	\$ 5,160	\$ 5,160	\$ 5,160	\$ 5,160	\$ 5,160
<b>Sub-Total</b>	\$ 7,790	\$ 7,790	\$ 7,790	\$ 7,790	\$ 7,790	\$ 9,080	\$ 9,080	\$ 9,080	\$ 9,080	\$ 10,370	\$ 10,370	\$ 10,370	\$ 10,370	\$ 11,660	\$ 11,660	\$ 11,660	\$ 11,660	\$ 11,660
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.32 /kW PLC	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$ 0.621 /kW NSPL	\$ 3,105	\$ 3,105	\$ 3,105	\$ 3,105	\$ 3,105	\$ 6,210	\$ 6,210	\$ 6,210	\$ 6,210	\$ 9,315	\$ 9,315	\$ 9,315	\$ 9,315	\$ 12,420	\$ 12,420	\$ 12,420	\$ 12,420	\$ 12,420
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 30	\$ 90	\$ 150	\$ 219	\$ 60	\$ 180	\$ 300	\$ 438	\$ 90	\$ 270	\$ 450	\$ 657	\$ 120	\$ 360	\$ 600	\$ 876	\$ 876
<b>Sub-Total</b>	\$ 4,705	\$ 4,735	\$ 4,795	\$ 4,855	\$ 4,924	\$ 9,470	\$ 9,590	\$ 9,710	\$ 9,848	\$ 14,205	\$ 14,385	\$ 14,565	\$ 14,772	\$ 18,940	\$ 19,180	\$ 19,420	\$ 19,696	\$ 19,696
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.09209 /kWh	\$ -	\$ 46,045	\$ 138,135	\$ 230,225	\$ 336,129	\$ 92,090	\$ 276,270	\$ 460,450	\$ 672,257	\$ 138,135	\$ 414,405	\$ 690,675	\$ 1,008,386	\$ 184,180	\$ 552,540	\$ 920,900	\$ 1,344,514	\$ 1,344,514
<b>Sub Total</b>	\$ 12,495	\$ 58,570	\$ 150,720	\$ 242,870	\$ 348,842	\$ 110,640	\$ 294,940	\$ 479,240	\$ 691,185	\$ 162,710	\$ 439,160	\$ 715,610	\$ 1,033,527	\$ 214,780	\$ 583,380	\$ 951,980	\$ 1,375,870	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 12,495	\$ 58,570	\$ 150,720	\$ 242,870	\$ 348,842	\$ 110,640	\$ 294,940	\$ 479,240	\$ 691,185	\$ 162,710	\$ 439,160	\$ 715,610	\$ 1,033,527	\$ 214,780	\$ 583,380	\$ 951,980	\$ 1,375,870	
% Increase	11.88%	2.30%	0.87%	0.53%	0.36%	1.34%	0.49%	0.29%	0.20%	1.00%	0.36%	0.21%	0.14%	0.83%	0.29%	0.17%	0.11%	





Met-Ed Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE MS (Municipal Service)								
1	<b>Distribution</b>							
2	Customer Charge	663 \$	32.23 \$ 21,364	663 \$	32.23 \$	21,364	\$ -	0.0%
3	Energy Charge (kWh)							
4	All kWh	4,347,594 \$	0.03159 137,341	4,347,594 \$	0.03988	173,372	36,031	26.2%
5	<b>Total Base Normalized Distribution Revenues</b>		<u>\$ 158,705</u>			<u>\$ 194,736</u>	<u>\$ 36,031</u>	<u>22.7%</u>
6	<b>Rider Charges</b>							
7	Smart Meter Technologies Charge (Per Bill)	663 \$	1.92 \$ 1,273	663 \$	- \$	-	\$ (1,273)	-100.0%
8	TCJA Voluntary Surcharge		-3.91% (6,205)		0.00%	-	6,205	-100.0%
9	STAS		0.02% 138		0.00%	-	(138)	-100.0%
10	Distribution System Improvement Charge		4.70% \$ 7,491		0.00%	\$ -	(7,491)	-100.0%
11	<b>Total Distribution Including Rider Charges</b>		<u>\$ 161,401</u>			<u>\$ 194,736</u>	<u>\$ 33,335</u>	<u>20.7%</u>
12	<b>Rider Charges</b>							
13	Default Service Support Charge	4,347,594 \$	0.00111 4,826	4,347,594 \$	0.00111	4,826	-	0.0%
14	Universal Service Charge		-			-	-	0.0%
15	Solar Photovoltaic Requirements Charge	4,347,594 \$	0.00006 261	4,347,594 \$	0.00006	261	-	0.0%
16	Phase IV Energy Efficiency and Conservation Charge	4,347,594 \$	0.00129 5,608	4,347,594 \$	0.00129	5,608	-	0.0%
17	PTC/HPS Charge	4,347,594 \$	0.11872 516,146	4,347,594 \$	0.11872	516,146	-	0.0%
18	<b>Total Energy and Revenue</b>	4,347,594	<u>\$ 688,242</u>	4,347,594		<u>\$ 721,577</u>	<u>\$ 33,335</u>	<u>4.8%</u>
19	Avg rate per kWh		\$ 0.15830			\$ 0.16597		
20	Proposed Increase					\$ 33,335		
21	Percent Increase					4.84%		





Met-Ed Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Billing Determinants	Current			Pro Forma			Revenue Change	Percent Change
		Rate	Revenue		Rate	Revenue			
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]	
SCHEDULE OL (Outdoor Area Lighting Service)									
1	Lamps								
2	175 W Mercury Vapor	24,804 \$	8.31 \$	206,119	24,804 \$	10.90 \$	270,339 \$	64,220	31.2%
3	100 W Sodium Vapor	11,611 \$	24.32	282,368	11,611 \$	31.90	370,343	87,975	31.2%
4	250 W Sodium Vapor	4,697 \$	13.17	61,862	4,697 \$	17.27	81,136	19,274	31.2%
5	400 W Sodium Vapor	7,980 \$	8.48	67,670	7,980 \$	11.12	88,754	21,084	31.2%
6	Poles								
7	Pole Charge	3,326 \$	9.19	30,566	3,326 \$	12.05	40,089	9,523	31.2%
8	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 648,585</b>			<b>\$ 850,661</b>	<b>\$ 202,076</b>	<b>31.2%</b>
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)			\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
11	TCJA Voluntary Surcharge		-3.91%	(25,360)		0.00%	-	25,360	-100.0%
12	STAS		0.02%	316		0.00%	-	(316)	-100.0%
13	Distribution System Improvement Charge		4.70%	\$ 29,535		0.00%	\$ -	(29,535)	-100.0%
14	<b>Total Distribution Including Rider Charges</b>			<b>\$ 653,076</b>			<b>\$ 850,661</b>	<b>\$ 197,585</b>	<b>30.3%</b>
15	Rider Charges								
16	Default Service Support Charge	4,007,790 \$	0.11100	444,865	4,007,790 \$	0.11100	444,865	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	4,007,790 \$	0.00006	240	4,007,790 \$	0.00006	240	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	4,007,790 \$	0.00129	5,170	4,007,790 \$	0.00129	5,170	-	0.0%
20	PTC/HPS Charge	4,007,790 \$	0.11872	475,805	4,007,790 \$	0.11872	475,805	-	0.0%
21	<b>Total Energy and Revenue</b>	4,007,790		<b>\$ 1,579,156</b>	4,007,790		<b>\$ 1,776,741</b>	<b>\$ 197,585</b>	<b>12.5%</b>
22	Avg rate per kWh			\$ 0.39402			\$ 0.44332		
23	Proposed Increase						\$ 197,585		
24	Percent Increase						12.51%		

Met-Ed Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	SCHEDULE SL (Street Lighting Service)	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
1	<b>SODIUM VAPOR</b>								
2	70 WATTS	37,115 \$	8.05 \$	298,779	37,115 \$	10.27 \$	381,320 \$	82,541 \$	27.6%
3	100 WATTS	181,970 \$	7.88 \$	1,433,925	181,970 \$	10.06 \$	1,830,063 \$	396,138 \$	27.6%
4	150 WATTS	104,174 \$	7.76 \$	808,388	104,174 \$	9.90 \$	1,031,714 \$	223,326 \$	27.6%
5	200 WATTS	252 \$	7.30 \$	1,840	252 \$	9.32 \$	2,348 \$	508 \$	27.6%
6	250 WATTS	43,194 \$	8.25 \$	356,347	43,194 \$	10.53 \$	454,792 \$	98,445 \$	27.6%
7	400 WATTS	7,550 \$	8.09 \$	61,075	7,550 \$	10.32 \$	77,948 \$	16,873 \$	27.6%
8	800 WATTS	- \$	7.74 \$	-	- \$	9.88 \$	- \$	- \$	0.0%
9	<b>MERCURY VAPOR</b>								
10	100 WATTS	60 \$	8.15 \$	489	60 \$	10.40 \$	624 \$	135 \$	27.6%
11	175 WATTS	7,513 \$	7.89 \$	59,281	7,513 \$	10.07 \$	75,659 \$	16,377 \$	27.6%
12	250 WATTS	1,232 \$	7.52 \$	9,266	1,232 \$	9.60 \$	11,826 \$	2,560 \$	27.6%
13	400 WATTS	2,350 \$	6.75 \$	15,866	2,350 \$	8.61 \$	20,249 \$	4,383 \$	27.6%
14	1000 WATTS	18 \$	5.16 \$	93	18 \$	6.59 \$	119 \$	26 \$	27.6%
15	<b>INCANDESCENT</b>								
16	105 WATTS	612 \$	8.03 \$	4,915	612 \$	10.25 \$	6,273 \$	1,358 \$	27.6%
17	205 WATTS	48 \$	7.64 \$	367	48 \$	9.75 \$	468 \$	101 \$	27.6%
18	327 WATTS								
19	860 WATTS								
20	<b>METAL HALIDE</b>								
21	175 WATTS	1,068 \$	8.16 \$	8,717	1,068 \$	10.41 \$	11,125 \$	2,408 \$	27.6%
22	250 WATTS	1,056 \$	8.16 \$	8,619	1,056 \$	10.41 \$	11,000 \$	2,381 \$	27.6%
23	400 WATTS	1,896 \$	7.99 \$	15,152	1,896 \$	10.20 \$	19,338 \$	4,186 \$	27.6%
24	<b>OVERHEAD ALT. TECHNOLOGY LIGHTING</b>	21,174 \$	7.88 \$	166,853	21,174 \$	10.06 \$	212,948 \$	46,095 \$	27.6%
25	<b>POST TOP INCANDESCENT</b>								
26	2,500 LUMENS								
27	6,000 LUMENS								
28	<b>COMPANY O&amp;M OF CONVENTIONAL LUMIN.</b>								
29	SODIUM VAPOR LAMPS	274,916 \$	2.84 \$	780,760	274,916 \$	3.62 \$	996,454 \$	215,694 \$	27.6%
30	MERCURY VAPOR LAMPS	5,069 \$	1.17 \$	5,931	5,069 \$	1.49 \$	7,569 \$	1,638 \$	27.6%
31	INCANDESCENT LAMPS	612 \$	3.19 \$	1,953	612 \$	4.07 \$	2,492 \$	539 \$	27.6%

Met-Ed Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Billing Determinants	Current			Pro Forma			Revenue Change	Percent Change
		Rate	Revenue		Rate	Revenue			
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]	
SCHEDULE SL (Street Lighting Service)									
32	<b>COMPANY OWNERSHIP OF CONVENTIONAL LUM. FACILITIES</b>								
33	CHARGES PER MONTH PER LIGHT	275,630 \$	2.72 \$	749,714	275,630 \$	3.47 \$	956,832 \$	207,117	27.6%
34	CHARGES PER MONTH PER POLE	1,027 \$	11.35 \$	11,656	1,027 \$	14.49 \$	14,876 \$	3,220	27.6%
35	<b>Underground Feed to St Lights</b>								
<b>SODIUM VAPOR</b>									
37	70 WATTS	5,390 \$	0.10 \$	539	5,390 \$	0.13 \$	688 \$	149	27.6%
38	100 WATTS	42,179 \$	0.15 \$	6,327	42,179 \$	0.19 \$	8,075 \$	1,748	27.6%
39	150 WATTS	32,184 \$	0.23 \$	7,402	32,184 \$	0.29 \$	9,447 \$	2,045	27.6%
40	250 WATTS	13,659 \$	0.38 \$	5,190	13,659 \$	0.48 \$	6,624 \$	1,434	27.6%
41	400 WATTS	4,340 \$	0.60 \$	2,604	4,340 \$	0.77 \$	3,323 \$	719	27.6%
42	800 WATTS	- \$	1.19 \$	-	- \$	1.52 \$	- \$	-	0.0%
<b>MERCURY VAPOR</b>									
44	100 WATTS								
45	175 WATTS	3,626 \$	0.28 \$	1,015	3,626 \$	0.36 \$	1,296 \$	280	27.6%
46	250 WATTS	681 \$	0.40 \$	272	681 \$	0.51 \$	348 \$	75	27.6%
47	400 WATTS	1,745 \$	0.60 \$	1,047	1,745 \$	0.77 \$	1,337 \$	289	27.6%
48	700 WATTS								
49	800 WATTS								
50	1000 WATTS	18 \$	1.56 \$	28	18 \$	1.99 \$	36 \$	8	27.6%
<b>INCANDESCENT</b>									
52	105 WATTS								
53	205 WATTS								
54	327 WATTS								
55	448 WATTS								
56	690 WATTS								
57	860 WATTS								
58	1720 WATTS								
<b>METAL HALIDE</b>									
60	175 WATTS	1,068 \$	0.27 \$	288	1,068 \$	0.34 \$	368 \$	80	27.6%
61	250 WATTS	1,056 \$	0.38 \$	401	1,056 \$	0.48 \$	512 \$	111	27.6%
62	400 WATTS	1,896 \$	0.60 \$	1,138	1,896 \$	0.77 \$	1,452 \$	314	27.6%
<b>PROVISION C MONTHLY MINIMUM CHARGE</b>									
64	ALL FIXTURES	107,843 \$	0.15 \$	16,177	107,843 \$	0.19 \$	20,645 \$	4,469	27.6%

Met-Ed Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
		Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
	SCHEDULE SL (Street Lighting Service)								
65	COMPANY O&M OF CONVENTIONAL LUMIN.								
66	SODIUM VAPOR LAMPS	84,216	\$ 3.38	\$ 284,649	84,216	\$ 4.31	\$ 363,287	\$ 78,638	27.6%
67	MERCURY VAPOR LAMPS	5,961	\$ 1.92	\$ 11,445	5,961	\$ 2.45	\$ 14,607	\$ 3,162	27.6%
68	INCANDESCENT LAMPS								
69	COMPANY OWNERSHIP OF ORNAMENTAL LUMINAIRE								
70	CHARGES PER LIGHT	22,968	\$ 6.46	\$ 148,376	22,968	\$ 8.24	\$ 189,366	\$ 40,991	27.6%
71	COMPANY OWNERSHIP OF ORNAMENTAL STANDARDS								
72	STANDARD MONTHLY CHARGE	17,877	\$ 12.17	\$ 217,565	17,877	\$ 15.53	\$ 277,670	\$ 60,105	27.6%
73	CONVERSIONS	-	\$ 4.10	\$ -	-	\$ 5.23	\$ -	\$ -	0.0%
74	UNDERGROUND ALT. TECHNOLOGY LIGHTING								
75	MINIMUM FIXTURE CHARGE	20,334	\$ 0.17	\$ 3,457	20,334	\$ 0.22	\$ 4,412	\$ 955	27.6%
76	KWH CHARGE	530,613	\$ 0.0028	\$ 1,486	530,613	\$ 0.00	\$ 1,896	\$ 410	27.6%
77	LED Streetlights								
78	COBRA HEAD								
79	50 WATTS	33,633	\$ 9.80	\$ 329,600	33,633	\$ 12.51	\$ 420,656	\$ 91,056	27.6%
80	90 WATTS	23,129	\$ 12.11	\$ 280,087	23,129	\$ 15.46	\$ 357,465	\$ 77,377	27.6%
81	130 WATTS	9,901	\$ 12.87	\$ 127,425	9,901	\$ 16.43	\$ 162,628	\$ 35,203	27.6%
82	260 WATTS	5,310	\$ 19.89	\$ 105,617	5,310	\$ 25.38	\$ 134,795	\$ 29,178	27.6%
83	Colonial								
84	50 WATTS	6,271	\$ 15.42	\$ 96,703	6,271	\$ 19.68	\$ 123,418	\$ 26,715	27.6%
85	90 WATTS	875	\$ 16.95	\$ 14,834	875	\$ 21.63	\$ 18,932	\$ 4,098	27.6%
86	Acorn								
87	50 WATTS	1,275	\$ 25.59	\$ 32,634	1,275	\$ 32.66	\$ 41,649	\$ 9,015	27.6%
88	90 WATTS	493	\$ 27.04	\$ 13,333	493	\$ 34.51	\$ 17,017	\$ 3,683	27.6%
89	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 6,509,628</b>			<b>\$ 8,307,986</b>	<b>\$ 1,798,359</b>	<b>27.6%</b>

Met-Ed Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]	
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]			
SCHEDULE SL (Street Lighting Service)									
90	<b>Rider Charges</b>								
91	Smart Meter Technologies Charge (Per Bill)		\$ -	-	\$ -	\$ -	\$ -	0.0%	
92	TCJA Voluntary Surcharge		-3.91% (254,526)		0.00%	-	254,526	-100.0%	
93	STAS		0.02% 2,505		0.00%	-	(2,505)	-100.0%	
94	Distribution System Improvement Charge		4.70% \$ 294,697		0.00%	\$ -	(294,697)	-100.0%	
95	<b>Total Distribution Including Rider Charges</b>		<b>\$ 6,552,303</b>			<b>\$ 8,307,986</b>	<b>\$ 1,755,683</b>	<b>26.8%</b>	
96	<b>Rider Charges</b>								
97	Default Service Support Charge	25,935,220	\$ 0.11100	2,878,809	25,935,220	\$ 0.11100	2,878,809	-	0.0%
98	Universal Service Charge			-			-	-	0.0%
99	Solar Photovoltaic Requirements Charge	25,935,220	\$ 0.00006	1,556	25,935,220	\$ 0.00006	1,556	-	0.0%
100	Phase IV Energy Efficiency and Conservation Charge	25,935,220	\$ 0.00058	15,042	25,935,220	\$ 0.00058	15,042	-	0.0%
101	PTC/HPS Charge	25,935,220	\$ 0.11872	3,079,029	25,935,220	\$ 0.11872	3,079,029	-	0.0%
102	<b>Total Energy and Revenue</b>	25,935,220		<b>\$ 12,526,740</b>	25,935,220		<b>\$ 14,282,423</b>	<b>\$ 1,755,683</b>	<b>14.0%</b>
103	Avg rate per kWh			\$0.48300			\$0.55070		
104	Proposed Increase						\$1,755,683		
105	Percent Increase						14.02%		

Met-Ed Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE Borderline Service								
1	<b>Distribution</b>							
2	Energy Charge (kWh)							
3	All kWh	1,092,299 \$	0.04133	45,145	1,092,299 \$	0.05917	64,637	19,492 43.2%
4	<b>Total Base Normalized Distribution Revenues</b>			<u>\$ 45,145</u>			<u>\$ 64,637</u>	<u>\$ 19,492 43.2%</u>
5	<b>Rider Charges</b>							
6	Smart Meter Technologies Charge (Per Bill)		\$ -	- \$	- \$	-	\$ -	0.0%
7	TCJA Voluntary Surcharge		-3.91%	(1,765)		0.00%	-	1,765 -100.0%
8	STAS		0.02%	59		0.00%	-	(59) -100.0%
9	Distribution System Improvement Charge		4.70%	\$ 2,039		0.00%	\$ -	(2,039) -100.0%
10	<b>Total Distribution Including Rider Charges</b>			<u>\$ 45,478</u>			<u>\$ 64,637</u>	<u>\$ 19,159 42.1%</u>
11	<b>Rider Charges</b>							
12	Default Service Support Charge	1,092,299 \$	0.11100	121,245	1,092,299 \$	0.11100	121,245	- 0.0%
13	Universal Service Charge			-			-	- 0.0%
14	Solar Photovoltaic Requirements Charge	1,092,299 \$	0.00006	66	1,092,299 \$	0.00006	66	- 0.0%
15	Phase IV Energy Efficiency and Conservation Charge			-			-	- 0.0%
16	PTC/HPS Charge	1,092,299 \$	0.11872	129,678	1,092,299 \$	0.11872	129,678	- 0.0%
17	<b>Total Energy and Revenue</b>	1,092,299		<u>\$ 296,466</u>	1,092,299		<u>\$ 315,625</u>	<u>\$ 19,159 6.5%</u>
18	Avg rate per kWh		\$	0.27141		\$	0.28896	
19	Proposed Increase					\$	19,159	
20	Percent Increase						6.46%	

Met-Ed Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change	
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue			
Rider L (Partial Service)	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]	
1	Distribution								
2	Customer Charge	36 \$	79.28 \$	2,854	36 \$	97.45 \$	3,508 \$	654	22.9%
3	Demand Charge (kW)								
4	Backup Secondary KW	- \$	3.12	-	- \$	3.89	-	-	0.0%
5	Maint Secondary KW	- \$	2.50	-	- \$	3.12	-	-	0.0%
6	Backup Primary KW	- \$	2.24	-	- \$	2.84	-	-	0.0%
7	Maint Primary KW	- \$	1.79	-	- \$	2.27	-	-	0.0%
8	Backup Transmission KW	367,200 \$	0.16	58,752	367,200 \$	0.20	72,181	13,429	22.9%
9	Maint Transmission KW	- \$	0.13	-	- \$	0.16	-	-	0.0%
10	<b>Total Base Normalized Distribution Revenues</b>		<b>\$ 61,606</b>			<b>\$ 75,689</b>	<b>\$ 14,083</b>	<b>22.9%</b>	
11	Avg rate per kWh		\$ -			\$ -			
12	Proposed Increase					\$ 14,083			
13	Percent Increase					22.86%			



Met-Ed Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting
Customer Charge Analysis	Company	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	Service	Service	Lighting	Service
Test Period 12 Months Ended December 2025		R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT	
<b>Summary of Monthly Customer Costs</b>													
Fully-Loaded Customer Costs	\$ 70.84	\$ 66.83	\$ 76.53	\$ 65.68	\$ 79.18	\$ 194.93	\$ 2,424.36	\$ 2,229.82	\$ 133.99	\$ 84.28	\$ 104.47	\$ 1,026.43	
Basic Customer Costs	\$ 53.35	\$ 50.66	\$ 54.57	\$ 50.31	\$ 58.60	\$ 97.22	\$ 1,796.28	\$ 1,023.51	\$ 103.09	\$ 58.52	\$ 73.68	\$ 579.44	
<b>Fully-Loaded Customer Costs</b>													
Customer-related Revenue Requirements	\$ 506,510	\$ 421,417	\$ 231	\$ 32,472	\$ 24,995	\$ 934	\$ 16,924	\$ 874	\$ 112	\$ 56	\$ 982	\$ 7,513	
Number of customers	595,801	525,508	252	41,202	26,308	399	582	33	70	55	783	610	
<b>Monthly Fully-Loaded cost per customer</b>	<b>\$ 70.84</b>	<b>\$ 66.83</b>	<b>\$ 76.53</b>	<b>\$ 65.68</b>	<b>\$ 79.18</b>	<b>\$ 194.93</b>	<b>\$ 2,424.36</b>	<b>\$ 2,229.82</b>	<b>\$ 133.99</b>	<b>\$ 84.28</b>	<b>\$ 104.47</b>	<b>\$ 1,026.43</b>	
<b>Basic Customer Costs</b>													
<b>Plant</b>													
(364) Poles, Towers & Fixtures	\$ 439,296	\$ 358,325	\$ 172	\$ 28,111	\$ 19,807	\$ 467	\$ 21,642	\$ 740	\$ 124	\$ 38	\$ 539	\$ 9,329	
(365) Overhead Conductors & Devices	975,467	816,290	393	64,040	44,862	1,023	44,644	1,527	266	86	1,228	1,108	
(366) Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device	332,446	292,170	141	22,921	15,216	230	884	31	41	31	439	342	
(368) Line Transformers	285,416	251,564	121	19,736	13,059	192	14	1	33	26	378	292	
(369) Services	201,488	177,591	85	13,932	9,219	135	10	1	23	19	267	206	
(370) Meters	150,008	118,465	135	11,058	15,104	644	4,522	-	36	46	-	-	
(371) Customer Premises	4,862	-	-	-	-	-	-	-	-	-	4,862	-	
(372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight	20,970	-	-	-	-	-	-	-	-	-	-	20,970	
<b>Total Customer-Related Plant</b>	<b>\$ 2,409,953</b>	<b>\$ 2,014,405</b>	<b>\$ 1,047</b>	<b>\$ 159,799</b>	<b>\$ 117,266</b>	<b>\$ 2,692</b>	<b>\$ 71,716</b>	<b>\$ 2,300</b>	<b>\$ 523</b>	<b>\$ 245</b>	<b>\$ 7,714</b>	<b>\$ 32,247</b>	
<b>Accumulated Depreciation</b>													
(108-364) Poles	\$ (116,395)	\$ (94,941)	\$ (46)	\$ (7,448)	\$ (5,248)	\$ (124)	\$ (5,734)	\$ (196)	\$ (33)	\$ (10)	\$ (143)	\$ (2,472)	
(108-365) OH Conductors	(137,687)	(115,219)	(55)	(9,039)	(6,332)	(144)	(6,302)	(216)	(38)	(12)	(173)	(156)	
(108-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev	(104,560)	(91,893)	(44)	(7,209)	(4,786)	(72)	(278)	(10)	(13)	(10)	(138)	(108)	
(108-368) Line Transformers	(113,960)	(100,444)	(48)	(7,880)	(5,214)	(76)	(6)	(0)	(13)	(11)	(151)	(117)	
(108-369) Services	(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)	
(108-370) Meters	(61,213)	(48,341)	(55)	(4,512)	(6,163)	(263)	(1,845)	-	(15)	(19)	-	-	
(108-371) Install on Cust Premise	(3,349)	-	-	-	-	-	-	-	-	-	(3,349)	-	
(108-372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting	(6,249)	-	-	-	-	-	-	-	-	-	-	(6,249)	
<b>Total Accumulated Depreciation</b>	<b>\$ (643,669)</b>	<b>\$ (539,203)</b>	<b>\$ (291)</b>	<b>\$ (43,021)</b>	<b>\$ (32,330)</b>	<b>\$ (747)</b>	<b>\$ (14,169)</b>	<b>\$ (422)</b>	<b>\$ (123)</b>	<b>\$ (70)</b>	<b>\$ (4,088)</b>	<b>\$ (9,204)</b>	
<b>Net income before taxes &amp; interest</b>													
Net Plant	\$ 1,766,283	1,475,202	756	116,777	84,936	1,944	57,547	1,878	401	175	3,626	23,043	
Net Income after taxes	\$ 144,659	120,819	62	9,564	6,956	159	4,713	154	33	14	297	1,887	
Add: Income Taxes	\$ 32,119	\$ 26,826	\$ 14	\$ 2,124	\$ 1,545	\$ 35	\$ 1,046	\$ 34	\$ 7	\$ 3	\$ 66	\$ 419	
<b>Net income before taxes &amp; interest</b>	<b>\$ 176,778</b>	<b>\$ 147,645</b>	<b>\$ 76</b>	<b>\$ 11,688</b>	<b>\$ 8,501</b>	<b>\$ 195</b>	<b>\$ 5,760</b>	<b>\$ 188</b>	<b>\$ 40</b>	<b>\$ 17</b>	<b>\$ 363</b>	<b>\$ 2,306</b>	

Met-Ed Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	Municipal	Outdoor	Street Lighting
Customer Charge Analysis	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	Service	Lighting	Service
Test Period 12 Months Ended December 2025		R	GSV	GSS	GSM	GSL	GP		TP	BRD	MS	POL	STLT
<b>O&amp;M Expenses</b>													
(580) Operation Supervision & Engineering	\$ 868	\$ 703	\$ 1	\$ 61	\$ 66	\$ 2	\$ 32		\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
(581) Load Dispatching	-	-	-	-	-	-	-		-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-		-	-	-	-	-
(583) Overhead line expenses	622	521	0	41	29	1	28		1	0	0	1	1
(584) Underground line expenses	-	-	-	-	-	-	-		-	-	-	-	-
(586) Meter expenses	775	612	1	57	78	3	23		-	0	0	-	-
(588) Miscellaneous distribution expenses	7,883	6,590	3	523	383	9	235		8	2	1	25	105
(589) Rents	368	308	0	24	18	0	11		0	0	0	1	5
(590) Maintenance Supervision and Engineering	469	391	0	31	22	1	20		1	0	0	1	2
(591) Maintenance of Structures	-	-	-	-	-	-	-		-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-		-	-	-	-	-
(593) Maintenance of Overhead Lines	93,057	77,872	37	6,109	4,280	98	4,259		146	25	8	117	106
(594) Maintenance of underground lines	3,625	3,185	2	250	166	3	10		0	0	0	5	4
(595) Maintenance of line transformers	6	5	0	0	0	0	0		0	0	0	0	0
(596) Maintenance of street lighting and signal systems	385	-	-	-	-	-	-		-	-	-	-	385
(597) Maintenance of meters	2,318	1,831	2	171	233	10	70		-	1	1	-	-
(598) Maintenance of miscellaneous distribution plant	1,169	977	1	77	57	1	35		1	0	0	4	16
Total Customer Accounts and Services	18,325	16,819	6	737	596	37	87		1	1	1	15	27
Total Customer Information	9,047	7,824	4	717	458	7	10		1	1	1	14	11
Total Sales	72	63	0	5	3	0	0		0	0	0	0	0
Total O&M	\$ 138,988	\$ 117,701	\$ 57	\$ 8,803	\$ 6,389	\$ 171	\$ 4,821		\$ 158	\$ 32	\$ 13	\$ 182	\$ 660
<b>Depreciation Expense</b>													
(403-364) Poles	\$ 8,511	\$ 6,942	\$ 3	\$ 545	\$ 384	\$ 9	\$ 419		\$ 14	\$ 2	\$ 1	\$ 10	\$ 181
(403-365) OH Conductors	25,341	21,206	10	1,664	1,165	27	1,160		40	7	2	32	29
(403-366) UG Conduit	-	-	-	-	-	-	-		-	-	-	-	-
(403-367) UG Conductors	7,398	6,502	3	510	339	5	20		1	1	1	10	8
(403-368) Line Transformers	7,362	6,489	3	509	337	5	0		0	1	1	10	8
(403-369) Services	4,022	3,545	2	278	184	3	0		0	0	0	5	4
(403-370) Meters	11,938	9,428	11	880	1,202	51	360		-	3	4	-	-
(403-371) Install on Cust Premise	80	-	-	-	-	-	-		-	-	-	80	-
(403-372) Leased Property Cust. Prem.	-	-	-	-	-	-	-		-	-	-	-	-
(403-373) Streetlight	1,046	-	-	-	-	-	-		-	-	-	-	1,046
Total Depreciation Expense	\$ 65,699	\$ 54,112	\$ 32	\$ 4,386	\$ 3,611	\$ 100	\$ 1,959		\$ 55	\$ 14	\$ 8	\$ 147	\$ 1,275
Basic customer-related costs	381,465	319,459	165	24,877	18,500	466	12,539		401	86	39	692	4,241
Number of customers	595,801	525,508	252	41,202	26,308	399	582		33	70	55	783	610
<b>Monthly basic cost per customer</b>	<b>\$ 53.35</b>	<b>\$ 50.66</b>	<b>\$ 54.57</b>	<b>\$ 50.31</b>	<b>\$ 58.60</b>	<b>\$ 97.22</b>	<b>\$ 1,796.28</b>		<b>\$ 1,023.51</b>	<b>\$ 103.09</b>	<b>\$ 58.52</b>	<b>\$ 73.68</b>	<b>\$ 579.44</b>

**Penelec Rate District  
Summary of Rates**

<b>Current Rates</b>											
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium Single Phase	Rate GS-Medium Three Phase	Rate GS-Large	Rate GP	Rate TP	Rate TP 115KV Discount	Rate MS	
<b>Distribution</b>											
Distribution Charge	\$ 11.25	\$ 11.25	\$ 18.33	\$ 19.58	\$ 39.38	\$ 204.79	\$ 996.52	\$ 3,413.98	\$ 3,413.98	\$ 35.13	
All kW	\$ 2.91	\$ 2.91	\$ -	\$ 6.30	\$ 6.30	\$ 6.68	\$ 3.46	\$ 1.86	\$ 0.37		
All kWh	\$ 0.06074	\$ 0.06074	\$ 0.03624	\$ -	\$ -	\$ -				\$ 0.03312	
All rkVA				\$ -	\$ 0.20	\$ 0.19	\$ 0.19				
Smart Meter Charge	\$ (0.84)	\$ (0.84)	\$ 0.52	\$ 0.52	\$ 0.52	\$ 9.87	\$ 9.87	\$ 9.87	\$ 9.87	\$ 0.52	
DSIC Charge	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	
TCJA Voluntary Surcharge	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	
STAS	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	
Default Service Support Charge	\$ 0.00842	\$ 0.00842	\$ 0.00388	\$ 0.00388	\$ 0.00388	\$ 2.812	\$ 2.812	\$ 2.812	\$ 2.812	\$ 0.00388	
Universal Service	\$ 0.01306	\$ 0.01306									
Solar Photovoltaic Req Charge	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	
Phase IV Energy Efficiency Charge	\$ 0.00226	\$ 0.00175	\$ 0.00175	\$ 0.00175	\$ 0.00175	\$ 0.24	\$ 0.24	\$ 0.24	\$ 0.24	\$ 0.00	
PTC/HPS Charge	\$ 0.10607	\$ 0.10607	\$ 0.11603	\$ 0.11603	\$ 0.11603	\$ 0.04702	\$ 0.04702	\$ 0.04702	\$ 0.04702	\$ 0.11603	

<b>Proposed Rates</b>											
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium Single Phase	Rate GS-Medium Three Phase	Rate GS-Large	Rate GP	Rate TP	Rate TP 115KV Discount	Rate MS	
<b>Distribution</b>											
Distribution Charge	\$ 14.50	\$ 14.50	\$ 25.04	\$ 23.92	\$ 48.11	\$ 248.12	\$ 1,246.19	\$ 4,246.82	\$ 4,246.82	\$ 35.13	
All kW	\$ 3.68	\$ 3.68	\$ -	\$ 7.70	\$ 7.70	\$ 8.09	\$ 4.33	\$ 2.31	\$ 0.46		
All kWh	\$ 0.07636	\$ 0.07636	\$ 0.04950	\$ -	\$ -	\$ -				\$ 0.04032	
All rkVA				\$ -	\$ 0.24	\$ 0.23	\$ 0.24				
Smart Meter Charge	\$ -	\$ -	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Default Service Support Charge	\$ 0.00842	\$ 0.00842	\$ 0.00388	\$ 0.00388	\$ 0.00388	\$ 2.812	\$ 2.812	\$ 2.812	\$ 2.812	\$ 0.00388	
Universal Service	\$ 0.01306	\$ 0.01306									
Solar Photovoltaic Req Charge	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	\$ 0.00008	
Phase IV Energy Efficiency Charge	\$ 0.00226	\$ 0.00175	\$ 0.00175	\$ 0.00175	\$ 0.00175	\$ 0.24	\$ 0.24	\$ 0.24	\$ 0.24	\$ 0.00	
PTC/HPS Charge	\$ 0.10607	\$ 0.10607	\$ 0.11603	\$ 0.11603	\$ 0.11603	\$ 0.04702	\$ 0.04702	\$ 0.04702	\$ 0.04702	\$ 0.11603	

Penelec Rate District  
Summary of Distribution of Revenues (\$ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates					Proposed Rates					Revenue Increase			
					Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
1	R	496,418	4,312,760	53,581	\$ 329,129	\$ (5,646)	\$ 323,484	\$ 560,184	\$ 883,668	\$ 415,882	\$ -	\$ 415,882	\$ 560,184	\$ 976,066	\$ 86,752	26.4%	\$ 92,398	10.5%
2	GSV	622	13,948	24,373	\$ 1,002	\$ (7)	\$ 995	\$ 1,805	\$ 2,799	\$ 1,263	\$ -	\$ 1,263	\$ 1,805	\$ 3,068	\$ 261	26.0%	\$ 268	9.6%
3	GSS	52,935	202,621	0	\$ 18,987	\$ 146	\$ 19,133	\$ 24,667	\$ 43,800	\$ 25,934	\$ -	\$ 25,934	\$ 24,667	\$ 50,601	\$ 6,947	36.6%	\$ 6,801	15.5%
4	GSM	30,681	2,897,971	9,747,035	\$ 73,008	\$ (204)	\$ 72,803	\$ 352,799	\$ 425,602	\$ 89,187	\$ -	\$ 89,187	\$ 352,799	\$ 441,986	\$ 16,180	22.2%	\$ 16,384	3.8%
5	GSL	424	919,326	2,403,985	\$ 17,351	\$ (104)	\$ 17,247	\$ 49,398	\$ 66,645	\$ 21,022	\$ -	\$ 21,022	\$ 49,398	\$ 70,420	\$ 3,671	21.2%	\$ 3,775	5.7%
6	GP	442	1,495,019	3,975,322	\$ 19,341	\$ (94)	\$ 19,247	\$ 79,294	\$ 98,541	\$ 24,187	\$ -	\$ 24,187	\$ 79,294	\$ 103,480	\$ 4,846	25.1%	\$ 4,939	5.0%
7	TP	60	2,608,661	6,238,678	\$ 9,156	\$ 40	\$ 9,195	\$ 135,756	\$ 144,952	\$ 11,389	\$ -	\$ 11,389	\$ 135,756	\$ 147,145	\$ 2,233	24.4%	\$ 2,194	1.5%
8	BRD	10	313	0	\$ 16	\$ (0)	\$ 16	\$ 38	\$ 53	\$ 32	\$ -	\$ 32	\$ 38	\$ 69	\$ 16	99.6%	\$ 16	29.9%
9	H	140	23,932	0	\$ 852	\$ (6)	\$ 846	\$ 2,913	\$ 3,760	\$ 1,024	\$ -	\$ 1,024	\$ 2,913	\$ 3,937	\$ 172	20.2%	\$ 178	4.7%
10	POL	1,928	11,027	0	\$ 3,260	\$ (39)	\$ 3,222	\$ 1,342	\$ 4,564	\$ 4,033	\$ -	\$ 4,033	\$ 1,342	\$ 5,376	\$ 773	23.7%	\$ 812	17.8%
11	STLT	713	31,976	0	\$ 7,384	\$ 53	\$ 7,437	\$ 3,840	\$ 11,277	\$ 10,288	\$ -	\$ 10,288	\$ 3,840	\$ 14,129	\$ 2,905	39.3%	\$ 2,852	25.3%
12	Rider L	9	189,328	0	\$ 251	\$ -	\$ 251	\$ -	\$ 251	\$ 314	\$ -	\$ 314	\$ -	\$ 314	\$ 63	25.0%	\$ 63	25.0%
13	<b>Total Penelec</b>	<b>584,383</b>	<b>12,517,554</b>	<b>22,632,301</b>	<b>\$ 479,736</b>	<b>\$ (5,861)</b>	<b>\$ 473,875</b>	<b>\$ 1,212,036</b>	<b>\$ 1,685,911</b>	<b>\$ 604,555</b>	<b>\$ -</b>	<b>\$ 604,555</b>	<b>\$ 1,212,036</b>	<b>\$ 1,816,592</b>	<b>\$ 124,819</b>	<b>26.0%</b>	<b>\$ 130,680</b>	<b>7.8%</b>

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates					Proposed Rates					Revenue Increase			
					Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
1	R	496,418	4,312,760	53,581	\$ 329,129	\$ (15,641)	\$ 313,488	\$ 560,184	\$ 873,673	\$ 415,882	\$ -	\$ 415,882	\$ 560,184	\$ 976,066	\$ 86,752	26.4%	\$ 102,394	11.7%
2	GSV	622	13,948	24,373	\$ 1,002	\$ (37)	\$ 965	\$ 1,805	\$ 2,770	\$ 1,263	\$ -	\$ 1,263	\$ 1,805	\$ 3,068	\$ 261	26.0%	\$ 298	10.8%
3	GSS	52,935	202,621	0	\$ 18,987	\$ (367)	\$ 18,619	\$ 24,667	\$ 43,286	\$ 25,934	\$ -	\$ 25,934	\$ 24,667	\$ 50,601	\$ 6,947	36.6%	\$ 7,314	16.9%
4	GSM	30,681	2,897,971	9,747,035	\$ 73,008	\$ 1,473	\$ 74,480	\$ 352,799	\$ 427,279	\$ 89,187	\$ -	\$ 89,187	\$ 352,799	\$ 441,986	\$ 16,180	22.2%	\$ 14,707	3.4%
5	GSL	424	919,326	2,403,985	\$ 17,351	\$ 795	\$ 18,146	\$ 49,398	\$ 67,544	\$ 21,022	\$ -	\$ 21,022	\$ 49,398	\$ 70,420	\$ 3,671	21.2%	\$ 2,876	4.3%
6	GP	442	1,495,019	3,975,322	\$ 19,341	\$ 1,772	\$ 21,113	\$ 79,294	\$ 100,406	\$ 24,187	\$ -	\$ 24,187	\$ 79,294	\$ 103,480	\$ 4,846	25.1%	\$ 3,074	3.1%
7	TP	60	2,608,661	6,238,678	\$ 9,156	\$ 4,384	\$ 13,540	\$ 135,756	\$ 149,296	\$ 11,389	\$ -	\$ 11,389	\$ 135,756	\$ 147,145	\$ 2,233	24.4%	\$ (2,151)	-1.4%
8	BRD	10	313	0	\$ 16	\$ (0)	\$ 15	\$ 38	\$ 53	\$ 32	\$ -	\$ 32	\$ 38	\$ 69	\$ 16	99.6%	\$ 16	30.2%
9	H	140	23,932	0	\$ 852	\$ (3)	\$ 849	\$ 2,913	\$ 3,762	\$ 1,024	\$ -	\$ 1,024	\$ 2,913	\$ 3,937	\$ 172	20.2%	\$ 175	4.7%
10	POL	1,928	11,027	0	\$ 3,260	\$ (165)	\$ 3,095	\$ 1,342	\$ 4,438	\$ 4,033	\$ -	\$ 4,033	\$ 1,342	\$ 5,376	\$ 773	23.7%	\$ 938	21.1%
11	STLT	713	31,976	0	\$ 7,384	\$ (355)	\$ 7,029	\$ 3,840	\$ 10,870	\$ 10,288	\$ -	\$ 10,288	\$ 3,840	\$ 14,129	\$ 2,905	39.3%	\$ 3,259	30.0%
12	Rider L	9	189,328	0	\$ 251	\$ -	\$ 251	\$ -	\$ 251	\$ 314	\$ -	\$ 314	\$ -	\$ 314	\$ 63	25.0%	\$ 63	25.0%
13	<b>Total Penelec</b>	<b>584,383</b>	<b>12,517,554</b>	<b>22,632,301</b>	<b>\$ 479,736</b>	<b>\$ (8,144)</b>	<b>\$ 471,592</b>	<b>\$ 1,212,036</b>	<b>\$ 1,683,628</b>	<b>\$ 604,555</b>	<b>\$ -</b>	<b>\$ 604,555</b>	<b>\$ 1,212,036</b>	<b>\$ 1,816,592</b>	<b>\$ 124,819</b>	<b>26.0%</b>	<b>\$ 132,963</b>	<b>7.9%</b>



Penelec Rate District	-	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting
Target Revenues	Total	Service	Volunteer	Small	Medium	Large	Primary	Power	Service	SCH Rate	Lighting	Service	
	Company	R	GSV	GSS	GSM	GSL	GP	TP	BRD	H	POL	STLT	
Target Revenues (Total)	802,570	433,934	19,214	43,935	107,189	39,024	42,463	29,429	18,033	19,025	22,035	28,290	
Current Revenues (Total)	677,750	347,131	19,003	36,988	91,009	35,352	37,562	27,188	18,017	18,853	21,261	25,385	
\$ Difference	124,819	86,803	210	6,947	16,180	3,671	4,901	2,241	16	172	773	2,905	
% Difference	18.4%	25.0%	1.1%	18.8%	17.8%	10.4%	13.0%	8.2%	0.1%	0.9%	3.6%	11.4%	
Revenue Requirements													
- Demand	125,516	55,868	216	3,114	34,604	11,892	9,901	8,469	3	406	278	764	
- Customer	504,252	388,585	583	42,124	32,618	2,217	13,720	2,029	135	205	3,311	18,724	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue Requirements	629,767	444,453	799	45,238	67,222	14,110	23,621	10,498	138	612	3,588	19,488	
Target Revenues													
- Demand	138,894	52,283	328	1,785	45,912	17,718	10,253	9,219	1	680	312	403	
- Customer	465,661	363,650	885	24,149	43,276	3,304	14,209	2,209	31	344	3,721	9,885	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Target Revenues	604,555	415,932	1,213	25,934	89,187	21,022	24,462	11,428	32	1,024	4,033	10,288	

Penelec Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Billing Determinants	Current		Pro Forma			Revenue Change	Percent Change
		Rate	Revenue	Rate	Revenue	Revenue Change		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE RS (Residential Service)								
1	<b>Distribution</b>							
2	Customer Charge	5,957,018 \$	11.25 \$	67,016,450	5,957,018 \$	14.50 \$	86,376,758	\$ 19,360,308 28.9%
3	Demand Charge (kW)	53,581 \$	2.91	155,921	53,581 \$	3.68	197,043	41,122 26.4%
4	Energy Charge (kWh)							
5	All kWh	4,312,760,298 \$	0.06074	261,957,061	4,312,760,298 \$	0.07636	329,308,090	67,351,029 25.7%
6	<b>Total Base Normalized Distribution Revenues</b>			<u>\$ 329,129,432</u>			<u>\$ 415,881,891</u>	<u>\$ 86,752,459</u> 26.4%
7	<b>Rider Charges</b>							
8	Smart Meter Technologies Charge (Per Bill)	5,957,018 \$	(0.84) \$	(5,003,895)	5,957,018 \$	- \$	-	\$ 5,003,895 -100.0%
9	TCJA Voluntary Surcharge		-6.01%	(19,780,679)		0.00%	-	19,780,679 -100.0%
10	STAS		0.07%	618,135		0.00%	-	(618,135) -100.0%
11	Distribution System Improvement Charge		5.00%	18,520,817		0.00%	-	(18,520,817) -100.0%
12	<b>Total Distribution Including Rider Charges</b>			<u>\$ 323,483,810</u>			<u>\$ 415,881,891</u>	<u>\$ 92,398,081</u> 28.6%
13	<b>Rider Charges</b>							
14	Default Service Support Charge	4,312,760,298 \$	0.00842	36,313,442	4,312,760,298 \$	0.00842	36,313,442	- 0.0%
15	Universal Service Charge	4,312,760,298 \$	0.01306	56,324,649	4,312,760,298 \$	0.01306	56,324,649	- 0.0%
16	Solar Photovoltaic Requirements Charge	4,312,760,298 \$	0.00008	345,021	4,312,760,298 \$	0.00008	345,021	- 0.0%
17	Phase IV Energy Efficiency and Conservation Charge	4,312,760,298 \$	0.00226	9,746,838	4,312,760,298 \$	0.00226	9,746,838	- 0.0%
18	PTC/HPS Charge	4,312,760,298 \$	0.10607	457,454,485	4,312,760,298 \$	0.10607	457,454,485	- 0.0%
19	<b>Total Energy and Revenue</b>	4,312,760,298		<u>\$ 883,668,245</u>	4,312,760,298		<u>\$ 976,066,326</u>	<u>\$ 92,398,081</u> 10.5%
20	Avg rate per kWh		\$	0.20490		\$	0.22632	
21	Proposed Increase					\$	92,398,081	
22	Percent Increase						10.46%	

Penelec Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE RS

	ENERGY USAGE																	
All kWh	0	50	100	250	500	724	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Energy Usage	0	50	100	250	500	724	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Proposed Bill	\$ 14.50	\$ 24.81	\$ 35.12	\$ 66.06	\$ 117.62	\$ 163.82	\$ 200.12	\$ 220.75	\$ 323.87	\$ 426.99	\$ 530.12	\$ 633.24	\$ 736.36	\$ 839.49	\$ 942.61	\$ 1,045.73	\$ 1,251.98	
Total Current Bill	\$ 10.23	\$ 19.76	\$ 29.30	\$ 57.91	\$ 105.59	\$ 148.31	\$ 181.89	\$ 200.96	\$ 296.33	\$ 391.69	\$ 487.06	\$ 582.43	\$ 677.79	\$ 773.16	\$ 868.53	\$ 963.89	\$ 1,154.63	
Increase (\$)	\$ 4.27	\$ 5.05	\$ 5.82	\$ 8.15	\$ 12.03	\$ 15.50	\$ 18.23	\$ 19.79	\$ 27.54	\$ 35.30	\$ 43.06	\$ 50.81	\$ 58.57	\$ 66.33	\$ 74.08	\$ 81.84	\$ 97.35	
Increase (%)	41.77%	25.54%	19.88%	14.07%	11.39%	10.45%	10.02%	9.85%	9.29%	9.01%	8.84%	8.72%	8.64%	8.58%	8.53%	8.49%	8.43%	
Overall Increase (%)	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	

UNBUNDLED RATES - CURRENT

Distribution																		
Distribution Charge @ \$11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25
All kWh @ 6.074 c/kWh	\$ -	\$ 3	\$ 6	\$ 15	\$ 30	\$ 44	\$ 55	\$ 61	\$ 91	\$ 121	\$ 152	\$ 182	\$ 213	\$ 243	\$ 273	\$ 304	\$ 364	
<b>Sub-Total</b>	\$ 11	\$ 14	\$ 17	\$ 26	\$ 42	\$ 55	\$ 66	\$ 72	\$ 102	\$ 133	\$ 163	\$ 193	\$ 224	\$ 254	\$ 285	\$ 315	\$ 376	
Riders																		
Universal Service Charge @ 1.306 c/kWh	\$ -	\$ 1	\$ 1	\$ 3	\$ 7	\$ 9	\$ 12	\$ 13	\$ 20	\$ 26	\$ 33	\$ 39	\$ 46	\$ 52	\$ 59	\$ 65	\$ 78	
TCJA @ -6.010 %	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	\$ (6)	\$ (8)	\$ (10)	\$ (12)	\$ (13)	\$ (15)	\$ (17)	\$ (19)	\$ (23)	
Phase IV Energy Efficiency Charge @ 0.226 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 5	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 11	\$ 14	
Smart Meter Charge @ \$-0.84	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	
Default Service Support Charge @ 0.842 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 13	\$ 17	\$ 21	\$ 25	\$ 29	\$ 34	\$ 38	\$ 42	\$ 51	
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ (2)	\$ (1)	\$ 1	\$ 4	\$ 9	\$ 13	\$ 17	\$ 19	\$ 29	\$ 39	\$ 49	\$ 59	\$ 69	\$ 79	\$ 89	\$ 99	\$ 120	
DSIC @ 5.000 %	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 6	\$ 8	\$ 10	\$ 11	\$ 13	\$ 15	\$ 17	\$ 19	\$ 22	
PTC/HPS Charge																		
All kWh @ \$0.10607 /kWh	\$ -	\$ 5	\$ 11	\$ 27	\$ 53	\$ 77	\$ 95	\$ 106	\$ 159	\$ 212	\$ 265	\$ 318	\$ 371	\$ 424	\$ 477	\$ 530	\$ 636	
<b>Sub Total</b>	\$ 10	\$ 20	\$ 29	\$ 58	\$ 106	\$ 148	\$ 182	\$ 201	\$ 296	\$ 391	\$ 487	\$ 582	\$ 677	\$ 773	\$ 868	\$ 963	\$ 1,154	
STAS @ 0.07 %	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	
<b>Total Bill</b>	\$ 10	\$ 20	\$ 29	\$ 58	\$ 106	\$ 148	\$ 182	\$ 201	\$ 296	\$ 392	\$ 487	\$ 582	\$ 678	\$ 773	\$ 869	\$ 964	\$ 1,155	

UNBUNDLED RATES - PROPOSED

Distribution																		
Distribution Charge @ \$14.50	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	
All kWh @ 7.636 c/kWh	\$ -	\$ 4	\$ 8	\$ 19	\$ 38	\$ 55	\$ 69	\$ 76	\$ 115	\$ 153	\$ 191	\$ 229	\$ 267	\$ 305	\$ 344	\$ 382	\$ 458	
<b>Sub-Total</b>	\$ 15	\$ 18	\$ 22	\$ 34	\$ 53	\$ 70	\$ 83	\$ 91	\$ 129	\$ 167	\$ 205	\$ 244	\$ 282	\$ 320	\$ 358	\$ 396	\$ 473	
Riders																		
Universal Service Charge @ 1.306 c/kWh	\$ -	\$ 1	\$ 1	\$ 3	\$ 7	\$ 9	\$ 12	\$ 13	\$ 20	\$ 26	\$ 33	\$ 39	\$ 46	\$ 52	\$ 59	\$ 65	\$ 78	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase IV Energy Efficiency Charge @ 0.226 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 5	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 11	\$ 14	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ 0.842 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 13	\$ 17	\$ 21	\$ 25	\$ 29	\$ 34	\$ 38	\$ 42	\$ 51	
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ -	\$ 1	\$ 2	\$ 6	\$ 12	\$ 17	\$ 21	\$ 24	\$ 36	\$ 48	\$ 60	\$ 71	\$ 83	\$ 95	\$ 107	\$ 119	\$ 143	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PTC/HPS Charge																		
All kWh @ \$0.10607 /kWh	\$ -	\$ 5	\$ 11	\$ 27	\$ 53	\$ 77	\$ 95	\$ 106	\$ 159	\$ 212	\$ 265	\$ 318	\$ 371	\$ 424	\$ 477	\$ 530	\$ 636	
<b>Sub Total</b>	\$ 15	\$ 25	\$ 35	\$ 66	\$ 118	\$ 164	\$ 200	\$ 221	\$ 324	\$ 427	\$ 530	\$ 633	\$ 736	\$ 839	\$ 943	\$ 1,046	\$ 1,252	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 15	\$ 25	\$ 35	\$ 66	\$ 118	\$ 164	\$ 200	\$ 221	\$ 324	\$ 427	\$ 530	\$ 633	\$ 736	\$ 839	\$ 943	\$ 1,046	\$ 1,252	
<b>% Increase</b>	41.8%	25.5%	19.9%	14.1%	11.4%	10.5%	10.0%	9.8%	9.3%	9.0%	8.8%	8.7%	8.6%	8.6%	8.5%	8.5%	8.4%	



Penelec Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE GSV (Volunteer Service)								
1	<b>Distribution</b>							
2	Customer Charge	7,467 \$	11.25 \$ 84,003	7,467 \$	14.50 \$	108,271	\$ 24,268	28.9%
3	Demand Charge (kW)	24,373 \$	2.91 70,926	24,373 \$	3.68	89,632	18,706	26.4%
4	Energy Charge (kWh)							
5	All kWh	13,948,372 \$	0.06074 847,224	13,948,372 \$	0.07636	1,065,052	217,828	25.7%
6	<b>Total Base Normalized Distribution Revenues</b>		<u>\$ 1,002,154</u>			<u>\$ 1,262,955</u>	<u>\$ 260,801</u>	<u>26.0%</u>
7	<b>Rider Charges</b>							
8	Smart Meter Technologies Charge (Per Bill)	7,467 \$	(0.84) \$ (6,272)	7,467 \$	- \$	-	\$ 6,272	-100.0%
9	TCJA Voluntary Surcharge		-6.01% (60,229)		0.00%	-	60,229	-100.0%
10	STAS		0.07% 1,958		0.00%	-	(1,958)	-100.0%
11	Distribution System Improvement Charge		5.00% \$ 57,111		0.00%	-	(57,111)	-100.0%
12	<b>Total Distribution Including Rider Charges</b>		<u>\$ 994,722</u>			<u>\$ 1,262,955</u>	<u>\$ 268,233</u>	<u>27.0%</u>
13	<b>Rider Charges</b>							
14	Default Service Support Charge	13,948,372 \$	0.00842 117,445	13,948,372 \$	0.00842	117,445	-	0.0%
15	Universal Service Charge	13,948,372 \$	0.01306 182,166	13,948,372 \$	0.01306	182,166	-	0.0%
16	Solar Photovoltaic Requirements Charge	13,948,372 \$	0.00008 1,116	13,948,372 \$	0.00008	1,116	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	13,948,372 \$	0.00175 24,410	13,948,372 \$	0.00175	24,410	-	0.0%
18	PTC/HPS Charge	13,948,372 \$	0.10607 1,479,504	13,948,372 \$	0.10607	1,479,504	-	0.0%
19	<b>Total Energy and Revenue</b>	13,948,372	<u>\$ 2,799,362</u>	13,948,372		<u>\$ 3,067,595</u>	<u>\$ 268,233</u>	<u>9.6%</u>
20	Avg rate per kWh		\$ 0.20069			\$ 0.21992		
21	Proposed Increase					\$ 268,233		
22	Percent Increase					9.58%		

Penelec Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE GS-V

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Proposed Bill	\$ 14.50	\$ 24.79	\$ 35.07	\$ 65.93	\$ 117.37	\$ 168.80	\$ 199.66	\$ 220.24	\$ 323.11	\$ 425.97	\$ 528.84	\$ 631.71	\$ 734.58	\$ 837.45	\$ 940.32	\$ 1,043.18	\$ 1,248.92	
Total Current Bill	\$ 10.23	\$ 19.74	\$ 29.25	\$ 57.78	\$ 105.33	\$ 152.88	\$ 181.41	\$ 200.43	\$ 295.52	\$ 390.62	\$ 485.72	\$ 580.82	\$ 675.92	\$ 771.02	\$ 866.12	\$ 961.22	\$ 1,151.41	
Increase (\$)	\$ 4.27	\$ 5.05	\$ 5.83	\$ 8.16	\$ 12.04	\$ 15.93	\$ 18.26	\$ 19.81	\$ 27.58	\$ 35.35	\$ 43.12	\$ 50.89	\$ 58.66	\$ 66.43	\$ 74.20	\$ 81.97	\$ 97.51	
Increase (%)	41.77%	25.58%	19.92%	14.12%	11.43%	10.42%	10.06%	9.88%	9.33%	9.05%	8.88%	8.76%	8.68%	8.62%	8.57%	8.53%	8.47%	
Overall Increase (%)	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	

UNBUNDLED RATES - CURRENT

Distribution																		
Distribution Charge @ \$11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25	\$ 11.25
All kWh @ 6.074 c/kWh	\$ -	\$ 3	\$ 6	\$ 15	\$ 30	\$ 46	\$ 55	\$ 61	\$ 91	\$ 121	\$ 152	\$ 182	\$ 213	\$ 243	\$ 273	\$ 304	\$ 364	
<b>Sub-Total</b>	\$ 11	\$ 14	\$ 17	\$ 26	\$ 42	\$ 57	\$ 66	\$ 72	\$ 102	\$ 133	\$ 163	\$ 193	\$ 224	\$ 254	\$ 285	\$ 315	\$ 376	
Riders																		
Universal Service Charge @ 1.306 c/kWh	\$ -	\$ 1	\$ 1	\$ 3	\$ 7	\$ 10	\$ 12	\$ 13	\$ 20	\$ 26	\$ 33	\$ 39	\$ 46	\$ 52	\$ 59	\$ 65	\$ 78	
TCJA @ 6.010 %	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	\$ (6)	\$ (8)	\$ (10)	\$ (12)	\$ (13)	\$ (15)	\$ (17)	\$ (19)	\$ (23)	
Phase IV Energy Efficiency Charge @ 0.175 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 11	
Smart Meter Charge @ \$-0.84	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	
Default Service Support Charge @ 0.842 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 13	\$ 17	\$ 21	\$ 25	\$ 29	\$ 34	\$ 38	\$ 42	\$ 51	
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ (2)	\$ (1)	\$ 0	\$ 3	\$ 8	\$ 13	\$ 16	\$ 18	\$ 28	\$ 38	\$ 48	\$ 57	\$ 67	\$ 77	\$ 87	\$ 97	\$ 116	
DSIC @ 5.000 %	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 6	\$ 8	\$ 9	\$ 11	\$ 13	\$ 15	\$ 17	\$ 18	\$ 22	
PTC/HPS Charge																		
All kWh @ \$ 0.10607 /kWh	\$ -	\$ 5	\$ 11	\$ 27	\$ 53	\$ 80	\$ 95	\$ 106	\$ 159	\$ 212	\$ 265	\$ 318	\$ 371	\$ 424	\$ 477	\$ 530	\$ 636	
<b>Sub Total</b>	\$ 10	\$ 20	\$ 29	\$ 58	\$ 105	\$ 153	\$ 181	\$ 200	\$ 295	\$ 390	\$ 485	\$ 580	\$ 675	\$ 770	\$ 866	\$ 961	\$ 1,151	
STAS @ 0.07 %	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	
<b>Total Bill</b>	\$ 10	\$ 20	\$ 29	\$ 58	\$ 105	\$ 153	\$ 181	\$ 200	\$ 296	\$ 391	\$ 486	\$ 581	\$ 676	\$ 771	\$ 866	\$ 961	\$ 1,151	

UNBUNDLED RATES - PROPOSED

Distribution																		
Distribution Charge @ \$14.50	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	
All kWh @ 7.636 c/kWh	\$ -	\$ 4	\$ 8	\$ 19	\$ 38	\$ 57	\$ 69	\$ 76	\$ 115	\$ 153	\$ 191	\$ 229	\$ 267	\$ 305	\$ 344	\$ 382	\$ 458	
<b>Sub-Total</b>	\$ 15	\$ 18	\$ 22	\$ 34	\$ 53	\$ 72	\$ 83	\$ 91	\$ 129	\$ 167	\$ 205	\$ 244	\$ 282	\$ 320	\$ 358	\$ 396	\$ 473	
Riders																		
Universal Service Charge @ 1.306 c/kWh	\$ -	\$ 1	\$ 1	\$ 3	\$ 7	\$ 10	\$ 12	\$ 13	\$ 20	\$ 26	\$ 33	\$ 39	\$ 46	\$ 52	\$ 59	\$ 65	\$ 78	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase IV Energy Efficiency Charge @ 0.175 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 11	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ 0.842 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 13	\$ 17	\$ 21	\$ 25	\$ 29	\$ 34	\$ 38	\$ 42	\$ 51	
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ -	\$ 1	\$ 2	\$ 6	\$ 12	\$ 17	\$ 21	\$ 23	\$ 35	\$ 47	\$ 58	\$ 70	\$ 82	\$ 93	\$ 105	\$ 117	\$ 140	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PTC/HPS Charge																		
All kWh @ \$ 0.10607 /kWh	\$ -	\$ 5	\$ 11	\$ 27	\$ 53	\$ 80	\$ 95	\$ 106	\$ 159	\$ 212	\$ 265	\$ 318	\$ 371	\$ 424	\$ 477	\$ 530	\$ 636	
<b>Sub Total</b>	\$ 15	\$ 25	\$ 35	\$ 66	\$ 117	\$ 169	\$ 200	\$ 220	\$ 323	\$ 426	\$ 529	\$ 632	\$ 735	\$ 837	\$ 940	\$ 1,043	\$ 1,249	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 15	\$ 25	\$ 35	\$ 66	\$ 117	\$ 169	\$ 200	\$ 220	\$ 323	\$ 426	\$ 529	\$ 632	\$ 735	\$ 837	\$ 940	\$ 1,043	\$ 1,249	
<b>% Increase</b>	41.8%	25.6%	19.9%	14.1%	11.4%	10.4%	10.1%	9.9%	9.3%	9.0%	8.9%	8.8%	8.7%	8.6%	8.6%	8.5%	8.5%	

Penelec Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change	
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue			
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]	
SCHEDULE GS-Small (General Service Small)									
1	<b>Distribution</b>								
2	Customer Charge	635,218 \$	18.33 \$	11,643,547	635,218 \$	25.04 \$	15,903,954 \$	4,260,407	36.6%
3	Demand Charge (kW)								
4	Energy Charge (kWh)								
5	All kWh	202,620,628 \$	0.03624	7,342,972	202,620,628 \$	0.04950	10,029,788	2,686,816	36.6%
6	<b>Total Base Normalized Distribution Revenues</b>			<u>\$ 18,986,518</u>			<u>\$ 25,933,742</u>	<u>\$ 6,947,224</u>	<u>36.6%</u>
7	<b>Rider Charges</b>								
8	Smart Meter Technologies Charge (Per Bill)	635,218 \$	0.52 \$	330,313	635,218 \$	- \$	- \$	(330,313)	-100.0%
9	TCJA Voluntary Surcharge		-6.01%	(1,141,090)		0.00%	-	1,141,090	-100.0%
10	STAS		0.07%	30,639		0.00%	-	(30,639)	-100.0%
11	Distribution System Improvement Charge		5.00%	926,516		0.00%	-	(926,516)	-100.0%
12	<b>Total Distribution Including Rider Charges</b>			<u>\$ 19,132,897</u>			<u>\$ 25,933,742</u>	<u>\$ 6,800,845</u>	<u>35.5%</u>
13	<b>Rider Charges</b>								
14	Default Service Support Charge	202,620,628 \$	0.00388	786,168	202,620,628 \$	0.00388	786,168	-	0.0%
15	Universal Service Charge			-			-	-	0.0%
16	Solar Photovoltaic Requirements Charge	202,620,628 \$	0.00008	16,210	202,620,628 \$	0.00008	16,210	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	202,620,628 \$	0.00175	354,586	202,620,628 \$	0.00175	354,586	-	0.0%
18	PTC/HPS Charge	202,620,628 \$	0.11603	23,510,071	202,620,628 \$	0.11603	23,510,071	-	0.0%
19	<b>Total Energy and Revenue</b>	202,620,628		<u>\$ 43,799,932</u>	202,620,628		<u>\$ 50,600,777</u>	<u>\$ 6,800,845</u>	<u>15.5%</u>
20	Avg rate per kWh		\$	0.21617		\$	0.24973		
21	Proposed Increase					\$	6,800,845		
22	Percent Increase						15.53%		

Penelec Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE GS - SMALL - SINGLE PHASE  
 At Average Levels of kWh Use

<b>KW Demand</b>	0	1	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5
Total kW	0	1	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500	
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500	
<b>Summary of Rates</b>																		
Total Proposed Bill	\$ 25.04	\$ 42.16	\$ 59.29	\$ 76.41	\$ 93.53	\$ 110.66	\$ 127.78	\$ 150.04	\$ 76.41	\$ 127.78	\$ 179.15	\$ 230.53	\$ 281.90	\$ 110.66	\$ 196.28	\$ 281.90	\$ 453.14	
Total Current Bill	18.65	34.42	50.19	65.96	81.73	97.50	113.27	133.77	65.96	113.27	160.58	207.89	255.20	97.50	176.35	255.20	412.91	
Increase (\$)	\$ 6.39	\$ 7.74	\$ 9.10	\$ 10.45	\$ 11.80	\$ 13.16	\$ 14.51	\$ 16.27	\$ 10.45	\$ 14.51	\$ 18.57	\$ 22.63	\$ 26.69	\$ 13.16	\$ 19.93	\$ 26.69	\$ 40.23	
Increase (%)	34.26%	22.49%	18.12%	15.84%	14.44%	13.49%	12.81%	12.16%	15.84%	12.81%	11.57%	10.89%	10.46%	13.49%	11.30%	10.46%	9.74%	
Overall Increase (%)	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	
<b>UNBUNDLED RATES - CURRENT</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$18.33	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	
All kWh @ 3.624 c/kWh	\$ -	\$ 4	\$ 7	\$ 11	\$ 14	\$ 18	\$ 22	\$ 26	\$ 11	\$ 22	\$ 33	\$ 43	\$ 54	\$ 18	\$ 36	\$ 54	\$ 91	
Sub-Total	\$ 18	\$ 22	\$ 26	\$ 29	\$ 33	\$ 36	\$ 40	\$ 45	\$ 29	\$ 40	\$ 51	\$ 62	\$ 73	\$ 36	\$ 55	\$ 73	\$ 109	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.175 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4	
TCJA @ -6.010 %	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (3)	\$ (2)	\$ (2)	\$ (3)	\$ (4)	\$ (4)	\$ (2)	\$ (3)	\$ (4)	\$ (7)	
Smart Meter Charge @ \$0.52	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	
Default Service Support Charge @ 0.388 c/kWh	\$ -	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5	\$ 6	\$ 2	\$ 4	\$ 6	\$ 10	
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Sub-Total	\$ (1)	\$ (0)	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 0	\$ 2	\$ 3	\$ 4	\$ 5	\$ 1	\$ 3	\$ 5	\$ 8	
DSIC @ 5.000 %	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 2	\$ 3	\$ 4	\$ 5	
PTC/HPS Charge	\$ -	\$ 12	\$ 23	\$ 35	\$ 46	\$ 58	\$ 70	\$ 85	\$ 35	\$ 70	\$ 104	\$ 139	\$ 174	\$ 58	\$ 116	\$ 174	\$ 290	
Sub Total	\$ 19	\$ 34	\$ 50	\$ 66	\$ 82	\$ 97	\$ 113	\$ 134	\$ 66	\$ 113	\$ 160	\$ 208	\$ 255	\$ 97	\$ 176	\$ 255	\$ 413	
STAS @ 0.07 %	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Total Bill	\$ 19	\$ 34	\$ 50	\$ 66	\$ 82	\$ 98	\$ 113	\$ 134	\$ 66	\$ 113	\$ 161	\$ 208	\$ 255	\$ 98	\$ 176	\$ 255	\$ 413	
<b>UNBUNDLED RATES - PROPOSED</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$25.04	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	
All kWh @ 4.950 c/kWh	\$ -	\$ 5	\$ 10	\$ 15	\$ 20	\$ 25	\$ 30	\$ 36	\$ 15	\$ 30	\$ 45	\$ 59	\$ 74	\$ 25	\$ 50	\$ 74	\$ 124	
Sub-Total	\$ 25	\$ 30	\$ 35	\$ 40	\$ 45	\$ 50	\$ 55	\$ 61	\$ 40	\$ 55	\$ 70	\$ 84	\$ 99	\$ 50	\$ 75	\$ 99	\$ 149	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.175 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ 0.388 c/kWh	\$ -	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5	\$ 6	\$ 2	\$ 4	\$ 6	\$ 10	
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Sub-Total	\$ -	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3	\$ 4	\$ 2	\$ 3	\$ 5	\$ 7	\$ 9	\$ 3	\$ 6	\$ 9	\$ 14	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PTC/HPS Charge	\$ -	\$ 12	\$ 23	\$ 35	\$ 46	\$ 58	\$ 70	\$ 85	\$ 35	\$ 70	\$ 104	\$ 139	\$ 174	\$ 58	\$ 116	\$ 174	\$ 290	
Sub Total	\$ 25	\$ 42	\$ 59	\$ 76	\$ 94	\$ 111	\$ 128	\$ 150	\$ 76	\$ 128	\$ 179	\$ 231	\$ 282	\$ 111	\$ 196	\$ 282	\$ 453	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill	\$ 25	\$ 42	\$ 59	\$ 76	\$ 94	\$ 111	\$ 128	\$ 150	\$ 76	\$ 128	\$ 179	\$ 231	\$ 282	\$ 111	\$ 196	\$ 282	\$ 453	
% Increase	34.3%	22.5%	18.1%	15.8%	14.4%	13.5%	12.8%	12.2%	15.8%	12.8%	11.6%	10.9%	10.5%	13.5%	11.3%	10.5%	9.7%	

Penelec Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change					
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue							
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]					
SCHEDULE GS-Medium (General Service Medium)													
1	<b>Distribution</b>												
2	Customer Charge												
3	Single Phase	177,944	\$19.58	\$	177,944	\$	23.92	\$	4,256,283	\$	772,146	22.2%	
4	Three Phase	190,231	\$39.38		190,231	\$	48.11		9,151,520		1,660,207	22.2%	
	Demand Charge												
5	All kW	9,747,035	\$6.30		9,747,035	\$	7.70		75,015,048				
6	All rKva	3,129,545	\$0.20		3,129,545	\$	0.24		764,621		138,712	22.2%	
7	Energy Charge (kWh)	2,897,970,802	\$	-	2,897,970,802								
8	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 73,007,678</b>				<b>\$ 89,187,472</b>		<b>\$ 16,179,794</b>		22.2%	
9	<b>Rider Charges</b>												
10	Smart Meter Technologies Charge (Per Bill)	368,175	\$	0.52		\$	-		-	\$	(191,451)		
11	TCJA Voluntary Surcharge			-6.01%			0.00%		-		4,387,761	-100.0%	
12	STAS			0.07%			0.00%		-		(297,713)	-100.0%	
13	Distribution System Improvement Charge			5.00%		\$	0.00%	\$	-		(3,694,141)	-100.0%	
14	<b>Total Distribution Including Rider Charges</b>			<b>\$ 72,803,222</b>				<b>\$ 89,187,472</b>		<b>\$ 16,384,250</b>		22.5%	
15	<b>Rider Charges</b>												
16	Default Service Support Charge	2,897,970,802	\$	0.00388		11,244,127	2,897,970,802	\$	0.00388		11,244,127	-	0.0%
17	Universal Service Charge					-			-		-	0.0%	
18	Solar Photovoltaic Requirements Charge	2,897,970,802	\$	0.00008		231,838	2,897,970,802	\$	0.00008		231,838	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	2,897,970,802	\$	0.00175		5,071,449	2,897,970,802	\$	0.00175		5,071,449	-	0.0%
20	PTC/HPS Charge	2,897,970,802	\$	0.11603		336,251,552	2,897,970,802	\$	0.11603		336,251,552	-	0.0%
21	<b>Total Energy and Revenue</b>	2,897,970,802		<b>\$ 425,602,187</b>	2,897,970,802		-	<b>\$ 441,986,437</b>		<b>\$ 16,384,250</b>		3.8%	
22	Avg rate per kWh			\$	0.14686			\$	0.15252				
23	Proposed Increase							\$	16,384,250				
24	Percent Increase								3.85%				

Penelec Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE GS MEDIUM - SINGLE PHASE  
 With Demands 10 - 20 KW  
 At Average Levels of kWh Use

KW Demand	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	
Total kW	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Proposed Bill	\$ 23.92	\$ 222.62	\$ 344.36	\$ 466.10	\$ 587.84	\$ 709.58	\$ 831.32	\$ 989.58	\$ 1,196.54	\$ 421.32	\$ 664.80	\$ 908.28	\$ 1,151.76	\$ 1,395.24	\$ 1,638.72	\$ 1,955.25	\$ 2,369.16	
Total Current Bill	19.88	204.01	325.93	447.84	569.75	691.67	813.58	972.06	1,179.32	388.14	631.97	875.80	1,119.62	1,363.45	1,607.27	1,924.25	2,338.75	
Increase (\$)	\$ 4.04	\$ 18.61	\$ 18.43	\$ 18.26	\$ 18.09	\$ 17.92	\$ 17.74	\$ 17.52	\$ 17.22	\$ 33.18	\$ 32.83	\$ 32.49	\$ 32.14	\$ 31.80	\$ 31.45	\$ 31.00	\$ 30.41	
Increase (%)	20.30%	9.12%	5.66%	4.08%	3.17%	2.59%	2.18%	1.80%	1.46%	8.55%	5.20%	3.71%	2.87%	2.33%	1.96%	1.61%	1.30%	
Overall Increase (%)	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	
<b>UNBUNDLED RATES - CURRENT</b>																		
Distribution Charge @ \$19.58	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	
All kW @ \$6.30/kWh	\$ -	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	
<b>Sub-Total</b>	\$ 20	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.175 c/kWh	\$ -	\$ 2	\$ 4	\$ 5	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 4	\$ 7	\$ 11	\$ 14	\$ 18	\$ 21	\$ 26	\$ 32	
TCIA @ -6.010 %	\$ (1)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	
Smart Meter Charge @ \$0.52	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	
Default Service Support Charge @ 0.388 c/kWh	\$ -	\$ 4	\$ 8	\$ 12	\$ 16	\$ 19	\$ 23	\$ 28	\$ 35	\$ 8	\$ 16	\$ 23	\$ 31	\$ 39	\$ 47	\$ 57	\$ 70	
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	
<b>Sub-Total</b>	\$ (1)	\$ 1	\$ 7	\$ 13	\$ 18	\$ 24	\$ 30	\$ 37	\$ 47	\$ 3	\$ 15	\$ 26	\$ 37	\$ 49	\$ 60	\$ 75	\$ 95	
DSIC @ 5.000 %	\$ 1	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 5	\$ 5	\$ 7	\$ 7	\$ 7	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.11603 /kWh	\$ -	\$ 116	\$ 232	\$ 348	\$ 464	\$ 580	\$ 696	\$ 847	\$ 1,044	\$ 232	\$ 464	\$ 696	\$ 928	\$ 1,160	\$ 1,392	\$ 1,694	\$ 2,089	
<b>Sub Total</b>	\$ 20	\$ 204	\$ 326	\$ 448	\$ 569	\$ 691	\$ 813	\$ 971	\$ 1,178	\$ 388	\$ 632	\$ 875	\$ 1,119	\$ 1,362	\$ 1,606	\$ 1,923	\$ 2,337	
STAS @ 0.07 %	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	
<b>Total Bill</b>	\$ 20	\$ 204	\$ 326	\$ 448	\$ 570	\$ 692	\$ 814	\$ 972	\$ 1,179	\$ 388	\$ 632	\$ 876	\$ 1,120	\$ 1,363	\$ 1,607	\$ 1,924	\$ 2,339	
<b>UNBUNDLED RATES - PROPOSED</b>																		
Distribution Charge @ \$23.92	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	
All kW @ \$7.70/kWh	\$ -	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	
<b>Sub-Total</b>	\$ 24	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 178	\$ 178	\$ 178	\$ 178	\$ 178	\$ 178	\$ 178	\$ 178	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.175 c/kWh	\$ -	\$ 2	\$ 4	\$ 5	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 4	\$ 7	\$ 11	\$ 14	\$ 18	\$ 21	\$ 26	\$ 32	
TCIA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ 0.388 c/kWh	\$ -	\$ 4	\$ 8	\$ 12	\$ 16	\$ 19	\$ 23	\$ 28	\$ 35	\$ 8	\$ 16	\$ 23	\$ 31	\$ 39	\$ 47	\$ 57	\$ 70	
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	
<b>Sub-Total</b>	\$ -	\$ 6	\$ 11	\$ 17	\$ 23	\$ 29	\$ 34	\$ 42	\$ 51	\$ 11	\$ 23	\$ 34	\$ 46	\$ 57	\$ 69	\$ 83	\$ 103	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.11603 /kWh	\$ -	\$ 116	\$ 232	\$ 348	\$ 464	\$ 580	\$ 696	\$ 847	\$ 1,044	\$ 232	\$ 464	\$ 696	\$ 928	\$ 1,160	\$ 1,392	\$ 1,694	\$ 2,089	
<b>Sub Total</b>	\$ 24	\$ 223	\$ 344	\$ 466	\$ 588	\$ 710	\$ 831	\$ 990	\$ 1,197	\$ 421	\$ 665	\$ 908	\$ 1,152	\$ 1,395	\$ 1,639	\$ 1,955	\$ 2,369	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 24	\$ 223	\$ 344	\$ 466	\$ 588	\$ 710	\$ 831	\$ 990	\$ 1,197	\$ 421	\$ 665	\$ 908	\$ 1,152	\$ 1,395	\$ 1,639	\$ 1,955	\$ 2,369	
<b>% Increase</b>	20.30%	9.12%	5.66%	4.08%	3.17%	2.59%	2.18%	1.80%	1.46%	8.55%	5.20%	3.71%	2.87%	2.33%	1.96%	1.61%	1.30%	



Penelec Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE GS-MEDIUM - THREE PHASE  
 With Demands 25-100 KW  
 At Average Levels of kWh Use

KW Demand	25	25	25	25	25	50	50	50	50	75	75	75	75	75	100	100	100	100
Total kW	25	25	25	25	25	50	50	50	50	75	75	75	75	75	100	100	100	100
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
<b>REACTIVE DEMAND</b>																		
rKVA	8	8	8	8	8	16	16	16	16	24	24	24	24	24	32	32	32	32
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Proposed Bill	\$ 242.47	\$ 546.82	\$ 1,155.52	\$ 1,764.22	\$ 2,464.23	\$ 1,045.54	\$ 2,262.94	\$ 3,480.34	\$ 4,880.35	\$ 1,544.26	\$ 3,370.36	\$ 5,196.46	\$ 7,296.47	\$ 2,042.97	\$ 4,477.77	\$ 6,912.57	\$ 9,712.59	
Total Current Bill	196.57	501.35	1,110.91	1,720.48	2,421.48	963.26	2,182.39	3,401.52	4,803.51	1,425.17	3,253.87	5,082.56	7,185.55	1,887.09	4,325.34	6,763.60	9,567.59	
Increase (\$)	\$ 45.91	\$ 45.47	\$ 44.61	\$ 43.75	\$ 42.75	\$ 82.28	\$ 80.55	\$ 78.82	\$ 76.83	\$ 119.08	\$ 116.49	\$ 113.90	\$ 110.92	\$ 155.88	\$ 152.43	\$ 148.97	\$ 145.00	
Increase (%)	23.35%	9.07%	4.02%	2.54%	1.77%	8.54%	3.69%	2.32%	1.60%	8.36%	3.58%	2.24%	1.54%	8.26%	3.52%	2.20%	1.52%	
Overall Increase (%)	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	

**UNBUNDLED RATES - CURRENT**

Distribution																		
Distribution Charge @ \$39.38	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39
All kW @ \$6.30/kW	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 315	\$ 315	\$ 315	\$ 315	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 630	\$ 630	\$ 630	\$ 630
All rKVA @ \$0.20 /rKVA	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6	\$ 6
<b>Sub-Total</b>	\$ 198	\$ 198	\$ 198	\$ 198	\$ 198	\$ 358	\$ 358	\$ 358	\$ 358	\$ 517	\$ 517	\$ 517	\$ 517	\$ 517	\$ 676	\$ 676	\$ 676	\$ 676
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.175 c/kWh	\$ -	\$ 4	\$ 13	\$ 22	\$ 32	\$ 9	\$ 26	\$ 44	\$ 64	\$ 13	\$ 39	\$ 66	\$ 96	\$ 18	\$ 53	\$ 88	\$ 128	
TCJA @ 0.010 %	\$ (12)	\$ (12)	\$ (12)	\$ (12)	\$ (12)	\$ (21)	\$ (21)	\$ (21)	\$ (21)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	
Smart Meter Charge @ \$0.52	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	
Default Service Support Charge @ 0.388 c/kWh	\$ -	\$ 10	\$ 29	\$ 49	\$ 71	\$ 19	\$ 58	\$ 97	\$ 142	\$ 29	\$ 87	\$ 146	\$ 212	\$ 39	\$ 116	\$ 194	\$ 283	
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 0	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4	\$ 1	\$ 2	\$ 4	\$ 6	
<b>Sub-Total</b>	\$ (11)	\$ 3	\$ 31	\$ 60	\$ 93	\$ 8	\$ 65	\$ 122	\$ 187	\$ 12	\$ 98	\$ 184	\$ 282	\$ 17	\$ 131	\$ 245	\$ 377	
DSIC @ 5.000 %	\$ 9	\$ 10	\$ 10	\$ 10	\$ 11	\$ 17	\$ 18	\$ 19	\$ 20	\$ 25	\$ 26	\$ 28	\$ 29	\$ 33	\$ 34	\$ 36	\$ 38	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.11603 /kWh	\$ -	\$ 290	\$ 870	\$ 1,450	\$ 2,118	\$ 580	\$ 1,740	\$ 2,901	\$ 4,235	\$ 870	\$ 2,611	\$ 4,351	\$ 6,353	\$ 1,160	\$ 3,481	\$ 5,802	\$ 8,470	
<b>Sub-Total</b>	\$ 196.43	\$ 501.00	\$ 1,110.14	\$ 1,719.27	\$ 2,419.78	\$ 962.59	\$ 2,180.86	\$ 3,399.14	\$ 4,800.15	\$ 1,424.18	\$ 3,251.59	\$ 5,079.00	\$ 7,180.53	\$ 1,885.77	\$ 4,322.32	\$ 6,758.87	\$ 9,560.90	
STAS @ 0.07 %	\$ 0.14	\$ 0.35	\$ 0.78	\$ 1.20	\$ 1.69	\$ 0.67	\$ 1.53	\$ 2.38	\$ 3.36	\$ 1.00	\$ 2.28	\$ 3.56	\$ 5.03	\$ 1.32	\$ 3.03	\$ 4.73	\$ 6.69	
<b>Total Bill</b>	\$ 196.57	\$ 501.35	\$ 1,110.91	\$ 1,720.48	\$ 2,421.48	\$ 963.26	\$ 2,182.39	\$ 3,401.52	\$ 4,803.51	\$ 1,425.17	\$ 3,253.87	\$ 5,082.56	\$ 7,185.55	\$ 1,887.09	\$ 4,325.34	\$ 6,763.60	\$ 9,567.59	

**UNBUNDLED RATES - PROPOSED**

Distribution																		
Distribution Charge @ \$48.11	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	
All kW @ \$7.70/kW	\$ 192	\$ 192	\$ 192	\$ 192	\$ 192	\$ 385	\$ 385	\$ 385	\$ 385	\$ 577	\$ 577	\$ 577	\$ 577	\$ 770	\$ 770	\$ 770	\$ 770	
All rKVA @ \$0.24 /rKVA	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 4	\$ 4	\$ 4	\$ 4	\$ 6	\$ 6	\$ 6	\$ 6	\$ 8	\$ 8	\$ 8	\$ 8	
<b>Sub-Total</b>	\$ 242	\$ 242	\$ 242	\$ 242	\$ 242	\$ 437	\$ 437	\$ 437	\$ 437	\$ 631	\$ 631	\$ 631	\$ 631	\$ 826	\$ 826	\$ 826	\$ 826	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.175 c/kWh	\$ -	\$ 4	\$ 13	\$ 22	\$ 32	\$ 9	\$ 26	\$ 44	\$ 64	\$ 13	\$ 39	\$ 66	\$ 96	\$ 18	\$ 53	\$ 88	\$ 128	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ 0.388 c/kWh	\$ -	\$ 10	\$ 29	\$ 49	\$ 71	\$ 19	\$ 58	\$ 97	\$ 142	\$ 29	\$ 87	\$ 146	\$ 212	\$ 39	\$ 116	\$ 194	\$ 283	
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 0	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4	\$ 1	\$ 2	\$ 4	\$ 6	
<b>Sub-Total</b>	\$ -	\$ 14	\$ 43	\$ 71	\$ 104	\$ 29	\$ 86	\$ 143	\$ 208	\$ 43	\$ 128	\$ 214	\$ 313	\$ 57	\$ 171	\$ 286	\$ 417	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.11603 /kWh	\$ -	\$ 290	\$ 870	\$ 1,450	\$ 2,118	\$ 580	\$ 1,740	\$ 2,901	\$ 4,235	\$ 870	\$ 2,611	\$ 4,351	\$ 6,353	\$ 1,160	\$ 3,481	\$ 5,802	\$ 8,470	
<b>Sub-Total</b>	\$ 242.47	\$ 546.82	\$ 1,155.52	\$ 1,764.22	\$ 2,464.23	\$ 1,045.54	\$ 2,262.94	\$ 3,480.34	\$ 4,880.35	\$ 1,544.26	\$ 3,370.36	\$ 5,196.46	\$ 7,296.47	\$ 2,042.97	\$ 4,477.77	\$ 6,912.57	\$ 9,712.59	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 242.47	\$ 546.82	\$ 1,155.52	\$ 1,764.22	\$ 2,464.23	\$ 1,045.54	\$ 2,262.94	\$ 3,480.34	\$ 4,880.35	\$ 1,544.26	\$ 3,370.36	\$ 5,196.46	\$ 7,296.47	\$ 2,042.97	\$ 4,477.77	\$ 6,912.57	\$ 9,712.59	
% Increase	23.35%	9.07%	4.02%	2.54%	1.77%	8.54%	3.69%	2.32%	1.60%	8.36%	3.58%	2.24%	1.54%	8.26%	3.52%	2.20%	1.52%	



Penelec Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]	
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]			
SCHEDULE GS-Large (General Service Large)									
1	<b>Distribution</b>								
2	Customer Charge	5,091	\$204.79	\$ 1,042,486	5,091	\$ 248.12	\$ 1,263,065	\$ 220,579	21.2%
3	Demand Charge (kW)								
4	All kW	2,403,985	\$6.68	16,058,617	2,403,985	\$ 8.09	19,456,452	3,397,835	21.2%
5	All rKva	1,315,141	\$0.19	249,877	1,315,141	\$ 0.23	302,748	52,871	21.2%
6	Energy Charge (kWh)								
7	All kWh	919,325,959	\$ -	-	919,325,959	\$ -	-	-	0.0%
8	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 17,350,980</b>			<b>\$ 21,022,265</b>	<b>\$ 3,671,285</b>	<b>21.2%</b>
9	<b>Rider Charges</b>								
10	Smart Meter Technologies Charge (Per Bill)	5,091	\$ 9.87	\$ 50,243	5,091	\$ -	\$ -	\$ (50,243)	-100.0%
11	TCJA Voluntary Surcharge		-6.01%	(1,042,794)		0.00%	-	1,042,794	-100.0%
12	STAS		0.07%	46,619		0.00%	-	(46,619)	-100.0%
13	Distribution System Improvement Charge		5.00%	\$ 841,895		0.00%	\$ -	(841,895)	-100.0%
14	<b>Total Distribution Including Rider Charges</b>			<b>\$ 17,246,943</b>			<b>\$ 21,022,265</b>	<b>\$ 3,775,322</b>	<b>21.9%</b>
15	<b>Rider Charges</b>								
16	Default Service Support Charge	1,997,812	\$ 2.81200	5,617,847	1,997,812	\$ 2.81200	5,617,847	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	919,325,959	\$ 0.00008	73,546	919,325,959	\$ 0.00008	73,546	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	1,997,812	\$ 0.24000	479,475	1,997,812	\$ 0.24000	479,475	-	0.0%
20	PTC/HPS Charge	919,325,959	\$ 0.04702	43,226,707	919,325,959	\$ 0.04702	43,226,707	-	0.0%
21	<b>Total Energy and Revenue</b>	919,325,959		<b>\$ 66,644,517</b>	919,325,959		<b>\$ 70,419,840</b>	<b>\$ 3,775,322</b>	<b>5.7%</b>
22	Avg rate per kWh		\$	0.07249		\$	0.07660		
23	Proposed Increase					\$	3,775,322		
24	Percent Increase						5.66%		

Penelec Rate District  
COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
RATE GS - LARGE  
With Demands of 500 - 1,000 KW  
At Average Levels of kWh Use

KW Demand	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000
<b>Total kW</b>	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000
<b>Hrs Use</b>	0	200	300	400	500	730	200	300	400	500	730	900	200	300	400	500	730
<b>REACTIVE DEMAND</b>																	
rKVA	274	274	274	274	274	274	410	410	410	410	410	410	547	547	547	547	547
<b>ENERGY USAGE</b>																	
Monthly Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000
Total Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000
Total Proposed Bill	\$ 5,883.80	\$ 10,593.80	\$ 12,948.80	\$ 15,303.80	\$ 17,658.80	\$ 23,075.30	\$ 15,766.64	\$ 19,299.14	\$ 22,831.64	\$ 26,364.14	\$ 34,488.89	\$ 40,494.14	\$ 20,939.48	\$ 25,649.48	\$ 30,359.48	\$ 35,069.48	\$ 45,902.48
Total Current Bill	\$ 5,095.55	\$ 9,808.85	\$ 12,165.50	\$ 14,522.15	\$ 16,878.80	\$ 22,299.09	\$ 14,606.97	\$ 18,141.94	\$ 21,676.91	\$ 25,211.89	\$ 33,342.32	\$ 39,351.78	\$ 19,405.08	\$ 24,118.38	\$ 28,831.68	\$ 33,544.97	\$ 44,385.56
Increase (\$)	\$ 788.24	\$ 784.95	\$ 783.30	\$ 781.65	\$ 780.00	\$ 776.21	\$ 1,159.67	\$ 1,157.20	\$ 1,154.72	\$ 1,152.25	\$ 1,146.56	\$ 1,142.36	\$ 1,534.39	\$ 1,531.10	\$ 1,527.80	\$ 1,524.50	\$ 1,516.92
Increase (%)	15.47%	8.00%	6.44%	5.38%	4.62%	3.48%	7.94%	6.38%	5.33%	4.57%	3.44%	2.90%	7.91%	6.35%	5.30%	4.54%	3.42%
Overall Increase (%)	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%
<b>UNBUNDLED RATES - CURRENT</b>																	
<b>Distribution</b>																	
Distribution Charge @ \$204.79	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205
All kW @ \$6.68/kW	\$ 3,340	\$ 3,340	\$ 3,340	\$ 3,340	\$ 3,340	\$ 3,340	\$ 5,010	\$ 5,010	\$ 5,010	\$ 5,010	\$ 5,010	\$ 5,010	\$ 6,680	\$ 6,680	\$ 6,680	\$ 6,680	\$ 6,680
All rKVA @ \$0.19 /rKVA	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 78	\$ 78	\$ 78	\$ 78	\$ 78	\$ 78	\$ 104	\$ 104	\$ 104	\$ 104	\$ 104
<b>Sub-Total</b>	\$ 3,597	\$ 3,597	\$ 3,597	\$ 3,597	\$ 3,597	\$ 3,597	\$ 5,293	\$ 5,293	\$ 5,293	\$ 5,293	\$ 5,293	\$ 5,293	\$ 6,989	\$ 6,989	\$ 6,989	\$ 6,989	\$ 6,989
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$0.24 /kW PLC	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180	\$ 240	\$ 240	\$ 240	\$ 240	\$ 240
TCJA @ -6.010 %	\$ (216)	\$ (216)	\$ (216)	\$ (216)	\$ (216)	\$ (216)	\$ (318)	\$ (318)	\$ (318)	\$ (318)	\$ (318)	\$ (318)	\$ (420)	\$ (420)	\$ (420)	\$ (420)	\$ (420)
Smart Meter Charge @ \$9.87	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
Default Service Support Charge @\$2.812 /kW NSPL	\$ 1,406	\$ 1,406	\$ 1,406	\$ 1,406	\$ 1,406	\$ 1,406	\$ 2,109	\$ 2,109	\$ 2,109	\$ 2,109	\$ 2,109	\$ 2,109	\$ 2,812	\$ 2,812	\$ 2,812	\$ 2,812	\$ 2,812
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 8	\$ 12	\$ 16	\$ 20	\$ 29	\$ 12	\$ 18	\$ 24	\$ 30	\$ 44	\$ 54	\$ 16	\$ 24	\$ 32	\$ 40	\$ 58
<b>Sub-Total</b>	\$ 1,320	\$ 1,328	\$ 1,332	\$ 1,336	\$ 1,340	\$ 1,349	\$ 1,993	\$ 1,999	\$ 2,005	\$ 2,011	\$ 2,025	\$ 2,035	\$ 2,658	\$ 2,666	\$ 2,674	\$ 2,682	\$ 2,700
DSIC @ 5.000 %	\$ 176	\$ 176	\$ 176	\$ 176	\$ 176	\$ 176	\$ 258	\$ 258	\$ 258	\$ 258	\$ 258	\$ 258	\$ 341	\$ 341	\$ 341	\$ 341	\$ 341
<b>PTC/HPS Charge</b>																	
All kWh @ \$0.04702 /kWh	\$ -	\$ 4,702	\$ 7,053	\$ 9,404	\$ 11,755	\$ 17,162	\$ 7,053	\$ 10,580	\$ 14,106	\$ 17,633	\$ 25,743	\$ 31,739	\$ 9,404	\$ 14,106	\$ 18,808	\$ 23,510	\$ 34,325
<b>Sub Total</b>	\$ 5,091.99	\$ 9,801.99	\$ 12,156.99	\$ 14,511.99	\$ 16,866.99	\$ 22,283.49	\$ 14,596.75	\$ 18,129.25	\$ 21,661.75	\$ 25,194.25	\$ 33,319.00	\$ 39,324.25	\$ 19,391.51	\$ 24,101.51	\$ 28,811.51	\$ 33,521.51	\$ 44,354.51
STAS @ 0.07 %	\$ 3.56	\$ 6.86	\$ 8.51	\$ 10.16	\$ 11.81	\$ 15.60	\$ 10.22	\$ 12.69	\$ 15.16	\$ 17.64	\$ 23.32	\$ 27.53	\$ 13.57	\$ 16.87	\$ 20.17	\$ 23.47	\$ 31.05
<b>Total Bill</b>	\$ 5,095.55	\$ 9,808.85	\$ 12,165.50	\$ 14,522.15	\$ 16,878.80	\$ 22,299.09	\$ 14,606.97	\$ 18,141.94	\$ 21,676.91	\$ 25,211.89	\$ 33,342.32	\$ 39,351.78	\$ 19,405.08	\$ 24,118.38	\$ 28,831.68	\$ 33,544.97	\$ 44,385.56
<b>UNBUNDLED RATES - PROPOSED</b>																	
<b>Distribution</b>																	
Distribution Charge @ \$248.12	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248
All kW @ \$8.09/kW	\$ 4,047	\$ 4,047	\$ 4,047	\$ 4,047	\$ 4,047	\$ 4,047	\$ 6,070	\$ 6,070	\$ 6,070	\$ 6,070	\$ 6,070	\$ 6,070	\$ 8,093	\$ 8,093	\$ 8,093	\$ 8,093	\$ 8,093
All rKVA @ \$0.23 /rKVA	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126
<b>Sub-Total</b>	\$ 4,358	\$ 4,358	\$ 4,358	\$ 4,358	\$ 4,358	\$ 4,358	\$ 6,413	\$ 6,413	\$ 6,413	\$ 6,413	\$ 6,413	\$ 6,413	\$ 8,467	\$ 8,467	\$ 8,467	\$ 8,467	\$ 8,467
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$0.24 /kW PLC	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180	\$ 240	\$ 240	\$ 240	\$ 240	\$ 240
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @\$2.812 /kW NSPL	\$ 1,406	\$ 1,406	\$ 1,406	\$ 1,406	\$ 1,406	\$ 1,406	\$ 2,109	\$ 2,109	\$ 2,109	\$ 2,109	\$ 2,109	\$ 2,109	\$ 2,812	\$ 2,812	\$ 2,812	\$ 2,812	\$ 2,812
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 8	\$ 12	\$ 16	\$ 20	\$ 29	\$ 12	\$ 18	\$ 24	\$ 30	\$ 44	\$ 54	\$ 16	\$ 24	\$ 32	\$ 40	\$ 58
<b>Sub-Total</b>	\$ 1,526	\$ 1,534	\$ 1,538	\$ 1,542	\$ 1,546	\$ 1,555	\$ 2,301	\$ 2,307	\$ 2,313	\$ 2,319	\$ 2,333	\$ 2,343	\$ 3,068	\$ 3,076	\$ 3,084	\$ 3,092	\$ 3,110
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$0.04702 /kWh	\$ -	\$ 4,702	\$ 7,053	\$ 9,404	\$ 11,755	\$ 17,162	\$ 7,053	\$ 10,580	\$ 14,106	\$ 17,633	\$ 25,743	\$ 31,739	\$ 9,404	\$ 14,106	\$ 18,808	\$ 23,510	\$ 34,325
<b>Sub Total</b>	\$ 5,883.80	\$ 10,593.80	\$ 12,948.80	\$ 15,303.80	\$ 17,658.80	\$ 23,075.30	\$ 15,766.64	\$ 19,299.14	\$ 22,831.64	\$ 26,364.14	\$ 34,488.89	\$ 40,494.14	\$ 20,939.48	\$ 25,649.48	\$ 30,359.48	\$ 35,069.48	\$ 45,902.48
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 5,883.80	\$ 10,593.80	\$ 12,948.80	\$ 15,303.80	\$ 17,658.80	\$ 23,075.30	\$ 15,766.64	\$ 19,299.14	\$ 22,831.64	\$ 26,364.14	\$ 34,488.89	\$ 40,494.14	\$ 20,939.48	\$ 25,649.48	\$ 30,359.48	\$ 35,069.48	\$ 45,902.48
% Increase	15.47%	8.00%	6.44%	5.38%	4.62%	3.48%	7.94%	6.38%	5.33%	4.57%	3.44%	2.90%	7.91%	6.35%	5.30%	4.54%	3.42%



Penelec Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]	
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]			
SCHEDULE GP (General Primary Service)									
1	<b>Distribution</b>								
2	Customer Charge	5,406	\$996.52	\$ 5,387,152	5,406	\$ 1,246.19	\$ 6,736,865	\$1,349,713	25.1%
3	Demand Charge (kW)								
4	All kW	3,975,322	\$3.46	13,754,615	3,975,322	\$ 4.33	17,200,735	\$3,446,120	25.1%
5	All rkVa	1,048,311	\$0.19	199,179	1,048,311	\$ 0.24	249,082	\$49,903	25.1%
6	Backup Demand kW						-	\$0	0.0%
7	Energy Charge (kWh)								
8	All kWh	1,495,018,951	\$ -	-	1,495,018,951	\$ -	-	\$0	0.0%
9	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 19,340,946</b>			<b>\$ 24,186,682</b>	<b>\$4,845,736</b>	<b>25.1%</b>
<b>Rider Charges</b>									
11	Smart Meter Technologies Charge (Per Bill)	5,406	\$ 9.87	\$ 53,357	5,406	\$ -	-	(\$53,357)	-100.0%
12	TCJA Voluntary Surcharge		-6.01%	(1,162,391)		0.00%	-	1,162,391	-100.0%
13	STAS		0.07%	68,930		0.00%	-	(68,930)	-100.0%
14	Distribution System Improvement Charge		5.00%	\$ 946,503		0.00%	\$ -	(\$946,503)	-100.0%
15	<b>Total Distribution Including Rider Charges</b>			<b>\$ 19,247,346</b>			<b>\$ 24,186,682</b>	<b>\$4,939,336</b>	<b>25.7%</b>
<b>Rider Charges</b>									
17	Default Service Support Charge	2,908,964	\$ 2.81200	8,180,006	2,908,964	\$ 2.81200	8,180,006	-	0.0%
18	Universal Service Charge			-			-	-	0.0%
19	Solar Photovoltaic Requirements Charge	1,495,018,951	\$ 0.00008	119,602	1,495,018,951	\$ 0.00008	119,602	-	0.0%
20	Phase IV Energy Efficiency and Conservation Charge	2,908,964	\$ 0.24000	698,151	2,908,964	\$ 0.24000	698,151	-	0.0%
21	PTC/HPS Charge	1,495,018,951	\$ 0.04702	70,295,791	1,495,018,951	\$ 0.04702	70,295,791	-	0.0%
22	<b>Total Energy and Revenue</b>	1,495,018,951		<b>\$ 98,540,896</b>	1,495,018,951		<b>\$ 103,480,232</b>	<b>\$ 4,939,336</b>	<b>5.0%</b>
23	Avg rate per kWh			\$ 0.06591			\$ 0.06922		
24	Proposed Increase						\$ 4,939,336		
25	Percent Increase							5.01%	

Penelec Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE GP  
 With Demands of 25 - 150 KW  
 At Average Levels of kWh Use

KW Demand	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150
Total kW	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
<b>REACTIVE DEMAND</b>																	
rKVA	7	7	7	7	7	13	13	13	13	26	26	26	26	40	40	40	40
<b>ENERGY USAGE</b>																	
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500
Total Proposed Bill	\$ 1,432.23	\$ 1,549.98	\$ 1,785.48	\$ 2,020.98	\$ 2,291.80	\$ 1,853.77	\$ 2,324.77	\$ 2,795.77	\$ 3,337.42	\$ 2,461.34	\$ 3,403.34	\$ 4,345.34	\$ 5,428.64	\$ 3,068.92	\$ 4,481.92	\$ 5,894.92	\$ 7,519.87
Total Current Bill	1,157.84	1,275.67	1,511.33	1,747.00	2,018.01	1,556.82	2,028.15	2,499.48	3,041.51	2,119.12	3,061.78	4,004.44	5,088.49	2,681.42	4,095.40	5,509.39	7,135.48
Increase (\$)	\$ 274.39	\$ 274.31	\$ 274.15	\$ 273.98	\$ 273.79	\$ 296.95	\$ 296.62	\$ 296.29	\$ 295.91	\$ 342.23	\$ 341.57	\$ 340.91	\$ 340.15	\$ 387.51	\$ 386.52	\$ 385.53	\$ 384.39
Increase (%)	23.70%	21.50%	18.14%	15.68%	13.57%	19.07%	14.63%	11.85%	9.73%	16.15%	11.16%	8.51%	6.68%	14.45%	9.44%	7.00%	5.39%
Overall Increase (%)	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%

**UNBUNDLED RATES - CURRENT**

Distribution																	
Distribution Charge @ \$996.52	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997
All kW @ \$3.46/kW	\$ 87	\$ 87	\$ 87	\$ 87	\$ 87	\$ 173	\$ 173	\$ 173	\$ 173	\$ 346	\$ 346	\$ 346	\$ 346	\$ 519	\$ 519	\$ 519	\$ 519
All rKVA @ \$0.19 /rKVA	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 3	\$ 3	\$ 3	\$ 3	\$ 5	\$ 5	\$ 5	\$ 5	\$ 8	\$ 8	\$ 8	\$ 8
<b>Sub-Total</b>	\$ 1,084	\$ 1,084	\$ 1,084	\$ 1,084	\$ 1,084	\$ 1,172	\$ 1,172	\$ 1,172	\$ 1,172	\$ 1,348	\$ 1,348	\$ 1,348	\$ 1,348	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$0.24 /kW PLC	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 12	\$ 12	\$ 12	\$ 12	\$ 24	\$ 24	\$ 24	\$ 24	\$ 36	\$ 36	\$ 36	\$ 36
TCJA @ -6.010 %	\$(65)	\$(65)	\$(65)	\$(65)	\$(65)	\$(70)	\$(70)	\$(70)	\$(70)	\$(81)	\$(81)	\$(81)	\$(81)	\$(92)	\$(92)	\$(92)	\$(92)
Smart Meter Charge @ \$9.87	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
Default Service Support Charge @\$2.812 /kW NSPL	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70	\$ 141	\$ 141	\$ 141	\$ 141	\$ 281	\$ 281	\$ 281	\$ 281	\$ 422	\$ 422	\$ 422	\$ 422
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 0	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 3	\$ 1	\$ 2	\$ 4	\$ 6	\$ 1	\$ 4	\$ 6	\$ 9
<b>Sub-Total</b>	\$ 21	\$ 21	\$ 22	\$ 22	\$ 22	\$ 92	\$ 93	\$ 94	\$ 95	\$ 235	\$ 236	\$ 238	\$ 240	\$ 377	\$ 380	\$ 382	\$ 385
DSIC @ 5.000 %	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52	\$ 56	\$ 56	\$ 56	\$ 56	\$ 65	\$ 65	\$ 65	\$ 65	\$ 74	\$ 74	\$ 74	\$ 74
<b>PTC/HPS Charge</b>																	
All kWh @ \$0.04702 /kWh	\$ -	\$ 118	\$ 353	\$ 588	\$ 858	\$ 235	\$ 705	\$ 1,176	\$ 1,716	\$ 470	\$ 1,411	\$ 2,351	\$ 3,432	\$ 705	\$ 2,116	\$ 3,527	\$ 5,149
<b>Sub-Total</b>	\$ 1,157.03	\$ 1,274.78	\$ 1,510.28	\$ 1,745.78	\$ 2,016.60	\$ 1,555.73	\$ 2,026.73	\$ 2,497.73	\$ 3,039.38	\$ 2,117.63	\$ 3,059.63	\$ 4,001.63	\$ 5,084.93	\$ 2,679.54	\$ 4,092.54	\$ 5,505.54	\$ 7,130.49
STAS @ 0.07 %	\$ 0.81	\$ 0.89	\$ 1.06	\$ 1.22	\$ 1.41	\$ 1.09	\$ 1.42	\$ 1.75	\$ 2.13	\$ 1.48	\$ 2.14	\$ 2.80	\$ 3.56	\$ 1.88	\$ 2.86	\$ 3.85	\$ 4.99
<b>Total Bill</b>	\$ 1,157.84	\$ 1,275.67	\$ 1,511.33	\$ 1,747.00	\$ 2,018.01	\$ 1,556.82	\$ 2,028.15	\$ 2,499.48	\$ 3,041.51	\$ 2,119.12	\$ 3,061.78	\$ 4,004.44	\$ 5,088.49	\$ 2,681.42	\$ 4,095.40	\$ 5,509.39	\$ 7,135.48

**UNBUNDLED RATES - PROPOSED**

Distribution																	
Distribution Charge @ \$1,246.19	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246
All kW @ \$4.33/kW	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 216	\$ 216	\$ 216	\$ 216	\$ 433	\$ 433	\$ 433	\$ 433	\$ 649	\$ 649	\$ 649	\$ 649
All rKVA @ \$0.24 /rKVA	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3	\$ 6	\$ 6	\$ 6	\$ 6	\$ 9	\$ 9	\$ 9	\$ 9
<b>Sub-Total</b>	\$ 1,356	\$ 1,356	\$ 1,356	\$ 1,356	\$ 1,356	\$ 1,466	\$ 1,466	\$ 1,466	\$ 1,466	\$ 1,685	\$ 1,685	\$ 1,685	\$ 1,685	\$ 1,905	\$ 1,905	\$ 1,905	\$ 1,905
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$0.24 /kW PLC	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 12	\$ 12	\$ 12	\$ 12	\$ 24	\$ 24	\$ 24	\$ 24	\$ 36	\$ 36	\$ 36	\$ 36
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @\$2.812 /kW NSPL	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70	\$ 141	\$ 141	\$ 141	\$ 141	\$ 281	\$ 281	\$ 281	\$ 281	\$ 422	\$ 422	\$ 422	\$ 422
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 0	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 3	\$ 1	\$ 2	\$ 4	\$ 6	\$ 1	\$ 4	\$ 6	\$ 9
<b>Sub-Total</b>	\$ 76	\$ 77	\$ 77	\$ 77	\$ 78	\$ 153	\$ 154	\$ 155	\$ 156	\$ 306	\$ 308	\$ 309	\$ 311	\$ 459	\$ 461	\$ 464	\$ 467
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$0.04702 /kWh	\$ -	\$ 118	\$ 353	\$ 588	\$ 858	\$ 235	\$ 705	\$ 1,176	\$ 1,716	\$ 470	\$ 1,411	\$ 2,351	\$ 3,432	\$ 705	\$ 2,116	\$ 3,527	\$ 5,149
<b>Sub-Total</b>	\$ 1,432.23	\$ 1,549.98	\$ 1,785.48	\$ 2,020.98	\$ 2,291.80	\$ 1,853.77	\$ 2,324.77	\$ 2,795.77	\$ 3,337.42	\$ 2,461.34	\$ 3,403.34	\$ 4,345.34	\$ 5,428.64	\$ 3,068.92	\$ 4,481.92	\$ 5,894.92	\$ 7,519.87
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 1,432.23	\$ 1,549.98	\$ 1,785.48	\$ 2,020.98	\$ 2,291.80	\$ 1,853.77	\$ 2,324.77	\$ 2,795.77	\$ 3,337.42	\$ 2,461.34	\$ 3,403.34	\$ 4,345.34	\$ 5,428.64	\$ 3,068.92	\$ 4,481.92	\$ 5,894.92	\$ 7,519.87
<b>% Increase</b>	23.70%	21.50%	18.14%	15.68%	13.57%	19.07%	14.63%	11.85%	9.73%	16.15%	11.16%	8.51%	6.68%	14.45%	9.44%	7.00%	5.39%

Penelec Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE GP  
 With Demands of 250 - 1,000 KW  
 At Average Levels of kWh Use

KW Demand	250	250	250	250	250	500	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000
Total kW	250	250	250	250	250	500	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
<b>REACTIVE DEMAND</b>																		
rkVA	66	66	66	66	66	132	132	132	132	198	198	198	198	264	264	264	264	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Proposed Bill	\$ 3,106.57	\$ 4,284.07	\$ 6,639.07	\$ 8,994.07	\$ 11,702.32	\$ 7,321.96	\$ 12,031.96	\$ 16,741.96	\$ 22,158.46	\$ 10,359.84	\$ 17,424.84	\$ 24,489.84	\$ 32,614.59	\$ 13,397.73	\$ 22,817.73	\$ 32,237.73	\$ 43,070.73	
Total Current Bill	\$ 2,627.69	\$ 3,806.01	\$ 6,162.66	\$ 8,519.31	\$ 11,229.46	\$ 6,617.51	\$ 11,330.80	\$ 16,044.10	\$ 21,464.39	\$ 9,429.00	\$ 16,498.94	\$ 23,568.89	\$ 31,699.33	\$ 12,240.49	\$ 21,667.08	\$ 31,093.68	\$ 41,934.26	
Increase (\$)	\$ 478.89	\$ 478.06	\$ 476.41	\$ 474.77	\$ 472.87	\$ 704.45	\$ 701.16	\$ 697.86	\$ 694.07	\$ 930.84	\$ 925.90	\$ 920.95	\$ 915.27	\$ 1,157.24	\$ 1,150.64	\$ 1,144.05	\$ 1,136.46	
Increase (%)	18.22%	12.56%	7.73%	5.57%	4.21%	10.65%	6.19%	4.35%	3.23%	9.87%	5.61%	3.91%	2.89%	9.45%	5.31%	3.68%	2.71%	
Overall Increase (%)	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	

**UNBUNDLED RATES - CURRENT**

Distribution																		
Distribution Charge @ \$996.52	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997	\$ 997
All kW @ \$3.46/kW	\$ 865	\$ 865	\$ 865	\$ 865	\$ 865	\$ 1,730	\$ 1,730	\$ 1,730	\$ 1,730	\$ 2,595	\$ 2,595	\$ 2,595	\$ 2,595	\$ 3,460	\$ 3,460	\$ 3,460	\$ 3,460	
All rkVA @ \$0.19 /rkVA	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 25	\$ 25	\$ 25	\$ 25	\$ 38	\$ 38	\$ 38	\$ 38	\$ 50	\$ 50	\$ 50	\$ 50	
<b>Sub-Total</b>	\$ 1,874	\$ 1,874	\$ 1,874	\$ 1,874	\$ 1,874	\$ 2,752	\$ 2,752	\$ 2,752	\$ 2,752	\$ 3,629	\$ 3,629	\$ 3,629	\$ 3,629	\$ 4,507	\$ 4,507	\$ 4,507	\$ 4,507	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$0.24 /kW PLC	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 120	\$ 120	\$ 120	\$ 120	\$ 180	\$ 180	\$ 180	\$ 180	\$ 240	\$ 240	\$ 240	\$ 240	
TCJA @ -6.010 %	\$ (113)	\$ (113)	\$ (113)	\$ (113)	\$ (113)	\$ (165)	\$ (165)	\$ (165)	\$ (165)	\$ (218)	\$ (218)	\$ (218)	\$ (218)	\$ (271)	\$ (271)	\$ (271)	\$ (271)	
Smart Meter Charge @ \$9.87	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	
Default Service Support Charge @ \$2.812 /kW NSPL	\$ 703	\$ 703	\$ 703	\$ 703	\$ 703	\$ 1,406	\$ 1,406	\$ 1,406	\$ 1,406	\$ 2,109	\$ 2,109	\$ 2,109	\$ 2,109	\$ 2,812	\$ 2,812	\$ 2,812	\$ 2,812	
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 2	\$ 6	\$ 10	\$ 15	\$ 4	\$ 12	\$ 20	\$ 29	\$ 6	\$ 18	\$ 30	\$ 44	\$ 8	\$ 24	\$ 40	\$ 58	
<b>Sub-Total</b>	\$ 660	\$ 662	\$ 666	\$ 670	\$ 675	\$ 1,375	\$ 1,383	\$ 1,391	\$ 1,400	\$ 2,087	\$ 2,099	\$ 2,111	\$ 2,125	\$ 2,799	\$ 2,815	\$ 2,831	\$ 2,849	
DSIC @ 5.000 %	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92	\$ 136	\$ 136	\$ 136	\$ 136	\$ 180	\$ 180	\$ 180	\$ 180	\$ 224	\$ 224	\$ 224	\$ 224	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.04702 /kWh	\$ -	\$ 1,176	\$ 3,527	\$ 5,878	\$ 8,581	\$ 2,351	\$ 7,053	\$ 11,755	\$ 17,162	\$ 3,527	\$ 10,580	\$ 17,633	\$ 25,743	\$ 4,702	\$ 14,106	\$ 23,510	\$ 34,325	
<b>Sub Total</b>	\$ 2,625.85	\$ 3,803.35	\$ 6,158.35	\$ 8,513.35	\$ 11,221.60	\$ 6,612.88	\$ 11,322.88	\$ 16,032.88	\$ 21,449.38	\$ 9,422.40	\$ 16,487.40	\$ 23,552.40	\$ 31,677.15	\$ 12,231.93	\$ 21,651.93	\$ 31,071.93	\$ 41,904.93	
STAS @ 0.07 %	\$ 1.84	\$ 2.66	\$ 4.31	\$ 5.96	\$ 7.86	\$ 4.63	\$ 7.93	\$ 11.22	\$ 15.01	\$ 6.60	\$ 11.54	\$ 16.49	\$ 22.17	\$ 8.56	\$ 15.16	\$ 21.75	\$ 29.33	
<b>Total Bill</b>	\$ 2,627.69	\$ 3,806.01	\$ 6,162.66	\$ 8,519.31	\$ 11,229.46	\$ 6,617.51	\$ 11,330.80	\$ 16,044.10	\$ 21,464.39	\$ 9,429.00	\$ 16,498.94	\$ 23,568.89	\$ 31,699.33	\$ 12,240.49	\$ 21,667.08	\$ 31,093.68	\$ 41,934.26	

**UNBUNDLED RATES - PROPOSED**

Distribution																		
Distribution Charge @ \$1,246.19	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246	\$ 1,246
All kW @ \$4.33/kW	\$ 1,082	\$ 1,082	\$ 1,082	\$ 1,082	\$ 1,082	\$ 2,163	\$ 2,163	\$ 2,163	\$ 2,163	\$ 3,245	\$ 3,245	\$ 3,245	\$ 3,245	\$ 4,327	\$ 4,327	\$ 4,327	\$ 4,327	
All rkVA @ \$0.24 /rkVA	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 31	\$ 31	\$ 31	\$ 31	\$ 47	\$ 47	\$ 47	\$ 47	\$ 63	\$ 63	\$ 63	\$ 63	
<b>Sub-Total</b>	\$ 2,344	\$ 2,344	\$ 2,344	\$ 2,344	\$ 2,344	\$ 3,441	\$ 3,441	\$ 3,441	\$ 3,441	\$ 4,538	\$ 4,538	\$ 4,538	\$ 4,538	\$ 5,636	\$ 5,636	\$ 5,636	\$ 5,636	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$0.24 /kW PLC	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 120	\$ 120	\$ 120	\$ 120	\$ 180	\$ 180	\$ 180	\$ 180	\$ 240	\$ 240	\$ 240	\$ 240	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ \$2.812 /kW NSPL	\$ 703	\$ 703	\$ 703	\$ 703	\$ 703	\$ 1,406	\$ 1,406	\$ 1,406	\$ 1,406	\$ 2,109	\$ 2,109	\$ 2,109	\$ 2,109	\$ 2,812	\$ 2,812	\$ 2,812	\$ 2,812	
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 2	\$ 6	\$ 10	\$ 15	\$ 4	\$ 12	\$ 20	\$ 29	\$ 6	\$ 18	\$ 30	\$ 44	\$ 8	\$ 24	\$ 40	\$ 58	
<b>Sub-Total</b>	\$ 763	\$ 765	\$ 769	\$ 773	\$ 778	\$ 1,530	\$ 1,538	\$ 1,546	\$ 1,555	\$ 2,295	\$ 2,307	\$ 2,319	\$ 2,333	\$ 3,060	\$ 3,076	\$ 3,092	\$ 3,110	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.04702 /kWh	\$ -	\$ 1,176	\$ 3,527	\$ 5,878	\$ 8,581	\$ 2,351	\$ 7,053	\$ 11,755	\$ 17,162	\$ 3,527	\$ 10,580	\$ 17,633	\$ 25,743	\$ 4,702	\$ 14,106	\$ 23,510	\$ 34,325	
<b>Sub Total</b>	\$ 3,106.57	\$ 4,284.07	\$ 6,639.07	\$ 8,994.07	\$ 11,702.32	\$ 7,321.96	\$ 12,031.96	\$ 16,741.96	\$ 22,158.46	\$ 10,359.84	\$ 17,424.84	\$ 24,489.84	\$ 32,614.59	\$ 13,397.73	\$ 22,817.73	\$ 32,237.73	\$ 43,070.73	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 3,106.57	\$ 4,284.07	\$ 6,639.07	\$ 8,994.07	\$ 11,702.32	\$ 7,321.96	\$ 12,031.96	\$ 16,741.96	\$ 22,158.46	\$ 10,359.84	\$ 17,424.84	\$ 24,489.84	\$ 32,614.59	\$ 13,397.73	\$ 22,817.73	\$ 32,237.73	\$ 43,070.73	
% Increase	18.22%	12.56%	7.73%	5.57%	4.21%	10.65%	6.19%	4.35%	3.23%	9.87%	5.61%	3.91%	2.89%	9.45%	5.31%	3.68%	2.71%	



Penelec Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE TP (Transmission Power Service)								
1	<b>Distribution</b>							
2	Customer Charge	729 \$	3,413.98 \$	2,489,651	729 \$	4,246.82 \$	3,096,999	\$607,348 24.4%
3	Demand Charge (kW)							
4	All kW	4,764,628 \$	1.86	8,862,209	4,764,628 \$	2.31	11,024,135	\$2,161,926 24.4%
5	115 kV Discount (Per kW)	1,474,050 \$	(1.49)	(2,196,334)	1,474,050 \$	(1.85)	(2,732,127)	(\$535,793) 24.4%
6	Energy Charge (kWh)							
7	All kWh	2,608,661,409 \$	-	-	2,608,661,409 \$	-	-	\$0 0.0%
8	<b>Total Base Normalized Distribution Revenues</b>		<b>\$ 9,155,526</b>			<b>\$ 11,389,007</b>	<b>\$2,233,481</b>	<b>24.4%</b>
9	<b>Rider Charges</b>							
10	Smart Meter Technologies Charge (Per Bill)	729 \$	9.87 \$	7,198	729 \$	- \$	-	(\$7,198) -100.0%
11	TCJA Voluntary Surcharge		-6.01%	(550,247)		0.00%	-	550,247 -100.0%
12	STAS		0.07%	101,395		0.00%	-	(101,395) -100.0%
13	Distribution System Improvement Charge		5.00%	481,299		0.00%	-	(481,299) -100.0%
14	<b>Total Distribution Including Rider Charges</b>		<b>\$ 9,195,171</b>			<b>\$ 11,389,007</b>	<b>\$2,193,836</b>	<b>23.9%</b>
15	<b>Rider Charges</b>							
16	Default Service Support Charge	4,222,938 \$	2.81200	11,874,901	4,222,938 \$	2.81200	11,874,901	- 0.0%
17	Universal Service Charge			-			-	- 0.0%
18	Solar Photovoltaic Requirements Charge	2,608,661,409 \$	0.00008	208,693	2,608,661,409 \$	0.00008	208,693	- 0.0%
19	Phase IV Energy Efficiency and Conservation Charge	4,222,938 \$	0.24000	1,013,505	4,222,938 \$	0.24000	1,013,505	- 0.0%
20	PTC/HPS Charge	2,608,661,409 \$	0.04702	122,659,259	2,608,661,409 \$	0.04702	122,659,259	- 0.0%
21	<b>Total Energy and Revenue</b>	2,608,661,409	<b>\$ 144,951,530</b>		2,608,661,409	<b>\$ 147,145,365</b>	<b>\$ 2,193,836</b>	<b>1.5%</b>
22	Avg rate per kWh		\$ 0.05557			\$ 0.05641		
23	Proposed Increase					\$ 2,193,836		
24	Percent Increase					1.51%		



**Penelec Rate District**  
**COMPARISON BETWEEN PRESENT AND PROPOSED RATES**  
**RATE TP**  
**With Demands Up to 20,000 KW**  
**At Average Levels of kWh Use**

<b>KW Demand</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	
<b>Total kW</b>	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	
<b>Hrs Use</b>	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
<b>ENERGY USAGE</b>																		
<b>Monthly Energy Usage</b>	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	
<b>Total Energy Usage</b>	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	
<b>Total Proposed Bill</b>	\$ 31,075.54	\$ 54,625.54	\$ 101,725.54	\$ 148,825.54	\$ 202,990.54	\$ 105,004.27	\$ 199,204.27	\$ 293,404.27	\$ 401,734.27	\$ 155,382.99	\$ 296,682.99	\$ 437,982.99	\$ 600,477.99	\$ 205,761.72	\$ 394,161.72	\$ 582,561.72	\$ 799,221.72	
<b>Total Current Bill</b>	\$ 27,897.24	\$ 51,463.73	\$ 98,596.70	\$ 145,729.67	\$ 199,932.58	\$ 99,545.48	\$ 193,811.42	\$ 288,077.36	\$ 396,483.19	\$ 147,627.24	\$ 289,026.15	\$ 430,425.06	\$ 593,033.81	\$ 195,709.00	\$ 384,240.88	\$ 572,772.76	\$ 789,584.42	
<b>Increase (\$)</b>	\$ 3,178.30	\$ 3,161.82	\$ 3,128.85	\$ 3,095.88	\$ 3,057.96	\$ 5,458.78	\$ 5,392.84	\$ 5,326.90	\$ 5,251.07	\$ 7,755.75	\$ 7,656.84	\$ 7,557.93	\$ 7,444.19	\$ 10,052.72	\$ 9,920.84	\$ 9,788.96	\$ 9,637.30	
<b>Increase (%)</b>	11.39%	6.14%	3.17%	2.12%	1.53%	5.48%	2.78%	1.85%	1.32%	5.25%	2.65%	1.76%	1.26%	5.14%	2.58%	1.71%	1.22%	
<b>Overall Increase (%)</b>	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	
<b>UNBUNDLED RATES - CURRENT</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$3,413.98	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414
All kW @ \$1.86/kWh	\$ 9,300	\$ 9,300	\$ 9,300	\$ 9,300	\$ 9,300	\$ 18,600	\$ 18,600	\$ 18,600	\$ 18,600	\$ 27,900	\$ 27,900	\$ 27,900	\$ 27,900	\$ 37,200	\$ 37,200	\$ 37,200	\$ 37,200	\$ 37,200
<b>Sub-Total</b>	\$ 12,714	\$ 12,714	\$ 12,714	\$ 12,714	\$ 12,714	\$ 22,014	\$ 22,014	\$ 22,014	\$ 22,014	\$ 31,314	\$ 31,314	\$ 31,314	\$ 31,314	\$ 40,614	\$ 40,614	\$ 40,614	\$ 40,614	\$ 40,614
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.24 /kW PLC	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
TCIA @ -6.010 %	\$ (764)	\$ (764)	\$ (764)	\$ (764)	\$ (764)	\$ (1,323)	\$ (1,323)	\$ (1,323)	\$ (1,323)	\$ (1,882)	\$ (1,882)	\$ (1,882)	\$ (1,882)	\$ (2,441)	\$ (2,441)	\$ (2,441)	\$ (2,441)	\$ (2,441)
Smart Meter Charge @ \$9.87	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
Default Service Support Charge @ \$ 2.812 /kW NSPL	\$ 14,060	\$ 14,060	\$ 14,060	\$ 14,060	\$ 14,060	\$ 28,120	\$ 28,120	\$ 28,120	\$ 28,120	\$ 42,180	\$ 42,180	\$ 42,180	\$ 42,180	\$ 56,240	\$ 56,240	\$ 56,240	\$ 56,240	\$ 56,240
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 40	\$ 120	\$ 200	\$ 292	\$ 80	\$ 240	\$ 400	\$ 584	\$ 120	\$ 360	\$ 600	\$ 876	\$ 160	\$ 480	\$ 800	\$ 1,168	\$ 1,168
<b>Sub-Total</b>	\$ 14,506	\$ 14,546	\$ 14,626	\$ 14,706	\$ 14,798	\$ 29,287	\$ 29,447	\$ 29,607	\$ 29,791	\$ 44,028	\$ 44,268	\$ 44,508	\$ 44,784	\$ 58,769	\$ 59,089	\$ 59,409	\$ 59,777	\$ 59,777
DSIC @ 5.000 %	\$ 658	\$ 658	\$ 658	\$ 658	\$ 658	\$ 1,155	\$ 1,155	\$ 1,155	\$ 1,155	\$ 1,652	\$ 1,652	\$ 1,652	\$ 1,652	\$ 2,149	\$ 2,149	\$ 2,149	\$ 2,149	\$ 2,149
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.04702 /kWh	\$ -	\$ 23,510	\$ 70,530	\$ 117,550	\$ 171,623	\$ 47,020	\$ 141,060	\$ 235,100	\$ 343,246	\$ 70,530	\$ 211,590	\$ 352,650	\$ 514,869	\$ 94,040	\$ 282,120	\$ 470,200	\$ 686,492	\$ 686,492
<b>Sub Total</b>	\$ 27,878	\$ 51,428	\$ 98,528	\$ 145,628	\$ 199,793	\$ 99,476	\$ 193,676	\$ 287,876	\$ 396,206	\$ 147,524	\$ 288,824	\$ 430,124	\$ 592,619	\$ 195,572	\$ 383,972	\$ 572,372	\$ 789,032	\$ 789,032
STAS @ 0.07 %	\$ 20	\$ 36	\$ 69	\$ 102	\$ 140	\$ 70	\$ 136	\$ 202	\$ 277	\$ 103	\$ 202	\$ 301	\$ 415	\$ 137	\$ 269	\$ 401	\$ 552	\$ 552
<b>Total Bill</b>	\$ 27,897	\$ 51,464	\$ 98,597	\$ 145,730	\$ 199,933	\$ 99,545	\$ 193,811	\$ 288,077	\$ 396,483	\$ 147,627	\$ 289,026	\$ 430,425	\$ 593,034	\$ 195,709	\$ 384,241	\$ 572,773	\$ 789,584	\$ 789,584
<b>UNBUNDLED RATES - PROPOSED</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$4,246.82	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247
All kW @ \$2.31/kWh	\$ 11,569	\$ 11,569	\$ 11,569	\$ 11,569	\$ 11,569	\$ 23,137	\$ 23,137	\$ 23,137	\$ 23,137	\$ 34,706	\$ 34,706	\$ 34,706	\$ 34,706	\$ 46,275	\$ 46,275	\$ 46,275	\$ 46,275	\$ 46,275
<b>Sub-Total</b>	\$ 15,816	\$ 15,816	\$ 15,816	\$ 15,816	\$ 15,816	\$ 27,384	\$ 27,384	\$ 27,384	\$ 27,384	\$ 38,953	\$ 38,953	\$ 38,953	\$ 38,953	\$ 50,522	\$ 50,522	\$ 50,522	\$ 50,522	\$ 50,522
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.24 /kW PLC	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
TCIA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$ 2.812 /kW NSPL	\$ 14,060	\$ 14,060	\$ 14,060	\$ 14,060	\$ 14,060	\$ 28,120	\$ 28,120	\$ 28,120	\$ 28,120	\$ 42,180	\$ 42,180	\$ 42,180	\$ 42,180	\$ 56,240	\$ 56,240	\$ 56,240	\$ 56,240	\$ 56,240
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 40	\$ 120	\$ 200	\$ 292	\$ 80	\$ 240	\$ 400	\$ 584	\$ 120	\$ 360	\$ 600	\$ 876	\$ 160	\$ 480	\$ 800	\$ 1,168	\$ 1,168
<b>Sub-Total</b>	\$ 15,260	\$ 15,300	\$ 15,380	\$ 15,460	\$ 15,552	\$ 30,600	\$ 30,760	\$ 30,920	\$ 31,104	\$ 45,900	\$ 46,140	\$ 46,380	\$ 46,656	\$ 61,200	\$ 61,520	\$ 61,840	\$ 62,208	\$ 62,208
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.04702 /kWh	\$ -	\$ 23,510	\$ 70,530	\$ 117,550	\$ 171,623	\$ 47,020	\$ 141,060	\$ 235,100	\$ 343,246	\$ 70,530	\$ 211,590	\$ 352,650	\$ 514,869	\$ 94,040	\$ 282,120	\$ 470,200	\$ 686,492	\$ 686,492
<b>Sub Total</b>	\$ 31,076	\$ 54,626	\$ 101,726	\$ 148,826	\$ 202,991	\$ 105,004	\$ 199,204	\$ 293,404	\$ 401,734	\$ 155,383	\$ 296,683	\$ 437,983	\$ 600,478	\$ 205,762	\$ 394,162	\$ 582,562	\$ 799,222	\$ 799,222
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 31,076	\$ 54,626	\$ 101,726	\$ 148,826	\$ 202,991	\$ 105,004	\$ 199,204	\$ 293,404	\$ 401,734	\$ 155,383	\$ 296,683	\$ 437,983	\$ 600,478	\$ 205,762	\$ 394,162	\$ 582,562	\$ 799,222	\$ 799,222
<b>% Increase</b>	11.39%	6.14%	3.17%	2.12%	1.53%	5.48%	2.78%	1.85%	1.32%	5.25%	2.65%	1.76%	1.26%	5.14%	2.58%	1.71%	1.22%	

Penelec Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE TP - 115 KV OR GREATER DISCOUNT  
 With Demands Up to 20,000 KW  
 At Average Levels of kWh Use

<b>KW Demand</b>	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	
Total Proposed Bill	\$ 21,808.12	\$ 45,358.12	\$ 92,458.12	\$ 139,558.12	\$ 193,723.12	\$ 86,469.43	\$ 180,669.43	\$ 274,869.43	\$ 383,199.43	\$ 127,580.73	\$ 268,880.73	\$ 410,180.73	\$ 572,675.73	\$ 168,692.04	\$ 357,092.04	\$ 545,492.04	\$ 762,152.04	
Total Current Bill	20,539.73	44,106.21	91,239.18	138,372.15	192,575.07	84,830.45	179,096.39	273,362.33	381,768.17	125,554.70	266,953.61	408,352.52	570,961.26	166,278.94	354,810.82	543,342.70	760,154.36	
Increase (\$)	\$ 1,268.40	\$ 1,251.91	\$ 1,218.94	\$ 1,185.97	\$ 1,148.06	\$ 1,638.97	\$ 1,573.03	\$ 1,507.09	\$ 1,431.26	\$ 2,026.04	\$ 1,927.13	\$ 1,828.22	\$ 1,714.47	\$ 2,413.10	\$ 2,281.22	\$ 2,149.34	\$ 1,997.68	
Increase (%)	6.18%	2.84%	1.34%	0.86%	0.60%	1.93%	0.88%	0.55%	0.37%	1.61%	0.72%	0.45%	0.30%	1.45%	0.64%	0.40%	0.26%	
Overall Increase (%)	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	
<b>UNBUNDLED RATES - CURRENT</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$3,413.98	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	
All kW @ \$0.37/kWh	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	
<b>Sub-Total</b>	\$ 5,264	\$ 5,264	\$ 5,264	\$ 5,264	\$ 5,264	\$ 7,114	\$ 7,114	\$ 7,114	\$ 7,114	\$ 8,964	\$ 8,964	\$ 8,964	\$ 8,964	\$ 10,814	\$ 10,814	\$ 10,814	\$ 10,814	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.24 /kW PLC	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	
TCJA @ -6.010 %	\$ (316)	\$ (316)	\$ (316)	\$ (316)	\$ (316)	\$ (428)	\$ (428)	\$ (428)	\$ (428)	\$ (539)	\$ (539)	\$ (539)	\$ (539)	\$ (650)	\$ (650)	\$ (650)	\$ (650)	
Smart Meter Charge @ \$9.87	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	
Default Service Support Charge @ \$ 2.812 /kW NSPL	\$ 14,060	\$ 14,060	\$ 14,060	\$ 14,060	\$ 14,060	\$ 28,120	\$ 28,120	\$ 28,120	\$ 28,120	\$ 42,180	\$ 42,180	\$ 42,180	\$ 42,180	\$ 56,240	\$ 56,240	\$ 56,240	\$ 56,240	
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 40	\$ 120	\$ 200	\$ 292	\$ 80	\$ 240	\$ 400	\$ 584	\$ 120	\$ 360	\$ 600	\$ 876	\$ 160	\$ 480	\$ 800	\$ 1,168	
<b>Sub-Total</b>	\$ 14,954	\$ 14,994	\$ 15,074	\$ 15,154	\$ 15,246	\$ 30,182	\$ 30,342	\$ 30,502	\$ 30,686	\$ 45,371	\$ 45,611	\$ 45,851	\$ 46,127	\$ 60,560	\$ 60,880	\$ 61,200	\$ 61,568	
DSIC @ 5.000 %	\$ 308	\$ 308	\$ 308	\$ 308	\$ 308	\$ 455	\$ 455	\$ 455	\$ 455	\$ 602	\$ 602	\$ 602	\$ 602	\$ 749	\$ 749	\$ 749	\$ 749	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.04702 /kWh	\$ -	\$ 23,510	\$ 70,530	\$ 117,550	\$ 171,623	\$ 47,020	\$ 141,060	\$ 235,100	\$ 343,246	\$ 70,530	\$ 211,590	\$ 352,650	\$ 514,869	\$ 94,040	\$ 282,120	\$ 470,200	\$ 686,492	
<b>Sub Total</b>	\$ 20,525	\$ 44,075	\$ 91,175	\$ 138,275	\$ 192,440	\$ 84,771	\$ 178,971	\$ 273,171	\$ 381,501	\$ 125,467	\$ 266,767	\$ 408,067	\$ 570,562	\$ 166,163	\$ 354,563	\$ 542,963	\$ 759,623	
STAS @ 0.07 %	\$ 14	\$ 31	\$ 64	\$ 97	\$ 135	\$ 59	\$ 125	\$ 191	\$ 267	\$ 88	\$ 187	\$ 286	\$ 399	\$ 116	\$ 248	\$ 380	\$ 532	
<b>Total Bill</b>	\$ 20,540	\$ 44,106	\$ 91,239	\$ 138,372	\$ 192,575	\$ 84,830	\$ 179,096	\$ 273,362	\$ 381,768	\$ 125,555	\$ 266,954	\$ 408,353	\$ 570,961	\$ 166,279	\$ 354,811	\$ 543,343	\$ 760,154	
<b>UNBUNDLED RATES - PROPOSED</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$4,246.82	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	
All kW @ \$0.46/kWh	\$ 2,301	\$ 2,301	\$ 2,301	\$ 2,301	\$ 2,301	\$ 4,603	\$ 4,603	\$ 4,603	\$ 4,603	\$ 6,904	\$ 6,904	\$ 6,904	\$ 6,904	\$ 9,205	\$ 9,205	\$ 9,205	\$ 9,205	
<b>Sub-Total</b>	\$ 6,548	\$ 6,548	\$ 6,548	\$ 6,548	\$ 6,548	\$ 8,849	\$ 8,849	\$ 8,849	\$ 8,849	\$ 11,151	\$ 11,151	\$ 11,151	\$ 11,151	\$ 13,452	\$ 13,452	\$ 13,452	\$ 13,452	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.24 /kW PLC	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ \$ 2.812 /kW NSPL	\$ 14,060	\$ 14,060	\$ 14,060	\$ 14,060	\$ 14,060	\$ 28,120	\$ 28,120	\$ 28,120	\$ 28,120	\$ 42,180	\$ 42,180	\$ 42,180	\$ 42,180	\$ 56,240	\$ 56,240	\$ 56,240	\$ 56,240	
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 40	\$ 120	\$ 200	\$ 292	\$ 80	\$ 240	\$ 400	\$ 584	\$ 120	\$ 360	\$ 600	\$ 876	\$ 160	\$ 480	\$ 800	\$ 1,168	
<b>Sub-Total</b>	\$ 15,260	\$ 15,300	\$ 15,380	\$ 15,460	\$ 15,552	\$ 30,600	\$ 30,760	\$ 30,920	\$ 31,104	\$ 45,900	\$ 46,140	\$ 46,380	\$ 46,656	\$ 61,200	\$ 61,520	\$ 61,840	\$ 62,208	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.04702 /kWh	\$ -	\$ 23,510	\$ 70,530	\$ 117,550	\$ 171,623	\$ 47,020	\$ 141,060	\$ 235,100	\$ 343,246	\$ 70,530	\$ 211,590	\$ 352,650	\$ 514,869	\$ 94,040	\$ 282,120	\$ 470,200	\$ 686,492	
<b>Sub Total</b>	\$ 21,808	\$ 45,358	\$ 92,458	\$ 139,558	\$ 193,723	\$ 86,469	\$ 180,669	\$ 274,869	\$ 383,199	\$ 127,581	\$ 268,881	\$ 410,181	\$ 572,676	\$ 168,692	\$ 357,092	\$ 545,492	\$ 762,152	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 21,808	\$ 45,358	\$ 92,458	\$ 139,558	\$ 193,723	\$ 86,469	\$ 180,669	\$ 274,869	\$ 383,199	\$ 127,581	\$ 268,881	\$ 410,181	\$ 572,676	\$ 168,692	\$ 357,092	\$ 545,492	\$ 762,152	
% Increase	6.18%	2.84%	1.34%	0.86%	0.60%	1.93%	0.88%	0.55%	0.37%	1.61%	0.72%	0.45%	0.30%	1.45%	0.64%	0.40%	0.26%	

Penelec Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE TP  
 With Demands Over 20,000 KW  
 At Average Levels of kWh Use

KW Demand	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	100
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Proposed Bill	\$ 138,390.44	\$ 256,140.44	\$ 491,640.44	\$ 727,140.44	\$ 997,965.44	\$ 306,519.17	\$ 589,119.17	\$ 871,719.17	\$ 1,196,709.17	\$ 356,897.89	\$ 686,597.89	\$ 1,016,297.89	\$ 1,395,452.89	\$ 407,276.62	\$ 784,076.62	\$ 1,160,876.62	\$ 1,594,196.62	
Total Current Bill	125,958.33	243,790.75	479,455.60	715,120.45	986,135.03	291,872.51	574,670.33	857,468.15	1,182,685.65	339,954.27	669,885.06	999,815.85	1,379,236.26	388,036.03	765,099.79	1,142,163.55	1,575,786.87	
Increase (\$)	\$ 12,432.11	\$ 12,349.69	\$ 12,184.84	\$ 12,019.99	\$ 11,830.41	\$ 14,646.66	\$ 14,448.84	\$ 14,251.02	\$ 14,023.52	\$ 16,943.62	\$ 16,712.83	\$ 16,482.04	\$ 16,216.64	\$ 19,240.59	\$ 18,976.83	\$ 18,713.07	\$ 18,409.75	
Increase (%)	9.87%	5.07%	2.54%	1.68%	1.20%	5.02%	2.51%	1.66%	1.19%	4.98%	2.49%	1.65%	1.18%	4.96%	2.48%	1.64%	1.17%	
Overall Increase (%)	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	
<b>UNBUNDLED RATES - CURRENT</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$3,413.98	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414	\$ 3,414
All kW @ \$1.86/kWh	\$ 46,500	\$ 46,500	\$ 46,500	\$ 46,500	\$ 46,500	\$ 55,800	\$ 55,800	\$ 55,800	\$ 55,800	\$ 55,800	\$ 65,100	\$ 65,100	\$ 65,100	\$ 65,100	\$ 74,400	\$ 74,400	\$ 74,400	\$ 74,400
<b>Sub-Total</b>	\$ 49,914	\$ 49,914	\$ 49,914	\$ 49,914	\$ 49,914	\$ 59,214	\$ 59,214	\$ 59,214	\$ 59,214	\$ 59,214	\$ 68,514	\$ 68,514	\$ 68,514	\$ 68,514	\$ 77,814	\$ 77,814	\$ 77,814	\$ 77,814
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.24 /kW PLC	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600
TCJA @ -6.010 %	\$ (3,000)	\$ (3,000)	\$ (3,000)	\$ (3,000)	\$ (3,000)	\$ (3,559)	\$ (3,559)	\$ (3,559)	\$ (3,559)	\$ (3,559)	\$ (4,118)	\$ (4,118)	\$ (4,118)	\$ (4,118)	\$ (4,677)	\$ (4,677)	\$ (4,677)	\$ (4,677)
Smart Meter Charge @ \$9.87	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
Default Service Support Charge @ \$ 2.812 /kW NSPL	\$ 70,300	\$ 70,300	\$ 70,300	\$ 70,300	\$ 70,300	\$ 84,360	\$ 84,360	\$ 84,360	\$ 84,360	\$ 84,360	\$ 98,420	\$ 98,420	\$ 98,420	\$ 98,420	\$ 112,480	\$ 112,480	\$ 112,480	\$ 112,480
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 200	\$ 600	\$ 1,000	\$ 1,460	\$ 240	\$ 720	\$ 1,200	\$ 1,752	\$ 280	\$ 840	\$ 1,400	\$ 2,044	\$ 320	\$ 960	\$ 1,600	\$ 2,336	
<b>Sub-Total</b>	\$ 73,310	\$ 73,510	\$ 73,910	\$ 74,310	\$ 74,770	\$ 88,251	\$ 88,731	\$ 89,211	\$ 89,763	\$ 102,992	\$ 103,552	\$ 104,112	\$ 104,756	\$ 117,733	\$ 118,373	\$ 119,013	\$ 119,749	
DSIC @ 5.000 %	\$ 2,646	\$ 2,646	\$ 2,646	\$ 2,646	\$ 2,646	\$ 3,143	\$ 3,143	\$ 3,143	\$ 3,143	\$ 3,640	\$ 3,640	\$ 3,640	\$ 3,640	\$ 4,137	\$ 4,137	\$ 4,137	\$ 4,137	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.04702 /kWh	\$ -	\$ 117,550	\$ 352,650	\$ 587,750	\$ 858,115	\$ 141,060	\$ 423,180	\$ 705,300	\$ 1,029,738	\$ 164,570	\$ 493,710	\$ 822,850	\$ 1,201,361	\$ 188,080	\$ 564,240	\$ 940,400	\$ 1,372,984	
<b>Sub Total</b>	\$ 125,870	\$ 243,620	\$ 479,120	\$ 714,620	\$ 985,445	\$ 291,668	\$ 574,268	\$ 856,868	\$ 1,181,858	\$ 339,716	\$ 669,416	\$ 999,116	\$ 1,378,271	\$ 387,765	\$ 764,565	\$ 1,141,365	\$ 1,574,685	
STAS @ 0.07 %	\$ 88	\$ 171	\$ 335	\$ 500	\$ 690	\$ 204	\$ 402	\$ 600	\$ 827	\$ 238	\$ 469	\$ 699	\$ 965	\$ 271	\$ 535	\$ 799	\$ 1,102	
<b>Total Bill</b>	\$ 125,958	\$ 243,791	\$ 479,456	\$ 715,120	\$ 986,135	\$ 291,873	\$ 574,670	\$ 857,468	\$ 1,182,686	\$ 339,954	\$ 669,885	\$ 999,816	\$ 1,379,236	\$ 388,036	\$ 765,100	\$ 1,142,164	\$ 1,575,787	
<b>UNBUNDLED RATES - PROPOSED</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$4,246.82	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247
All kW @ \$2.31/kWh	\$ 57,844	\$ 57,844	\$ 57,844	\$ 57,844	\$ 57,844	\$ 69,412	\$ 69,412	\$ 69,412	\$ 69,412	\$ 69,412	\$ 80,981	\$ 80,981	\$ 80,981	\$ 80,981	\$ 92,550	\$ 92,550	\$ 92,550	\$ 92,550
<b>Sub-Total</b>	\$ 62,090	\$ 62,090	\$ 62,090	\$ 62,090	\$ 62,090	\$ 73,659	\$ 73,659	\$ 73,659	\$ 73,659	\$ 73,659	\$ 85,228	\$ 85,228	\$ 85,228	\$ 85,228	\$ 96,797	\$ 96,797	\$ 96,797	\$ 96,797
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.24 /kW PLC	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$ 2.812 /kW NSPL	\$ 70,300	\$ 70,300	\$ 70,300	\$ 70,300	\$ 70,300	\$ 84,360	\$ 84,360	\$ 84,360	\$ 84,360	\$ 84,360	\$ 98,420	\$ 98,420	\$ 98,420	\$ 98,420	\$ 112,480	\$ 112,480	\$ 112,480	\$ 112,480
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 200	\$ 600	\$ 1,000	\$ 1,460	\$ 240	\$ 720	\$ 1,200	\$ 1,752	\$ 280	\$ 840	\$ 1,400	\$ 2,044	\$ 320	\$ 960	\$ 1,600	\$ 2,336	
<b>Sub-Total</b>	\$ 76,300	\$ 76,500	\$ 76,900	\$ 77,300	\$ 77,760	\$ 91,800	\$ 92,280	\$ 92,760	\$ 93,312	\$ 107,100	\$ 107,660	\$ 108,220	\$ 108,864	\$ 122,400	\$ 123,040	\$ 123,680	\$ 124,416	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.04702 /kWh	\$ -	\$ 117,550	\$ 352,650	\$ 587,750	\$ 858,115	\$ 141,060	\$ 423,180	\$ 705,300	\$ 1,029,738	\$ 164,570	\$ 493,710	\$ 822,850	\$ 1,201,361	\$ 188,080	\$ 564,240	\$ 940,400	\$ 1,372,984	
<b>Sub Total</b>	\$ 138,390	\$ 256,140	\$ 491,640	\$ 727,140	\$ 997,965	\$ 306,519	\$ 589,119	\$ 871,719	\$ 1,196,709	\$ 356,898	\$ 686,598	\$ 1,016,298	\$ 1,395,453	\$ 407,277	\$ 784,077	\$ 1,160,877	\$ 1,594,197	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 138,390	\$ 256,140	\$ 491,640	\$ 727,140	\$ 997,965	\$ 306,519	\$ 589,119	\$ 871,719	\$ 1,196,709	\$ 356,898	\$ 686,598	\$ 1,016,298	\$ 1,395,453	\$ 407,277	\$ 784,077	\$ 1,160,877	\$ 1,594,197	
% Increase	9.87%	5.07%	2.54%	1.68%	1.20%	5.02%	2.51%	1.66%	1.19%	4.98%	2.49%	1.65%	1.18%	4.96%	2.48%	1.64%	1.17%	



Penelec Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE H (All Electric School, Church and Hospital Rate)								
1	<b>Distribution</b>							
2	Customer Charge	1,679 \$	35.13 \$ 58,977	1,679 \$	35.13 \$	58,977	\$ -	0.0%
3	Energy Charge (kWh)							
4	All kWh	23,931,981 \$	0.03312 792,627	23,931,981 \$	0.04032	965,001	172,374	21.7%
5	<b>Total Base Normalized Distribution Revenues</b>		<b>\$ 851,604</b>			<b>\$ 1,023,978</b>	<b>\$ 172,374</b>	<b>20.2%</b>
6	<b>Rider Charges</b>							
7	Smart Meter Technologies Charge (Per Bill)	1,679 \$	0.52 \$ 873	1,679 \$	- \$	-	\$ (873)	-100.0%
8	TCJA Voluntary Surcharge		-6.01% (51,181)		0.00%	-	51,181	-100.0%
9	STAS		0.07% 2,630		0.00%	-	(2,630)	-100.0%
10	Distribution System Improvement Charge		5.00% \$ 42,159		0.00% \$	-	(42,159)	-100.0%
11	<b>Total Distribution Including Rider Charges</b>		<b>\$ 846,084</b>			<b>\$ 1,023,978</b>	<b>\$ 177,894</b>	<b>21.0%</b>
12	<b>Rider Charges</b>							
13	Default Service Support Charge	23,931,981 \$	0.00388 92,856	23,931,981 \$	0.00388	92,856	-	0.0%
14	Universal Service Charge		-			-	-	0.0%
15	Solar Photovoltaic Requirements Charge	23,931,981 \$	0.00008 1,915	23,931,981 \$	0.00008	1,915	-	0.0%
16	Phase IV Energy Efficiency and Conservation Charge	23,931,981 \$	0.00175 41,881	23,931,981 \$	0.00175	41,881	-	0.0%
17	PTC/HPS Charge	23,931,981 \$	0.11603 2,776,828	23,931,981 \$	0.11603	2,776,828	-	0.0%
18	<b>Total Energy and Revenue</b>	23,931,981	<b>\$ 3,759,564</b>	23,931,981		<b>\$ 3,937,457</b>	<b>\$ 177,894</b>	<b>4.7%</b>
19	Avg rate per kWh		\$ 0.15709			\$ 0.16453		
20	Proposed Increase					\$ 177,894		
21	Percent Increase					4.73%		



Penelec Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change	
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue			
	[a]	[b]	[c]=[a]x[b]	[e]=[a]x[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]	
SCHEDULE OL (Outdoor Area Lighting Service)									
1	<b>HIGH PRESSURE SODIUM VAPOR</b>								
2	70 WATTS	12,703 \$	19.38 \$	246,177	12,703 \$	23.98 \$	304,557 \$	58,380	23.7%
3	100 WATTS	69,157 \$	19.46	1,345,790	69,157 \$	24.07	1,664,939	319,149	23.7%
4	New 150 WATTS	122 \$	23.96	2,921	122 \$	29.64	3,613	692	23.7%
5	200 WATTS	29,312 \$	28.45	833,915	29,312 \$	35.20	1,031,674	197,759	23.7%
6	250 WATTS	75 \$	29.67	2,214	75 \$	36.71	2,740	526	23.7%
7	400 WATTS	3,463 \$	28.75	99,574	3,463 \$	35.57	123,187	23,613	23.7%
8	200 WATTS Floodlights	296 \$	34.56	10,214	296 \$	42.76	12,636	2,422	23.7%
9	400 WATTS Floodlight	712 \$	33.98	24,206	712 \$	42.04	29,947	5,741	23.7%
10	<b>MERCURY VAPOR</b>								
11	100 WATTS	30,941 \$	8.28	256,191	30,941 \$	10.24	316,946	60,755	23.7%
12	175 WATTS	31,176 \$	8.79	274,037	31,176 \$	10.87	339,024	64,987	23.7%
13	250 WATTS	3,638 \$	12.48	45,405	3,638 \$	15.44	56,173	10,768	23.7%
14	400 WATTS	1,522 \$	14.28	21,737	1,522 \$	17.67	26,892	5,155	23.7%
15	700 WATTS	57 \$	20.00	1,136	57 \$	24.74	1,405	269	23.7%
16	1,000 WATTS	177 \$	20.62	3,646	177 \$	25.51	4,511	865	23.7%
17	400 WATT Floodlight	403 \$	16.17	6,513	403 \$	20.00	8,058	1,545	23.7%
18	1,000 WATT Floodlight	134 \$	26.62	3,566	134 \$	32.93	4,412	846	23.7%
19	<b>ADDITIONAL FACILITIES</b>								
20	WOOD POLE - Per Pole Per Lamp	35,702 \$	1.61	57,480	35,702 \$	1.99	71,111	13,631	23.7%
21	WOOD POLE - In Excess of One Per Lamp	1,140 \$	3.94	4,492	1,140 \$	4.87	5,557	1,065	23.7%
22	FABRICATED POLE - Per Pole Per Lamp	2,300 \$	8.06	18,538	2,300 \$	9.97	22,935	4,397	23.7%
23	FABRICATED POLE - In Excess of One Per Lamp	229 \$	10.62	2,428	229 \$	13.14	3,004	576	23.7%
24	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 3,260,181</b>			<b>\$ 4,033,321</b>	<b>\$ 773,140</b>	<b>23.7%</b>
25	<b>Rider Charges</b>								
26	Smart Meter Technologies Charge (Per Bill)			\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
27	TCJA Voluntary Surcharge		-6.01%	(195,937)		0.00%	-	195,937	-100.0%
28	STAS		0.07%	3,193		0.00%	-	(3,193)	-100.0%
29	Distribution System Improvement Charge		5.00%	154,177		0.00%	\$ -	(154,177)	-100.0%
30	<b>Total Distribution Including Rider Charges</b>			<b>\$ 3,221,613</b>			<b>\$ 4,033,321</b>	<b>\$ 811,708</b>	<b>25.2%</b>
31	<b>Rider Charges</b>								
32	Default Service Support Charge	11,026,505 \$	0.00388	42,783	11,026,505 \$	0.00388	42,783	-	0.0%
33	Universal Service Charge			-			-	-	0.0%
34	Solar Photovoltaic Requirements Charge	11,026,505 \$	0.00008	882	11,026,505 \$	0.00008	882	-	0.0%
35	Phase IV Energy Efficiency and Conservation Charge	11,026,505 \$	0.00175	19,296	11,026,505 \$	0.00175	19,296	-	0.0%
36	PTC/HPS Charge	11,026,505 \$	0.11603	1,279,405	11,026,505 \$	0.11603	1,279,405	-	0.0%
37	<b>Total Energy and Revenue</b>	11,026,505		<b>\$ 4,563,980</b>	11,026,505		<b>\$ 5,375,688</b>	<b>\$ 811,708</b>	<b>17.8%</b>
38	Avg rate per kWh			\$ 0.41391			\$ 0.48752		
39	Proposed Increase						\$ 811,708		
40	Percent Increase						17.79%		

Penelec Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change	
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue			
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]	
SCHEDULE SL (Street Lighting Service)									
<b>High Pressure Sodium Vapor Street Lighting Service</b>									
1	WOOD POLE								
2	70 WATTS	160,522 \$	10.48 \$	1,682,270	160,522 \$	14.32 \$	2,299,416 \$	617,145	36.7%
3	100 WATTS	263,199 \$	9.28	2,442,490	263,199 \$	12.68	3,338,525	896,034	36.7%
4	150 WATTS	37,786 \$	8.82	333,276	37,786 \$	12.06	455,539	122,263	36.7%
5	200 WATTS	30,914 \$	13.47	416,417	30,914 \$	18.41	569,180	152,764	36.7%
6	200 WATTS Prov E	48 \$	12.71	610	48 \$	17.37	834	224	36.7%
7	250 WATTS	303 \$	14.15	4,282	303 \$	19.34	5,854	1,571	36.7%
8	400 WATTS	7,085 \$	9.26	65,606	7,085 \$	12.66	89,674	24,068	36.7%
9	400 WATTS Prov E	12 \$	10.63	128	12 \$	14.53	174	47	36.7%
<b>FIBERGLASS POLE NOT OVER 16 FEET</b>									
11	70 WATTS	2,045 \$	16.75	34,249	2,045 \$	22.89	46,814	12,564	36.7%
12	100 WATTS	40,991 \$	15.56	637,822	40,991 \$	21.27	871,809	233,987	36.7%
13	150 WATTS	3,644 \$	15.10	55,032	3,644 \$	20.64	75,220	20,188	36.7%
14	200 WATTS	2,434 \$	19.71	47,969	2,434 \$	26.94	65,567	17,598	36.7%
15	250 WATTS	194 \$	20.36	3,957	194 \$	27.83	5,409	1,452	36.7%
16	400 WATTS	2,198 \$	15.52	34,108	2,198 \$	21.21	46,621	12,513	36.7%
<b>UNDERPASS LIGHTING</b>									
18	70 WATTS	12 \$	9.95	117	12 \$	13.60	160	43	36.7%
19	100 WATTS	457 \$	6.98	3,187	457 \$	9.54	4,356	1,169	36.7%
20	150 WATTS	193 \$	6.42	1,239	193 \$	8.78	1,694	455	36.7%
21	200 WATTS	49 \$	9.99	485	49 \$	13.65	663	178	36.7%
22	400 WATTS	- \$	5.13	-	- \$	7.01	-	-	0.0%
<b>Rate Schedule LED - Light Emitting Diode</b>									
<b>COBRA HEAD</b>									
25	50 WATTS	94,724 \$	8.29	785,259	94,724 \$	11.33	1,073,334	288,075	36.7%
26	90 WATTS	56,289 \$	9.88	556,131	56,289 \$	13.50	760,149	204,018	36.7%
27	130 WATTS	12,190 \$	11.14	135,796	12,190 \$	15.23	185,613	49,817	36.7%
28	260 WATTS	1,626 \$	17.30	28,131	1,626 \$	23.65	38,451	10,320	36.7%
<b>Colonial</b>									
30	50 WATTS	4,166 \$	13.37	55,704	4,166 \$	18.27	76,139	20,435	36.7%
31	90 WATTS	768 \$	14.71	11,297	768 \$	20.11	15,442	4,144	36.7%
<b>Acorn</b>									
	50 WATTS	1,416 \$	22.30	31,577	1,416 \$	30.48	43,161	11,584	36.7%
	90 WATTS	- \$	23.58	-	- \$	32.23	-	-	0.0%



Penelec Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
<b>SCHEDULE SL (Street Lighting Service)</b>								
<b>SCHEDULE MSL (Municipal Street Lighting Service)</b>								
<b>WOOD POLE</b>								
100 WATTS	- \$	7.94	-	- \$	10.85	-	-	0.0%
175 WATTS	- \$	7.93	-	- \$	10.84	-	-	0.0%
250 WATTS	- \$	11.09	-	- \$	15.16	-	-	0.0%
<b>FABRICATED POLE</b>								
250 WATTS	- \$	17.30	-	- \$	23.65	-	-	0.0%
<b>STANDARD HIGH PRESSURE SODIUM VAPOR UNITS</b>								
<b>WOOD POLE</b>								
250 WATTS	- \$	14.60	-	- \$	19.96	-	-	0.0%
<b>FABRICATED POLE</b>								
250 WATTS	- \$	20.98	-	- \$	28.68	-	-	0.0%
<b>MERCURY VAPOR FLOODLIGHT UNITS</b>								
<b>WOOD POLE</b>								
400 WATTS	301 \$	13.28	4,000	301 \$	18.15	5,468	1,468	36.7%
1,000 WATTS	768 \$	15.95	12,250	768 \$	21.80	16,743	4,494	36.7%
<b>FABRICATED POLE</b>								
400 WATTS	- \$	33.07	-	- \$	45.20	-	-	0.0%
<b>UNDERGROUND SYSTEM</b>								
Earth Construction/Ft	2,312,747 \$	0.04	92,510	2,312,747 \$	0.05	126,447	33,937	36.7%
Sidewalk Construction/Ft	2,496 \$	0.40	998	2,496 \$	0.55	1,365	366	36.7%
<b>LIMITED ACCESS HIGHWAY LIGHTING</b>								
<b>MERCURY VAPOR LAMP</b>								
250 WATTS	24 \$	6.91	166	24 \$	9.44	227	61	36.7%
400 WATTS	60 \$	5.91	355	60 \$	8.08	485	130	36.7%
<b>HIGH PRESSURE SODIUM VAPOR LAMP</b>								
200 WATTS	- \$	9.07	-	- \$	12.40	-	-	0.0%
400 WATTS	- \$	4.43	-	- \$	6.06	-	-	0.0%
<b>OVERHEAD OR BOULEVARD STREET LIGHTING</b>								
Overhead Self-Controlled (Per Unit)	22,239 \$	1.86	41,365	22,239 \$	2.54	56,540	15,175	36.7%
First 100,000 kWh	1,144,871 \$	0.00726	8,312	1,144,871 \$	0.009923	11,361	3,049	36.7%
Excess kWh	- \$	0.00191	-	- \$	0.002611	-	-	-
<b>32 Total Base Normalized Distribution Revenues</b>			<b>\$ 7,527,096</b>			<b>\$ 10,288,431</b>	<b>\$ 2,761,335</b>	<b>36.7%</b>

Penelec Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]	
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]			
SCHEDULE SL (Street Lighting Service)									
33	<b>Rider Charges</b>								
34	Smart Meter Technologies Charge (Per Bill)		\$ -	-	\$ -	\$ -	\$ -	0.0%	
35	TCJA Voluntary Surcharge		-6.01% (452,378)		0.00%	-	452,378	-100.0%	
36	STAS		0.07% 7,888		0.00%	-	(7,888)	-100.0%	
37	Distribution System Improvement Charge		5.00% \$ 353,912		0.00%	\$ -	(353,912)	-100.0%	
38	<b>Total Distribution Including Rider Charges</b>		<b>\$ 7,436,518</b>			<b>\$ 10,288,431</b>	<b>\$ 2,851,914</b>	<b>38.4%</b>	
39	<b>Rider Charges</b>								
40	Default Service Support Charge	31,975,577	\$ 0.00388	124,065	31,975,577	\$ 0.00388	124,065	-	0.0%
41	Universal Service Charge			-			-	-	0.0%
42	Solar Photovoltaic Requirements Charge	31,975,577	\$ 0.00008	2,558	31,975,577	\$ 0.00008	2,558	-	0.0%
43	Phase IV Energy Efficiency and Conservation Charge	31,975,577	\$ 0.00011	3,517	31,975,577	\$ 0.00011	3,517	-	0.0%
44	PTC/HPS Charge	31,975,577	\$ 0.11603	3,710,126	31,975,577	\$ 0.11603	3,710,126	-	0.0%
45	<b>Total Energy and Revenue</b>		<b>\$ 11,276,784</b>			<b>\$ 14,128,698</b>	<b>\$ 2,851,914</b>	<b>25.3%</b>	
46	Avg rate per kWh		\$0.00000			\$0.00000			
47	Proposed Increase					\$2,851,914			
48	Percent Increase					25.29%			

Penelec Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE Borderline Service								
1	<b>Distribution</b>							
2	Energy Charge (kWh)							
3	All kWh	313,377 \$	0.05038	15,788	313,377 \$	0.10058	31,519	15,731 99.6%
4	<b>Total Base Normalized Distribution Revenues</b>		<b>\$ 15,788</b>			<b>\$ 31,519</b>	<b>\$ 15,731</b>	<b>99.6%</b>
5	<b>Rider Charges</b>							
6	Smart Meter Technologies Charge (Per Bill)		\$ -		\$ -	\$ -	\$ -	0.0%
7	TCJA Voluntary Surcharge		-6.01%	(949)		0.00%	-	949 -100.0%
8	STAS		0.07%	37		0.00%	-	(37) -100.0%
9	Distribution System Improvement Charge		5.00%	\$ 742		0.00%	\$ -	(742) -100.0%
10	<b>Total Distribution Including Rider Charges</b>		<b>\$ 15,618</b>			<b>\$ 31,519</b>	<b>\$ 15,901</b>	<b>101.8%</b>
11	<b>Rider Charges</b>							
12	Default Service Support Charge	313,377 \$	0.00388	1,216	313,377 \$	0.00388	1,216	- 0.0%
13	Universal Service Charge			-			-	- 0.0%
14	Solar Photovoltaic Requirements Charge	313,377 \$	0.00008	25	313,377 \$	0.00008	25	- 0.0%
15	Phase IV Energy Efficiency and Conservation Charge			-			-	- 0.0%
16	PTC/HPS Charge	313,377 \$	0.11603	36,361	313,377 \$	0.11603	36,361	- 0.0%
17	<b>Total Energy and Revenue</b>	313,377		<b>\$ 53,220</b>	313,377		<b>\$ 69,121</b>	<b>\$ 15,901 29.9%</b>
18	Avg rate per kWh		\$ 0.16983			\$ 0.22057		
19	Proposed Increase					\$ 15,901		
20	Percent Increase					29.88%		

Penelec Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change	
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue			
Rider L (Partial Service)	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]	
1	Distribution								
2	Customer Charge	108 \$	86.43 \$	9,334	108 \$	108.01 \$	11,665 \$	2,331	25.0%
3	Demand Charge (kW)								
4	Backup Secondary KW	- \$	5.01	-	- \$	6.12	-	-	0.0%
5	Maint Secondary KW	- \$	4.01	-	- \$	4.90	-	-	0.0%
6	Backup Primary KW	81,420 \$	2.60	211,692	81,420 \$	3.25	264,730	53,038	25.1%
7	Maint Primary KW	- \$	2.08	-	- \$	2.60	-	-	0.0%
8	Backup Transmission KW	107,908 \$	0.28	30,214	107,908 \$	0.35	37,585	7,371	24.4%
9	Maint Transmission KW	- \$	0.22	-	- \$	0.27	-	-	0.0%
10	<b>Total Base Normalized Distribution Revenues</b>		<b>\$ 251,240</b>			<b>\$ 313,980</b>	<b>\$ 62,740</b>	<b>25.0%</b>	
11	Avg rate per kWh		\$ -			\$ -			
12	Proposed Increase					\$ 62,740			
13	Percent Increase					24.97%			

Penelec Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting
Customer Charge Analysis	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service
Test Period 12 Months Ended December 2025		R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT
<b>Summary of Monthly Customer Costs</b>													
Fully-Loaded Customer Costs	\$ 71.91	\$ 65.23	\$ 78.12	\$ 66.31	\$ 88.59	\$ 435.61	\$ 2,538.01	\$ 2,782.64	\$ 1,113.35	\$ 122.26	\$ 143.08	\$ 2,188.40	
Basic Customer Costs	\$ 58.26	\$ 53.48	\$ 62.69	\$ 55.55	\$ 71.21	\$ 283.65	\$ 2,057.30	\$ 1,718.82	\$ 938.60	\$ 88.14	\$ 104.84	\$ 1,347.11	
<b>Fully-Loaded Customer Costs</b>													
Customer-related Revenue Requirements	\$ 504,252	\$ 388,585	\$ 583	\$ 42,124	\$ 32,618	\$ 2,217	\$ 13,720	\$ 2,029	\$ 135	\$ 205	\$ 3,311	\$ 18,724	
Number of customers	584,383	496,418	622	52,935	30,681	424	450	61	10	140	1,928	713	
<b>Monthly Fully-Loaded cost per customer</b>	<b>\$ 71.91</b>	<b>\$ 65.23</b>	<b>\$ 78.12</b>	<b>\$ 66.31</b>	<b>\$ 88.59</b>	<b>\$ 435.61</b>	<b>\$ 2,538.01</b>	<b>\$ 2,782.64</b>	<b>\$ 1,113.35</b>	<b>\$ 122.26</b>	<b>\$ 143.08</b>	<b>\$ 2,188.40</b>	
<b>Basic Customer Costs</b>													
<b>Plant</b>													
(364) Poles, Towers & Fixtures	\$ 533,747	\$ 416,092	\$ 521	\$ 44,336	\$ 27,823	\$ 612	\$ 21,372	\$ 2,304	\$ 260	\$ 118	\$ 1,628	\$ 18,681	
(365) Overhead Conductors & Devices	1,239,452	1,013,083	1,268	107,948	66,459	1,332	38,977	4,199	477	288	3,964	1,456	
(366) Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device	246,486	208,009	260	22,164	13,006	196	1,499	160	20	59	814	299	
(368) Line Transformers	377,230	320,722	401	34,174	19,828	274	20	-	3	91	1,255	461	
(369) Services	143,210	121,758	152	12,974	7,528	104	8	-	1	35	476	175	
(370) Meters	151,548	113,272	243	14,136	16,405	624	5,195	1,566	8	101	-	-	
(371) Customer Premises	28,503	-	-	-	-	-	-	-	-	-	28,503	-	
(372) Leased Property Cust. Prem.	195	-	-	-	-	-	-	-	-	-	195	-	
(373) Streetlight	51,507	-	-	-	-	-	-	-	-	-	-	51,507	
<b>Total Customer-Related Plant</b>	<b>\$ 2,771,878</b>	<b>\$ 2,192,935</b>	<b>\$ 2,846</b>	<b>\$ 235,732</b>	<b>\$ 151,049</b>	<b>\$ 3,141</b>	<b>\$ 67,070</b>	<b>\$ 8,229</b>	<b>\$ 770</b>	<b>\$ 692</b>	<b>\$ 36,836</b>	<b>\$ 72,578</b>	
<b>Accumulated Depreciation</b>													
(108-364) Poles	\$ (163,472)	\$ (127,438)	\$ (160)	\$ (13,579)	\$ (8,522)	\$ (187)	\$ (6,546)	\$ (706)	\$ (80)	\$ (36)	\$ (499)	\$ (5,721)	
(108-365) OH Conductors	(244,194)	(199,595)	(250)	(21,268)	(13,094)	(263)	(7,679)	(827)	(94)	(57)	(781)	(287)	
(108-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev	(83,461)	(70,432)	(88)	(7,505)	(4,404)	(66)	(507)	(54)	(7)	(20)	(276)	(101)	
(108-368) Line Transformers	(139,859)	(118,909)	(149)	(12,670)	(7,351)	(102)	(7)	-	(1)	(34)	(465)	(171)	
(108-369) Services	(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)	
(108-370) Meters	(63,032)	(47,112)	(101)	(5,879)	(6,823)	(259)	(2,160)	(651)	(3)	(42)	-	-	
(108-371) Install on Cust Premise	(22,923)	-	-	-	-	-	-	-	-	-	(22,923)	-	
(108-372) Leased Property Cust. Prem.	(193)	-	-	-	-	-	-	-	-	-	(193)	-	
(108-373) Street Lighting	(13,504)	-	-	-	-	-	-	-	-	-	-	(13,504)	
<b>Total Accumulated Depreciation</b>	<b>\$ (790,714)</b>	<b>\$ (614,563)</b>	<b>\$ (811)</b>	<b>\$ (66,343)</b>	<b>\$ (43,351)</b>	<b>\$ (921)</b>	<b>\$ (16,903)</b>	<b>\$ (2,238)</b>	<b>\$ (185)</b>	<b>\$ (203)</b>	<b>\$ (25,336)</b>	<b>\$ (19,858)</b>	
<b>Net income before taxes &amp; interest</b>													
Net Plant	\$ 1,981,163	\$ 1,578,372	\$ 2,035	\$ 169,388	\$ 107,698	\$ 2,221	\$ 50,167	\$ 5,991	\$ 584	\$ 489	\$ 11,499	\$ 52,720	
Net Income after taxes	\$ 162,257	\$ 129,269	\$ 167	\$ 13,873	\$ 8,820	\$ 182	\$ 4,109	\$ 491	\$ 48	\$ 40	\$ 942	\$ 4,318	
Add: Income Taxes	\$ 35,096	\$ 27,961	\$ 36	\$ 3,001	\$ 1,908	\$ 39	\$ 889	\$ 106	\$ 10	\$ 9	\$ 204	\$ 934	
<b>Net income before taxes &amp; interest</b>	<b>\$ 197,354</b>	<b>\$ 157,229</b>	<b>\$ 203</b>	<b>\$ 16,874</b>	<b>\$ 10,728</b>	<b>\$ 221</b>	<b>\$ 4,997</b>	<b>\$ 597</b>	<b>\$ 58</b>	<b>\$ 49</b>	<b>\$ 1,146</b>	<b>\$ 5,252</b>	

Penelec Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Borderline	All-Electric	Outdoor	Street Lighting
Customer Charge Analysis	Company	Service	Volunteer	Small	Medium	Large	Primary		Power	Service	SCH Rate	Lighting	Service
Test Period 12 Months Ended December 2025		R	GSV	GSS	GSM	GSL	GP		TP	BRD	H	POL	STLT
<b>O&amp;M Expenses</b>													
(580) Operation Supervision & Engineering	\$ 1,659	\$ 1,325	\$ 2	\$ 151	\$ 127	\$ 4	\$ 37		\$ 9	\$ 0	\$ 1	\$ 3	\$ 1
(581) Load Dispatching	-	-	-	-	-	-	-		-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-		-	-	-	-	-
(583) Overhead line expenses	430	351	0	37	23	0	14		1	0	0	1	1
(584) Underground line expenses	1,109	936	1	100	58	1	7		1	0	0	4	1
(586) Meter expenses	1,138	851	2	106	123	5	39		12	0	1	-	-
(588) Miscellaneous distribution expenses	11,066	8,756	11	941	603	13	268		33	3	3	146	289
(589) Rents	1,830	1,448	2	156	100	2	44		5	1	0	24	48
(590) Maintenance Supervision and Engineering	510	410	1	44	28	1	16		2	0	0	2	7
(591) Maintenance of Structures	-	-	-	-	-	-	-		-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-		-	-	-	-	-
(593) Maintenance of Overhead Lines	86,393	70,614	88	7,524	4,632	93	2,717		293	33	20	276	101
(594) Maintenance of underground lines	2,027	1,711	2	182	107	2	12		1	0	0	7	2
(595) Maintenance of line transformers	-	-	-	-	-	-	-		-	-	-	-	-
(596) Maintenance of street lighting and signal systems	1,256	-	-	-	-	-	-		-	-	-	-	1,256
(597) Maintenance of meters	3,256	2,434	5	304	352	13	112		34	0	2	-	-
(598) Maintenance of miscellaneous distribution plant	1,183	936	1	101	64	1	29		4	0	0	16	31
Total Customer Accounts and Services	19,846	10,517	63	1,959	4,541	978	1,149		1	1	48	201	389
Total Customer Information	8,018	6,615	10	844	489	7	7		1	0	2	31	11
Total Sales	81	69	0	7	4	0	0		0	0	0	0	0
Total O&M	\$ 139,800	\$ 106,972	\$ 189	\$ 12,456	\$ 11,253	\$ 1,119	\$ 4,449		\$ 396	\$ 39	\$ 78	\$ 711	\$ 2,138
<b>Depreciation Expense</b>													
(403-364) Poles	\$ 8,977	\$ 6,998	\$ 9	\$ 746	\$ 468	\$ 10	\$ 359		\$ 39	\$ 4	\$ 2	\$ 27	\$ 314
(403-365) OH Conductors	27,411	22,405	28	2,387	1,470	29	862		93	11	6	88	32
(403-366) UG Conduit	-	-	-	-	-	-	-		-	-	-	-	-
(403-367) UG Conductors	6,199	5,231	7	557	327	5	38		4	1	1	20	8
(403-368) Line Transformers	10,108	8,594	11	916	531	7	1		-	0	2	34	12
(403-369) Services	2,463	2,094	3	223	129	2	0		-	0	1	8	3
(403-370) Meters	12,116	9,056	19	1,130	1,312	50	415		125	1	8	-	-
(403-371) Install on Cust Premise	392	-	-	-	-	-	-		-	-	-	392	-
(403-372) Leased Property Cust. Prem.	0	-	-	-	-	-	-		-	-	-	0	-
(403-373) Streetlight	3,767	-	-	-	-	-	-		-	-	-	-	3,767
Total Depreciation Expense	\$ 71,433	\$ 54,378	\$ 76	\$ 5,959	\$ 4,237	\$ 104	\$ 1,675		\$ 261	\$ 16	\$ 21	\$ 570	\$ 4,137
Basic customer-related costs	408,586	318,579	468	35,289	26,218	1,444	11,122		1,253	114	148	2,426	11,526
Number of customers	584,383	496,418	622	52,935	30,681	424	450		61	10	140	1,928	713
<b>Monthly basic cost per customer</b>	<b>\$ 58.26</b>	<b>\$ 53.48</b>	<b>\$ 62.69</b>	<b>\$ 55.55</b>	<b>\$ 71.21</b>	<b>\$ 283.65</b>	<b>\$ 2,057.30</b>		<b>\$ 1,718.82</b>	<b>\$ 938.60</b>	<b>\$ 88.14</b>	<b>\$ 104.84</b>	<b>\$ 1,347.11</b>

Penn Power Rate District Summary of Rates									
Current Rates									
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP	Rate TP	Rate PNP	
<b>Distribution</b>									
Distribution Charge	\$ 11.00	\$ 11.00	\$ 24.89	\$ 26.87	\$ 130.07	\$ 114.35	\$ 324.29	\$ 15.56	
All kW	\$ 1.88	\$ 1.88	\$ -	\$ 3.40	\$ 4.36	\$ 4.34	\$ 0.54		
All kWh	\$ 0.04437	\$ 0.04437	\$ 0.03623	\$ -	\$ -			\$ 0.03440	
All rkVA			\$	\$ 0.20	\$ 0.20	\$ 0.20			
Smart Meter Charge	\$ (0.60)	\$ (0.60)	\$ 1.04	\$ 1.04	\$ 4.85	\$ 4.85	\$ 4.85	\$ 1.04	
DSIC Charge	7.500%	7.500%	7.500%	7.500%	7.500%	7.500%	7.500%	7.500%	
TCJA Voluntary Surcharge	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%	
STAS	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	
Default Service Support Charge	\$ (0.00072)	\$ (0.00072)	\$ (0.00176)	\$ (0.00181)	\$ (0.842)	\$ (0.842)	\$ (0.842)	\$ (0.00181)	
Universal Service	\$ 0.00927	\$ 0.00927							
Solar Photovoltaic Req Charge	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	
Phase IV Energy Efficiency Charge	\$ 0.00200	\$ 0.00206	\$ 0.00206	\$ 0.00206	\$ 0.44	\$ 0.44	\$ 0.44	\$ 0.00206	
PTC/HPS Charge	\$ 0.11231	\$ 0.11231	\$ 0.13109	\$ 0.13109	\$ 0.03839	\$ 0.03839	\$ 0.03839	\$ 0.13109	
<b>Proposed Rates</b>									
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP	Rate TP	Rate MS	
<b>Distribution</b>									
Distribution Charge	\$ 14.50	\$ 14.50	\$ 36.54	\$ 38.17	\$ 178.55	\$ 166.61	\$ 421.62	\$ 15.56	
All kW	\$ 2.68	\$ 2.68	\$ -	\$ 4.83	\$ 5.99	\$ 6.32	\$ 0.70		
All kWh	\$ 0.06446	\$ 0.06446	\$ 0.05318	\$ -	\$ -			\$ 0.05247	
All rkVA			\$	\$ 0.28	\$ 0.27	\$ 0.29			
Smart Meter Charge	\$ -	\$ -	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -	
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Default Service Support Charge	\$ (0.00072)	\$ (0.00072)	\$ (0.00176)	\$ (0.00181)	\$ (0.842)	\$ (0.842)	\$ (0.842)	\$ (0.00181)	
Universal Service	\$ 0.00927	\$ 0.00927							
Solar Photovoltaic Req Charge	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	\$ 0.00006	
Phase IV Energy Efficiency Charge	\$ 0.00200	\$ 0.00206	\$ 0.00206	\$ 0.00206	\$ 0.44	\$ 0.44	\$ 0.44	\$ 0.00	
PTC/HPS Charge	\$ 0.11231	\$ 0.11231	\$ 0.13109	\$ 0.13109	\$ 0.03839	\$ 0.03839	\$ 0.03839	\$ 0.13109	

Penn Power Rate District  
Summary of Distribution of Revenues (\$ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates					Proposed Rates					Revenue Increase			
					Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
1	R	152,010	1,713,034	67,873	\$ 96,200	\$ 3,918	\$ 100,119	\$ 210,566	\$ 310,685	\$ 137,062	\$ -	\$ 137,062	\$ 210,566	\$ 347,628	\$ 40,862	42.5%	\$ 36,944	11.9%
2	GSV	78	1,995	1,738	\$ 102	\$ 5	\$ 107	\$ 245	\$ 352	\$ 147	\$ -	\$ 147	\$ 245	\$ 392	\$ 45	43.8%	\$ 40	11.3%
3	GSS	11,535	49,282	0	\$ 5,231	\$ 362	\$ 5,592	\$ 6,478	\$ 12,070	\$ 7,678	\$ -	\$ 7,678	\$ 6,478	\$ 14,156	\$ 2,447	46.8%	\$ 2,086	17.3%
4	GSM	8,839	839,944	3,039,157	\$ 13,368	\$ 739	\$ 14,107	\$ 110,369	\$ 124,476	\$ 18,990	\$ -	\$ 18,990	\$ 110,369	\$ 129,358	\$ 5,621	42.1%	\$ 4,882	3.9%
5	GSL	144	322,712	855,254	\$ 4,027	\$ 184	\$ 4,211	\$ 12,128	\$ 16,339	\$ 5,528	\$ -	\$ 5,528	\$ 12,128	\$ 17,655	\$ 1,501	37.3%	\$ 1,317	8.1%
6	GP	126	393,670	920,483	\$ 4,249	\$ 193	\$ 4,442	\$ 14,831	\$ 19,273	\$ 6,191	\$ -	\$ 6,191	\$ 14,831	\$ 21,022	\$ 1,942	45.7%	\$ 1,749	9.1%
7	TP	45	1,309,301	4,095,558	\$ 2,803	\$ 156	\$ 2,959	\$ 49,666	\$ 52,625	\$ 3,644	\$ -	\$ 3,644	\$ 49,666	\$ 53,310	\$ 841	30.0%	\$ 685	1.3%
8	PNP	88	1,863	0	\$ 80	\$ 5	\$ 85	\$ 245	\$ 330	\$ 114	\$ -	\$ 114	\$ 245	\$ 359	\$ 34	41.8%	\$ 29	8.8%
9	POL	705	2,686	0	\$ 568	\$ 22	\$ 590	\$ 353	\$ 943	\$ 812	\$ -	\$ 812	\$ 353	\$ 1,165	\$ 244	42.9%	\$ 222	23.5%
10	STLT	82	3,267	0	\$ 1,003	\$ 39	\$ 1,042	\$ 429	\$ 1,471	\$ 1,502	\$ -	\$ 1,502	\$ 429	\$ 1,930	\$ 498	49.7%	\$ 459	31.2%
11	Rider L	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
12	<b>TOTAL Penn Pow</b>	<b>173,652</b>	<b>4,637,753</b>	<b>8,980,062</b>	<b>\$ 127,631</b>	<b>\$ 5,622</b>	<b>\$ 133,254</b>	<b>\$ 405,310</b>	<b>\$ 538,563</b>	<b>\$ 181,666</b>	<b>\$ -</b>	<b>\$ 181,666</b>	<b>\$ 405,310</b>	<b>\$ 586,976</b>	<b>\$ 54,035</b>	<b>42.3%</b>	<b>\$ 48,413</b>	<b>9.0%</b>

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates					Proposed Rates					Revenue Increase			
					Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
1	R	152,010	1,713,034	67,873	\$ 96,200	\$ (3,629)	\$ 92,572	\$ 210,566	\$ 303,138	\$ 137,062	\$ -	\$ 137,062	\$ 210,566	\$ 347,628	\$ 40,862	42.5%	\$ 44,491	14.7%
2	GSV	78	1,995	1,738	\$ 102	\$ (3)	\$ 99	\$ 245	\$ 344	\$ 147	\$ -	\$ 147	\$ 245	\$ 392	\$ 45	43.8%	\$ 48	13.8%
3	GSS	11,535	49,282	0	\$ 5,231	\$ (58)	\$ 5,173	\$ 6,478	\$ 11,651	\$ 7,678	\$ -	\$ 7,678	\$ 6,478	\$ 14,156	\$ 2,447	46.8%	\$ 2,506	21.5%
4	GSM	8,839	839,944	3,039,157	\$ 13,368	\$ 637	\$ 14,006	\$ 110,369	\$ 124,374	\$ 18,990	\$ -	\$ 18,990	\$ 110,369	\$ 129,358	\$ 5,621	42.1%	\$ 4,984	4.0%
5	GSL	144	322,712	855,254	\$ 4,027	\$ 268	\$ 4,295	\$ 12,128	\$ 16,423	\$ 5,528	\$ -	\$ 5,528	\$ 12,128	\$ 17,655	\$ 1,501	37.3%	\$ 1,233	7.5%
6	GP	126	393,670	920,483	\$ 4,249	\$ 365	\$ 4,614	\$ 14,831	\$ 19,445	\$ 6,191	\$ -	\$ 6,191	\$ 14,831	\$ 21,022	\$ 1,942	45.7%	\$ 1,577	8.1%
7	TP	45	1,309,301	4,095,558	\$ 2,803	\$ 1,764	\$ 4,567	\$ 49,666	\$ 54,233	\$ 3,644	\$ -	\$ 3,644	\$ 49,666	\$ 53,310	\$ 841	30.0%	\$ (923)	-1.7%
8	PNP	88	1,863	0	\$ 80	\$ (0)	\$ 80	\$ 245	\$ 325	\$ 114	\$ -	\$ 114	\$ 245	\$ 359	\$ 34	41.8%	\$ 34	10.5%
9	POL	705	2,686	0	\$ 568	\$ (26)	\$ 542	\$ 353	\$ 895	\$ 812	\$ -	\$ 812	\$ 353	\$ 1,165	\$ 244	42.9%	\$ 270	30.1%
10	STLT	82	3,267	0	\$ 1,003	\$ (48)	\$ 956	\$ 429	\$ 1,384	\$ 1,502	\$ -	\$ 1,502	\$ 429	\$ 1,930	\$ 498	49.7%	\$ 546	39.4%
11	Rider L	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
12	<b>TOTAL Penn Pow</b>	<b>173,652</b>	<b>4,637,753</b>	<b>8,980,062</b>	<b>\$ 127,631</b>	<b>\$ (729)</b>	<b>\$ 126,902</b>	<b>\$ 405,310</b>	<b>\$ 532,212</b>	<b>\$ 181,666</b>	<b>\$ -</b>	<b>\$ 181,666</b>	<b>\$ 405,310</b>	<b>\$ 586,976</b>	<b>\$ 54,035</b>	<b>42.3%</b>	<b>\$ 54,764</b>	<b>10.3%</b>





Penn Power Rate District	-	Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting
Target Revenues	Total	Service	Volunteer	Small	Medium	Large	Primary	Power	Rate	Lighting	Service	
	Company	R	GSV	GSS	GSM	GSL	GP	TP	PNP	POL	STLT	
Target Revenues (Total)	223,054	141,208	4,278	11,817	23,128	9,666	10,329	7,783	4,253	4,951	5,640	
Current Revenues (Total)	169,019	100,339	4,241	9,369	17,507	8,165	8,388	6,941	4,219	4,707	5,142	
\$ Difference	54,035	40,869	37	2,447	5,621	1,501	1,942	841	34	244	498	
% Difference	32.0%	40.7%	0.9%	26.1%	32.1%	18.4%	23.2%	12.1%	0.8%	5.2%	9.7%	
Revenue Requirements												
- Demand	36,943	18,802	25	690	11,056	3,393	2,702	100	38	61	76	
- Customer	150,244	123,676	65	9,346	8,243	421	4,946	525	76	817	2,129	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
Revenue Requirements	187,186	142,479	90	10,036	19,299	3,814	7,648	625	113	877	2,205	
Target Revenues												
- Demand	37,367	18,088	39	528	10,879	4,918	2,187	582	38	56	52	
- Customer	144,299	118,981	101	7,150	8,111	610	4,004	3,061	76	755	1,450	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	
Target Revenues	181,666	137,070	139	7,678	18,990	5,528	6,191	3,644	114	812	1,502	

Penn Power Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]	
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]			
SCHEDULE RS (Residential Service)									
1	<b>Distribution</b>								
2	Customer Charge	1,824,115	\$ 11.00	\$ 20,065,266	1,824,115	\$ 14.50	\$ 26,449,669	\$ 6,384,403	31.8%
3	Demand Charge (kW)	67,873	\$ 1.88	127,601	67,873	\$ 2.68	181,811	54,210	42.5%
4	Energy Charge (kWh)								
5	All kWh	1,713,034,249	\$ 0.04437	76,007,330	1,713,034,249	\$ 0.06446	110,430,716	34,423,386	45.3%
6	<b>Total Base Normalized Distribution Revenues</b>			<u>\$ 96,200,197</u>			<u>\$ 137,062,196</u>	<u>\$ 40,861,999</u>	<u>42.5%</u>
7	<b>Rider Charges</b>								
8	Smart Meter Technologies Charge (Per Bill)	1,824,115	\$ (0.60)	\$ (1,094,469)	1,824,115	\$ -	\$ -	\$ 1,094,469	-100.0%
9	TCJA Voluntary Surcharge		-3.39%	(3,261,187)		0.00%	-	3,261,187	-100.0%
10	STAS		-0.02%	(62,149)		0.00%	-	62,149	-100.0%
11	Distribution System Improvement Charge		7.50%	\$ 8,336,283		0.00%	\$ -	(8,336,283)	-100.0%
12	<b>Total Distribution Including Rider Charges</b>			<u>\$ 100,118,675</u>			<u>\$ 137,062,196</u>	<u>\$ 36,943,521</u>	<u>36.9%</u>
13	<b>Rider Charges</b>								
14	Default Service Support Charge	1,713,034,249	\$ (0.00072)	(1,233,385)	1,713,034,249	\$ (0.00072)	(1,233,385)	-	0.0%
15	Universal Service Charge	1,713,034,249	\$ 0.00927	15,879,827	1,713,034,249	\$ 0.00927	15,879,827	-	0.0%
16	Solar Photovoltaic Requirements Charge	1,713,034,249	\$ 0.00006	102,782	1,713,034,249	\$ 0.00006	102,782	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	1,713,034,249	\$ 0.00200	3,426,068	1,713,034,249	\$ 0.00200	3,426,068	-	0.0%
18	PTC/HPS Charge	1,713,034,249	\$ 0.11231	192,390,877	1,713,034,249	\$ 0.11231	192,390,877	-	0.0%
19	<b>Total Energy and Revenue</b>	1,713,034,249		<u>\$ 310,684,845</u>	1,713,034,249		<u>\$ 347,628,366</u>	<u>\$ 36,943,521</u>	<u>11.9%</u>
20	Avg rate per kWh		\$	0.18137		\$	0.20293		
21	Proposed Increase					\$	36,943,521		
22	Percent Increase						11.89%		

Penn Power Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE RS

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	939	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Energy Usage	0	50	100	250	500	750	939	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Proposed Bill	\$ 14.50	\$ 23.87	\$ 33.24	\$ 61.35	\$ 108.19	\$ 155.04	\$ 190.47	\$ 201.88	\$ 295.58	\$ 389.27	\$ 482.96	\$ 576.65	\$ 670.35	\$ 764.04	\$ 857.73	\$ 951.42	\$ 1,138.81	
Total Current Bill	10.78	19.27	27.76	53.23	95.68	138.14	170.25	180.59	265.50	350.40	435.31	520.21	605.12	690.03	774.93	859.84	1,029.65	
Increase (\$)	\$ 3.72	\$ 4.60	\$ 5.48	\$ 8.12	\$ 12.51	\$ 16.90	\$ 20.23	\$ 21.30	\$ 30.08	\$ 38.87	\$ 47.66	\$ 56.44	\$ 65.23	\$ 74.01	\$ 82.80	\$ 91.59	\$ 109.16	
Increase (%)	34.55%	23.88%	19.74%	15.25%	13.07%	12.24%	11.88%	11.79%	11.33%	11.09%	10.95%	10.85%	10.78%	10.73%	10.68%	10.65%	10.60%	
Overall Increase (%)	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	

UNBUNDLED RATES - CURRENT

<b>Distribution</b>																		
Distribution Charge @ \$11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00
All kWh @ 4.437 c/kWh	\$ -	\$ 2	\$ 4	\$ 11	\$ 22	\$ 33	\$ 42	\$ 44	\$ 67	\$ 89	\$ 111	\$ 133	\$ 155	\$ 177	\$ 200	\$ 222	\$ 266	
<b>Sub-Total</b>	\$ 11	\$ 13	\$ 15	\$ 22	\$ 33	\$ 44	\$ 53	\$ 55	\$ 78	\$ 100	\$ 122	\$ 144	\$ 166	\$ 188	\$ 211	\$ 233	\$ 277	
<b>Riders</b>																		
Universal Service Charge @ 0.927 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 9	\$ 9	\$ 14	\$ 19	\$ 23	\$ 28	\$ 32	\$ 37	\$ 42	\$ 46	\$ 56	
TCJA @ -3.390 %	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (4)	\$ (5)	\$ (6)	\$ (6)	\$ (7)	\$ (8)	\$ (9)	
Phase IV Energy Efficiency Charge @ 0.200 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 12	
Smart Meter Charge @ \$-0.60	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	
Default Service Support Charge @ -0.072 c/kWh	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ (1)	\$ (1)	\$ (0)	\$ 1	\$ 4	\$ 6	\$ 8	\$ 8	\$ 13	\$ 17	\$ 22	\$ 26	\$ 31	\$ 35	\$ 40	\$ 45	\$ 54	
DSIC @ 7.500 %	\$ 1	\$ 1	\$ 1	\$ 2	\$ 3	\$ 4	\$ 5	\$ 5	\$ 7	\$ 9	\$ 11	\$ 13	\$ 15	\$ 17	\$ 19	\$ 21	\$ 25	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.11231 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 56	\$ 84	\$ 105	\$ 112	\$ 168	\$ 225	\$ 281	\$ 337	\$ 393	\$ 449	\$ 505	\$ 562	\$ 674	
<b>Sub Total</b>	\$ 11	\$ 19	\$ 28	\$ 53	\$ 96	\$ 138	\$ 170	\$ 181	\$ 266	\$ 350	\$ 435	\$ 520	\$ 605	\$ 690	\$ 775	\$ 860	\$ 1,030	
STAS @ -0.02 %	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
<b>Total Bill</b>	\$ 11	\$ 19	\$ 28	\$ 53	\$ 96	\$ 138	\$ 170	\$ 181	\$ 265	\$ 350	\$ 435	\$ 520	\$ 605	\$ 690	\$ 775	\$ 860	\$ 1,030	

UNBUNDLED RATES - PROPOSED

<b>Distribution</b>																		
Distribution Charge @ \$14.50	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
All kWh @ 6.446 c/kWh	\$ -	\$ 3	\$ 6	\$ 16	\$ 32	\$ 48	\$ 61	\$ 64	\$ 97	\$ 129	\$ 161	\$ 193	\$ 226	\$ 258	\$ 290	\$ 322	\$ 387	
<b>Sub-Total</b>	\$ 15	\$ 18	\$ 21	\$ 31	\$ 47	\$ 63	\$ 75	\$ 79	\$ 111	\$ 143	\$ 176	\$ 208	\$ 240	\$ 272	\$ 305	\$ 337	\$ 401	
<b>Riders</b>																		
Universal Service Charge @ 0.927 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 9	\$ 9	\$ 14	\$ 19	\$ 23	\$ 28	\$ 32	\$ 37	\$ 42	\$ 46	\$ 56	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase IV Energy Efficiency Charge @ 0.200 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 12	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ -0.072 c/kWh	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 3	\$ 5	\$ 8	\$ 10	\$ 11	\$ 16	\$ 21	\$ 27	\$ 32	\$ 37	\$ 42	\$ 48	\$ 53	\$ 64	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.11231 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 56	\$ 84	\$ 105	\$ 112	\$ 168	\$ 225	\$ 281	\$ 337	\$ 393	\$ 449	\$ 505	\$ 562	\$ 674	
<b>Sub Total</b>	\$ 15	\$ 24	\$ 33	\$ 61	\$ 108	\$ 155	\$ 190	\$ 202	\$ 296	\$ 389	\$ 483	\$ 577	\$ 670	\$ 764	\$ 858	\$ 951	\$ 1,139	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 15	\$ 24	\$ 33	\$ 61	\$ 108	\$ 155	\$ 190	\$ 202	\$ 296	\$ 389	\$ 483	\$ 577	\$ 670	\$ 764	\$ 858	\$ 951	\$ 1,139	
<b>% Increase</b>	34.5%	23.9%	19.7%	15.2%	13.1%	12.2%	11.9%	11.8%	11.3%	11.1%	10.9%	10.8%	10.8%	10.7%	10.7%	10.7%	10.6%	

Penn Power Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]	
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]			
SCHEDULE GSV (Volunteer Service)									
1	<b>Distribution</b>								
2	Customer Charge	930 \$	11.00 \$	10,233	930 \$	14.50 \$	13,489 \$	3,256	31.8%
3	Demand Charge (kW)	1,738 \$	1.88	3,267	1,738 \$	2.68	4,655	1,388	42.5%
4	Energy Charge (kWh)								
5	All kWh	1,995,206 \$	0.04437	88,527	1,995,206 \$	0.06446	128,621	40,094	45.3%
6	<b>Total Base Normalized Distribution Revenues</b>			<u>\$ 102,027</u>			<u>\$ 146,765</u>	<u>\$ 44,738</u>	<u>43.8%</u>
7	<b>Rider Charges</b>								
8	Smart Meter Technologies Charge (Per Bill)	930 \$	(0.60) \$	(558)	930 \$	- \$	- \$	558	-100.0%
9	TCJA Voluntary Surcharge		-3.39%	(3,459)		0.00%	-	3,459	-100.0%
10	STAS		-0.02%	(70)		0.00%	-	70	-100.0%
11	Distribution System Improvement Charge		7.50%	9,046		0.00%	-	(9,046)	-100.0%
12	<b>Total Distribution Including Rider Charges</b>			<u>\$ 106,986</u>			<u>\$ 146,765</u>	<u>\$ 39,779</u>	<u>37.2%</u>
13	<b>Rider Charges</b>								
14	Default Service Support Charge	1,995,206 \$	(0.00072)	(1,437)	1,995,206 \$	(0.00072)	(1,437)	-	0.0%
15	Universal Service Charge	1,995,206 \$	0.00927	18,496	1,995,206 \$	0.00927	18,496	-	0.0%
16	Solar Photovoltaic Requirements Charge	1,995,206 \$	0.00006	120	1,995,206 \$	0.00006	120	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	1,995,206 \$	0.00206	4,110	1,995,206 \$	0.00206	4,110	-	0.0%
18	PTC/HPS Charge	1,995,206 \$	0.11231	224,082	1,995,206 \$	0.11231	224,082	-	0.0%
19	<b>Total Energy and Revenue</b>	1,995,206		<u>\$ 352,357</u>	1,995,206		<u>\$ 392,135</u>	<u>\$ 39,779</u>	<u>11.3%</u>
20	Avg rate per kWh		\$	0.17660		\$	0.19654		
21	Proposed Increase					\$	39,779		
22	Percent Increase						11.29%		

**Penn Power Rate District**  
**COMPARISON BETWEEN PRESENT AND PROPOSED RATES**  
**RATE GS-V**

	<b>ENERGY USAGE</b>																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Proposed Bill	\$ 14.50	\$ 23.87	\$ 33.24	\$ 61.36	\$ 108.22	\$ 155.08	\$ 183.20	\$ 201.94	\$ 295.67	\$ 389.39	\$ 483.11	\$ 576.83	\$ 670.56	\$ 764.28	\$ 858.00	\$ 951.72	\$ 1,139.17	
Total Current Bill	10.78	19.27	27.76	53.25	95.72	138.18	163.67	180.65	265.59	350.53	435.47	520.41	605.34	690.28	775.22	860.16	1,030.04	
Increase (\$)	\$ 3.72	\$ 4.60	\$ 5.48	\$ 8.12	\$ 12.51	\$ 16.90	\$ 19.53	\$ 21.29	\$ 30.08	\$ 38.86	\$ 47.64	\$ 56.43	\$ 65.21	\$ 74.00	\$ 82.78	\$ 91.57	\$ 109.13	
Increase (%)	34.55%	23.88%	19.74%	15.24%	13.07%	12.23%	11.94%	11.79%	11.32%	11.09%	10.94%	10.84%	10.77%	10.72%	10.68%	10.65%	10.60%	
Overall Increase (%)	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	

**UNBUNDLED RATES - CURRENT**

<b>Distribution</b>																		
Distribution Charge @ \$11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00
All kWh @ 4.437 c/kWh	\$ -	\$ 2	\$ 4	\$ 11	\$ 22	\$ 33	\$ 40	\$ 44	\$ 67	\$ 89	\$ 111	\$ 133	\$ 155	\$ 177	\$ 200	\$ 222	\$ 266	
<b>Sub-Total</b>	\$ 11	\$ 13	\$ 15	\$ 22	\$ 33	\$ 44	\$ 51	\$ 55	\$ 78	\$ 100	\$ 122	\$ 144	\$ 166	\$ 188	\$ 211	\$ 233	\$ 277	
<b>Riders</b>																		
Universal Service Charge @ 0.927 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 8	\$ 9	\$ 14	\$ 19	\$ 23	\$ 28	\$ 32	\$ 37	\$ 42	\$ 46	\$ 56	
TCJA @ -3.390 %	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (4)	\$ (5)	\$ (6)	\$ (6)	\$ (7)	\$ (8)	\$ (9)	
Phase IV Energy Efficiency Charge @ 0.206 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 12	
Smart Meter Charge @ \$-0.60	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	
Default Service Support Charge @ -0.072 c/kWh	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ (1)	\$ (1)	\$ (0)	\$ 1	\$ 4	\$ 6	\$ 7	\$ 8	\$ 13	\$ 17	\$ 22	\$ 27	\$ 31	\$ 36	\$ 40	\$ 45	\$ 54	
DSIC @ 7.500 %	\$ 1	\$ 1	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 5	\$ 7	\$ 9	\$ 11	\$ 13	\$ 15	\$ 17	\$ 19	\$ 21	\$ 25	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.11231 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 56	\$ 84	\$ 101	\$ 112	\$ 168	\$ 225	\$ 281	\$ 337	\$ 393	\$ 449	\$ 505	\$ 562	\$ 674	
<b>Sub Total</b>	\$ 11	\$ 19	\$ 28	\$ 53	\$ 96	\$ 138	\$ 164	\$ 181	\$ 266	\$ 351	\$ 436	\$ 521	\$ 605	\$ 690	\$ 775	\$ 860	\$ 1,030	
STAS @ -0.02 %	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
<b>Total Bill</b>	\$ 11	\$ 19	\$ 28	\$ 53	\$ 96	\$ 138	\$ 164	\$ 181	\$ 266	\$ 351	\$ 435	\$ 520	\$ 605	\$ 690	\$ 775	\$ 860	\$ 1,030	

**UNBUNDLED RATES - PROPOSED**

<b>Distribution</b>																		
Distribution Charge @ \$14.50	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	
All kWh @ 6.446 c/kWh	\$ -	\$ 3	\$ 6	\$ 16	\$ 32	\$ 48	\$ 58	\$ 64	\$ 97	\$ 129	\$ 161	\$ 193	\$ 226	\$ 258	\$ 290	\$ 322	\$ 387	
<b>Sub-Total</b>	\$ 15	\$ 18	\$ 21	\$ 31	\$ 47	\$ 63	\$ 73	\$ 79	\$ 111	\$ 143	\$ 176	\$ 208	\$ 240	\$ 272	\$ 305	\$ 337	\$ 401	
<b>Riders</b>																		
Universal Service Charge @ 0.927 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 8	\$ 9	\$ 14	\$ 19	\$ 23	\$ 28	\$ 32	\$ 37	\$ 42	\$ 46	\$ 56	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase IV Energy Efficiency Charge @ 0.206 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 12	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ -0.072 c/kWh	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 3	\$ 5	\$ 8	\$ 10	\$ 11	\$ 16	\$ 21	\$ 27	\$ 32	\$ 37	\$ 43	\$ 48	\$ 53	\$ 64	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.11231 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 56	\$ 84	\$ 101	\$ 112	\$ 168	\$ 225	\$ 281	\$ 337	\$ 393	\$ 449	\$ 505	\$ 562	\$ 674	
<b>Sub Total</b>	\$ 15	\$ 24	\$ 33	\$ 61	\$ 108	\$ 155	\$ 183	\$ 202	\$ 296	\$ 389	\$ 483	\$ 577	\$ 671	\$ 764	\$ 858	\$ 952	\$ 1,139	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 15	\$ 24	\$ 33	\$ 61	\$ 108	\$ 155	\$ 183	\$ 202	\$ 296	\$ 389	\$ 483	\$ 577	\$ 671	\$ 764	\$ 858	\$ 952	\$ 1,139	
<b>% Increase</b>	34.5%	23.9%	19.7%	15.2%	13.1%	12.2%	11.9%	11.8%	11.3%	11.1%	10.9%	10.8%	10.8%	10.7%	10.7%	10.6%	10.6%	

Penn Power Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE GS-Small (General Service Small)								
1	<b>Distribution</b>							
2	Customer Charge	138,417 \$	24.89 \$ 3,445,187	138,417 \$	36.54 \$	5,057,222	\$ 1,612,035	46.8%
3	Demand Charge (kW)							
4	Energy Charge (kWh)							
5	All kWh	49,281,744 \$	0.03623 1,785,478	49,281,744 \$	0.05318	2,620,919	835,441	46.8%
6	<b>Total Base Normalized Distribution Revenues</b>		<u>\$ 5,230,664</u>			<u>\$ 7,678,141</u>	<u>\$ 2,447,477</u>	46.8%
7	<b>Rider Charges</b>							
8	Smart Meter Technologies Charge (Per Bill)	138,417 \$	1.04 \$ 143,953	138,417 \$	- \$	-	\$ (143,953)	-100.0%
9	TCJA Voluntary Surcharge		-3.39% (177,320)		0.00%	-	177,320	-100.0%
10	STAS		-0.02% (2,415)		0.00%	-	2,415	-100.0%
11	Distribution System Improvement Charge		7.50% \$ 397,411		0.00%	\$ -	(397,411)	-100.0%
12	<b>Total Distribution Including Rider Charges</b>		<u>\$ 5,592,295</u>			<u>\$ 7,678,141</u>	<u>\$ 2,085,846</u>	37.3%
13	<b>Rider Charges</b>							
14	Default Service Support Charge	49,281,744 \$	(0.00176) (86,736)	49,281,744 \$	(0.00176)	(86,736)	-	0.0%
15	Universal Service Charge		-			-	-	0.0%
16	Solar Photovoltaic Requirements Charge	49,281,744 \$	0.00006 2,957	49,281,744 \$	0.00006	2,957	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	49,281,744 \$	0.00206 101,520	49,281,744 \$	0.00206	101,520	-	0.0%
18	PTC/HPS Charge	49,281,744 \$	0.13109 6,460,344	49,281,744 \$	0.13109	6,460,344	-	0.0%
19	<b>Total Energy and Revenue</b>	49,281,744	<u>\$ 12,070,380</u>	49,281,744		<u>\$ 14,156,226</u>	<u>\$ 2,085,846</u>	17.3%
20	Avg rate per kWh		\$ 0.24493			\$ 0.28725		
21	Proposed Increase					\$ 2,085,846		
22	Percent Increase					17.28%		

Penn Power Rate District  
**COMPARISON BETWEEN PRESENT AND PROPOSED RATES**  
**RATE GS - SMALL - SINGLE PHASE**  
**At Average Levels of kWh Use**

<b>KW Demand</b>																		
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5	
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500	
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500	
Total Proposed Bill	\$ 36.54	\$ 55.00	\$ 73.46	\$ 91.93	\$ 110.39	\$ 128.85	\$ 147.32	\$ 171.32	\$ 91.93	\$ 147.32	\$ 202.71	\$ 258.10	\$ 313.48	\$ 128.85	\$ 221.17	\$ 313.48	\$ 498.12	
Total Current Bill	26.96	43.88	60.80	77.72	94.64	111.56	128.48	150.48	77.72	128.48	179.24	230.00	280.76	111.56	196.16	280.76	449.96	
Increase (\$)	\$ 9.57	\$ 11.12	\$ 12.66	\$ 14.20	\$ 15.75	\$ 17.29	\$ 18.83	\$ 20.84	\$ 14.20	\$ 18.83	\$ 23.47	\$ 28.10	\$ 32.73	\$ 17.29	\$ 25.01	\$ 32.73	\$ 48.16	
Increase (%)	35.51%	25.33%	20.82%	18.28%	16.64%	15.50%	14.66%	13.85%	18.28%	14.66%	13.09%	12.22%	11.66%	15.50%	12.75%	11.66%	10.70%	
Overall Increase (%)	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	

<b>UNBUNDLED RATES - CURRENT</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$24.89	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
All kWh @ 3.623 c/kWh	\$ -	\$ 4	\$ 7	\$ 11	\$ 14	\$ 18	\$ 22	\$ 26	\$ 11	\$ 22	\$ 33	\$ 43	\$ 54	\$ 18	\$ 36	\$ 54	\$ 91	\$ 91
<b>Sub-Total</b>	\$ 25	\$ 29	\$ 32	\$ 36	\$ 39	\$ 43	\$ 47	\$ 51	\$ 36	\$ 47	\$ 57	\$ 68	\$ 79	\$ 43	\$ 61	\$ 79	\$ 115	\$ 115
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.206 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5	\$ 5
TCJA @ -3.390 %	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (1)	\$ (2)	\$ (2)	\$ (2)	\$ (3)	\$ (1)	\$ (2)	\$ (3)	\$ (4)	\$ (4)
Smart Meter Charge @ \$1.04	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Default Service Support Charge @ -0.176 c/kWh	\$ -	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (1)	\$ (2)	\$ (3)	\$ (4)	\$ (4)
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sub-Total</b>	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (0)	\$ (1)	\$ (1)	\$ (2)	\$ (2)
DSIC @ 7.500 %	\$ 2	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ 4	\$ 4	\$ 3	\$ 4	\$ 4	\$ 5	\$ 6	\$ 3	\$ 5	\$ 6	\$ 9	\$ 9
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.13109 /kWh	\$ -	\$ 13	\$ 26	\$ 39	\$ 52	\$ 66	\$ 79	\$ 96	\$ 39	\$ 79	\$ 118	\$ 157	\$ 197	\$ 66	\$ 131	\$ 197	\$ 328	\$ 328
<b>Sub Total</b>	\$ 27	\$ 44	\$ 61	\$ 78	\$ 95	\$ 112	\$ 129	\$ 151	\$ 78	\$ 129	\$ 179	\$ 230	\$ 281	\$ 112	\$ 196	\$ 281	\$ 450	\$ 450
STAS @ -0.02 %	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
<b>Total Bill</b>	\$ 27	\$ 44	\$ 61	\$ 78	\$ 95	\$ 112	\$ 128	\$ 150	\$ 78	\$ 128	\$ 179	\$ 230	\$ 281	\$ 112	\$ 196	\$ 281	\$ 450	\$ 450

<b>UNBUNDLED RATES - PROPOSED</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$36.54	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37
All kWh @ 5.318 c/kWh	\$ -	\$ 5	\$ 11	\$ 16	\$ 21	\$ 27	\$ 32	\$ 39	\$ 16	\$ 32	\$ 48	\$ 64	\$ 80	\$ 27	\$ 53	\$ 80	\$ 133	\$ 133
<b>Sub-Total</b>	\$ 37	\$ 42	\$ 47	\$ 52	\$ 58	\$ 63	\$ 68	\$ 75	\$ 52	\$ 68	\$ 84	\$ 100	\$ 116	\$ 63	\$ 90	\$ 116	\$ 169	\$ 169
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.206 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5	\$ 5
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ -0.176 c/kWh	\$ -	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (1)	\$ (2)	\$ (3)	\$ (4)	\$ (4)
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sub-Total</b>	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.13109 /kWh	\$ -	\$ 13	\$ 26	\$ 39	\$ 52	\$ 66	\$ 79	\$ 96	\$ 39	\$ 79	\$ 118	\$ 157	\$ 197	\$ 66	\$ 131	\$ 197	\$ 328	\$ 328
<b>Sub Total</b>	\$ 37	\$ 55	\$ 73	\$ 92	\$ 110	\$ 129	\$ 147	\$ 171	\$ 92	\$ 147	\$ 203	\$ 258	\$ 313	\$ 129	\$ 221	\$ 313	\$ 498	\$ 498
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 37	\$ 55	\$ 73	\$ 92	\$ 110	\$ 129	\$ 147	\$ 171	\$ 92	\$ 147	\$ 203	\$ 258	\$ 313	\$ 129	\$ 221	\$ 313	\$ 498	\$ 498
% Increase	35.5%	25.3%	20.8%	18.3%	16.6%	15.5%	14.7%	13.9%	18.3%	14.7%	13.1%	12.2%	11.7%	15.5%	12.7%	11.7%	10.7%	



Penn Power Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
		Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
	SCHEDULE GS-Medium (General Service Medium)								
1	<b>Distribution</b>								
2	Customer Charge	106,074	\$ 26.87	2,850,207	106,074	\$ 38.17	4,048,724	1,198,517	42.1%
3	Demand Charge								
4	All kW	3,039,157	\$ 3.40	10,333,134	3,039,157	\$ 4.83	14,678,234		
5	All rkVa	924,290	\$ 0.20	184,858	924,290	\$ 0.28	262,591	77,733	42.1%
6	Energy Charge (kWh)	839,944,113	\$ -	-	839,944,113				
7	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 13,368,199</b>			<b>\$ 18,989,549</b>	<b>\$ 5,621,350</b>	<b>42.1%</b>
8	<b>Rider Charges</b>								
9	Smart Meter Technologies Charge (Per Bill)	106,074	\$ 1.04	110,317	106,074	\$ -	-	\$ (110,317)	
10	TCJA Voluntary Surcharge		-3.39%	(453,182)		0.00%	-	453,182	-100.0%
11	STAS		-0.02%	(24,900)		0.00%	-	24,900	-100.0%
12	Distribution System Improvement Charge		7.50%	1,106,671		0.00%	-	(1,106,671)	-100.0%
13	<b>Total Distribution Including Rider Charges</b>			<b>\$ 14,107,106</b>			<b>\$ 18,989,549</b>	<b>\$ 4,882,443</b>	<b>34.6%</b>
14	<b>Rider Charges</b>								
15	Default Service Support Charge	839,944,113	\$ (0.00181)	(1,520,299)	839,944,113	\$ (0.00181)	(1,520,299)	-	0.0%
16	Universal Service Charge			-			-	-	0.0%
17	Solar Photovoltaic Requirements Charge	839,944,113	\$ 0.00006	50,397	839,944,113	\$ 0.00006	50,397	-	0.0%
18	Phase IV Energy Efficiency and Conservation Charge	839,944,113	\$ 0.00206	1,730,285	839,944,113	\$ 0.00206	1,730,285	-	0.0%
19	PTC/HPS Charge	839,944,113	\$ 0.13109	110,108,274	839,944,113	\$ 0.13109	110,108,274	-	0.0%
20	<b>Total Energy and Revenue</b>	839,944,113		<b>\$ 124,475,762</b>	839,944,113		<b>\$ 129,358,205</b>	<b>\$ 4,882,443</b>	<b>3.9%</b>
21	Avg rate per kWh		\$	0.14820		\$	0.15401		
22	Proposed Increase					\$	4,882,443		
23	Percent Increase						3.92%		

Penn Power Rate District  
COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
RATE GS-MEDIUM  
With Demands 25-100 KW  
At Average Levels of kWh Use

KW Demand	25	25	25	25	25	50	50	50	50	75	75	75	75	75	100	100	100	100
Total kW	25	25	25	25	25	50	50	50	50	75	75	75	75	75	100	100	100	100
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
<b>REACTIVE DEMAND</b>																		
rKVA	8	8	8	8	8	15	15	15	15	23	23	23	23	23	30	30	30	30
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Proposed Bill	\$ 161.07	\$ 489.57	\$ 1,146.57	\$ 1,803.57	\$ 2,559.12	\$ 940.97	\$ 2,254.97	\$ 3,568.97	\$ 5,080.07	\$ 1,392.38	\$ 3,363.38	\$ 5,334.38	\$ 7,601.03	\$ 1,843.78	\$ 4,471.78	\$ 7,099.78	\$ 10,121.98	
Total Current Bill	118.86	447.68	1,105.32	1,762.96	2,519.25	866.34	2,181.62	3,496.90	5,009.47	1,285.00	3,257.92	5,230.84	7,499.70	1,703.65	4,334.22	6,964.78	9,989.93	
Increase (\$)	\$ 42.21	\$ 41.89	\$ 41.25	\$ 40.61	\$ 39.88	\$ 74.64	\$ 73.36	\$ 72.07	\$ 70.60	\$ 107.38	\$ 105.46	\$ 103.54	\$ 101.32	\$ 140.12	\$ 137.56	\$ 135.00	\$ 132.05	
Increase (%)	35.52%	9.36%	3.73%	2.30%	1.58%	8.62%	3.36%	2.06%	1.41%	8.36%	3.24%	1.98%	1.35%	8.22%	3.17%	1.94%	1.32%	
Overall Increase (%)	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	

<b>UNBUNDLED RATES - CURRENT</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$26.87	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27
All kW @ \$3.40/kWh	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 170	\$ 170	\$ 170	\$ 170	\$ 255	\$ 255	\$ 255	\$ 255	\$ 340	\$ 340	\$ 340	\$ 340
All rKVA @ \$0.20 /rKVA	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6	\$ 6
<b>Sub-Total</b>	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 200	\$ 200	\$ 200	\$ 200	\$ 286	\$ 286	\$ 286	\$ 286	\$ 286	\$ 373	\$ 373	\$ 373	\$ 373
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.206 c/kWh	\$ -	\$ 5	\$ 15	\$ 26	\$ 38	\$ 10	\$ 31	\$ 52	\$ 75	\$ 15	\$ 46	\$ 77	\$ 113	\$ 21	\$ 62	\$ 103	\$ 150	
TCJA @ -3.390 %	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (13)	\$ (13)	\$ (13)	\$ (13)	
Smart Meter Charge @ \$1.04	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	
Default Service Support Charge @ -0.181 c/kWh	\$ -	\$ (5)	\$ (14)	\$ (23)	\$ (33)	\$ (9)	\$ (27)	\$ (45)	\$ (66)	\$ (14)	\$ (41)	\$ (68)	\$ (99)	\$ (18)	\$ (54)	\$ (91)	\$ (132)	
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 2	\$ 0	\$ 1	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4	
<b>Sub-Total</b>	\$ (3)	\$ (2)	\$ (0)	\$ 1	\$ 3	\$ (4)	\$ (1)	\$ 2	\$ 6	\$ (6)	\$ (2)	\$ 3	\$ 8	\$ (9)	\$ (2)	\$ 4	\$ 11	
DSIC @ 7.500 %	\$ 8	\$ 9	\$ 9	\$ 10	\$ 11	\$ 15	\$ 17	\$ 18	\$ 20	\$ 22	\$ 24	\$ 27	\$ 29	\$ 29	\$ 32	\$ 35	\$ 38	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.13109 /kWh	\$ -	\$ 328	\$ 983	\$ 1,639	\$ 2,392	\$ 655	\$ 1,966	\$ 3,277	\$ 4,785	\$ 983	\$ 2,950	\$ 4,916	\$ 7,177	\$ 1,311	\$ 3,933	\$ 6,555	\$ 9,570	
<b>Sub Total</b>	\$ 118.88	\$ 447.77	\$ 1,105.54	\$ 1,763.31	\$ 2,519.75	\$ 866.51	\$ 2,182.05	\$ 3,497.60	\$ 5,010.48	\$ 1,285.25	\$ 3,258.57	\$ 5,231.89	\$ 7,501.20	\$ 1,704.00	\$ 4,335.09	\$ 6,966.18	\$ 9,991.93	
STAS @ -0.02 %	\$ (0.02)	\$ (0.09)	\$ (0.22)	\$ (0.35)	\$ (0.50)	\$ (0.17)	\$ (0.44)	\$ (0.70)	\$ (1.00)	\$ (0.26)	\$ (0.65)	\$ (1.05)	\$ (1.50)	\$ (0.34)	\$ (0.87)	\$ (1.39)	\$ (2.00)	
<b>Total Bill</b>	\$ 118.86	\$ 447.68	\$ 1,105.32	\$ 1,762.96	\$ 2,519.25	\$ 866.34	\$ 2,181.62	\$ 3,496.90	\$ 5,009.47	\$ 1,285.00	\$ 3,257.92	\$ 5,230.84	\$ 7,499.70	\$ 1,703.65	\$ 4,334.22	\$ 6,964.78	\$ 9,989.93	

<b>UNBUNDLED RATES - PROPOSED</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$38.17	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38
All kW @ \$4.83/kWh	\$ 121	\$ 121	\$ 121	\$ 121	\$ 121	\$ 241	\$ 241	\$ 241	\$ 241	\$ 362	\$ 362	\$ 362	\$ 362	\$ 483	\$ 483	\$ 483	\$ 483	
All rKVA @ \$0.28 /rKVA	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 4	\$ 4	\$ 4	\$ 4	\$ 6	\$ 6	\$ 6	\$ 6	\$ 9	\$ 9	\$ 9	\$ 9	
<b>Sub-Total</b>	\$ 161	\$ 161	\$ 161	\$ 161	\$ 161	\$ 284	\$ 284	\$ 284	\$ 284	\$ 407	\$ 407	\$ 407	\$ 407	\$ 530	\$ 530	\$ 530	\$ 530	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.206 c/kWh	\$ -	\$ 5	\$ 15	\$ 26	\$ 38	\$ 10	\$ 31	\$ 52	\$ 75	\$ 15	\$ 46	\$ 77	\$ 113	\$ 21	\$ 62	\$ 103	\$ 150	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ -0.181 c/kWh	\$ -	\$ (5)	\$ (14)	\$ (23)	\$ (33)	\$ (9)	\$ (27)	\$ (45)	\$ (66)	\$ (14)	\$ (41)	\$ (68)	\$ (99)	\$ (18)	\$ (54)	\$ (91)	\$ (132)	
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 2	\$ 0	\$ 1	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4	
<b>Sub-Total</b>	\$ -	\$ 1	\$ 2	\$ 4	\$ 6	\$ 2	\$ 5	\$ 8	\$ 11	\$ 2	\$ 7	\$ 12	\$ 17	\$ 3	\$ 9	\$ 16	\$ 23	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.13109 /kWh	\$ -	\$ 328	\$ 983	\$ 1,639	\$ 2,392	\$ 655	\$ 1,966	\$ 3,277	\$ 4,785	\$ 983	\$ 2,950	\$ 4,916	\$ 7,177	\$ 1,311	\$ 3,933	\$ 6,555	\$ 9,570	
<b>Sub Total</b>	\$ 161.07	\$ 489.57	\$ 1,146.57	\$ 1,803.57	\$ 2,559.12	\$ 940.97	\$ 2,254.97	\$ 3,568.97	\$ 5,080.07	\$ 1,392.38	\$ 3,363.38	\$ 5,334.38	\$ 7,601.03	\$ 1,843.78	\$ 4,471.78	\$ 7,099.78	\$ 10,121.98	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 161.07	\$ 489.57	\$ 1,146.57	\$ 1,803.57	\$ 2,559.12	\$ 940.97	\$ 2,254.97	\$ 3,568.97	\$ 5,080.07	\$ 1,392.38	\$ 3,363.38	\$ 5,334.38	\$ 7,601.03	\$ 1,843.78	\$ 4,471.78	\$ 7,099.78	\$ 10,121.98	
% Increase	35.52%	9.36%	3.73%	2.30%	1.58%	8.62%	3.36%	2.06%	1.41%	8.36%	3.24%	1.98%	1.35%	8.22%	3.17%	1.94%	1.32%	

**Penn Power Rate District**  
**COMPARISON BETWEEN PRESENT AND PROPOSED RATES**  
**RATE GS-MEDIUM**  
**With Demands 250-400 KW**  
**At Average Levels of kWh Use**

<b>KW Demand</b>	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400
Total kW	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900
<b>REACTIVE DEMAND</b>																	
rKVA	76	76	76	76	76	76	76	76	76	122	122	122	122	122	122	122	122
<b>ENERGY USAGE</b>																	
Monthly Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000
Total Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000
Total Proposed Bill	\$ 1,267.20	\$ 4,552.20	\$ 7,837.20	\$ 11,122.20	\$ 14,407.20	\$ 17,692.20	\$ 20,977.20	\$ 25,247.70	\$ 30,832.20	\$ 7,260.61	\$ 12,516.61	\$ 17,772.61	\$ 23,028.61	\$ 28,284.61	\$ 33,540.61	\$ 40,373.41	\$ 49,308.61
Total Current Bill	\$ 927.41	\$ 4,215.61	\$ 7,503.81	\$ 10,792.02	\$ 14,080.22	\$ 17,368.43	\$ 20,656.63	\$ 24,931.30	\$ 30,521.25	\$ 6,727.56	\$ 11,988.69	\$ 17,249.82	\$ 22,510.95	\$ 27,772.08	\$ 33,033.20	\$ 39,872.67	\$ 48,816.59
Increase (\$)	\$ 339.79	\$ 336.59	\$ 333.38	\$ 330.18	\$ 326.97	\$ 323.77	\$ 320.56	\$ 316.40	\$ 310.95	\$ 533.05	\$ 527.92	\$ 522.79	\$ 517.66	\$ 512.54	\$ 507.41	\$ 500.74	\$ 492.03
Increase (%)	36.64%	7.98%	4.44%	3.06%	2.32%	1.86%	1.55%	1.27%	1.02%	7.92%	4.40%	3.03%	2.30%	1.85%	1.54%	1.26%	1.01%
Overall Increase (%)	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%

**UNBUNDLED RATES - CURRENT**

<b>Distribution</b>																		
Distribution Charge @ \$26.87	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27
All kW @ \$3.40/kW	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 1,360	\$ 1,360	\$ 1,360	\$ 1,360	\$ 1,360	\$ 1,360	\$ 1,360	\$ 1,360	\$ 1,360
All rKVA @ \$0.20 /rKVA	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24
<b>Sub-Total</b>	\$ 892	\$ 892	\$ 892	\$ 892	\$ 892	\$ 892	\$ 892	\$ 892	\$ 892	\$ 1,411	\$ 1,411	\$ 1,411	\$ 1,411	\$ 1,411	\$ 1,411	\$ 1,411	\$ 1,411	\$ 1,411
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.206 c/kWh	\$ -	\$ 52	\$ 103	\$ 155	\$ 206	\$ 258	\$ 309	\$ 376	\$ 464	\$ 82	\$ 165	\$ 247	\$ 330	\$ 412	\$ 494	\$ 602	\$ 742	\$ 900
TCJA @ -3.390 %	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)
Smart Meter Charge @ \$1.04	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Default Service Support Charge @ -0.181 c/kWh	\$ -	\$ (45)	\$ (91)	\$ (136)	\$ (181)	\$ (226)	\$ (272)	\$ (330)	\$ (407)	\$ (72)	\$ (145)	\$ (217)	\$ (290)	\$ (362)	\$ (434)	\$ (529)	\$ (652)	\$ (800)
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 2	\$ 3	\$ 5	\$ 6	\$ 8	\$ 9	\$ 11	\$ 14	\$ 2	\$ 5	\$ 7	\$ 10	\$ 12	\$ 14	\$ 18	\$ 22	\$ 27
<b>Sub-Total</b>	\$ (29)	\$ (21)	\$ (14)	\$ (6)	\$ 2	\$ 10	\$ 17	\$ 27	\$ 41	\$ (34)	\$ (22)	\$ (10)	\$ 3	\$ 15	\$ 28	\$ 44	\$ 65	\$ 90
DSIC @ 7.500 %	\$ 65	\$ 69	\$ 72	\$ 76	\$ 80	\$ 84	\$ 88	\$ 93	\$ 99	\$ 109	\$ 115	\$ 121	\$ 127	\$ 133	\$ 139	\$ 147	\$ 158	\$ 169
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.13109 /kWh	\$ -	\$ 3,277	\$ 6,555	\$ 9,832	\$ 13,109	\$ 16,386	\$ 19,664	\$ 23,924	\$ 29,495	\$ 5,244	\$ 10,487	\$ 15,731	\$ 20,974	\$ 26,218	\$ 31,462	\$ 38,278	\$ 47,192	\$ 58,000
<b>Sub-Total</b>	\$ 927.59	\$ 4,216.45	\$ 7,505.32	\$ 10,794.18	\$ 14,083.04	\$ 17,371.90	\$ 20,660.77	\$ 24,936.29	\$ 30,527.35	\$ 6,728.91	\$ 11,991.09	\$ 17,253.27	\$ 22,515.45	\$ 27,777.63	\$ 33,039.81	\$ 39,880.64	\$ 48,826.35	\$ 59,920
STAS @ -0.02 %	\$ (0.19)	\$ (0.84)	\$ (1.50)	\$ (2.16)	\$ (2.82)	\$ (3.47)	\$ (4.13)	\$ (4.99)	\$ (6.11)	\$ (1.35)	\$ (2.40)	\$ (3.45)	\$ (4.50)	\$ (5.56)	\$ (6.61)	\$ (7.98)	\$ (9.77)	\$ (12.00)
<b>Total Bill</b>	\$ 927.41	\$ 4,215.61	\$ 7,503.81	\$ 10,792.02	\$ 14,080.22	\$ 17,368.43	\$ 20,656.63	\$ 24,931.30	\$ 30,521.25	\$ 6,727.56	\$ 11,988.69	\$ 17,249.82	\$ 22,510.95	\$ 27,772.08	\$ 33,033.20	\$ 39,872.67	\$ 48,816.59	\$ 59,920

**UNBUNDLED RATES - PROPOSED**

<b>Distribution</b>																		
Distribution Charge @ \$38.17	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38
All kW @ \$4.83/kW	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,932	\$ 1,932	\$ 1,932	\$ 1,932	\$ 1,932	\$ 1,932	\$ 1,932	\$ 1,932	\$ 1,932
All rKVA @ \$0.28 /rKVA	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35
<b>Sub-Total</b>	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 2,005	\$ 2,005	\$ 2,005	\$ 2,005	\$ 2,005	\$ 2,005	\$ 2,005	\$ 2,005	\$ 2,005
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.206 c/kWh	\$ -	\$ 52	\$ 103	\$ 155	\$ 206	\$ 258	\$ 309	\$ 376	\$ 464	\$ 82	\$ 165	\$ 247	\$ 330	\$ 412	\$ 494	\$ 602	\$ 742	\$ 900
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ -0.181 c/kWh	\$ -	\$ (45)	\$ (91)	\$ (136)	\$ (181)	\$ (226)	\$ (272)	\$ (330)	\$ (407)	\$ (72)	\$ (145)	\$ (217)	\$ (290)	\$ (362)	\$ (434)	\$ (529)	\$ (652)	\$ (800)
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 2	\$ 3	\$ 5	\$ 6	\$ 8	\$ 9	\$ 11	\$ 14	\$ 2	\$ 5	\$ 7	\$ 10	\$ 12	\$ 14	\$ 18	\$ 22	\$ 27
<b>Sub-Total</b>	\$ -	\$ 8	\$ 16	\$ 23	\$ 31	\$ 39	\$ 46	\$ 57	\$ 70	\$ 12	\$ 25	\$ 37	\$ 50	\$ 62	\$ 74	\$ 91	\$ 112	\$ 137
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.13109 /kWh	\$ -	\$ 3,277	\$ 6,555	\$ 9,832	\$ 13,109	\$ 16,386	\$ 19,664	\$ 23,924	\$ 29,495	\$ 5,244	\$ 10,487	\$ 15,731	\$ 20,974	\$ 26,218	\$ 31,462	\$ 38,278	\$ 47,192	\$ 58,000
<b>Sub-Total</b>	\$ 1,267.20	\$ 4,552.20	\$ 7,837.20	\$ 11,122.20	\$ 14,407.20	\$ 17,692.20	\$ 20,977.20	\$ 25,247.70	\$ 30,832.20	\$ 7,260.61	\$ 12,516.61	\$ 17,772.61	\$ 23,028.61	\$ 28,284.61	\$ 33,540.61	\$ 40,373.41	\$ 49,308.61	\$ 59,920
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 1,267.20	\$ 4,552.20	\$ 7,837.20	\$ 11,122.20	\$ 14,407.20	\$ 17,692.20	\$ 20,977.20	\$ 25,247.70	\$ 30,832.20	\$ 7,260.61	\$ 12,516.61	\$ 17,772.61	\$ 23,028.61	\$ 28,284.61	\$ 33,540.61	\$ 40,373.41	\$ 49,308.61	\$ 59,920
% Increase	36.64%	7.98%	4.44%	3.06%	2.32%	1.86%	1.55%	1.27%	1.02%	7.92%	4.40%	3.03%	2.30%	1.85%	1.54%	1.26%	1.01%	

Penn Power Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE GS-Large (General Service Large)								
1	<b>Distribution</b>							
2	Customer Charge	1,733	\$ 225,440	1,733	\$ 178.55	\$ 309,470	\$ 84,030	37.3%
3	Demand Charge (kW)							
4	All kW	855,254	\$ 3,728,905	855,254	\$ 5.99	\$ 5,118,807	\$ 1,389,902	37.3%
5	All rkVa	361,930	\$ 72,386	361,930	\$ 0.27	\$ 99,367	\$ 26,981	37.3%
6	Energy Charge (kWh)							
7	All kWh	322,711,741	\$ -	322,711,741	\$ -	\$ -	\$ -	0.0%
8	<b>Total Base Normalized Distribution Revenues</b>		<b>\$ 4,026,731</b>			<b>\$ 5,527,644</b>	<b>\$ 1,500,913</b>	<b>37.3%</b>
9	<b>Rider Charges</b>							
10	Smart Meter Technologies Charge (Per Bill)	1,733	\$ 8,406	1,733	\$ -	\$ -	\$ (8,406)	-100.0%
11	TCJA Voluntary Surcharge		\$ (136,506)		0.00%	\$ -	\$ 136,506	-100.0%
12	STAS		\$ (3,268)		0.00%	\$ -	\$ 3,268	-100.0%
13	Distribution System Improvement Charge		\$ 315,417		0.00%	\$ -	\$ (315,417)	-100.0%
14	<b>Total Distribution Including Rider Charges</b>		<b>\$ 4,210,779</b>			<b>\$ 5,527,644</b>	<b>\$ 1,316,865</b>	<b>31.3%</b>
15	<b>Rider Charges</b>							
16	Default Service Support Charge	697,558	\$ (587,343)	697,558	\$ (0.84200)	\$ (587,343)	\$ -	0.0%
17	Universal Service Charge		\$ -			\$ -	\$ -	0.0%
18	Solar Photovoltaic Requirements Charge	322,711,741	\$ 19,363	322,711,741	\$ 0.00006	\$ 19,363	\$ -	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	697,558	\$ 306,925	697,558	\$ 0.44000	\$ 306,925	\$ -	0.0%
20	PTC/HPS Charge	322,711,741	\$ 12,388,904	322,711,741	\$ 0.03839	\$ 12,388,904	\$ -	0.0%
21	<b>Total Energy and Revenue</b>	322,711,741	<b>\$ 16,338,627</b>	322,711,741		<b>\$ 17,655,492</b>	<b>\$ 1,316,865</b>	<b>8.1%</b>
22	Avg rate per kWh		\$ 0.05063			\$ 0.05471		
23	Proposed Increase					\$ 1,316,865		
24	Percent Increase					8.06%		

**Penn Power Rate District**  
**COMPARISON BETWEEN PRESENT AND PROPOSED RATES**  
**RATE GS - LARGE**  
**With Demands of 500 - 1,000 KW**  
**At Average Levels of kWh Use**

<b>KW Demand</b>	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000
Total kW	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000
Hrs Use	0	200	300	400	500	730	200	300	400	500	730	900	200	300	400	500	730
<b>REACTIVE DEMAND</b>																	
rkVA	212	212	212	212	212	212	317	317	317	317	317	317	423	423	423	423	423
<b>ENERGY USAGE</b>																	
Monthly Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000
Total Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000
<b>Total Proposed Bill</b>	\$ 3,028.21	\$ 6,873.21	\$ 8,795.71	\$ 10,718.21	\$ 12,640.71	\$ 17,062.46	\$ 10,220.54	\$ 13,104.29	\$ 15,988.04	\$ 18,871.79	\$ 25,504.42	\$ 30,406.79	\$ 13,567.87	\$ 17,412.87	\$ 21,257.87	\$ 25,102.87	\$ 33,946.37
<b>Total Current Bill</b>	\$ 2,263.35	\$ 6,107.58	\$ 8,029.70	\$ 9,951.81	\$ 11,873.93	\$ 16,294.79	\$ 9,091.24	\$ 11,974.41	\$ 14,857.59	\$ 17,740.76	\$ 24,372.06	\$ 29,273.45	\$ 12,074.89	\$ 15,919.13	\$ 19,763.36	\$ 23,607.59	\$ 32,449.32
<b>Increase (\$)</b>	\$ 764.86	\$ 765.63	\$ 766.01	\$ 766.40	\$ 766.78	\$ 767.67	\$ 1,129.30	\$ 1,129.88	\$ 1,130.46	\$ 1,131.03	\$ 1,132.36	\$ 1,133.34	\$ 1,492.98	\$ 1,493.74	\$ 1,494.51	\$ 1,495.28	\$ 1,497.05
<b>Increase (%)</b>	33.79%	12.54%	9.54%	7.70%	6.46%	4.71%	12.42%	9.44%	7.61%	6.38%	4.65%	3.87%	12.36%	9.38%	7.56%	6.33%	4.61%
<b>Overall Increase (%)</b>	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%

**UNBUNDLED RATES - CURRENT**

<b>Distribution</b>																	
Distribution Charge @ \$130.07	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130
All kW @ \$4.36/kW	\$ 2,180	\$ 2,180	\$ 2,180	\$ 2,180	\$ 2,180	\$ 2,180	\$ 3,270	\$ 3,270	\$ 3,270	\$ 3,270	\$ 3,270	\$ 3,270	\$ 4,360	\$ 4,360	\$ 4,360	\$ 4,360	\$ 4,360
All rkVA @ \$0.20 /rkVA	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85
<b>Sub-Total</b>	\$ 2,352	\$ 2,352	\$ 2,352	\$ 2,352	\$ 2,352	\$ 2,352	\$ 3,464	\$ 3,464	\$ 3,464	\$ 3,464	\$ 3,464	\$ 3,464	\$ 4,575	\$ 4,575	\$ 4,575	\$ 4,575	\$ 4,575
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$0.44 /kW PLC	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440
TCJA @ -3.390 %	\$ (80)	\$ (80)	\$ (80)	\$ (80)	\$ (80)	\$ (80)	\$ (117)	\$ (117)	\$ (117)	\$ (117)	\$ (117)	\$ (117)	\$ (155)	\$ (155)	\$ (155)	\$ (155)	\$ (155)
Smart Meter Charge @ \$4.85	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
Default Service Support Charge @ \$-0.842 /kW NSPL	\$ (421)	\$ (421)	\$ (421)	\$ (421)	\$ (421)	\$ (421)	\$ (632)	\$ (632)	\$ (632)	\$ (632)	\$ (632)	\$ (632)	\$ (842)	\$ (842)	\$ (842)	\$ (842)	\$ (842)
Solar Photovoltaic Requirements Charge @ 0.006 C/kV	\$ -	\$ 6	\$ 9	\$ 12	\$ 15	\$ 22	\$ 9	\$ 14	\$ 18	\$ 23	\$ 33	\$ 41	\$ 12	\$ 18	\$ 24	\$ 30	\$ 44
<b>Sub-Total</b>	\$ (276)	\$ (270)	\$ (267)	\$ (264)	\$ (261)	\$ (254)	\$ (405)	\$ (401)	\$ (396)	\$ (392)	\$ (381)	\$ (374)	\$ (540)	\$ (534)	\$ (528)	\$ (522)	\$ (508)
DSIC @ 7.500 %	\$ 187	\$ 187	\$ 187	\$ 187	\$ 187	\$ 187	\$ 276	\$ 276	\$ 276	\$ 276	\$ 276	\$ 276	\$ 365	\$ 365	\$ 365	\$ 365	\$ 365
<b>PTC/HPS Charge</b>																	
All kWh @ \$0.03839 /kWh	\$ -	\$ 3,839	\$ 5,759	\$ 7,678	\$ 9,598	\$ 14,012	\$ 5,759	\$ 8,638	\$ 11,517	\$ 14,396	\$ 21,019	\$ 25,913	\$ 7,678	\$ 11,517	\$ 15,356	\$ 19,195	\$ 28,025
<b>Sub Total</b>	\$ 2,263.80	\$ 6,108.80	\$ 8,031.30	\$ 9,953.80	\$ 11,876.30	\$ 16,298.05	\$ 9,093.06	\$ 11,976.81	\$ 14,860.56	\$ 17,744.31	\$ 24,376.93	\$ 29,279.31	\$ 12,077.31	\$ 15,922.31	\$ 19,767.31	\$ 23,612.31	\$ 32,455.81
STAS @ -0.02 %	\$ (0.45)	\$ (1.22)	\$ (1.61)	\$ (1.99)	\$ (2.38)	\$ (3.26)	\$ (1.82)	\$ (2.40)	\$ (2.97)	\$ (3.55)	\$ (4.88)	\$ (5.86)	\$ (2.42)	\$ (3.18)	\$ (3.95)	\$ (4.72)	\$ (6.49)
<b>Total Bill</b>	\$ 2,263.35	\$ 6,107.58	\$ 8,029.70	\$ 9,951.81	\$ 11,873.93	\$ 16,294.79	\$ 9,091.24	\$ 11,974.41	\$ 14,857.59	\$ 17,740.76	\$ 24,372.06	\$ 29,273.45	\$ 12,074.89	\$ 15,919.13	\$ 19,763.36	\$ 23,607.59	\$ 32,449.32

**UNBUNDLED RATES - PROPOSED**

<b>Distribution</b>																	
Distribution Charge @ \$178.55	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179	\$ 179
All kW @ \$5.99/kW	\$ 2,993	\$ 2,993	\$ 2,993	\$ 2,993	\$ 2,993	\$ 2,993	\$ 4,489	\$ 4,489	\$ 4,489	\$ 4,489	\$ 4,489	\$ 4,489	\$ 5,985	\$ 5,985	\$ 5,985	\$ 5,985	\$ 5,985
All rkVA @ \$0.27 /rkVA	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 87	\$ 87	\$ 87	\$ 87	\$ 87	\$ 87	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116
<b>Sub-Total</b>	\$ 3,229	\$ 3,229	\$ 3,229	\$ 3,229	\$ 3,229	\$ 3,229	\$ 4,755	\$ 4,755	\$ 4,755	\$ 4,755	\$ 4,755	\$ 4,755	\$ 6,280	\$ 6,280	\$ 6,280	\$ 6,280	\$ 6,280
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$0.44 /kW PLC	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$-0.842 /kW NSPL	\$ (421)	\$ (421)	\$ (421)	\$ (421)	\$ (421)	\$ (421)	\$ (632)	\$ (632)	\$ (632)	\$ (632)	\$ (632)	\$ (632)	\$ (842)	\$ (842)	\$ (842)	\$ (842)	\$ (842)
Solar Photovoltaic Requirements Charge @ 0.006 C/kV	\$ -	\$ 6	\$ 9	\$ 12	\$ 15	\$ 22	\$ 9	\$ 14	\$ 18	\$ 23	\$ 33	\$ 41	\$ 12	\$ 18	\$ 24	\$ 30	\$ 44
<b>Sub-Total</b>	\$ (201)	\$ (195)	\$ (192)	\$ (189)	\$ (186)	\$ (179)	\$ (293)	\$ (288)	\$ (284)	\$ (279)	\$ (269)	\$ (261)	\$ (390)	\$ (384)	\$ (378)	\$ (372)	\$ (358)
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$0.03839 /kWh	\$ -	\$ 3,839	\$ 5,759	\$ 7,678	\$ 9,598	\$ 14,012	\$ 5,759	\$ 8,638	\$ 11,517	\$ 14,396	\$ 21,019	\$ 25,913	\$ 7,678	\$ 11,517	\$ 15,356	\$ 19,195	\$ 28,025
<b>Sub Total</b>	\$ 3,028.21	\$ 6,873.21	\$ 8,795.71	\$ 10,718.21	\$ 12,640.71	\$ 17,062.46	\$ 10,220.54	\$ 13,104.29	\$ 15,988.04	\$ 18,871.79	\$ 25,504.42	\$ 30,406.79	\$ 13,567.87	\$ 17,412.87	\$ 21,257.87	\$ 25,102.87	\$ 33,946.37
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 3,028.21	\$ 6,873.21	\$ 8,795.71	\$ 10,718.21	\$ 12,640.71	\$ 17,062.46	\$ 10,220.54	\$ 13,104.29	\$ 15,988.04	\$ 18,871.79	\$ 25,504.42	\$ 30,406.79	\$ 13,567.87	\$ 17,412.87	\$ 21,257.87	\$ 25,102.87	\$ 33,946.37
<b>% Increase</b>	33.79%	12.54%	9.54%	7.70%	6.46%	4.71%	12.42%	9.44%	7.61%	6.38%	4.65%	3.87%	12.36%	9.38%	7.56%	6.33%	4.61%



Penn Power Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE GP (General Primary Service)								
1	<b>Distribution</b>							
2	Customer Charge	1,508	\$ 114.35	1,508	\$ 166.61	251,210	\$ 78,794	45.7%
3	Demand Charge (kW)							
4	All kW	920,483	\$ 4.34	920,483	\$ 6.32	5,820,565	\$ 1,825,669	45.7%
5	All rkVa	407,787	\$ 0.20	407,787	\$ 0.29	118,829	\$ 37,272	45.7%
6	Backup Demand kW					-	\$ 0	0.0%
7	Energy Charge (kWh)							
8	All kWh	393,669,651	\$ -	393,669,651	\$ -	-	\$ 0	0.0%
9	<b>Total Base Normalized Distribution Revenues</b>		<b>\$ 4,248,869</b>			<b>\$ 6,190,604</b>	<b>\$ 1,941,735</b>	<b>45.7%</b>
10	<b>Rider Charges</b>							
11	Smart Meter Technologies Charge (Per Bill)	1,508	\$ 4.85	1,508	\$ -	-	(\$ 7,313)	-100.0%
12	TCJA Voluntary Surcharge		-3.39%		0.00%	-	144,037	-100.0%
13	STAS		-0.02%		0.00%	-	3,855	-100.0%
14	Distribution System Improvement Charge		7.50%		0.00%	-	(\$ 333,459)	-100.0%
15	<b>Total Distribution Including Rider Charges</b>		<b>\$ 4,441,749</b>			<b>\$ 6,190,604</b>	<b>\$ 1,748,855</b>	<b>39.4%</b>
16	<b>Rider Charges</b>							
17	Default Service Support Charge	759,047	\$ (0.84200)	759,047	\$ (0.84200)	(639,118)	-	0.0%
18	Universal Service Charge					-	-	0.0%
19	Solar Photovoltaic Requirements Charge	393,669,651	\$ 0.00006	393,669,651	\$ 0.00006	23,620	-	0.0%
20	Phase IV Energy Efficiency and Conservation Charge	759,047	\$ 0.44000	759,047	\$ 0.44000	333,981	-	0.0%
21	PTC/HPS Charge	393,669,651	\$ 0.03839	393,669,651	\$ 0.03839	15,112,978	-	0.0%
22	<b>Total Energy and Revenue</b>	393,669,651	<b>\$ 19,273,210</b>	393,669,651		<b>\$ 21,022,065</b>	<b>\$ 1,748,855</b>	<b>9.1%</b>
23	Avg rate per kWh		\$ 0.04896			\$ 0.05340		
24	Proposed Increase					\$ 1,748,855		
25	Percent Increase					9.07%		

**Penn Power Rate District**  
**COMPARISON BETWEEN PRESENT AND PROPOSED RATES**  
**RATE GP**  
**With Demands of 25 - 150 KW**  
**At Average Levels of kWh Use**

<b>KW Demand</b>	25	25	25	25	25	50	50	50	50	70	100	100	100	100	150	150	150	150	
Total kW	25	25	25	25	25	50	50	50	50	70	100	100	100	100	150	150	150	150	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
<b>REACTIVE DEMAND</b>																			
rKVA	11	11	11	11	11	22	22	22	22	44	44	44	44	44	66	66	66	66	
<b>ENERGY USAGE</b>																			
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500		
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500		
Total Proposed Bill	\$ 317.87	\$ 413.99	\$ 606.24	\$ 798.49	\$ 1,019.58	\$ 661.38	\$ 1,045.88	\$ 1,430.38	\$ 1,872.56	\$ 1,156.16	\$ 1,925.16	\$ 2,694.16	\$ 3,578.51	\$ 1,650.93	\$ 2,804.43	\$ 3,957.93	\$ 5,284.45		
Total Current Bill	\$ 229.69	\$ 325.79	\$ 518.00	\$ 710.21	\$ 931.26	\$ 527.64	\$ 912.06	\$ 1,296.48	\$ 1,738.57	\$ 931.32	\$ 1,700.17	\$ 2,469.01	\$ 3,353.19	\$ 1,335.01	\$ 2,488.28	\$ 3,641.55	\$ 4,967.81		
Increase (\$)	\$ 88.18	\$ 88.20	\$ 88.24	\$ 88.28	\$ 88.32	\$ 133.75	\$ 133.82	\$ 133.90	\$ 133.99	\$ 224.83	\$ 224.99	\$ 225.14	\$ 225.32	\$ 315.92	\$ 316.15	\$ 316.38	\$ 316.65		
Increase (%)	38.39%	27.07%	17.03%	12.43%	9.48%	25.35%	14.67%	10.33%	7.71%	24.14%	13.23%	9.12%	6.72%	23.66%	12.71%	8.69%	6.37%		
Overall Increase (%)	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%		

**UNBUNDLED RATES - CURRENT**

<b>Distribution</b>																			
Distribution Charge @ \$114.35	\$ 114	\$ 114	\$ 114	\$ 114	\$ 114	\$ 114	\$ 114	\$ 114	\$ 114	\$ 114	\$ 114	\$ 114	\$ 114	\$ 114	\$ 114	\$ 114	\$ 114	\$ 114	
All kW @ \$4.34/kW	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ 217	\$ 217	\$ 217	\$ 217	\$ 434	\$ 434	\$ 434	\$ 434	\$ 434	\$ 651	\$ 651	\$ 651	\$ 651	
All rKVA @ \$0.20 /rKVA	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 4	\$ 4	\$ 4	\$ 4	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 13	\$ 13	\$ 13	\$ 13	
<b>Sub-Total</b>	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 336	\$ 336	\$ 336	\$ 336	\$ 557	\$ 557	\$ 557	\$ 557	\$ 557	\$ 779	\$ 779	\$ 779	\$ 779	
<b>Riders</b>																			
Phase IV Energy Efficiency Charge @ \$ 0.44 /kW PLC	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 22	\$ 22	\$ 22	\$ 22	\$ 44	\$ 44	\$ 44	\$ 44	\$ 44	\$ 66	\$ 66	\$ 66	\$ 66	
TCJA @ -3.390 %	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (11)	\$ (11)	\$ (11)	\$ (11)	\$ (19)	\$ (19)	\$ (19)	\$ (19)	\$ (19)	\$ (26)	\$ (26)	\$ (26)	\$ (26)	
Smart Meter Charge @ \$4.85	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	
Default Service Support Charge @\$ -0.842 /kW NSPL	\$ (21)	\$ (21)	\$ (21)	\$ (21)	\$ (21)	\$ (42)	\$ (42)	\$ (42)	\$ (42)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (126)	\$ (126)	\$ (126)	\$ (126)	
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 2	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 5	\$ 7	\$ 7	\$ 7	
<b>Sub-Total</b>	\$ (13)	\$ (13)	\$ (12)	\$ (12)	\$ (12)	\$ (26)	\$ (26)	\$ (25)	\$ (24)	\$ (54)	\$ (52)	\$ (51)	\$ (50)	\$ (51)	\$ (79)	\$ (77)	\$ (75)	\$ (75)	
DSIC @ 7.500 %	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 26	\$ 26	\$ 26	\$ 26	\$ 44	\$ 44	\$ 44	\$ 44	\$ 44	\$ 62	\$ 62	\$ 62	\$ 62	
<b>PTC/HPS Charge</b>																			
All kWh @ \$ 0.03839 /kWh	\$ -	\$ 96	\$ 288	\$ 480	\$ 701	\$ 192	\$ 576	\$ 960	\$ 1,401	\$ 384	\$ 1,152	\$ 1,920	\$ 2,802	\$ 576	\$ 1,728	\$ 2,879	\$ 4,204		
<b>Sub Total</b>	\$ 229.73	\$ 325.86	\$ 518.11	\$ 710.36	\$ 931.44	\$ 527.74	\$ 912.24	\$ 1,296.74	\$ 1,738.92	\$ 931.51	\$ 1,700.51	\$ 2,469.51	\$ 3,353.86	\$ 1,335.28	\$ 2,488.78	\$ 3,642.28	\$ 4,968.80		
STAS @ -0.02 %	\$ (0.05)	\$ (0.07)	\$ (0.10)	\$ (0.14)	\$ (0.19)	\$ (0.11)	\$ (0.18)	\$ (0.26)	\$ (0.35)	\$ (0.19)	\$ (0.34)	\$ (0.49)	\$ (0.67)	\$ (0.27)	\$ (0.50)	\$ (0.73)	\$ (0.99)		
<b>Total Bill</b>	\$ 229.69	\$ 325.79	\$ 518.00	\$ 710.21	\$ 931.26	\$ 527.64	\$ 912.06	\$ 1,296.48	\$ 1,738.57	\$ 931.32	\$ 1,700.17	\$ 2,469.01	\$ 3,353.19	\$ 1,335.01	\$ 2,488.28	\$ 3,641.55	\$ 4,967.81		

**UNBUNDLED RATES - PROPOSED**

<b>Distribution</b>																			
Distribution Charge @ \$166.61	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	
All kW @ \$6.32/kW	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 316	\$ 316	\$ 316	\$ 316	\$ 632	\$ 632	\$ 632	\$ 632	\$ 632	\$ 949	\$ 949	\$ 949	\$ 949	
All rKVA @ \$0.29 /rKVA	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 6	\$ 6	\$ 6	\$ 6	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 19	\$ 19	\$ 19	\$ 19	
<b>Sub-Total</b>	\$ 328	\$ 328	\$ 328	\$ 328	\$ 328	\$ 489	\$ 489	\$ 489	\$ 489	\$ 812	\$ 812	\$ 812	\$ 812	\$ 812	\$ 1,134	\$ 1,134	\$ 1,134	\$ 1,134	
<b>Riders</b>																			
Phase IV Energy Efficiency Charge @ \$ 0.44 /kW PLC	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 22	\$ 22	\$ 22	\$ 22	\$ 44	\$ 44	\$ 44	\$ 44	\$ 44	\$ 66	\$ 66	\$ 66	\$ 66	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @\$ -0.842 /kW NSPL	\$ (21)	\$ (21)	\$ (21)	\$ (21)	\$ (21)	\$ (42)	\$ (42)	\$ (42)	\$ (42)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (126)	\$ (126)	\$ (126)	\$ (126)	
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 2	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 5	\$ 7	\$ 7	\$ 7	
<b>Sub-Total</b>	\$ (10)	\$ (10)	\$ (10)	\$ (9)	\$ (9)	\$ (20)	\$ (19)	\$ (19)	\$ (18)	\$ (40)	\$ (38)	\$ (37)	\$ (36)	\$ (36)	\$ (59)	\$ (58)	\$ (56)	\$ (54)	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																			
All kWh @ \$ 0.03839 /kWh	\$ -	\$ 96	\$ 288	\$ 480	\$ 701	\$ 192	\$ 576	\$ 960	\$ 1,401	\$ 384	\$ 1,152	\$ 1,920	\$ 2,802	\$ 576	\$ 1,728	\$ 2,879	\$ 4,204		
<b>Sub Total</b>	\$ 317.87	\$ 413.99	\$ 606.24	\$ 798.49	\$ 1,019.58	\$ 661.38	\$ 1,045.88	\$ 1,430.38	\$ 1,872.56	\$ 1,156.16	\$ 1,925.16	\$ 2,694.16	\$ 3,578.51	\$ 1,650.93	\$ 2,804.43	\$ 3,957.93	\$ 5,284.45		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total Bill</b>	\$ 317.87	\$ 413.99	\$ 606.24	\$ 798.49	\$ 1,019.58	\$ 661.38	\$ 1,045.88	\$ 1,430.38	\$ 1,872.56	\$ 1,156.16	\$ 1,925.16	\$ 2,694.16	\$ 3,578.51	\$ 1,650.93	\$ 2,804.43	\$ 3,957.93	\$ 5,284.45		
<b>% Increase</b>	38.39%	27.07%	17.03%	12.43%	9.48%	25.35%	14.67%	10.33%	7.71%	24.14%	13.23%	9.12%	6.72%	23.66%	12.71%	8.69%	6.37%		







Penn Power Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE TP (Transmission Power Service)								
1	<b>Distribution</b>							
2	Customer Charge	546 \$	324.29 \$	176,950	546 \$	421.62 \$	230,057	\$53,107 30.0%
3	Demand Charge (kW)							
4	All kW	4,095,558 \$	0.54	2,211,601	4,095,558 \$	0.70	2,875,358	\$663,757 30.0%
5	All kVA	2,071,035 \$	0.20	414,207	2,071,035 \$	0.26	538,521	\$124,314 30.0%
6	Energy Charge (kWh)							
7	All kWh	1,309,300,930 \$	-	-	1,309,300,930 \$	-	-	\$0 0.0%
8	<b>Total Base Normalized Distribution Revenues</b>		<b>\$ 2,802,758</b>			<b>\$ 3,643,936</b>	<b>\$841,178</b>	<b>30.0%</b>
9	<b>Rider Charges</b>							
10	Smart Meter Technologies Charge (Per Bill)	546 \$	4.85 \$	2,646	546 \$	- \$	-	(\$2,646) -100.0%
11	TCJA Voluntary Surcharge		-3.39%	(95,013)		0.00%	-	95,013 -100.0%
12	STAS		-0.02%	(10,527)		0.00%	-	10,527 -100.0%
13	Distribution System Improvement Charge		7.50%	258,837		0.00%	-	(258,837) -100.0%
14	<b>Total Distribution Including Rider Charges</b>		<b>\$ 2,958,701</b>			<b>\$ 3,643,936</b>	<b>\$685,235</b>	<b>23.2%</b>
15	<b>Rider Charges</b>							
16	Default Service Support Charge	1,683,579 \$	(0.84200)	(1,417,574)	1,683,579 \$	(0.84200)	(1,417,574)	- 0.0%
17	Universal Service Charge			-			-	- 0.0%
18	Solar Photovoltaic Requirements Charge	1,309,300,930 \$	0.00006	78,558	1,309,300,930 \$	0.00006	78,558	- 0.0%
19	Phase IV Energy Efficiency and Conservation Charge	1,683,579 \$	0.44000	740,775	1,683,579 \$	0.44000	740,775	- 0.0%
20	PTC/HPS Charge	1,309,300,930 \$	0.03839	50,264,063	1,309,300,930 \$	0.03839	50,264,063	- 0.0%
21	<b>Total Energy and Revenue</b>	1,309,300,930	<b>\$ 52,624,523</b>		1,309,300,930	<b>\$ 53,309,758</b>	<b>\$ 685,235</b>	<b>1.3%</b>
22	Avg rate per kWh		\$ 0.04019			\$ 0.04072		
23	Proposed Increase					\$ 685,235		
24	Percent Increase					1.30%		

**Penn Power Rate District**  
**COMPARISON BETWEEN PRESENT AND PROPOSED RATES**  
**RATE TP**  
**With Demands Up to 20,000 KW**  
**At Average Levels of kWh Use**

<b>KW Demand</b>																		
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
<b>REACTIVE DEMAND</b>																		
rKVA	2,528	2,528	2,528	2,528	2,528	5,057	5,057	5,057	5,057	7,585	7,585	7,585	7,585	10,114	10,114	10,114	10,114	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	
Total Proposed Bill	\$ 2,579.40	\$ 21,804.40	\$ 60,254.40	\$ 98,704.40	\$ 142,921.90	\$ 43,187.18	\$ 120,087.18	\$ 196,987.18	\$ 285,422.18	\$ 64,569.96	\$ 179,919.96	\$ 295,269.96	\$ 427,922.46	\$ 85,952.75	\$ 239,752.75	\$ 393,552.75	\$ 570,422.75	
Total Current Bill	\$ 1,825.92	\$ 21,047.08	\$ 59,489.39	\$ 97,931.70	\$ 142,140.35	\$ 41,752.22	\$ 118,636.84	\$ 195,521.46	\$ 283,938.77	\$ 62,457.36	\$ 177,784.29	\$ 293,111.22	\$ 425,737.19	\$ 83,162.50	\$ 236,931.74	\$ 390,700.98	\$ 567,535.60	
Increase (\$)	\$ 753.48	\$ 757.32	\$ 765.01	\$ 772.70	\$ 781.54	\$ 1,434.96	\$ 1,450.34	\$ 1,465.72	\$ 1,483.41	\$ 2,112.61	\$ 2,135.68	\$ 2,158.75	\$ 2,185.28	\$ 2,790.25	\$ 2,821.01	\$ 2,851.77	\$ 2,887.14	
Increase (%)	41.27%	3.60%	1.29%	0.79%	0.55%	3.44%	1.22%	0.75%	0.52%	3.38%	1.20%	0.74%	0.51%	3.36%	1.19%	0.73%	0.51%	
Overall Increase (%)	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	

**UNBUNDLED RATES - CURRENT**

<b>Distribution</b>																		
Distribution Charge @ \$324.29	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	\$ 324	
All kVA @ \$0.20/kVA	\$ 506	\$ 506	\$ 506	\$ 506	\$ 506	\$ 1,011	\$ 1,011	\$ 1,011	\$ 1,011	\$ 1,517	\$ 1,517	\$ 1,517	\$ 1,517	\$ 2,023	\$ 2,023	\$ 2,023	\$ 2,023	
All kW @ \$0.54/kW	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	
<b>Sub-Total</b>	\$ 3,530	\$ 3,530	\$ 3,530	\$ 3,530	\$ 3,530	\$ 6,736	\$ 6,736	\$ 6,736	\$ 6,736	\$ 9,941	\$ 9,941	\$ 9,941	\$ 9,941	\$ 13,147	\$ 13,147	\$ 13,147	\$ 13,147	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.44 /kW PLC	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	
TCJA @ -3.390 %	\$ (120)	\$ (120)	\$ (120)	\$ (120)	\$ (120)	\$ (228)	\$ (228)	\$ (228)	\$ (228)	\$ (337)	\$ (337)	\$ (337)	\$ (337)	\$ (446)	\$ (446)	\$ (446)	\$ (446)	
Smart Meter Charge @ \$4.85	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	
Default Service Support Charge @ \$ -0.842 /kW NSPL	\$ (4,210)	\$ (4,210)	\$ (4,210)	\$ (4,210)	\$ (4,210)	\$ (8,420)	\$ (8,420)	\$ (8,420)	\$ (8,420)	\$ (12,630)	\$ (12,630)	\$ (12,630)	\$ (12,630)	\$ (16,840)	\$ (16,840)	\$ (16,840)	\$ (16,840)	
Solar Photovoltaic Requirements Charge @ 0.006 C/kV	\$ -	\$ 30	\$ 90	\$ 150	\$ 219	\$ 60	\$ 180	\$ 300	\$ 438	\$ 90	\$ 270	\$ 450	\$ 657	\$ 120	\$ 360	\$ 600	\$ 876	
<b>Sub-Total</b>	\$ (2,125)	\$ (2,095)	\$ (2,035)	\$ (1,975)	\$ (1,906)	\$ (4,183)	\$ (4,063)	\$ (3,943)	\$ (3,805)	\$ (6,272)	\$ (6,092)	\$ (5,912)	\$ (5,705)	\$ (8,361)	\$ (8,121)	\$ (7,881)	\$ (7,605)	
DSIC @ 7.500 %	\$ 421	\$ 421	\$ 421	\$ 421	\$ 421	\$ 818	\$ 818	\$ 818	\$ 818	\$ 1,216	\$ 1,216	\$ 1,216	\$ 1,216	\$ 1,613	\$ 1,613	\$ 1,613	\$ 1,613	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.03839 /kWh	\$ -	\$ 19,195	\$ 57,585	\$ 95,975	\$ 140,124	\$ 38,390	\$ 115,170	\$ 191,950	\$ 280,247	\$ 57,585	\$ 172,755	\$ 287,925	\$ 420,371	\$ 76,780	\$ 230,340	\$ 383,900	\$ 560,494	
<b>Sub Total</b>	\$ 1,826	\$ 21,051	\$ 59,501	\$ 97,951	\$ 142,169	\$ 41,761	\$ 118,661	\$ 195,561	\$ 283,996	\$ 62,470	\$ 177,820	\$ 293,170	\$ 425,822	\$ 83,179	\$ 236,979	\$ 390,779	\$ 567,649	
STAS @ -0.02 %	\$ (0)	\$ (4)	\$ (12)	\$ (20)	\$ (28)	\$ (8)	\$ (24)	\$ (39)	\$ (57)	\$ (12)	\$ (36)	\$ (59)	\$ (85)	\$ (17)	\$ (47)	\$ (78)	\$ (114)	
<b>Total Bill</b>	\$ 1,826	\$ 21,047	\$ 59,489	\$ 97,932	\$ 142,140	\$ 41,752	\$ 118,637	\$ 195,521	\$ 283,939	\$ 62,457	\$ 177,784	\$ 293,111	\$ 425,737	\$ 83,162	\$ 236,932	\$ 390,701	\$ 567,536	

**UNBUNDLED RATES - PROPOSED**

<b>Distribution</b>																		
Distribution Charge @ \$421.62	\$ 422	\$ 422	\$ 422	\$ 422	\$ 422	\$ 422	\$ 422	\$ 422	\$ 422	\$ 422	\$ 422	\$ 422	\$ 422	\$ 422	\$ 422	\$ 422	\$ 422	
All kVA @ \$0.26/kVA	\$ 657	\$ 657	\$ 657	\$ 657	\$ 657	\$ 1,315	\$ 1,315	\$ 1,315	\$ 1,315	\$ 1,972	\$ 1,972	\$ 1,972	\$ 1,972	\$ 2,630	\$ 2,630	\$ 2,630	\$ 2,630	
All kW @ \$0.70/kW	\$ 3,510	\$ 3,510	\$ 3,510	\$ 3,510	\$ 3,510	\$ 7,021	\$ 7,021	\$ 7,021	\$ 7,021	\$ 10,531	\$ 10,531	\$ 10,531	\$ 10,531	\$ 14,041	\$ 14,041	\$ 14,041	\$ 14,041	
<b>Sub-Total</b>	\$ 4,589	\$ 4,589	\$ 4,589	\$ 4,589	\$ 4,589	\$ 8,757	\$ 8,757	\$ 8,757	\$ 8,757	\$ 12,925	\$ 12,925	\$ 12,925	\$ 12,925	\$ 17,093	\$ 17,093	\$ 17,093	\$ 17,093	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.44 /kW PLC	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ \$ -0.842 /kW NSPL	\$ (4,210)	\$ (4,210)	\$ (4,210)	\$ (4,210)	\$ (4,210)	\$ (8,420)	\$ (8,420)	\$ (8,420)	\$ (8,420)	\$ (12,630)	\$ (12,630)	\$ (12,630)	\$ (12,630)	\$ (16,840)	\$ (16,840)	\$ (16,840)	\$ (16,840)	
Solar Photovoltaic Requirements Charge @ 0.006 C/kV	\$ -	\$ 30	\$ 90	\$ 150	\$ 219	\$ 60	\$ 180	\$ 300	\$ 438	\$ 90	\$ 270	\$ 450	\$ 657	\$ 120	\$ 360	\$ 600	\$ 876	
<b>Sub-Total</b>	\$ (2,010)	\$ (1,980)	\$ (1,920)	\$ (1,860)	\$ (1,791)	\$ (3,960)	\$ (3,840)	\$ (3,720)	\$ (3,582)	\$ (5,940)	\$ (5,760)	\$ (5,580)	\$ (5,373)	\$ (7,920)	\$ (7,680)	\$ (7,440)	\$ (7,164)	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.03839 /kWh	\$ -	\$ 19,195	\$ 57,585	\$ 95,975	\$ 140,124	\$ 38,390	\$ 115,170	\$ 191,950	\$ 280,247	\$ 57,585	\$ 172,755	\$ 287,925	\$ 420,371	\$ 76,780	\$ 230,340	\$ 383,900	\$ 560,494	
<b>Sub Total</b>	\$ 2,579	\$ 21,804	\$ 60,254	\$ 98,704	\$ 142,922	\$ 43,187	\$ 120,087	\$ 196,987	\$ 285,422	\$ 64,570	\$ 179,920	\$ 295,270	\$ 427,922	\$ 85,953	\$ 239,753	\$ 393,553	\$ 570,423	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 2,579	\$ 21,804	\$ 60,254	\$ 98,704	\$ 142,922	\$ 43,187	\$ 120,087	\$ 196,987	\$ 285,422	\$ 64,570	\$ 179,920	\$ 295,270	\$ 427,922	\$ 85,953	\$ 239,753	\$ 393,553	\$ 570,423	
<b>% Increase</b>	<b>41.27%</b>	<b>3.60%</b>	<b>1.29%</b>	<b>0.79%</b>	<b>0.55%</b>	<b>3.44%</b>	<b>1.22%</b>	<b>0.75%</b>	<b>0.52%</b>	<b>3.38%</b>	<b>1.20%</b>	<b>0.74%</b>	<b>0.51%</b>	<b>3.36%</b>	<b>1.19%</b>	<b>0.73%</b>	<b>0.51%</b>	



Penn Power Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE PNP (Public or Non-Profit Organization Rate)								
1	<b>Distribution</b>							
2	Customer Charge	1,053 \$	15.56 \$ 16,379	1,053 \$	15.56 \$	16,379	\$ -	0.0%
3	Energy Charge (kWh)							
4	All kWh	1,862,519 \$	0.03440 64,071	1,862,519 \$	0.05247	97,734	33,663	52.5%
5	<b>Total Base Normalized Distribution Revenues</b>		<b>\$ 80,450</b>			<b>\$ 114,113</b>	<b>\$ 33,663</b>	<b>41.8%</b>
6	<b>Rider Charges</b>							
7	Smart Meter Technologies Charge (Per Bill)	1,053 \$	1.04 \$ 1,095	1,053 \$	- \$	-	\$ (1,095)	-100.0%
8	TCJA Voluntary Surcharge		-3.39% (2,727)		0.00%	-	2,727	-100.0%
9	STAS		-0.02% (66)		0.00%	-	66	-100.0%
10	Distribution System Improvement Charge		7.50% \$ 6,199		0.00%	\$ -	(6,199)	-100.0%
11	<b>Total Distribution Including Rider Charges</b>		<b>\$ 84,951</b>			<b>\$ 114,113</b>	<b>\$ 29,162</b>	<b>34.3%</b>
12	<b>Rider Charges</b>							
13	Default Service Support Charge	1,862,519 \$	(0.00181) (3,371)	1,862,519 \$	(0.00181)	(3,371)	-	0.0%
14	Universal Service Charge		-			-	-	0.0%
15	Solar Photovoltaic Requirements Charge	1,862,519 \$	0.00006 112	1,862,519 \$	0.00006	112	-	0.0%
16	Phase IV Energy Efficiency and Conservation Charge	1,862,519 \$	0.00206 3,837	1,862,519 \$	0.00206	3,837	-	0.0%
17	PTC/HPS Charge	1,862,519 \$	0.13109 244,158	1,862,519 \$	0.13109	244,158	-	0.0%
18	<b>Total Energy and Revenue</b>	1,862,519	<b>\$ 329,685</b>	1,862,519		<b>\$ 358,848</b>	<b>\$ 29,162</b>	<b>8.8%</b>
19	Avg rate per kWh		\$ 0.17701			\$ 0.19267		
20	Proposed Increase					\$ 29,162		
21	Percent Increase					8.85%		



Penn Power Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
		Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE OL (Outdoor Area Lighting Service)									
1	Lamps								
2	175 W MERCURY VAPOR	173	\$ 14.58	\$ 2,525	173	\$ 20.84	\$ 3,609	\$ 1,084	42.9%
3	175 W MERCURY VAPOR - PT	60	\$ 26.52	1,579	60	\$ 37.91	2,257	678	42.9%
4	400 W MERCURY VAPOR	80	\$ 12.54	1,000	80	\$ 17.92	1,429	429	42.9%
5	70 W SODIUM VAPOR	169	\$ 18.19	3,069	169	\$ 26.00	4,387	1,318	43.0%
6	100 W SODIUM VAPOR - PT	6,896	\$ 27.88	192,263	6,896	\$ 39.85	274,819	82,556	42.9%
7	100 W SODIUM VAPOR	2,697	\$ 18.30	49,361	2,697	\$ 26.16	70,556	21,195	42.9%
8	150 W SODIUM VAPOR	1,107	\$ 17.63	19,517	1,107	\$ 25.20	27,898	8,381	42.9%
9	250 W SODIUM VAPOR	4,774	\$ 18.49	88,278	4,774	\$ 26.43	126,184	37,906	42.9%
10	400 W SODIUM VAPOR	4,698	\$ 18.32	86,075	4,698	\$ 26.19	123,035	36,960	42.9%
11	250 Metal Halide	577	\$ 22.82	13,172	577	\$ 32.62	18,827	5,655	42.9%
12	400 Metal Halide	3,677	\$ 19.48	71,636	3,677	\$ 27.84	102,396	30,760	42.9%
13	1,000 Metal Halide	925	\$ 8.32	7,695	925	\$ 11.89	10,999	3,304	42.9%
14	Poles								
15	30' or 35' Pole Charge	1,843	\$ 11.07	20,401	1,843	\$ 15.82	29,161	8,760	42.9%
16	40' Pole Charge	880	\$ 12.88	11,338	880	\$ 18.41	16,207	4,869	42.9%
17	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 567,910</b>			<b>\$ 811,764</b>	<b>\$ 243,854</b>	<b>42.9%</b>
18	Rider Charges								
19	Smart Meter Technologies Charge (Per Bill)			\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
20	TCJA Voluntary Surcharge		-3.39%	(19,252)		0.00%	-	19,252	-100.0%
21	STAS		-0.02%	(189)		0.00%	-	189	-100.0%
22	Distribution System Improvement Charge		7.50%	\$ 41,564		0.00%	\$ -	(41,564)	-100.0%
23	<b>Total Distribution Including Rider Charges</b>			<b>\$ 590,034</b>			<b>\$ 811,764</b>	<b>\$ 221,730</b>	<b>37.6%</b>
24	Rider Charges								
25	Default Service Support Charge	2,685,529	\$ (0.00181)	(4,861)	2,685,529	\$ (0.00181)	(4,861)	-	0.0%
26	Universal Service Charge			-			-	-	0.0%
27	Solar Photovoltaic Requirements Charge	2,685,529	\$ 0.00006	161	2,685,529	\$ 0.00006	161	-	0.0%
28	Phase IV Energy Efficiency and Conservation Charge	2,685,529	\$ 0.00206	5,532	2,685,529	\$ 0.00206	5,532	-	0.0%
29	PTC/HPS Charge	2,685,529	\$ 0.13109	352,046	2,685,529	\$ 0.13109	352,046	-	0.0%
30	<b>Total Energy and Revenue</b>	2,685,529		<b>\$ 942,912</b>	2,685,529		<b>\$ 1,164,642</b>	<b>\$ 221,730</b>	<b>23.5%</b>
31	Avg rate per kWh			\$ 0.35111			\$ 0.43367		
32	Proposed Increase						\$ 221,730		
33	Percent Increase						23.52%		



Penn Power Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Billing Determinants	Current			Pro Forma			Revenue Change	Percent Change
		Rate	Revenue		Rate	Revenue			
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]	
SCHEDULE SL (Street Lighting Service)									
1	<b>SODIUM VAPOR</b>								
2	70 WATTS	816 \$	9.87 \$	8,054	816 \$	14.77 \$	12,053 \$	3,999	49.7%
3	100 WATTS	1,916 \$	8.59 \$	16,461	1,916 \$	12.86 \$	24,635 \$	8,173	49.7%
4	150 WATTS	1,032 \$	8.72 \$	8,999	1,032 \$	13.05 \$	13,467 \$	4,468	49.7%
5	250 WATTS	276 \$	10.19 \$	2,808	276 \$	15.25 \$	4,202 \$	1,394	49.7%
6	400 WATTS	256 \$	10.49 \$	2,685	256 \$	15.70 \$	4,018 \$	1,333	49.7%
7	<b>Cobra Head</b>								
8	50 WATTS	90,387 \$	7.32 \$	661,634	90,387 \$	10.95 \$	990,149 \$	328,514	49.7%
9	90 WATTS	13,284 \$	8.78 \$	116,630	13,284 \$	13.14 \$	174,539 \$	57,909	49.7%
10	130 WATTS	11,555 \$	9.78 \$	113,006	11,555 \$	14.64 \$	169,116 \$	56,110	49.7%
11	260 WATTS	4,754 \$	15.12 \$	71,884	4,754 \$	22.63 \$	107,576 \$	35,692	49.7%
12	<b>Colonial</b>								
13	50 WATTS	49 \$	11.72 \$	578	49 \$	17.54 \$	865 \$	287	49.7%
14	90 WATTS	- \$	12.87 \$	-	- \$	19.26 \$	- \$	-	0.0%
15	<b>Acorn</b>								
16	50 WATTS	36 \$	19.46 \$	701	36 \$	29.12 \$	1,048 \$	348	49.7%
17	90 WATTS	- \$	20.57 \$	-	- \$	30.78 \$	- \$	-	0.0%
18	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 1,003,440</b>			<b>\$ 1,501,668</b>	<b>\$ 498,228</b>	<b>49.7%</b>
19	<b>Rider Charges</b>								
20	Smart Meter Technologies Charge (Per Bill)			\$ -	- \$	- \$	\$ -	\$ -	0.0%
21	TCJA Voluntary Surcharge		-3.39%	(34,017)		0.00%	-	34,017	-100.0%
22	STAS		-0.02%	(294)		0.00%	-	294	-100.0%
23	Distribution System Improvement Charge		7.50%	73,160		0.00%	-	(73,160)	-100.0%
24	<b>Total Distribution Including Rider Charges</b>			<b>\$ 1,042,289</b>			<b>\$ 1,501,668</b>	<b>\$ 459,379</b>	<b>44.1%</b>
25	<b>Rider Charges</b>								
26	Default Service Support Charge	3,267,043 \$	(0.00181)	(5,913)	3,267,043 \$	(0.00181)	(5,913)	-	0.0%
27	Universal Service Charge			-			-	-	0.0%
28	Solar Photovoltaic Requirements Charge	3,267,043 \$	0.00006	196	3,267,043 \$	0.00006	196	-	0.0%
29	Phase IV Energy Efficiency and Conservation Charge	3,267,043 \$	0.00185	6,044	3,267,043 \$	0.00185	6,044	-	0.0%
30	PTC/HPS Charge	3,267,043 \$	0.13109	428,277	3,267,043 \$	0.13109	428,277	-	0.0%
31	<b>Total Energy and Revenue</b>			<b>\$ 1,470,893</b>			<b>\$ 1,930,271</b>	<b>\$ 459,379</b>	<b>31.2%</b>
32	Avg rate per kWh			\$0.00000			\$0.00000		
33	Proposed Increase						\$459,379		
34	Percent Increase						31.23%		

Penn Power Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	Rider L (Partial Service)	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
1	Distribution								
2	Customer Charge	- \$	50.00	\$ -	- \$	70.58	\$ -	\$ -	41.2%
3	Demand Charge (kW)								
4	Backup Secondary KW	- \$	3.27	-	- \$	4.65	-	-	42.1%
5	Maint Secondary KW	- \$	2.62	-	- \$	3.72	-	-	42.1%
6	Backup Primary KW	- \$	3.26	-	- \$	4.75	-	-	45.7%
7	Maint Primary KW	- \$	2.60	-	- \$	3.79	-	-	45.7%
8	Backup Transmission KW	- \$	0.27	-	- \$	0.35	-	-	30.0%
9	Maint Transmission KW	- \$	0.22	-	- \$	0.29	-	-	30.0%
10	<b>Total Base Normalized Distribution Revenues</b>			<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
11	Avg rate per kWh			\$ -			\$ -		
12	Proposed Increase						\$ -		
13	Percent Increase						0.00%		

Penn Power Rate District													
Customer Charge Analysis													
Test Period 12 Months Ended December 2025													
	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT		
<b>Summary of Monthly Customer Costs</b>													
Fully-Loaded Customer Costs	\$ 72.10	\$ 67.80	\$ 70.29	\$ 67.52	\$ 77.71	\$ 242.74	\$ 3,280.32	\$ 962.42	\$ 71.76	\$ 96.47	\$ 2,163.45		
Basic Customer Costs	\$ 54.27	\$ 51.23	\$ 51.83	\$ 51.59	\$ 58.51	\$ 120.49	\$ 2,426.05	\$ 508.23	\$ 54.21	\$ 69.53	\$ 1,487.65		
<b>Fully-Loaded Customer Costs</b>													
Customer-related Revenue Requirements	\$ 150,244	\$ 123,676	\$ 65	\$ 9,346	\$ 8,243	\$ 421	\$ 4,946	\$ 525	\$ 76	\$ 817	\$ 2,129		
Number of customers	173,652	152,010	78	11,535	8,839	144	126	45	88	705	82		
<b>Monthly Fully-Loaded cost per customer</b>	<b>\$ 72.10</b>	<b>\$ 67.80</b>	<b>\$ 70.29</b>	<b>\$ 67.52</b>	<b>\$ 77.71</b>	<b>\$ 242.74</b>	<b>\$ 3,280.32</b>	<b>\$ 962.42</b>	<b>\$ 71.76</b>	<b>\$ 96.47</b>	<b>\$ 2,163.45</b>		
<b>Basic Customer Costs</b>													
<b>Plant</b>													
(364) Poles, Towers & Fixtures	\$ 128,877	\$ 106,229	\$ 53	\$ 8,087	\$ 6,617	\$ 203	\$ 4,322	\$ 35	\$ 62	\$ 499	\$ 2,770		
(365) Overhead Conductors & Devices	275,876	228,088	114	17,363	14,663	542	13,669	109	134	1,070	123		
(366) Underground Conduit	-	-	-	-	-	-	-	-	-	-	-		
(367) Underground Conductors & Device	108,859	94,108	47	7,164	5,595	119	1,268	10	55	442	51		
(368) Line Transformers	97,596	85,500	43	6,509	4,964	80	2	-	50	401	46		
(369) Services	48,938	42,873	22	3,264	2,489	40	1	-	25	201	23		
(370) Meters	53,590	41,147	32	3,966	5,557	195	886	1,764	44	-	-		
(371) Customer Premises	4,092	-	-	-	-	-	-	-	-	4,092	-		
(372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-		
(373) Streetlight	9,201	-	-	-	-	-	-	-	-	-	9,201		
<b>Total Customer-Related Plant</b>	<b>\$ 727,029</b>	<b>\$ 597,946</b>	<b>\$ 312</b>	<b>\$ 46,351</b>	<b>\$ 39,886</b>	<b>\$ 1,179</b>	<b>\$ 20,147</b>	<b>\$ 1,918</b>	<b>\$ 371</b>	<b>\$ 6,705</b>	<b>\$ 12,215</b>		
<b>Accumulated Depreciation</b>													
(108-364) Poles	\$ (37,301)	\$ (30,746)	\$ (15)	\$ (2,341)	\$ (1,915)	\$ (59)	\$ (1,251)	\$ (10)	\$ (18)	\$ (144)	\$ (802)		
(108-365) OH Conductors	(44,569)	(36,849)	(18)	(2,805)	(2,369)	(88)	(2,208)	(18)	(22)	(173)	(20)		
(108-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-		
(108-367) UG Cond & Dev	(26,392)	(22,816)	(11)	(1,737)	(1,357)	(29)	(307)	(2)	(13)	(107)	(12)		
(108-368) Line Transformers	(29,176)	(25,560)	(13)	(1,946)	(1,484)	(24)	(1)	-	(15)	(120)	(14)		
(108-369) Services	(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(101)	(12)		
(108-370) Meters	(26,138)	(20,068)	(16)	(1,934)	(2,710)	(95)	(432)	(860)	(21)	-	-		
(108-371) Install on Cust Premise	(3,061)	-	-	-	-	-	-	-	-	(3,061)	-		
(108-372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-		
(108-373) Street Lighting	(3,706)	-	-	-	-	-	-	-	-	-	(3,706)		
<b>Total Accumulated Depreciation</b>	<b>\$ (194,905)</b>	<b>\$ (157,558)</b>	<b>\$ (85)</b>	<b>\$ (12,400)</b>	<b>\$ (11,084)</b>	<b>\$ (314)</b>	<b>\$ (4,200)</b>	<b>\$ (891)</b>	<b>\$ (102)</b>	<b>\$ (3,706)</b>	<b>\$ (4,565)</b>		
<b>Net income before taxes &amp; interest</b>													
Net Plant	\$ 532,124	440,388	227	33,951	28,802	864	15,948	1,028	269	2,999	7,650		
Net Income after taxes	\$ 43,581	36,068	19	2,781	2,359	71	1,306	84	22	246	627		
Add: Income Taxes	\$ 9,084	\$ 7,518	\$ 4	\$ 580	\$ 492	\$ 15	\$ 272	\$ 18	\$ 5	\$ 51	\$ 131		
<b>Net income before taxes &amp; interest</b>	<b>\$ 52,665</b>	<b>\$ 43,586</b>	<b>\$ 22</b>	<b>\$ 3,360</b>	<b>\$ 2,851</b>	<b>\$ 86</b>	<b>\$ 1,578</b>	<b>\$ 102</b>	<b>\$ 27</b>	<b>\$ 297</b>	<b>\$ 757</b>		

Penn Power Rate District		Residential	General Service	General Service	General Service	General Service	General Service	General Service	Transmission	Public or NPO	Outdoor	Street Lighting
Customer Charge Analysis	Total	Service	Volunteer	Small	Medium	Large	Primary		Power	Rate	Lighting	Service
Test Period 12 Months Ended December 2025	Company	R	GSV	GSS	GSM	GSL	GP		TP	PNP	POL	STLT
<b>O&amp;M Expenses</b>												
(580) Operation Supervision & Engineering	\$ 757	\$ 646	\$ 0	\$ 50	\$ 41	\$ 1	\$ 13		\$ 2	\$ 0	\$ 3	\$ 0
(581) Load Dispatching	-	-	-	-	-	-	-		-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-		-	-	-	-
(583) Overhead line expenses	154	127	0	10	8	0	8		0	0	1	0
(584) Underground line expenses	904	781	0	59	46	1	11		0	0	4	0
(586) Meter expenses	66	51	0	5	7	0	1		2	0	-	-
(588) Miscellaneous distribution expenses	1,285	1,057	1	82	70	2	36		3	1	12	21
(589) Rents	30	25	0	2	2	0	1		0	0	0	1
(590) Maintenance Supervision and Engineering	127	104	0	8	7	0	6		0	0	0	0
(591) Maintenance of Structures	-	-	-	-	-	-	-		-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-		-	-	-	-
(593) Maintenance of Overhead Lines	30,110	24,894	12	1,895	1,600	59	1,492		12	15	117	13
(594) Maintenance of underground lines	374	324	0	25	19	0	4		0	0	2	0
(595) Maintenance of line transformers	-	-	-	-	-	-	-		-	-	-	-
(596) Maintenance of street lighting and signal systems	58	-	-	-	-	-	-		-	-	-	58
(597) Maintenance of meters	598	459	0	44	62	2	10		20	0	-	-
(598) Maintenance of miscellaneous distribution plant	138	113	0	9	8	0	4		0	0	1	2
Total Customer Accounts and Services	4,587	4,135	2	200	191	19	20		1	2	13	5
Total Customer Information	2,259	1,936	1	172	132	2	2		1	1	11	1
Total Sales	22	20	0	1	1	0	0		0	0	0	0
Total O&M	\$ 41,468	\$ 34,672	\$ 17	\$ 2,562	\$ 2,196	\$ 88	\$ 1,606		\$ 41	\$ 20	\$ 163	\$ 103
<b>Depreciation Expense</b>												
(403-364) Poles	\$ 2,350	\$ 1,937	\$ 1	\$ 147	\$ 121	\$ 4	\$ 79		\$ 1	\$ 1	\$ 9	\$ 51
(403-365) OH Conductors	6,041	4,995	3	380	321	12	299		2	3	23	3
(403-366) UG Conduit	-	-	-	-	-	-	-		-	-	-	-
(403-367) UG Conductors	2,512	2,172	1	165	129	3	29		0	1	10	1
(403-368) Line Transformers	2,827	2,476	1	189	144	2	0		-	1	12	1
(403-369) Services	619	542	0	41	31	1	0		-	0	3	0
(403-370) Meters	3,994	3,067	2	296	414	15	66		131	3	-	-
(403-371) Install on Cust Premise	72	-	-	-	-	-	-		-	-	72	-
(403-372) Leased Property Cust. Prem.	-	-	-	-	-	-	-		-	-	-	-
(403-373) Streetlight	548	-	-	-	-	-	-		-	-	-	548
Total Depreciation Expense	\$ 18,964	\$ 15,189	\$ 8	\$ 1,218	\$ 1,160	\$ 36	\$ 473		\$ 135	\$ 10	\$ 129	\$ 604
Basic customer-related costs	113,097	93,447	48	7,141	6,207	209	3,658		277	57	589	1,464
Number of customers	173,652	152,010	78	11,535	8,839	144	126		45	88	705	82
<b>Monthly basic cost per customer</b>	<b>\$ 54.27</b>	<b>\$ 51.23</b>	<b>\$ 51.83</b>	<b>\$ 51.59</b>	<b>\$ 58.51</b>	<b>\$ 120.49</b>	<b>\$ 2,426.05</b>		<b>\$ 508.23</b>	<b>\$ 54.21</b>	<b>\$ 69.53</b>	<b>\$ 1,487.65</b>

**West Penn Rate District  
Summary of Rates**

Current Rates								
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP/TP	Rate PP44	Rate PP46
<u>Distribution</u>								
Distribution Charge	\$ 7.44	\$ 7.44	\$ 9.52	\$ 18.91	\$ 145.82	\$ 983.20	\$ 4.08	\$ 5.45
All kW	\$ 2.46	\$ 2.46	\$ -	\$ 2.81	\$ 3.99	\$ 0.61	\$ 0.11	\$ 0.52
All kWh	\$ 0.03487	\$ 0.03487	\$ 0.03529	\$ 0.00400	\$ -	\$ -	\$ -	\$ -
All rkVA			\$ 0.18	\$ 0.18	\$ 0.18	\$ -	\$ -	\$ -
Smart Meter Charge	\$ (0.00)	\$ (0.00)	\$ (0.04)	\$ (0.04)	\$ 7.89	\$ 7.89	\$ 7.89	\$ 7.89
DSIC Charge	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%
TCJA Voluntary Surcharge	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%
STAS	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%
Default Service Support Charge	\$ 0.00443	\$ 0.00443	\$ 0.00182	\$ 0.00177	\$ 1.237	\$ 1.237	\$ 1.237	\$ 1.237
Universal Service	\$ 0.00795	\$ 0.00795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solar Photovoltaic Req Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge	\$ 0.00162	\$ 0.00167	\$ 0.00167	\$ 0.00167	\$ 0.22	\$ 0.22	\$ 0.22	\$ 0.22
PTC/HPS Charge	\$ 0.10001	\$ 0.10001	\$ 0.11023	\$ 0.11023	\$ 0.06398	\$ 0.06398	\$ 0.06398	\$ 0.06398

Proposed Rates								
	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP/TP	Rate PP44	Rate PP46
<u>Distribution</u>								
Distribution Charge	\$ 11.50	\$ 11.50	\$ 14.40	\$ 25.90	\$ 196.29	\$ 1,399.76	\$ 5.45	\$ 7.80
All kW	\$ 3.43	\$ 3.43	\$ -	\$ 3.85	\$ 5.37	\$ 0.87	\$ 0.15	\$ 0.74
All kWh	\$ 0.04747	\$ 0.04747	\$ 0.05337	\$ 0.24657	\$ -	\$ -	\$ -	\$ -
All rkVA			\$ 0.25	\$ 0.24	\$ 0.26	\$ -	\$ -	\$ -
Smart Meter Charge	\$ -	\$ -	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Default Service Support Charge	\$ 0.00443	\$ 0.00443	\$ 0.00182	\$ 0.00177	\$ 1.237	\$ 1.237	\$ 1.237	\$ 1.237
Universal Service	\$ 0.00795	\$ 0.00795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solar Photovoltaic Req Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge	\$ 0.00162	\$ 0.00167	\$ 0.00167	\$ 0.00167	\$ 0.22	\$ 0.22	\$ 0.22	\$ 0.22
PTC/HPS Charge	\$ 0.10001	\$ 0.10001	\$ 0.11023	\$ 0.11023	\$ 0.06398	\$ 0.06398	\$ 0.06398	\$ 0.06398

West Penn Rate District  
Summary of Distribution of Revenues (\$ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)																			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates					Proposed Rates					Revenue Increase				
					Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		
1	RS	636,179	7,237,022	110,822	\$ 309,426	\$ 370	\$ 309,796	\$ 825,093	\$ 1,134,889	\$ 431,684	\$ -	\$ 431,684	\$ 825,093	\$ 1,256,777	\$ 122,259	39.5%	\$ 121,888	10.7%	
2	GSV	630	18,944	37,987	\$ 810	\$ 1	\$ 811	\$ 2,161	\$ 2,972	\$ 1,117	\$ -	\$ 1,117	\$ 2,161	\$ 3,277	\$ 306	37.8%	\$ 305	10.3%	
3	GSS	62,540	210,899	0	\$ 14,587	\$ 217	\$ 14,804	\$ 23,983	\$ 38,787	\$ 22,062	\$ -	\$ 22,062	\$ 23,983	\$ 46,045	\$ 7,475	51.2%	\$ 7,258	18.7%	
4	GSM	37,351	3,335,031	11,942,335	\$ 56,079	\$ 1,002	\$ 57,082	\$ 379,093	\$ 436,175	\$ 76,821	\$ -	\$ 76,821	\$ 379,093	\$ 455,914	\$ 20,741	37.0%	\$ 19,739	4.5%	
5	GSL	900	2,072,278	7,376,738	\$ 21,553	\$ 422	\$ 21,975	\$ 138,322	\$ 160,298	\$ 29,013	\$ -	\$ 29,013	\$ 138,322	\$ 167,335	\$ 7,459	34.6%	\$ 7,037	4.4%	
6	GP/TP	190	5,177,975	13,682,416	\$ 11,716	\$ 133	\$ 11,849	\$ 343,339	\$ 355,189	\$ 16,680	\$ -	\$ 16,680	\$ 343,339	\$ 360,020	\$ 4,964	42.4%	\$ 4,831	1.4%	
7	PP44	1	71,780	0	\$ 34	\$ (1)	\$ 33	\$ 4,715	\$ 4,748	\$ 45	\$ -	\$ 45	\$ 4,715	\$ 4,760	\$ 11	33.6%	\$ 12	0.3%	
8	PP46	3	1,012,145	0	\$ 2,877	\$ 36	\$ 2,913	\$ 67,681	\$ 70,594	\$ 4,115	\$ -	\$ 4,115	\$ 67,681	\$ 71,796	\$ 1,238	43.0%	\$ 1,202	1.7%	
9	POL	4,112	23,561	0	\$ 4,305	\$ 82	\$ 4,387	\$ 2,088	\$ 6,475	\$ 6,198	\$ -	\$ 6,198	\$ 2,088	\$ 8,286	\$ 1,893	44.0%	\$ 1,811	28.0%	
10	STLT	571	21,689	0	\$ 6,043	\$ 115	\$ 6,158	\$ 2,932	\$ 9,090	\$ 8,701	\$ -	\$ 8,701	\$ 2,932	\$ 11,632	\$ 2,658	44.0%	\$ 2,543	28.0%	
11	PSU	1	217,652	0	\$ 1,017	\$ 3	\$ 1,020	\$ 14,436	\$ 15,456	\$ 1,420	\$ 0	\$ 1,420	\$ 14,436	\$ 15,856	\$ 402	39.6%	\$ 400	2.6%	
12	Rider L	7		368,423	\$ 61	\$ -	\$ 61	\$ -	\$ 61	\$ 86	\$ -	\$ 86	\$ -	\$ 86	\$ 24	39.8%	\$ 24	39.8%	
13	TOTAL West Pen	742,485	19,398,975	33,518,721	\$ 428,509	\$ 2,380	\$ 430,889	\$ 1,803,844	\$ 2,234,733	\$ 597,940	\$ 0	\$ 597,940	\$ 1,803,844	\$ 2,401,784	\$ 169,431	39.5%	\$ 167,051	7.5%	

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)																			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates					Proposed Rates					Revenue Increase				
					Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		
1	RS	636,179	7,237,022	110,822	\$ 309,426	\$ (10,209)	\$ 299,217	\$ 825,093	\$ 1,124,310	\$ 431,684	\$ -	\$ 431,684	\$ 825,093	\$ 1,256,777	\$ 122,259	39.5%	\$ 132,467	11.8%	
2	GSV	630	18,944	37,987	\$ 810	\$ (26)	\$ 784	\$ 2,161	\$ 2,945	\$ 1,117	\$ -	\$ 1,117	\$ 2,161	\$ 3,277	\$ 306	37.8%	\$ 333	11.3%	
3	GSS	62,540	210,899	0	\$ 14,587	\$ (301)	\$ 14,286	\$ 23,983	\$ 38,270	\$ 22,062	\$ -	\$ 22,062	\$ 23,983	\$ 46,045	\$ 7,475	51.2%	\$ 7,776	20.3%	
4	GSM	37,351	3,335,031	11,942,335	\$ 56,079	\$ 1,765	\$ 57,844	\$ 379,093	\$ 436,937	\$ 76,821	\$ -	\$ 76,821	\$ 379,093	\$ 455,914	\$ 20,741	37.0%	\$ 18,977	4.3%	
5	GSL	900	2,072,278	7,376,738	\$ 21,553	\$ 1,839	\$ 23,392	\$ 138,322	\$ 161,714	\$ 29,013	\$ -	\$ 29,013	\$ 138,322	\$ 167,335	\$ 7,459	34.6%	\$ 5,621	3.5%	
6	GP/TP	190	5,177,975	13,682,416	\$ 11,716	\$ 5,526	\$ 17,242	\$ 343,339	\$ 360,582	\$ 16,680	\$ -	\$ 16,680	\$ 343,339	\$ 360,020	\$ 4,964	42.4%	\$ (562)	-0.2%	
7	PP44	1	71,780	0	\$ 34	\$ 82	\$ 115	\$ 4,715	\$ 4,830	\$ 45	\$ -	\$ 45	\$ 4,715	\$ 4,760	\$ 11	33.6%	\$ (70)	-1.5%	
8	PP46	3	1,012,145	0	\$ 2,877	\$ 1,062	\$ 3,938	\$ 67,681	\$ 71,619	\$ 4,115	\$ -	\$ 4,115	\$ 67,681	\$ 71,796	\$ 1,238	43.0%	\$ 177	0.2%	
9	POL	4,112	23,561	0	\$ 4,305	\$ (124)	\$ 4,181	\$ 2,088	\$ 6,269	\$ 6,198	\$ -	\$ 6,198	\$ 2,088	\$ 8,286	\$ 1,893	44.0%	\$ 2,017	32.2%	
10	STLT	571	21,689	0	\$ 6,043	\$ (185)	\$ 5,858	\$ 2,932	\$ 8,790	\$ 8,701	\$ -	\$ 8,701	\$ 2,932	\$ 11,632	\$ 2,658	44.0%	\$ 2,842	32.3%	
11	PSU	1	217,652	0	\$ 1,017	\$ 214	\$ 1,231	\$ 14,436	\$ 15,668	\$ 1,420	\$ 0	\$ 1,420	\$ 14,436	\$ 15,856	\$ 402	39.6%	\$ 188	1.2%	
12	Rider L	7		368,423	\$ 61	\$ -	\$ 61	\$ -	\$ 61	\$ 86	\$ -	\$ 86	\$ -	\$ 86	\$ 24	39.8%	\$ 24	39.8%	
13	TOTAL West Pen	742,485	19,398,975	33,518,721	\$ 428,509	\$ (358)	\$ 428,151	\$ 1,803,844	\$ 2,231,994	\$ 597,940	\$ 0	\$ 597,940	\$ 1,803,844	\$ 2,401,784	\$ 169,431	39.5%	\$ 169,789	7.6%	



West Penn Rate District	-	Residential	General Service	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Target Revenues	Total	Service	Volunteer	Small	Medium	Large	Transmission	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
	Company	RS	GSV	GSS	GSM	GSL	GP/TP	GP/TP	PP44	PP46	FOL	STLT	PSU
Target Revenues (Total)	728,611	443,603	12,956	33,941	88,740	40,892	28,605	11,924	15,994	17,612	21,045	13,299	
Current Revenues (Total)	559,180	321,305	12,690	26,466	67,988	33,432	23,628	11,913	14,756	16,184	17,922	12,896	
\$ Difference	169,431	122,298	266	7,475	20,752	7,459	4,977	11	1,238	1,428	3,123	402	
% Difference	30.3%	38.1%	2.1%	28.2%	30.5%	22.3%	21.1%	0.1%	8.4%	8.8%	17.4%	3.1%	
Revenue Requirements													
- Demand	144,955	68,403	206	2,274	34,453	14,422	18,119	2	4,914	390	416	1,357	
- Customer	469,277	374,771	404	35,964	31,484	5,527	2,175	26	196	3,099	15,540	90	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue Requirements	614,232	443,174	610	38,238	65,936	19,949	20,294	28	5,110	3,489	15,956	1,447	
Target Revenues													
- Demand	150,551	66,636	364	1,312	40,161	20,974	14,933	3	3,957	641	239	1,331	
- Customer	447,389	365,088	713	20,750	36,700	8,038	1,792	42	158	5,092	8,927	88	
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-	
Target Revenues	597,940	431,724	1,077	22,062	76,861	29,013	16,726	45	4,115	5,733	9,166	1,420	



West Penn Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Billing Determinants	Current			Pro Forma			Revenue Change	Percent Change
		Rate	Revenue		Rate	Revenue			
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]	
SCHEDULE RS (Residential Service)									
1	<b>Distribution</b>								
2	Customer Charge	7,634,145	\$ 7.44	\$ 56,798,039	7,634,145	\$ 11.50	\$ 87,792,668	\$ 30,994,629	54.6%
3	Demand Charge (kW)	110,822	\$ 2.46	272,623	110,822	\$ 3.43	380,375	107,752	39.5%
4	Energy Charge (kWh)								
5	All kWh	7,237,022,340	\$ 0.03487	252,354,969	7,237,022,340	\$ 0.04747	343,511,150	91,156,181	36.1%
6	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 309,425,631</b>			<b>\$ 431,684,193</b>	<b>\$ 122,258,562</b>	<b>39.5%</b>
7	<b>Rider Charges</b>								
8	Smart Meter Technologies Charge (Per Bill)	7,237,022,340	\$ (0.00103)	(7,454,133)	7,237,022,340	\$ -	-	\$ 7,454,133	-100.0%
9	TCJA Voluntary Surcharge		-3.13%	(9,685,022)		0.00%	-	9,685,022	-100.0%
10	STAS		-0.05%	(567,728)		0.00%	-	567,728	-100.0%
11	Distribution System Improvement Charge		5.00%	18,077,239		0.00%	-	(18,077,239)	-100.0%
12	<b>Total Distribution Including Rider Charges</b>			<b>\$ 309,795,986</b>			<b>\$ 431,684,193</b>	<b>\$ 121,888,207</b>	<b>39.3%</b>
13	<b>Rider Charges</b>								
14	Default Service Support Charge	7,237,022,340	\$ 0.00443	32,060,009	7,237,022,340	\$ 0.00443	32,060,009	-	0.0%
15	Universal Service Charge	7,237,022,340	\$ 0.00795	57,534,328	7,237,022,340	\$ 0.00795	57,534,328	-	0.0%
16	Solar Photovoltaic Requirements Charge	7,237,022,340	\$ -	-	7,237,022,340	\$ -	-	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	7,237,022,340	\$ 0.00162	11,723,976	7,237,022,340	\$ 0.00162	11,723,976	-	0.0%
18	PTC/HPS Charge	7,237,022,340	\$ 0.10001	723,774,604	7,237,022,340	\$ 0.10001	723,774,604	-	0.0%
19	<b>Total Energy and Revenue</b>	7,237,022,340		<b>\$ 1,134,888,903</b>	7,237,022,340		<b>\$ 1,256,777,110</b>	<b>\$ 121,888,207</b>	<b>10.7%</b>
20	Avg rate per kWh		\$	0.15682		\$	0.17366		
21	Proposed Increase					\$	121,888,207		
22	Percent Increase						10.74%		

West Penn Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE RS

	<u>ENERGY USAGE</u>																	
All kWh	0	50	100	250	500	750	948	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Energy Usage	0	50	100	250	500	750	948	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Proposed Bill	\$ 11.50	\$ 19.57	\$ 27.65	\$ 51.87	\$ 92.24	\$ 132.61	\$ 164.58	\$ 172.98	\$ 253.71	\$ 334.45	\$ 415.19	\$ 495.93	\$ 576.67	\$ 657.40	\$ 738.14	\$ 818.88	\$ 980.35	
Total Current Bill	7.56	15.00	22.44	44.76	81.96	119.16	148.62	156.36	230.76	305.16	379.56	453.96	528.36	602.76	677.16	751.56	900.36	
Increase (\$)	\$ 3.94	\$ 4.57	\$ 5.20	\$ 7.11	\$ 10.27	\$ 13.44	\$ 15.95	\$ 16.61	\$ 22.95	\$ 29.29	\$ 35.63	\$ 41.96	\$ 48.30	\$ 54.64	\$ 60.98	\$ 67.32	\$ 79.99	
Increase (%)	52.04%	30.46%	23.19%	15.87%	12.54%	11.28%	10.73%	10.62%	9.95%	9.60%	9.39%	9.24%	9.14%	9.06%	9.00%	8.96%	8.88%	
Overall Increase (%)	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	

**UNBUNDLED RATES - CURRENT**

<b>Distribution</b>																		
Distribution Charge @ \$7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44
All kWh @ 3.487 c/kWh	\$ -	\$ 2	\$ 3	\$ 9	\$ 17	\$ 26	\$ 33	\$ 35	\$ 52	\$ 70	\$ 87	\$ 105	\$ 122	\$ 139	\$ 157	\$ 174	\$ 209	\$ 209
<b>Sub-Total</b>	\$ 7	\$ 9	\$ 11	\$ 16	\$ 25	\$ 34	\$ 40	\$ 42	\$ 60	\$ 77	\$ 95	\$ 112	\$ 129	\$ 147	\$ 164	\$ 182	\$ 217	\$ 217
<b>Riders</b>																		
Universal Service Charge @ 0.795 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48	\$ 48
TCJA @ -3.130 %	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (5)	\$ (6)	\$ (7)	\$ (7)
Phase IV Energy Efficiency Charge @ 0.162 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 6	\$ 7	\$ 8	\$ 10	\$ 10
Smart Meter Charge @ \$0.00	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (5)	\$ (6)	\$ (6)
Default Service Support Charge @ 0.443 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27	\$ 27
Solar Photovoltaic Requirements Charge @ 0.000 c/k	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ (0)	\$ 0	\$ 1	\$ 3	\$ 6	\$ 9	\$ 11	\$ 12	\$ 18	\$ 24	\$ 29	\$ 35	\$ 41	\$ 47	\$ 53	\$ 59	\$ 71	\$ 71
DSIC @ 5.000 %	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 11	\$ 13	\$ 13
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.10001 /kWh	\$ -	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 95	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600	\$ 600
<b>Sub Total</b>	\$ 8	\$ 15	\$ 22	\$ 45	\$ 82	\$ 119	\$ 149	\$ 156	\$ 231	\$ 305	\$ 380	\$ 454	\$ 529	\$ 603	\$ 678	\$ 752	\$ 901	\$ 901
STAS @ -0.05 %	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
<b>Total Bill</b>	\$ 8	\$ 15	\$ 22	\$ 45	\$ 82	\$ 119	\$ 149	\$ 156	\$ 231	\$ 305	\$ 380	\$ 454	\$ 528	\$ 603	\$ 677	\$ 752	\$ 900	\$ 900

**UNBUNDLED RATES - PROPOSED**

<b>Distribution</b>																		
Distribution Charge @ \$11.50	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
All kWh @ 4.747 c/kWh	\$ -	\$ 2	\$ 5	\$ 12	\$ 24	\$ 36	\$ 45	\$ 47	\$ 71	\$ 95	\$ 119	\$ 142	\$ 166	\$ 190	\$ 214	\$ 237	\$ 285	\$ 285
<b>Sub-Total</b>	\$ 12	\$ 14	\$ 16	\$ 23	\$ 35	\$ 47	\$ 56	\$ 59	\$ 83	\$ 106	\$ 130	\$ 154	\$ 178	\$ 201	\$ 225	\$ 249	\$ 296	\$ 296
<b>Riders</b>																		
Universal Service Charge @ 0.795 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48	\$ 48
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.162 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 6	\$ 7	\$ 8	\$ 10	\$ 10	\$ 10
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.443 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27	\$ 27
Solar Photovoltaic Requirements Charge @ 0.000 c/k	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 4	\$ 7	\$ 11	\$ 13	\$ 14	\$ 21	\$ 28	\$ 35	\$ 42	\$ 49	\$ 56	\$ 63	\$ 70	\$ 84	\$ 84
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.10001 /kWh	\$ -	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 95	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600	\$ 600
<b>Sub Total</b>	\$ 12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 165	\$ 173	\$ 254	\$ 334	\$ 415	\$ 496	\$ 577	\$ 657	\$ 738	\$ 819	\$ 980	\$ 980
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 165	\$ 173	\$ 254	\$ 334	\$ 415	\$ 496	\$ 577	\$ 657	\$ 738	\$ 819	\$ 980	\$ 980
<b>% Increase</b>	<b>52.0%</b>	<b>30.5%</b>	<b>23.2%</b>	<b>15.9%</b>	<b>12.5%</b>	<b>11.3%</b>	<b>10.7%</b>	<b>10.6%</b>	<b>9.9%</b>	<b>9.6%</b>	<b>9.4%</b>	<b>9.2%</b>	<b>9.1%</b>	<b>9.1%</b>	<b>9.0%</b>	<b>9.0%</b>	<b>8.9%</b>	<b>8.9%</b>

West Penn Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE GSV (Volunteer Service)								
1	<b>Distribution</b>							
2	Customer Charge	7,563 \$	7.44 \$	56,268	7,563 \$	11.50 \$	86,974	\$ 30,706 54.6%
3	Demand Charge (kW)	37,987 \$	2.46	93,448	37,987 \$	3.43	130,382	36,934 39.5%
4	Energy Charge (kWh)							
5	All kWh	18,944,346 \$	0.03487	660,589	18,944,346 \$	0.04747	899,209	238,620 36.1%
6	<b>Total Base Normalized Distribution Revenues</b>			<u>\$ 810,305</u>			<u>\$ 1,116,565</u>	<u>\$ 306,260</u> 37.8%
7	<b>Rider Charges</b>							
8	Smart Meter Technologies Charge (Per Bill)	18,944,346 \$	(0.00103) \$	(19,513)	18,944,346 \$	- \$	-	\$ 19,513 -100.0%
9	TCJA Voluntary Surcharge		-3.13%	(25,363)		0.00%	-	25,363 -100.0%
10	STAS		-0.05%	(1,487)		0.00%	-	1,487 -100.0%
11	Distribution System Improvement Charge		5.00%	47,384		0.00%	-	(47,384) -100.0%
12	<b>Total Distribution Including Rider Charges</b>			<u>\$ 811,327</u>			<u>\$ 1,116,565</u>	<u>\$ 305,238</u> 37.6%
13	<b>Rider Charges</b>							
14	Default Service Support Charge	18,944,346 \$	0.00443	83,923	18,944,346 \$	0.00443	83,923	- 0.0%
15	Universal Service Charge	18,944,346 \$	0.00795	150,608	18,944,346 \$	0.00795	150,608	- 0.0%
16	Solar Photovoltaic Requirements Charge	18,944,346 \$	-	-	18,944,346 \$	-	-	- 0.0%
17	Phase IV Energy Efficiency and Conservation Charge	18,944,346 \$	0.00167	31,637	18,944,346 \$	0.00167	31,637	- 0.0%
18	PTC/HPS Charge	18,944,346 \$	0.10001	1,894,624	18,944,346 \$	0.10001	1,894,624	- 0.0%
19	<b>Total Energy and Revenue</b>	18,944,346		<u>\$ 2,972,119</u>	18,944,346		<u>\$ 3,277,357</u>	<u>\$ 305,238</u> 10.3%
20	Avg rate per kWh		\$	0.15689		\$	0.17300	
21	Proposed Increase					\$	305,238	
22	Percent Increase						10.27%	

West Penn Rate District  
COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
RATE GS-V

	<b>ENERGY USAGE</b>																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Proposed Bill	\$ 11.50	\$ 19.58	\$ 27.65	\$ 51.88	\$ 92.26	\$ 132.64	\$ 156.87	\$ 173.03	\$ 253.79	\$ 334.55	\$ 415.31	\$ 496.08	\$ 576.84	\$ 657.60	\$ 738.37	\$ 819.13	\$ 980.65	
Total Current Bill	\$ 7.56	\$ 15.01	\$ 22.45	\$ 44.78	\$ 81.99	\$ 119.20	\$ 141.53	\$ 156.42	\$ 230.84	\$ 305.27	\$ 379.70	\$ 454.12	\$ 528.55	\$ 602.97	\$ 677.40	\$ 751.83	\$ 900.68	
Increase (\$)	\$ 3.94	\$ 4.57	\$ 5.20	\$ 7.10	\$ 10.27	\$ 13.44	\$ 15.34	\$ 16.61	\$ 22.95	\$ 29.28	\$ 35.62	\$ 41.96	\$ 48.29	\$ 54.63	\$ 60.97	\$ 67.30	\$ 79.98	
Increase (%)	52.04%	30.45%	23.18%	15.87%	12.53%	11.28%	10.84%	10.62%	9.94%	9.59%	9.38%	9.24%	9.14%	9.06%	9.00%	8.95%	8.88%	
Overall Increase (%)	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	

UNBUNDLED RATES - CURRENT

<b>Distribution</b>																		
Distribution Charge @ \$7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44	\$ 7.44
All kWh @ 3.487 c/kWh	\$ -	\$ 2	\$ 3	\$ 9	\$ 17	\$ 26	\$ 31	\$ 35	\$ 52	\$ 70	\$ 87	\$ 105	\$ 122	\$ 139	\$ 157	\$ 174	\$ 209	
<b>Sub-Total</b>	\$ 7	\$ 9	\$ 11	\$ 16	\$ 25	\$ 34	\$ 39	\$ 42	\$ 60	\$ 77	\$ 95	\$ 112	\$ 129	\$ 147	\$ 164	\$ 182	\$ 217	
<b>Riders</b>																		
Universal Service Charge @ 0.795 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 7	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48	
TCJA @ 3.130 %	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (5)	\$ (6)	\$ (7)	
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 8	\$ 10	
Smart Meter Charge @ \$0.00	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (5)	\$ (6)	
Default Service Support Charge @ 0.443 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27	
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total</b>	\$ (0)	\$ 0	\$ 1	\$ 3	\$ 6	\$ 9	\$ 11	\$ 12	\$ 18	\$ 24	\$ 30	\$ 36	\$ 42	\$ 47	\$ 53	\$ 59	\$ 71	
DSIC @ 5.000 %	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 11	\$ 13	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.10001 /kWh	\$ -	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 90	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600	
<b>Sub Total</b>	\$ 8	\$ 15	\$ 22	\$ 45	\$ 82	\$ 119	\$ 142	\$ 156	\$ 231	\$ 305	\$ 380	\$ 454	\$ 529	\$ 603	\$ 678	\$ 752	\$ 901	
STAS @ -0.05 %	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
<b>Total Bill</b>	\$ 8	\$ 15	\$ 22	\$ 45	\$ 82	\$ 119	\$ 142	\$ 156	\$ 231	\$ 305	\$ 380	\$ 454	\$ 529	\$ 603	\$ 677	\$ 752	\$ 901	

UNBUNDLED RATES - PROPOSED

<b>Distribution</b>																		
Distribution Charge @ \$11.50	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	
All kWh @ 4.747 c/kWh	\$ -	\$ 2	\$ 5	\$ 12	\$ 24	\$ 36	\$ 43	\$ 47	\$ 71	\$ 95	\$ 119	\$ 142	\$ 166	\$ 190	\$ 214	\$ 237	\$ 285	
<b>Sub-Total</b>	\$ 12	\$ 14	\$ 16	\$ 23	\$ 35	\$ 47	\$ 54	\$ 59	\$ 83	\$ 106	\$ 130	\$ 154	\$ 178	\$ 201	\$ 225	\$ 249	\$ 296	
<b>Riders</b>																		
Universal Service Charge @ 0.795 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 7	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 8	\$ 10	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ 0.443 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27	
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 4	\$ 7	\$ 11	\$ 13	\$ 14	\$ 21	\$ 28	\$ 35	\$ 42	\$ 49	\$ 56	\$ 63	\$ 70	\$ 84	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.10001 /kWh	\$ -	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 90	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600	
<b>Sub Total</b>	\$ 12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 157	\$ 173	\$ 254	\$ 335	\$ 415	\$ 496	\$ 577	\$ 658	\$ 738	\$ 819	\$ 981	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 157	\$ 173	\$ 254	\$ 335	\$ 415	\$ 496	\$ 577	\$ 658	\$ 738	\$ 819	\$ 981	
<b>% Increase</b>	<b>52.0%</b>	<b>30.5%</b>	<b>23.2%</b>	<b>15.9%</b>	<b>12.5%</b>	<b>11.3%</b>	<b>10.8%</b>	<b>10.6%</b>	<b>9.9%</b>	<b>9.6%</b>	<b>9.4%</b>	<b>9.2%</b>	<b>9.1%</b>	<b>9.1%</b>	<b>9.0%</b>	<b>9.0%</b>	<b>8.9%</b>	

West Penn Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE GS-Small (General Service Small)								
1	<b>Distribution</b>							
2	Customer Charge	750,476 \$	9.52 \$ 7,144,536	750,476 \$	14.40 \$	10,805,459 \$	3,660,923	51.2%
3	Demand Charge (kW)			- \$	-	-	-	0.0%
4	Energy Charge (kWh)							
5	All kWh	210,898,870 \$	0.03529 7,442,621	210,898,870 \$	0.05337	11,256,285	3,813,664	51.2%
6	<b>Total Base Normalized Distribution Revenues</b>		<u>\$ 14,587,157</u>			<u>\$ 22,061,744</u>	<u>\$ 7,474,587</u>	<u>51.2%</u>
7	<b>Rider Charges</b>							
8	Smart Meter Technologies Charge (Per Bill)	750,476	(\$0.04) \$ (30,019)	750,476 \$	- \$	-	30,019	-100.0%
9	TCJA Voluntary Surcharge		-3.13% (456,578)		0.00%	-	456,578	-100.0%
10	STAS		-0.05% (19,403)		0.00%	-	19,403	-100.0%
11	Distribution System Improvement Charge		5.00% \$ 722,638		0.00% \$	-	(722,638)	-100.0%
12	<b>Total Distribution Including Rider Charges</b>		<u>\$ 14,803,795</u>			<u>\$ 22,061,744</u>	<u>\$ 7,257,949</u>	<u>49.0%</u>
13	<b>Rider Charges</b>							
14	Default Service Support Charge	210,898,870 \$	0.00182 383,836	210,898,870 \$	0.00182	383,836	-	0.0%
15	Universal Service Charge		-		-	-	-	0.0%
16	Solar Photovoltaic Requirements Charge	210,898,870 \$	-	210,898,870 \$	-	-	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	210,898,870 \$	0.00167 352,201	210,898,870 \$	0.00167	352,201	-	0.0%
18	PTC/HPS Charge	210,898,870 \$	0.11023 23,247,382	210,898,870 \$	0.11023	23,247,382	-	0.0%
19	<b>Total Energy and Revenue</b>	210,898,870	<u>\$ 38,787,214</u>	210,898,870		<u>\$ 46,045,164</u>	<u>\$ 7,257,949</u>	<u>18.7%</u>
20	Avg rate per kWh		\$ 0.18391			\$ 0.21833		
21	Proposed Increase					\$ 7,257,949		
22	Percent Increase					18.71%		

West Penn Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE GS - SMALL - SINGLE PHASE  
 At Average Levels of kWh Use

KW Demand	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500
<b>ENERGY USAGE</b>																	
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500
Total Proposed Bill	\$ 14.40	\$ 31.11	\$ 47.82	\$ 64.53	\$ 81.24	\$ 97.94	\$ 114.65	\$ 136.38	\$ 64.53	\$ 114.65	\$ 164.78	\$ 214.91	\$ 265.04	\$ 97.94	\$ 181.49	\$ 265.04	\$ 432.13
Total Current Bill	9.64	24.60	39.56	54.52	69.49	84.45	99.41	118.86	54.52	99.41	144.30	189.18	234.07	84.45	159.26	234.07	383.69
Increase (\$)	\$ 4.76	\$ 6.51	\$ 8.26	\$ 10.00	\$ 11.75	\$ 13.50	\$ 15.24	\$ 17.51	\$ 10.00	\$ 15.24	\$ 20.48	\$ 25.73	\$ 30.97	\$ 13.50	\$ 22.23	\$ 30.97	\$ 48.44
Increase (%)	49.42%	26.46%	20.87%	18.35%	16.91%	15.98%	15.33%	14.74%	18.35%	15.33%	14.20%	13.60%	13.23%	15.98%	13.96%	13.23%	12.62%
Overall Increase (%)	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%
<b>UNBUNDLED RATES - CURRENT</b>																	
<b>Distribution</b>																	
Distribution Charge @ \$9.52	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
All kWh @ 3.529 c/kWh	\$ -	\$ 4	\$ 7	\$ 11	\$ 14	\$ 18	\$ 21	\$ 26	\$ 11	\$ 21	\$ 32	\$ 42	\$ 53	\$ 18	\$ 35	\$ 53	\$ 88
<b>Sub-Total</b>	\$ 10	\$ 13	\$ 17	\$ 20	\$ 24	\$ 27	\$ 31	\$ 35	\$ 20	\$ 31	\$ 41	\$ 52	\$ 62	\$ 27	\$ 45	\$ 62	\$ 98
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4
TCJA @ -3.130 %	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (1)	\$ (1)	\$ (2)	\$ (3)
Smart Meter Charge @ \$-0.04	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Default Service Support Charge @ 0.182 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 2	\$ 3	\$ 3	\$ 1	\$ 2	\$ 3	\$ 6
DSIC @ 5.000 %	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 11	\$ 22	\$ 33	\$ 44	\$ 55	\$ 66	\$ 80	\$ 33	\$ 66	\$ 99	\$ 132	\$ 165	\$ 55	\$ 110	\$ 165	\$ 276
<b>Sub Total</b>	\$ 10	\$ 25	\$ 40	\$ 55	\$ 70	\$ 84	\$ 99	\$ 119	\$ 55	\$ 99	\$ 144	\$ 189	\$ 234	\$ 84	\$ 159	\$ 234	\$ 384
STAS @ -0.05 %	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
<b>Total Bill</b>	\$ 10	\$ 25	\$ 40	\$ 55	\$ 69	\$ 84	\$ 99	\$ 119	\$ 55	\$ 99	\$ 144	\$ 189	\$ 234	\$ 84	\$ 159	\$ 234	\$ 384
<b>UNBUNDLED RATES - PROPOSED</b>																	
<b>Distribution</b>																	
Distribution Charge @ \$14.40	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14
All kWh @ 5.337 c/kWh	\$ -	\$ 5	\$ 11	\$ 16	\$ 21	\$ 27	\$ 32	\$ 39	\$ 16	\$ 32	\$ 48	\$ 64	\$ 80	\$ 27	\$ 53	\$ 80	\$ 133
<b>Sub-Total</b>	\$ 14	\$ 20	\$ 25	\$ 30	\$ 36	\$ 41	\$ 46	\$ 53	\$ 30	\$ 46	\$ 62	\$ 78	\$ 94	\$ 41	\$ 68	\$ 94	\$ 148
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.182 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ -	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4	\$ 5	\$ 2	\$ 3	\$ 5	\$ 9
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 11	\$ 22	\$ 33	\$ 44	\$ 55	\$ 66	\$ 80	\$ 33	\$ 66	\$ 99	\$ 132	\$ 165	\$ 55	\$ 110	\$ 165	\$ 276
<b>Sub Total</b>	\$ 14	\$ 31	\$ 48	\$ 65	\$ 81	\$ 98	\$ 115	\$ 136	\$ 65	\$ 115	\$ 165	\$ 215	\$ 265	\$ 98	\$ 181	\$ 265	\$ 432
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 14	\$ 31	\$ 48	\$ 65	\$ 81	\$ 98	\$ 115	\$ 136	\$ 65	\$ 115	\$ 165	\$ 215	\$ 265	\$ 98	\$ 181	\$ 265	\$ 432
% Increase	49.4%	26.5%	20.9%	18.3%	16.9%	16.0%	15.3%	14.7%	18.3%	15.3%	14.2%	13.6%	13.2%	16.0%	14.0%	13.2%	12.6%



West Penn Rate District  
COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
RATE GS-MEDIUM - THREE PHASE  
With Demands 25-100 KW  
At Average Levels of kWh Use

KW Demand	25	25	25	25	25	50	50	50	50	75	75	75	75	100	100	100	100	
Total kW	25	25	25	25	25	50	50	50	50	75	75	75	75	100	100	100	100	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
<b>REACTIVE DEMAND</b>																		
rKVA	8	8	8	8	8	16	16	16	16	25	25	25	25	33	33	33	33	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Proposed Bill	\$ 124.16	\$ 422.03	\$ 1,017.78	\$ 1,613.52	\$ 2,298.63	\$ 818.16	\$ 2,009.65	\$ 3,201.15	\$ 4,571.36	\$ 1,214.28	\$ 3,001.52	\$ 4,788.77	\$ 6,844.09	\$ 1,610.41	\$ 3,993.40	\$ 6,376.39	\$ 9,116.82	
Total Current Bill	\$ 92.10	\$ 386.51	\$ 975.32	\$ 1,564.14	\$ 2,241.28	\$ 753.83	\$ 1,931.46	\$ 3,109.10	\$ 4,463.37	\$ 1,121.16	\$ 2,887.61	\$ 4,654.05	\$ 6,685.47	\$ 1,488.48	\$ 3,843.75	\$ 6,199.01	\$ 8,907.56	
Increase (\$)	\$ 32.06	\$ 35.52	\$ 42.45	\$ 49.39	\$ 57.36	\$ 64.32	\$ 78.19	\$ 92.05	\$ 107.99	\$ 93.13	\$ 113.92	\$ 134.71	\$ 158.63	\$ 121.93	\$ 149.65	\$ 177.38	\$ 209.26	
Increase (%)	34.81%	9.19%	4.35%	3.16%	2.56%	8.53%	4.05%	2.96%	2.42%	8.31%	3.95%	2.89%	2.37%	8.19%	3.89%	2.86%	2.35%	
Overall Increase (%)	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	
<b>UNBUNDLED RATES - CURRENT</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$18.91	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	
All kW @ \$2.81/kW	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70	\$ 141	\$ 141	\$ 141	\$ 141	\$ 211	\$ 211	\$ 211	\$ 211	\$ 281	\$ 281	\$ 281	\$ 281	
All kWh @ 0.400 c/kWh	\$ -	\$ 10	\$ 30	\$ 50	\$ 73	\$ 20	\$ 60	\$ 100	\$ 146	\$ 30	\$ 90	\$ 150	\$ 219	\$ 40	\$ 120	\$ 200	\$ 292	
All rKVA @ \$0.18 /rKVA	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 3	\$ 3	\$ 3	\$ 3	\$ 4	\$ 4	\$ 4	\$ 4	\$ 6	\$ 6	\$ 6	\$ 6	
<b>Sub-Total</b>	\$ 91	\$ 101	\$ 121	\$ 141	\$ 164	\$ 182	\$ 222	\$ 262	\$ 308	\$ 264	\$ 324	\$ 384	\$ 453	\$ 346	\$ 426	\$ 506	\$ 598	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 4	\$ 13	\$ 21	\$ 30	\$ 8	\$ 25	\$ 42	\$ 61	\$ 13	\$ 38	\$ 63	\$ 91	\$ 17	\$ 50	\$ 84	\$ 122	
TCJA @ -3.130 %	\$ (3)	\$ (3)	\$ (4)	\$ (4)	\$ (5)	\$ (6)	\$ (7)	\$ (8)	\$ (10)	\$ (8)	\$ (10)	\$ (12)	\$ (14)	\$ (11)	\$ (13)	\$ (16)	\$ (19)	
Smart Meter Charge @ \$-0.04	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
Default Service Support Charge @ 0.177 c/kWh	\$ -	\$ 4	\$ 13	\$ 22	\$ 32	\$ 9	\$ 27	\$ 44	\$ 65	\$ 13	\$ 40	\$ 66	\$ 97	\$ 18	\$ 53	\$ 89	\$ 129	
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total</b>	\$ (3)	\$ 5	\$ 22	\$ 39	\$ 58	\$ 11	\$ 45	\$ 78	\$ 116	\$ 17	\$ 67	\$ 117	\$ 174	\$ 24	\$ 90	\$ 156	\$ 232	
DSIC @ 5.000 %	\$ 4	\$ 5	\$ 6	\$ 8	\$ 9	\$ 9	\$ 12	\$ 15	\$ 18	\$ 13	\$ 18	\$ 22	\$ 27	\$ 18	\$ 23	\$ 29	\$ 35	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 276	\$ 827	\$ 1,378	\$ 2,012	\$ 551	\$ 1,653	\$ 2,756	\$ 4,023	\$ 827	\$ 2,480	\$ 4,134	\$ 6,035	\$ 1,102	\$ 3,307	\$ 5,512	\$ 8,047	
<b>Sub Total</b>	\$ 92.15	\$ 386.70	\$ 975.81	\$ 1,564.92	\$ 2,242.40	\$ 754.21	\$ 1,932.43	\$ 3,110.65	\$ 4,465.60	\$ 1,121.72	\$ 2,889.05	\$ 4,656.38	\$ 6,688.81	\$ 1,489.23	\$ 3,845.67	\$ 6,202.11	\$ 8,912.02	
STAS @ -0.05 %	\$ (0.05)	\$ (0.19)	\$ (0.49)	\$ (0.78)	\$ (1.12)	\$ (0.38)	\$ (0.97)	\$ (1.56)	\$ (2.23)	\$ (0.56)	\$ (1.44)	\$ (2.33)	\$ (3.34)	\$ (0.74)	\$ (1.92)	\$ (3.10)	\$ (4.46)	
<b>Total Bill</b>	\$ 92.10	\$ 386.51	\$ 975.32	\$ 1,564.14	\$ 2,241.28	\$ 753.83	\$ 1,931.46	\$ 3,109.10	\$ 4,463.37	\$ 1,121.16	\$ 2,887.61	\$ 4,654.05	\$ 6,685.47	\$ 1,488.48	\$ 3,843.75	\$ 6,199.01	\$ 8,907.56	
<b>UNBUNDLED RATES - PROPOSED</b>																		
<b>Distribution</b>																		
Distribution Charge @ \$25.90	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	
All kW @ \$3.85/kW	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 192	\$ 192	\$ 192	\$ 192	\$ 289	\$ 289	\$ 289	\$ 289	\$ 385	\$ 385	\$ 385	\$ 385	
All kWh @ 0.548 c/kWh	\$ -	\$ 14	\$ 41	\$ 68	\$ 100	\$ 27	\$ 82	\$ 137	\$ 200	\$ 41	\$ 123	\$ 205	\$ 300	\$ 55	\$ 164	\$ 274	\$ 400	
All rKVA @ \$0.25 /rKVA	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 4	\$ 4	\$ 4	\$ 4	\$ 6	\$ 6	\$ 6	\$ 6	\$ 8	\$ 8	\$ 8	\$ 8	
<b>Sub-Total</b>	\$ 124	\$ 138	\$ 165	\$ 193	\$ 224	\$ 250	\$ 305	\$ 359	\$ 422	\$ 362	\$ 444	\$ 526	\$ 621	\$ 474	\$ 583	\$ 693	\$ 819	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 4	\$ 13	\$ 21	\$ 30	\$ 8	\$ 25	\$ 42	\$ 61	\$ 13	\$ 38	\$ 63	\$ 91	\$ 17	\$ 50	\$ 84	\$ 122	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ 0.177 c/kWh	\$ -	\$ 4	\$ 13	\$ 22	\$ 32	\$ 9	\$ 27	\$ 44	\$ 65	\$ 13	\$ 40	\$ 66	\$ 97	\$ 18	\$ 53	\$ 89	\$ 129	
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total</b>	\$ -	\$ 9	\$ 26	\$ 43	\$ 63	\$ 17	\$ 52	\$ 86	\$ 126	\$ 26	\$ 77	\$ 129	\$ 188	\$ 34	\$ 103	\$ 172	\$ 251	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 276	\$ 827	\$ 1,378	\$ 2,012	\$ 551	\$ 1,653	\$ 2,756	\$ 4,023	\$ 827	\$ 2,480	\$ 4,134	\$ 6,035	\$ 1,102	\$ 3,307	\$ 5,512	\$ 8,047	
<b>Sub Total</b>	\$ 124.16	\$ 422.03	\$ 1,017.78	\$ 1,613.52	\$ 2,298.63	\$ 818.16	\$ 2,009.65	\$ 3,201.15	\$ 4,571.36	\$ 1,214.28	\$ 3,001.52	\$ 4,788.77	\$ 6,844.09	\$ 1,610.41	\$ 3,993.40	\$ 6,376.39	\$ 9,116.82	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 124.16	\$ 422.03	\$ 1,017.78	\$ 1,613.52	\$ 2,298.63	\$ 818.16	\$ 2,009.65	\$ 3,201.15	\$ 4,571.36	\$ 1,214.28	\$ 3,001.52	\$ 4,788.77	\$ 6,844.09	\$ 1,610.41	\$ 3,993.40	\$ 6,376.39	\$ 9,116.82	
% Increase	34.81%	9.19%	4.35%	3.16%	2.56%	8.53%	4.05%	2.96%	2.42%	8.31%	3.95%	2.89%	2.37%	8.19%	3.89%	2.86%	2.35%	



West Penn Rate District  
COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
RATE GS MEDIUM - SINGLE PHASE  
With Demands 10 - 20 KW  
At Average Levels of kWh Use

KW Demand	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	20
Total kW	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	20
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
<b>REACTIVE DEMAND</b>																		
rKVA	0	3	3	3	3	3	3	3	3	7	7	7	7	7	7	7	7	7
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Proposed Bill	\$ 25.90	\$ 184.35	\$ 303.50	\$ 422.65	\$ 541.80	\$ 660.95	\$ 780.10	\$ 935.00	\$ 1,137.55	\$ 342.81	\$ 581.10	\$ 819.40	\$ 1,057.70	\$ 1,296.00	\$ 1,534.30	\$ 1,844.09	\$ 2,249.20	
Total Current Bill	19.18	166.11	283.88	401.64	519.40	637.17	754.93	908.02	1,108.22	313.04	548.57	784.10	1,019.62	1,255.15	1,490.67	1,796.86	2,197.25	
Increase (\$)	\$ 6.72	\$ 18.24	\$ 19.63	\$ 21.01	\$ 22.40	\$ 23.79	\$ 25.17	\$ 26.98	\$ 29.33	\$ 29.76	\$ 32.54	\$ 35.31	\$ 38.08	\$ 40.85	\$ 43.63	\$ 47.23	\$ 51.94	
Increase (%)	35.04%	10.98%	6.91%	5.23%	4.31%	3.73%	3.33%	2.97%	2.65%	9.51%	5.93%	4.50%	3.73%	3.25%	2.93%	2.63%	2.36%	
Overall Increase (%)	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	

**UNBUNDLED RATES - CURRENT**

Distribution	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	20
Distribution Charge @ \$18.91	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19
All kW @ \$2.81/kW	\$ -	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56
All kWh @ 0.400 c/kWh	\$ -	\$ 4	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 29	\$ 36	\$ 8	\$ 16	\$ 24	\$ 32	\$ 40	\$ 48	\$ 58	\$ 72	\$ 84
All rKVA @ \$0.18 /rKVA	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
<b>Sub-Total</b>	\$ 19	\$ 52	\$ 56	\$ 60	\$ 64	\$ 68	\$ 72	\$ 77	\$ 84	\$ 84	\$ 92	\$ 100	\$ 108	\$ 116	\$ 124	\$ 135	\$ 148	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 2	\$ 3	\$ 5	\$ 7	\$ 8	\$ 10	\$ 12	\$ 15	\$ 3	\$ 7	\$ 10	\$ 13	\$ 17	\$ 20	\$ 24	\$ 30	
TCJA @ -3.130 %	\$ (1)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (5)	
Smart Meter Charge @ \$-0.04	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
Default Service Support Charge @ 0.177 c/kWh	\$ -	\$ 2	\$ 4	\$ 5	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 4	\$ 7	\$ 11	\$ 14	\$ 18	\$ 21	\$ 26	\$ 32	
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total</b>	\$ (1)	\$ 2	\$ 5	\$ 8	\$ 12	\$ 15	\$ 18	\$ 23	\$ 28	\$ 4	\$ 11	\$ 17	\$ 24	\$ 31	\$ 37	\$ 46	\$ 57	
DSIC @ 5.000 %	\$ 1	\$ 3	\$ 3	\$ 3	\$ 3	\$ 4	\$ 4	\$ 4	\$ 5	\$ 4	\$ 5	\$ 5	\$ 6	\$ 6	\$ 7	\$ 8	\$ 9	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 110	\$ 220	\$ 331	\$ 441	\$ 551	\$ 661	\$ 805	\$ 992	\$ 220	\$ 441	\$ 661	\$ 882	\$ 1,102	\$ 1,323	\$ 1,609	\$ 1,984	
<b>Sub Total</b>	\$ 19	\$ 166	\$ 284	\$ 402	\$ 520	\$ 637	\$ 755	\$ 908	\$ 1,109	\$ 313	\$ 549	\$ 784	\$ 1,020	\$ 1,256	\$ 1,491	\$ 1,798	\$ 2,198	
STAS @ -0.05 %	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	
<b>Total Bill</b>	\$ 19	\$ 166	\$ 284	\$ 402	\$ 519	\$ 637	\$ 755	\$ 908	\$ 1,108	\$ 313	\$ 549	\$ 784	\$ 1,020	\$ 1,255	\$ 1,491	\$ 1,797	\$ 2,197	

**UNBUNDLED RATES - PROPOSED**

Distribution	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	20
Distribution Charge @ \$25.90	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	
All kW @ \$3.85/kW	\$ -	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	
All kWh @ 0.548 c/kWh	\$ -	\$ 5	\$ 11	\$ 16	\$ 22	\$ 27	\$ 33	\$ 40	\$ 49	\$ 11	\$ 22	\$ 33	\$ 44	\$ 55	\$ 66	\$ 80	\$ 99	
All rKVA @ \$0.25 /rKVA	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	
<b>Sub-Total</b>	\$ 26	\$ 71	\$ 76	\$ 82	\$ 87	\$ 93	\$ 98	\$ 105	\$ 115	\$ 115	\$ 126	\$ 137	\$ 148	\$ 159	\$ 170	\$ 185	\$ 203	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 2	\$ 3	\$ 5	\$ 7	\$ 8	\$ 10	\$ 12	\$ 15	\$ 3	\$ 7	\$ 10	\$ 13	\$ 17	\$ 20	\$ 24	\$ 30	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ 0.177 c/kWh	\$ -	\$ 2	\$ 4	\$ 5	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 4	\$ 7	\$ 11	\$ 14	\$ 18	\$ 21	\$ 26	\$ 32	
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total</b>	\$ -	\$ 3	\$ 7	\$ 10	\$ 14	\$ 17	\$ 21	\$ 25	\$ 31	\$ 7	\$ 14	\$ 21	\$ 28	\$ 34	\$ 41	\$ 50	\$ 62	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 110	\$ 220	\$ 331	\$ 441	\$ 551	\$ 661	\$ 805	\$ 992	\$ 220	\$ 441	\$ 661	\$ 882	\$ 1,102	\$ 1,323	\$ 1,609	\$ 1,984	
<b>Sub Total</b>	\$ 26	\$ 184	\$ 304	\$ 423	\$ 542	\$ 661	\$ 780	\$ 935	\$ 1,138	\$ 343	\$ 581	\$ 819	\$ 1,058	\$ 1,296	\$ 1,534	\$ 1,844	\$ 2,249	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 26	\$ 184	\$ 304	\$ 423	\$ 542	\$ 661	\$ 780	\$ 935	\$ 1,138	\$ 343	\$ 581	\$ 819	\$ 1,058	\$ 1,296	\$ 1,534	\$ 1,844	\$ 2,249	
% Increase	35.04%	10.98%	6.91%	5.23%	4.31%	3.73%	3.33%	2.97%	2.65%	9.51%	5.93%	4.50%	3.73%	3.25%	2.93%	2.63%	2.36%	



West Penn Rate District  
COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
RATE GS - LARGE  
With Demands of 500 - 1,000 KW  
At Average Levels of kWh Use

KW Demand	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000
Total kW	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000
Hrs Use	0	200	300	400	500	730	200	300	400	500	730	900	200	300	400	500	730
<b>REACTIVE DEMAND</b>																	
rKVA	248	248	248	248	248	248	372	372	372	372	372	372	495	495	495	495	495
<b>ENERGY USAGE</b>																	
Monthly Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000
Total Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000
Total Proposed Bill	\$ 3,670.26	\$ 10,068.26	\$ 13,267.26	\$ 16,466.26	\$ 19,665.26	\$ 27,022.96	\$ 15,004.25	\$ 19,802.75	\$ 24,601.25	\$ 29,399.75	\$ 40,436.30	\$ 48,593.75	\$ 19,940.24	\$ 26,338.24	\$ 32,736.24	\$ 39,134.24	\$ 53,849.64
Total Current Bill	2,963.65	9,358.45	12,555.85	15,753.26	18,950.66	26,304.68	13,959.42	18,755.52	23,551.62	28,347.72	39,378.75	47,532.12	18,560.38	24,955.18	31,349.99	37,744.79	52,452.83
Increase (\$)	\$ 706.61	\$ 709.81	\$ 711.41	\$ 713.01	\$ 714.61	\$ 718.29	\$ 1,044.83	\$ 1,047.23	\$ 1,049.63	\$ 1,052.03	\$ 1,057.55	\$ 1,061.63	\$ 1,379.86	\$ 1,383.06	\$ 1,386.25	\$ 1,389.45	\$ 1,396.81
Increase (%)	23.84%	7.58%	5.67%	4.53%	3.77%	2.73%	7.48%	5.58%	4.46%	3.71%	2.69%	2.23%	7.43%	5.54%	4.42%	3.68%	2.66%
Overall Increase (%)	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%

**UNBUNDLED RATES - CURRENT**

Distribution	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000
Distribution Charge @ \$145.82	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146
All kW @ \$3.99/kW	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	\$ 2,993	\$ 2,993	\$ 2,993	\$ 2,993	\$ 2,993	\$ 2,993	\$ 3,990	\$ 3,990	\$ 3,990	\$ 3,990	\$ 3,990
All rKVA @ \$0.18 /rKVA	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 89	\$ 89	\$ 89	\$ 89	\$ 89
<b>Sub-Total</b>	\$ 2,185	\$ 2,185	\$ 2,185	\$ 2,185	\$ 2,185	\$ 2,185	\$ 3,205	\$ 3,205	\$ 3,205	\$ 3,205	\$ 3,205	\$ 3,205	\$ 4,225	\$ 4,225	\$ 4,225	\$ 4,225	\$ 4,225
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220
TCJA @ -3.130 %	\$(68)	\$(68)	\$(68)	\$(68)	\$(68)	\$(68)	\$(100)	\$(100)	\$(100)	\$(100)	\$(100)	\$(100)	\$(132)	\$(132)	\$(132)	\$(132)	\$(132)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @\$1.237 /kW NSPL	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 928	\$ 928	\$ 928	\$ 928	\$ 928	\$ 928	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ 668	\$ 668	\$ 668	\$ 668	\$ 668	\$ 668	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,333	\$ 1,333	\$ 1,333	\$ 1,333	\$ 1,333
DSIC @ 5.000 %	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 164	\$ 164	\$ 164	\$ 164	\$ 164	\$ 164	\$ 216	\$ 216	\$ 216	\$ 216	\$ 216
<b>PTC/HPS Charge</b>																	
All kWh @ \$0.06398 /kWh	\$ -	\$ 6,398	\$ 9,597	\$ 12,796	\$ 15,995	\$ 23,353	\$ 9,597	\$ 14,396	\$ 19,194	\$ 23,993	\$ 35,029	\$ 43,187	\$ 12,796	\$ 19,194	\$ 25,592	\$ 31,990	\$ 46,705
<b>Sub Total</b>	\$ 2,965.14	\$ 9,363.14	\$ 12,562.14	\$ 15,761.14	\$ 18,960.14	\$ 26,317.84	\$ 13,966.40	\$ 18,764.90	\$ 23,563.40	\$ 28,361.90	\$ 39,398.45	\$ 47,555.90	\$ 18,569.67	\$ 24,967.67	\$ 31,365.67	\$ 37,763.67	\$ 52,479.07
STAS @ -0.05 %	\$(1.48)	\$(4.68)	\$(6.28)	\$(7.88)	\$(9.48)	\$(13.16)	\$(6.98)	\$(9.38)	\$(11.78)	\$(14.18)	\$(19.70)	\$(23.78)	\$(9.28)	\$(12.48)	\$(15.68)	\$(18.88)	\$(26.24)
<b>Total Bill</b>	\$ 2,963.65	\$ 9,358.45	\$ 12,555.85	\$ 15,753.26	\$ 18,950.66	\$ 26,304.68	\$ 13,959.42	\$ 18,755.52	\$ 23,551.62	\$ 28,347.72	\$ 39,378.75	\$ 47,532.12	\$ 18,560.38	\$ 24,955.18	\$ 31,349.99	\$ 37,744.79	\$ 52,452.83

**UNBUNDLED RATES - PROPOSED**

Distribution	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000
Distribution Charge @ \$196.29	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196
All kW @ \$5.37/kW	\$ 2,685	\$ 2,685	\$ 2,685	\$ 2,685	\$ 2,685	\$ 2,685	\$ 4,028	\$ 4,028	\$ 4,028	\$ 4,028	\$ 4,028	\$ 4,028	\$ 5,371	\$ 5,371	\$ 5,371	\$ 5,371	\$ 5,371
All rKVA @ \$0.24 /rKVA	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120
<b>Sub-Total</b>	\$ 2,942	\$ 2,942	\$ 2,942	\$ 2,942	\$ 2,942	\$ 2,942	\$ 4,315	\$ 4,315	\$ 4,315	\$ 4,315	\$ 4,315	\$ 4,315	\$ 5,687	\$ 5,687	\$ 5,687	\$ 5,687	\$ 5,687
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @\$1.237 /kW NSPL	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 928	\$ 928	\$ 928	\$ 928	\$ 928	\$ 928	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ 729	\$ 729	\$ 729	\$ 729	\$ 729	\$ 729	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,457	\$ 1,457	\$ 1,457	\$ 1,457	\$ 1,457
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$0.06398 /kWh	\$ -	\$ 6,398	\$ 9,597	\$ 12,796	\$ 15,995	\$ 23,353	\$ 9,597	\$ 14,396	\$ 19,194	\$ 23,993	\$ 35,029	\$ 43,187	\$ 12,796	\$ 19,194	\$ 25,592	\$ 31,990	\$ 46,705
<b>Sub Total</b>	\$ 3,670.26	\$ 10,068.26	\$ 13,267.26	\$ 16,466.26	\$ 19,665.26	\$ 27,022.96	\$ 15,004.25	\$ 19,802.75	\$ 24,601.25	\$ 29,399.75	\$ 40,436.30	\$ 48,593.75	\$ 19,940.24	\$ 26,338.24	\$ 32,736.24	\$ 39,134.24	\$ 53,849.64
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 3,670.26	\$ 10,068.26	\$ 13,267.26	\$ 16,466.26	\$ 19,665.26	\$ 27,022.96	\$ 15,004.25	\$ 19,802.75	\$ 24,601.25	\$ 29,399.75	\$ 40,436.30	\$ 48,593.75	\$ 19,940.24	\$ 26,338.24	\$ 32,736.24	\$ 39,134.24	\$ 53,849.64
% Increase	23.84%	7.58%	5.67%	4.53%	3.77%	2.73%	7.48%	5.58%	4.46%	3.71%	2.69%	2.23%	7.43%	5.54%	4.42%	3.68%	2.66%





West Penn Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE GP/TP (General Primary Service / Transmission Power)								
1	<b>Distribution</b>							
2	Customer Charge	2,284 \$	983.20 \$ 2,245,219	2,284 \$	1,399.76 \$	3,196,459	\$951,240	42.4%
3	Demand Charge (kW)							
4	All kW	11,871,797 \$	0.61 7,241,796	11,871,797 \$	0.87	10,309,954	\$3,068,158	42.4%
5	All rkVa	2,104,798 \$	0.18 378,864	2,104,798 \$	0.26	539,378	\$160,514	42.4%
6	Voltage Discount	1,810,620 \$	(0.50) (905,310)	1,810,620 \$	(0.71)	(1,288,866)	(\$383,556)	42.4%
7	Transformer Charge	2,315,908 \$	1.19 2,755,930	2,315,908 \$	1.69	3,923,545	\$1,167,615	42.4%
8	Energy Charge (kWh)							
9	All kWh	5,177,974,892 \$	- -	5,177,974,892 \$	-	-	\$0	0.0%
10	<b>Total Base Normalized Distribution Revenues</b>		<b>\$ 11,716,499</b>			<b>\$ 16,680,470</b>	<b>\$4,963,971</b>	<b>42.4%</b>
11	<b>Rider Charges</b>							
12	Smart Meter Technologies Charge (Per Bill)	2,284	\$7.89 \$ 18,017	2,284 \$	-	-	(\$18,017)	-100.0%
13	TCJA Voluntary Surcharge		-3.13% (366,726)		0.00%	-	366,726	-100.0%
14	STAS		-0.05% (177,683)		0.00%	-	177,683	-100.0%
15	Distribution System Improvement Charge		5.00% \$ 659,383		0.00%	-	(\$659,383)	-100.0%
16	<b>Total Distribution Including Rider Charges</b>		<b>\$ 11,849,489</b>			<b>\$ 16,680,470</b>	<b>\$4,830,981</b>	<b>40.8%</b>
17	<b>Rider Charges</b>							
18	Default Service Support Charge	8,272,150 \$	1.23700 10,232,649	8,272,150 \$	1.23700	10,232,649	-	0.0%
19	Universal Service Charge		- -			-	-	0.0%
20	Solar Photovoltaic Requirements Charge	5,177,974,892 \$	- -	5,177,974,892 \$	-	-	-	0.0%
21	Phase IV Energy Efficiency and Conservation Charge	8,272,150 \$	0.22000 1,819,873	8,272,150 \$	0.22000	1,819,873	-	0.0%
22	PTC/HPS Charge	5,177,974,892 \$	0.06398 331,286,834	5,177,974,892 \$	0.06398	331,286,834	-	0.0%
23	<b>Total Energy and Revenue</b>	5,177,974,892	<b>\$ 355,188,845</b>	5,177,974,892		<b>\$ 360,019,826</b>	<b>\$ 4,830,981</b>	<b>1.4%</b>
24	Avg rate per kWh		\$ 0.06860			\$ 0.06953		
25	Proposed Increase					\$ 4,830,981		
26	Percent Increase					1.36%		

West Penn Rate District  
COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
RATE GP  
With Demands of 25 - 150 KW  
At Average Levels of kWh Use

KW Demand	25	25	25	25	25	50	50	50	50	100	100	100	100	100	150	150	150	150
Total kW	25	25	25	25	25	50	50	50	50	100	100	100	100	100	150	150	150	150
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
<b>REACTIVE DEMAND</b>																		
rKVA	4	4	4	4	4	9	9	9	9	18	18	18	18	18	27	27	27	27
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	
Total Proposed Bill	\$ 1,459.03	\$ 1,618.98	\$ 1,938.88	\$ 2,258.78	\$ 2,626.66	\$ 1,838.20	\$ 2,478.00	\$ 3,117.80	\$ 3,853.57	\$ 2,276.64	\$ 3,556.24	\$ 4,835.84	\$ 6,307.38	\$ 2,715.09	\$ 4,634.49	\$ 6,553.89	\$ 8,761.20	
Total Current Bill	\$ 1,060.82	\$ 1,220.69	\$ 1,540.43	\$ 1,860.17	\$ 2,227.87	\$ 1,433.56	\$ 2,073.04	\$ 2,712.52	\$ 3,447.92	\$ 1,859.29	\$ 3,138.25	\$ 4,417.21	\$ 5,888.02	\$ 2,285.03	\$ 4,203.47	\$ 6,121.91	\$ 8,328.11	
Increase (\$)	\$ 398.20	\$ 398.28	\$ 398.44	\$ 398.60	\$ 398.79	\$ 404.64	\$ 404.96	\$ 405.28	\$ 405.65	\$ 417.35	\$ 417.99	\$ 418.63	\$ 419.37	\$ 430.06	\$ 431.02	\$ 431.98	\$ 433.08	
Increase (%)	37.54%	32.63%	25.87%	21.43%	17.90%	28.23%	19.53%	14.94%	11.76%	22.45%	13.32%	9.48%	7.12%	18.82%	10.25%	7.06%	5.20%	
Overall Increase (%)	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	

**UNBUNDLED RATES - CURRENT**

Distribution																		
Distribution Charge @ \$983.20	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983
All kW @ \$0.61/kW	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 31	\$ 31	\$ 31	\$ 31	\$ 61	\$ 61	\$ 61	\$ 61	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92
All rKVA @ \$0.18 /rKVA	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
<b>Sub-Total</b>	\$ 999	\$ 999	\$ 999	\$ 999	\$ 999	\$ 1,015	\$ 1,015	\$ 1,015	\$ 1,015	\$ 1,047	\$ 1,047	\$ 1,047	\$ 1,047	\$ 1,079	\$ 1,079	\$ 1,079	\$ 1,079	\$ 1,079
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 11	\$ 11	\$ 11	\$ 11	\$ 22	\$ 22	\$ 22	\$ 22	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33
TCJA @ -3.130 %	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (33)	\$ (33)	\$ (33)	\$ (33)	\$ (34)	\$ (34)	\$ (34)	\$ (34)	\$ (34)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 62	\$ 62	\$ 62	\$ 62	\$ 124	\$ 124	\$ 124	\$ 124	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ 13	\$ 13	\$ 13	\$ 13	\$ 13	\$ 49	\$ 49	\$ 49	\$ 49	\$ 121	\$ 121	\$ 121	\$ 121	\$ 193	\$ 193	\$ 193	\$ 193	\$ 193
DSIC @ 5.000 %	\$ 49	\$ 49	\$ 49	\$ 49	\$ 49	\$ 50	\$ 50	\$ 50	\$ 50	\$ 52	\$ 52	\$ 52	\$ 52	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 160	\$ 480	\$ 800	\$ 1,168	\$ 320	\$ 960	\$ 1,600	\$ 2,335	\$ 640	\$ 1,919	\$ 3,199	\$ 4,671	\$ 960	\$ 2,879	\$ 4,799	\$ 7,006	\$ 7,006
<b>Sub-Total</b>	\$ 1,061.35	\$ 1,221.30	\$ 1,541.20	\$ 1,861.10	\$ 2,228.99	\$ 1,434.28	\$ 2,074.08	\$ 2,713.88	\$ 3,449.65	\$ 1,860.22	\$ 3,139.82	\$ 4,419.42	\$ 5,890.96	\$ 2,286.17	\$ 4,205.57	\$ 6,124.97	\$ 8,332.28	
STAS @ -0.05 %	\$ (0.53)	\$ (0.61)	\$ (0.77)	\$ (0.93)	\$ (1.11)	\$ (0.72)	\$ (1.04)	\$ (1.36)	\$ (1.72)	\$ (0.93)	\$ (1.57)	\$ (2.21)	\$ (2.95)	\$ (1.14)	\$ (2.10)	\$ (3.06)	\$ (4.17)	
<b>Total Bill</b>	\$ 1,060.82	\$ 1,220.69	\$ 1,540.43	\$ 1,860.17	\$ 2,227.87	\$ 1,433.56	\$ 2,073.04	\$ 2,712.52	\$ 3,447.92	\$ 1,859.29	\$ 3,138.25	\$ 4,417.21	\$ 5,888.02	\$ 2,285.03	\$ 4,203.47	\$ 6,121.91	\$ 8,328.11	

**UNBUNDLED RATES - PROPOSED**

Distribution																		
Distribution Charge @ \$1,399.76	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
All kW @ \$0.87/kW	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 43	\$ 43	\$ 43	\$ 43	\$ 87	\$ 87	\$ 87	\$ 87	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130
All rKVA @ \$0.26 /rKVA	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 5	\$ 5	\$ 5	\$ 5	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
<b>Sub-Total</b>	\$ 1,423	\$ 1,423	\$ 1,423	\$ 1,423	\$ 1,423	\$ 1,445	\$ 1,445	\$ 1,445	\$ 1,445	\$ 1,491	\$ 1,491	\$ 1,491	\$ 1,491	\$ 1,537	\$ 1,537	\$ 1,537	\$ 1,537	\$ 1,537
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 11	\$ 11	\$ 11	\$ 11	\$ 22	\$ 22	\$ 22	\$ 22	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$1.237 /kW NSPL	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 62	\$ 62	\$ 62	\$ 62	\$ 124	\$ 124	\$ 124	\$ 124	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 73	\$ 73	\$ 73	\$ 73	\$ 146	\$ 146	\$ 146	\$ 146	\$ 219	\$ 219	\$ 219	\$ 219	\$ 219
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 160	\$ 480	\$ 800	\$ 1,168	\$ 320	\$ 960	\$ 1,600	\$ 2,335	\$ 640	\$ 1,919	\$ 3,199	\$ 4,671	\$ 960	\$ 2,879	\$ 4,799	\$ 7,006	\$ 7,006
<b>Sub-Total</b>	\$ 1,459.03	\$ 1,618.98	\$ 1,938.88	\$ 2,258.78	\$ 2,626.66	\$ 1,838.20	\$ 2,478.00	\$ 3,117.80	\$ 3,853.57	\$ 2,276.64	\$ 3,556.24	\$ 4,835.84	\$ 6,307.38	\$ 2,715.09	\$ 4,634.49	\$ 6,553.89	\$ 8,761.20	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 1,459.03	\$ 1,618.98	\$ 1,938.88	\$ 2,258.78	\$ 2,626.66	\$ 1,838.20	\$ 2,478.00	\$ 3,117.80	\$ 3,853.57	\$ 2,276.64	\$ 3,556.24	\$ 4,835.84	\$ 6,307.38	\$ 2,715.09	\$ 4,634.49	\$ 6,553.89	\$ 8,761.20	
% Increase	37.54%	32.63%	25.87%	21.43%	17.90%	28.23%	19.53%	14.94%	11.76%	22.45%	13.32%	9.48%	7.12%	18.82%	10.25%	7.06%	5.20%	

West Penn Rate District  
 COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
 RATE GP  
 With Demands of 250 - 1,000 KW  
 At Average Levels of kWh Use

KW Demand	250	250	250	250	250	500	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000
Total kW	250	250	250	250	250	500	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	730
<b>REACTIVE DEMAND</b>																		
rKVA	44	44	44	44	44	89	89	89	89	133	133	133	133	177	177	177	177	177
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Proposed Bill	\$ 1,992.47	\$ 3,591.97	\$ 6,790.97	\$ 9,989.97	\$ 13,668.82	\$ 5,784.19	\$ 12,182.19	\$ 18,580.19	\$ 25,937.89	\$ 7,976.41	\$ 17,573.41	\$ 27,170.41	\$ 38,206.96	\$ 10,168.63	\$ 22,964.63	\$ 35,760.63	\$ 50,476.03	
Total Current Bill	\$ 1,537.79	\$ 3,136.49	\$ 6,333.89	\$ 9,531.29	\$ 13,208.30	\$ 5,265.15	\$ 11,659.95	\$ 18,054.76	\$ 25,408.78	\$ 7,393.82	\$ 16,986.02	\$ 26,578.22	\$ 37,609.25	\$ 9,522.48	\$ 22,312.08	\$ 35,101.68	\$ 49,809.73	
Increase (\$)	\$ 454.68	\$ 455.48	\$ 457.08	\$ 458.68	\$ 460.52	\$ 519.04	\$ 522.24	\$ 525.44	\$ 529.12	\$ 582.59	\$ 587.39	\$ 592.19	\$ 597.71	\$ 646.15	\$ 652.55	\$ 658.95	\$ 666.30	
Increase (%)	29.57%	14.52%	7.22%	4.81%	3.49%	9.86%	4.48%	2.91%	2.08%	7.88%	3.46%	2.23%	1.59%	6.79%	2.92%	1.88%	1.34%	
Overall Increase (%)	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	

**UNBUNDLED RATES - CURRENT**

<b>Distribution</b>																			
Distribution Charge @ \$983.20	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983	\$ 983
All kW @ \$0.61/kW	\$ 153	\$ 153	\$ 153	\$ 153	\$ 153	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305	\$ 458	\$ 458	\$ 458	\$ 458	\$ 610	\$ 610	\$ 610	\$ 610	\$ 610
All rKVA @ \$0.18 /rKVA	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 24	\$ 24	\$ 24	\$ 24	\$ 32	\$ 32	\$ 32	\$ 32	\$ 32
<b>Sub-Total</b>	\$ 1,144	\$ 1,144	\$ 1,144	\$ 1,144	\$ 1,144	\$ 1,304	\$ 1,304	\$ 1,304	\$ 1,304	\$ 1,304	\$ 1,465	\$ 1,465	\$ 1,465	\$ 1,465	\$ 1,625	\$ 1,625	\$ 1,625	\$ 1,625	\$ 1,625
<b>Riders</b>																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220
TCJA @ -3.130 %	\$ (36)	\$ (36)	\$ (36)	\$ (36)	\$ (36)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (46)	\$ (46)	\$ (46)	\$ (46)	\$ (51)	\$ (51)	\$ (51)	\$ (51)	\$ (51)
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
Default Service Support Charge @\$1.237 /kW NSPL	\$ 309	\$ 309	\$ 309	\$ 309	\$ 309	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 928	\$ 928	\$ 928	\$ 928	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ 336	\$ 336	\$ 336	\$ 336	\$ 336	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ 1,055	\$ 1,055	\$ 1,055	\$ 1,055	\$ 1,414	\$ 1,414	\$ 1,414	\$ 1,414	\$ 1,414
DSIC @ 5.000 %	\$ 59	\$ 59	\$ 59	\$ 59	\$ 59	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 80	\$ 80	\$ 80	\$ 80	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90
<b>PTC/HPS Charge</b>																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 1,600	\$ 4,799	\$ 7,998	\$ 11,676	\$ 3,199	\$ 9,597	\$ 15,995	\$ 23,353	\$ 4,799	\$ 14,396	\$ 23,993	\$ 35,029	\$ 6,398	\$ 19,194	\$ 31,990	\$ 46,705		
<b>Sub Total</b>	\$ 1,538.56	\$ 3,138.06	\$ 6,337.06	\$ 9,536.06	\$ 13,214.91	\$ 5,267.79	\$ 11,665.79	\$ 18,063.79	\$ 25,421.49	\$ 7,397.52	\$ 16,994.52	\$ 26,591.52	\$ 37,628.07	\$ 9,527.24	\$ 22,323.24	\$ 35,119.24	\$ 49,834.64		
STAS @ -0.05 %	\$ (0.77)	\$ (1.57)	\$ (3.17)	\$ (4.77)	\$ (6.61)	\$ (2.63)	\$ (5.83)	\$ (9.03)	\$ (12.71)	\$ (3.70)	\$ (8.50)	\$ (13.30)	\$ (18.81)	\$ (4.76)	\$ (11.16)	\$ (17.56)	\$ (24.92)		
<b>Total Bill</b>	\$ 1,537.79	\$ 3,136.49	\$ 6,333.89	\$ 9,531.29	\$ 13,208.30	\$ 5,265.15	\$ 11,659.95	\$ 18,054.76	\$ 25,408.78	\$ 7,393.82	\$ 16,986.02	\$ 26,578.22	\$ 37,609.25	\$ 9,522.48	\$ 22,312.08	\$ 35,101.68	\$ 49,809.73		

**UNBUNDLED RATES - PROPOSED**

<b>Distribution</b>																			
Distribution Charge @ \$1,399.76	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
All kW @ \$0.87/kW	\$ 217	\$ 217	\$ 217	\$ 217	\$ 217	\$ 434	\$ 434	\$ 434	\$ 434	\$ 434	\$ 651	\$ 651	\$ 651	\$ 651	\$ 868	\$ 868	\$ 868	\$ 868	\$ 868
All rKVA @ \$0.26 /rKVA	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 23	\$ 23	\$ 23	\$ 23	\$ 23	\$ 34	\$ 34	\$ 34	\$ 34	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45
<b>Sub-Total</b>	\$ 1,628	\$ 1,628	\$ 1,628	\$ 1,628	\$ 1,628	\$ 1,857	\$ 1,857	\$ 1,857	\$ 1,857	\$ 1,857	\$ 2,085	\$ 2,085	\$ 2,085	\$ 2,085	\$ 2,314	\$ 2,314	\$ 2,314	\$ 2,314	\$ 2,314
<b>Riders</b>																			
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 165	\$ 165	\$ 165	\$ 165	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @\$1.237 /kW NSPL	\$ 309	\$ 309	\$ 309	\$ 309	\$ 309	\$ 619	\$ 619	\$ 619	\$ 619	\$ 619	\$ 928	\$ 928	\$ 928	\$ 928	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237	\$ 1,237
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ 364	\$ 364	\$ 364	\$ 364	\$ 364	\$ 729	\$ 729	\$ 729	\$ 729	\$ 729	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,093	\$ 1,457	\$ 1,457	\$ 1,457	\$ 1,457	\$ 1,457
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																			
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 1,600	\$ 4,799	\$ 7,998	\$ 11,676	\$ 3,199	\$ 9,597	\$ 15,995	\$ 23,353	\$ 4,799	\$ 14,396	\$ 23,993	\$ 35,029	\$ 6,398	\$ 19,194	\$ 31,990	\$ 46,705		
<b>Sub Total</b>	\$ 1,992.47	\$ 3,591.97	\$ 6,790.97	\$ 9,989.97	\$ 13,668.82	\$ 5,784.19	\$ 12,182.19	\$ 18,580.19	\$ 25,937.89	\$ 7,976.41	\$ 17,573.41	\$ 27,170.41	\$ 38,206.96	\$ 10,168.63	\$ 22,964.63	\$ 35,760.63	\$ 50,476.03		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 1,992.47	\$ 3,591.97	\$ 6,790.97	\$ 9,989.97	\$ 13,668.82	\$ 5,784.19	\$ 12,182.19	\$ 18,580.19	\$ 25,937.89	\$ 7,976.41	\$ 17,573.41	\$ 27,170.41	\$ 38,206.96	\$ 10,168.63	\$ 22,964.63	\$ 35,760.63	\$ 50,476.03		
<b>% Increase</b>	29.57%	14.52%	7.22%	4.81%	3.49%	9.86%	4.48%	2.91%	2.08%	7.88%	3.46%	2.23%	1.59%	6.79%	2.92%	1.88%	1.34%		







West Penn Rate District  
COMPARISON BETWEEN PRESENT AND PROPOSED RATES  
RATE GP  
With Demands of 1,500 - 3,000 KW  
At Average Levels of kWh Use

KW Demand	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
<b>REACTIVE DEMAND</b>																		
rKVA	266	266	266	266	266	355	355	355	355	443	443	443	443	532	532	532	532	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	\$ 3,890.01	\$ 13,487.01	\$ 32,681.01	\$ 51,875.01	\$ 73,948.11	\$ 17,515.53	\$ 43,107.53	\$ 68,699.53	\$ 98,130.33	\$ 21,544.04	\$ 53,534.04	\$ 85,524.04	\$ 122,312.54	\$ 25,572.56	\$ 63,960.56	\$ 102,348.56	\$ 146,494.76	
Total Current Bill	\$ 3,426.34	\$ 13,018.55	\$ 32,202.95	\$ 51,387.35	\$ 73,449.42	\$ 17,021.72	\$ 42,600.92	\$ 68,180.12	\$ 97,596.21	\$ 21,024.89	\$ 52,998.89	\$ 84,972.90	\$ 121,743.00	\$ 25,028.06	\$ 63,396.86	\$ 101,765.67	\$ 145,889.79	
Increase (\$)	\$ 463.66	\$ 468.46	\$ 478.06	\$ 487.65	\$ 498.69	\$ 493.81	\$ 506.61	\$ 519.40	\$ 534.12	\$ 519.16	\$ 535.15	\$ 551.15	\$ 569.54	\$ 544.51	\$ 563.70	\$ 582.90	\$ 604.97	
Increase (%)	13.53%	3.60%	1.48%	0.95%	0.68%	2.90%	1.19%	0.76%	0.55%	2.47%	1.01%	0.65%	0.47%	2.18%	0.89%	0.57%	0.41%	
Overall Increase (%)	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	

UNBUNDLED RATES - CURRENT

Distribution																		
Distribution Charge @ \$983.20	\$	983	\$	983	\$	983	\$	983	\$	983	\$	983	\$	983	\$	983	\$	983
Transformer Charge @ \$1.19	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1
All kW @ \$0.11/kWh	\$	165	\$	165	\$	165	\$	165	\$	220	\$	220	\$	220	\$	275	\$	275
All rKVA @ \$0.18 /rKVA	\$	48	\$	48	\$	48	\$	48	\$	64	\$	64	\$	64	\$	80	\$	80
<b>Sub-Total</b>	\$	1,197	\$	1,197	\$	1,197	\$	1,197	\$	1,268	\$	1,268	\$	1,268	\$	1,339	\$	1,339
Riders																		
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$	330	\$	330	\$	330	\$	330	\$	440	\$	440	\$	440	\$	550	\$	550
TCJA @ -3.130 %	\$	(37)	\$	(37)	\$	(37)	\$	(40)	\$	(40)	\$	(40)	\$	(42)	\$	(44)	\$	(44)
Smart Meter Charge @ \$7.89	\$	8	\$	8	\$	8	\$	8	\$	8	\$	8	\$	8	\$	8	\$	8
Default Service Support Charge @\$ 1.237 /kW NSPL	\$	1,856	\$	1,856	\$	1,856	\$	1,856	\$	2,474	\$	2,474	\$	2,474	\$	3,093	\$	3,093
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Sub-Total</b>	\$	2,156	\$	2,156	\$	2,156	\$	2,156	\$	2,882	\$	2,882	\$	2,882	\$	3,608	\$	3,608
DSIC @ 5.000 %	\$	75	\$	75	\$	75	\$	75	\$	84	\$	84	\$	84	\$	93	\$	93
PTC/HPS Charge																		
All kWh @ \$0.06398 /kWh	\$	-	\$	9,597	\$	28,791	\$	47,985	\$	70,058	\$	12,796	\$	38,388	\$	63,980	\$	93,411
<b>Sub Total</b>	\$	3,428.06	\$	13,025.06	\$	32,219.06	\$	51,413.06	\$	73,486.16	\$	17,030.23	\$	42,622.23	\$	68,214.23	\$	97,645.03
STAS @ -0.05 %	\$	(1.71)	\$	(6.51)	\$	(16.11)	\$	(25.71)	\$	(36.74)	\$	(8.52)	\$	(21.31)	\$	(34.11)	\$	(48.82)
<b>Total Bill</b>	\$	3,426.34	\$	13,018.55	\$	32,202.95	\$	51,387.35	\$	73,449.42	\$	17,021.72	\$	42,600.92	\$	68,180.12	\$	97,596.21

UNBUNDLED RATES - PROPOSED

Distribution																		
Distribution Charge @ \$1,399.76	\$	1,400	\$	1,400	\$	1,400	\$	1,400	\$	1,400	\$	1,400	\$	1,400	\$	1,400	\$	1,400
Transformer Charge @ \$1.69	\$	2	\$	2	\$	2	\$	2	\$	2	\$	2	\$	2	\$	2	\$	2
All kW @ \$0.16/kWh	\$	235	\$	235	\$	235	\$	235	\$	313	\$	313	\$	313	\$	392	\$	392
All rKVA @ \$0.26 /rKVA	\$	68	\$	68	\$	68	\$	68	\$	91	\$	91	\$	91	\$	114	\$	114
<b>Sub-Total</b>	\$	1,705	\$	1,705	\$	1,705	\$	1,705	\$	1,806	\$	1,806	\$	1,806	\$	1,907	\$	1,907
Riders																		
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$	330	\$	330	\$	330	\$	330	\$	440	\$	440	\$	440	\$	550	\$	550
TCJA @ 0.000 %	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Smart Meter Charge @ \$0.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Default Service Support Charge @\$ 1.237 /kW NSPL	\$	1,856	\$	1,856	\$	1,856	\$	1,856	\$	2,474	\$	2,474	\$	2,474	\$	3,093	\$	3,093
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Sub-Total</b>	\$	2,186	\$	2,186	\$	2,186	\$	2,186	\$	2,914	\$	2,914	\$	2,914	\$	3,643	\$	3,643
DSIC @ 0.000 %	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
PTC/HPS Charge																		
All kWh @ \$0.06398 /kWh	\$	-	\$	9,597	\$	28,791	\$	47,985	\$	70,058	\$	12,796	\$	38,388	\$	63,980	\$	93,411
<b>Sub Total</b>	\$	3,890.01	\$	13,487.01	\$	32,681.01	\$	51,875.01	\$	73,948.11	\$	17,515.53	\$	43,107.53	\$	68,699.53	\$	98,130.33
STAS @ 0.00 %	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Total Bill</b>	\$	3,890.01	\$	13,487.01	\$	32,681.01	\$	51,875.01	\$	73,948.11	\$	17,515.53	\$	43,107.53	\$	68,699.53	\$	98,130.33
% Increase		13.53%		3.60%		1.48%		0.95%		0.68%		2.90%		1.19%		0.76%		0.55%

West Penn Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE PP44 (Primary Power Service Sch. 44)								
1	<b>Distribution</b>							
2	Customer Charge	16 \$	4.08 \$	67	16 \$	5.45 \$	89	\$22 32.8%
3	Demand Charge							
4	All kVA	115,790 \$	0.11	12,737	115,790 \$	0.15	17,015	\$4,278 33.6%
5	Energy Charge (kWh)							
6	All kWh	71,779,545 \$	0.00029	20,816	71,779,545 \$	0.00039	27,809	\$6,993 33.6%
7	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 33,620</b>			<b>\$ 44,913</b>	<b>\$11,293 33.6%</b>
8	<b>Rider Charges</b>							
9	Smart Meter Technologies Charge (Per Bill)	16 \$	7.89 \$	129	16 \$	- \$	-	(\$129)
10	TCJA Voluntary Surcharge		-3.13%	(1,052)		0.00%	-	1,052 -100.0%
11	STAS		-0.05%	(2,375)		0.00%	-	2,375 -100.0%
12	Distribution System Improvement Charge		5.00%	2,561		0.00%	-	(2,561) -100.0%
13	<b>Total Distribution Including Rider Charges</b>			<b>\$ 32,882</b>			<b>\$ 44,913</b>	<b>\$12,031 36.6%</b>
14	<b>Rider Charges</b>							
15	Default Service Support Charge	84,185 \$	1.23700	104,137	84,185 \$	1.23700	104,137	- 0.0%
16	Universal Service Charge			-			-	- 0.0%
17	Solar Photovoltaic Requirements Charge	71,779,545 \$	-	-	71,779,545 \$	-	-	- 0.0%
18	Phase IV Energy Efficiency and Conservation Charge	84,185 \$	0.22000	18,521	84,185 \$	0.22000	18,521	- 0.0%
19	PTC/HPS Charge	71,779,545 \$	0.06398	4,592,455	71,779,545 \$	0.06398	4,592,455	- 0.0%
20	<b>Total Energy and Revenue</b>	71,779,545		<b>\$ 4,747,995</b>	71,779,545		<b>\$ 4,760,026</b>	<b>\$ 12,031 0.3%</b>
21	Avg rate per kWh		\$	0.06615		\$	0.06631	
22	Proposed Increase					\$	12,031	
23	Percent Increase						0.25%	

West Penn Rate District  
**COMPARISON BETWEEN PRESENT AND PROPOSED RATES**  
**RATE PP44**  
**With Demands Up to 20,000 KW**  
**At Average Levels of kWh Use**

**KW Demand**

Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	100
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	14,600,000
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	14,600,000
Total Proposed Bill	\$ 8,025.19	\$ 40,208.90	\$ 104,576.32	\$ 168,943.75	\$ 242,966.28	\$ 80,412.35	\$ 209,147.20	\$ 337,882.04	\$ 485,927.12	\$ 120,615.80	\$ 313,718.07	\$ 506,820.34	\$ 728,887.95	\$ 160,819.25	\$ 418,288.94	\$ 675,758.64	\$ 971,848.78	\$ 971,848.78
Total Current Bill	7,907.90	40,029.32	104,272.15	168,514.98	242,394.24	80,046.21	208,531.87	337,017.54	484,776.05	120,063.10	312,791.59	505,520.09	727,157.86	160,079.99	417,051.32	674,022.64	969,539.67	969,539.67
Increase (\$)	\$ 117.29	\$ 179.58	\$ 304.17	\$ 428.76	\$ 572.05	\$ 366.14	\$ 615.32	\$ 864.51	\$ 1,151.07	\$ 552.70	\$ 926.47	\$ 1,300.25	\$ 1,730.09	\$ 739.26	\$ 1,237.63	\$ 1,735.99	\$ 2,309.11	\$ 2,309.11
Increase (%)	1.48%	0.45%	0.29%	0.25%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.24%
Overall Increase (%)	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%

**UNBUNDLED RATES - CURRENT**

**Distribution**

Distribution Charge @ \$4.08	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
All kWh @ \$ 0.00029 /kWh	-	145	435	725	1,059	290	870	1,450	2,117	435	1,305	2,175	3,176	580	1,740	2,900	4,234	4,234
All kW @ \$0.11/kW	550	550	550	550	550	1,100	1,100	1,100	1,100	1,650	1,650	1,650	1,650	2,200	2,200	2,200	2,200	2,200
<b>Sub-Total</b>	\$ 554	\$ 699	\$ 989	\$ 1,279	\$ 1,613	\$ 1,394	\$ 1,974	\$ 2,554	\$ 3,221	\$ 2,089	\$ 2,959	\$ 3,829	\$ 4,830	\$ 2,784	\$ 3,944	\$ 5,104	\$ 6,438	\$ 6,438
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400
TCJA @ -3.130 %	(17)	(22)	(31)	(40)	(50)	(44)	(62)	(80)	(101)	(65)	(93)	(120)	(151)	(87)	(123)	(160)	(202)	(202)
Smart Meter Charge @ \$7.89	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Default Service Support Charge @ \$ 1.237 /kW NSPL	6,185	6,185	6,185	6,185	6,185	12,370	12,370	12,370	12,370	18,555	18,555	18,555	18,555	24,740	24,740	24,740	24,740	24,740
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total</b>	\$ 7,276	\$ 7,271	\$ 7,262	\$ 7,253	\$ 7,242	\$ 14,534	\$ 14,516	\$ 14,498	\$ 14,477	\$ 21,798	\$ 21,770	\$ 21,743	\$ 21,712	\$ 29,061	\$ 29,024	\$ 28,988	\$ 28,946	\$ 28,946
DSIC @ 5.000 %	82	89	103	117	133	178	206	234	266	267	309	351	399	355	411	468	532	532
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.06398 /kWh	-	31,990	95,970	159,950	233,527	63,980	191,940	319,900	467,054	95,970	287,910	479,850	700,581	127,960	383,880	639,800	934,108	934,108
<b>Sub Total</b>	\$ 7,912	\$ 40,049	\$ 104,324	\$ 168,599	\$ 242,515	\$ 80,086	\$ 208,636	\$ 337,186	\$ 485,019	\$ 120,123	\$ 312,948	\$ 505,773	\$ 727,522	\$ 160,160	\$ 417,260	\$ 674,360	\$ 970,025	\$ 970,025
STAS @ -0.05 %	(4)	(20)	(52)	(84)	(121)	(40)	(104)	(169)	(243)	(60)	(156)	(253)	(364)	(80)	(209)	(337)	(485)	(485)
<b>Total Bill</b>	\$ 7,908	\$ 40,029	\$ 104,272	\$ 168,515	\$ 242,394	\$ 80,046	\$ 208,532	\$ 337,018	\$ 484,776	\$ 120,063	\$ 312,792	\$ 505,520	\$ 727,158	\$ 160,080	\$ 417,051	\$ 674,023	\$ 969,540	\$ 969,540

**UNBUNDLED RATES - PROPOSED**

**Distribution**

Distribution Charge @ \$5.45	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
All kWh @ \$ 0.00039 /kWh	-	194	581	969	1,414	387	1,162	1,937	2,828	581	1,743	2,906	4,242	775	2,325	3,874	5,656	5,656
All kW @ \$0.15/kW	735	735	735	735	735	1,469	1,469	1,469	1,469	2,204	2,204	2,204	2,204	2,939	2,939	2,939	2,939	2,939
<b>Sub-Total</b>	\$ 740	\$ 934	\$ 1,321	\$ 1,709	\$ 2,154	\$ 1,862	\$ 2,637	\$ 3,412	\$ 4,303	\$ 2,791	\$ 3,953	\$ 5,115	\$ 6,452	\$ 3,719	\$ 5,269	\$ 6,819	\$ 8,601	\$ 8,601
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400
TCJA @ 0.000 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Smart Meter Charge @ \$0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Default Service Support Charge @ \$ 1.237 /kW NSPL	6,185	6,185	6,185	6,185	6,185	12,370	12,370	12,370	12,370	18,555	18,555	18,555	18,555	24,740	24,740	24,740	24,740	24,740
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total</b>	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 14,570	\$ 14,570	\$ 14,570	\$ 14,570	\$ 21,855	\$ 21,855	\$ 21,855	\$ 21,855	\$ 29,140	\$ 29,140	\$ 29,140	\$ 29,140	\$ 29,140
DSIC @ 0.000 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.06398 /kWh	-	31,990	95,970	159,950	233,527	63,980	191,940	319,900	467,054	95,970	287,910	479,850	700,581	127,960	383,880	639,800	934,108	934,108
<b>Sub Total</b>	\$ 8,025	\$ 40,209	\$ 104,576	\$ 168,944	\$ 242,966	\$ 80,412	\$ 209,147	\$ 337,882	\$ 485,927	\$ 120,616	\$ 313,718	\$ 506,820	\$ 728,888	\$ 160,819	\$ 418,289	\$ 675,759	\$ 971,849	\$ 971,849
STAS @ 0.00 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Bill</b>	\$ 8,025	\$ 40,209	\$ 104,576	\$ 168,944	\$ 242,966	\$ 80,412	\$ 209,147	\$ 337,882	\$ 485,927	\$ 120,616	\$ 313,718	\$ 506,820	\$ 728,888	\$ 160,819	\$ 418,289	\$ 675,759	\$ 971,849	\$ 971,849
% Increase	1.48%	0.45%	0.29%	0.25%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.24%



West Penn Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE PP46 (Primary Power Service Sch. 46)								
1	<b>Distribution</b>							
2	Customer Charge	33 \$	5.45 \$	178	33 \$	7.80 \$	254	\$76 42.7%
3	Demand Charge							
4	All kVA @50% Demand	7,014,953 \$	0.52	1,823,888	7,014,953 \$	0.74	2,609,059	\$785,172 43.0%
5	Energy Charge (kWh)							
6	All kWh	1,012,144,905 \$	0.00104	1,052,631	1,012,144,905 \$	0.00149	1,505,781	\$453,150 43.0%
7	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 2,876,697</b>			<b>\$ 4,115,094</b>	<b>\$1,238,398 43.0%</b>
8	<b>Rider Charges</b>							
9	Smart Meter Technologies Charge (Per Bill)	33 \$	7.89 \$	257	33 \$	- \$	-	(\$257)
10	TCJA Voluntary Surcharge		-3.13%	(90,041)		0.00%	-	90,041 -100.0%
11	STAS		-0.05%	(35,314)		0.00%	-	35,314 -100.0%
12	Distribution System Improvement Charge		5.00%	161,417		0.00%	-	(161,417) -100.0%
13	<b>Total Distribution Including Rider Charges</b>			<b>\$ 2,913,016</b>			<b>\$ 4,115,094</b>	<b>\$1,202,078 41.3%</b>
14	<b>Rider Charges</b>							
15	Default Service Support Charge	2,006,501 \$	1.23700	2,482,041	2,006,501 \$	1.23700	2,482,041	- 0.0%
16	Universal Service Charge			-			-	- 0.0%
17	Solar Photovoltaic Requirements Charge	1,012,144,905 \$	-	-	1,012,144,905 \$	-	-	- 0.0%
18	Phase IV Energy Efficiency and Conservation Charge	2,006,501 \$	0.22000	441,430	2,006,501 \$	0.22000	441,430	- 0.0%
19	PTC/HPS Charge	1,012,144,905 \$	0.06398	64,757,031	1,012,144,905 \$	0.06398	64,757,031	- 0.0%
20	<b>Total Energy and Revenue</b>	1,012,144,905		<b>\$ 70,593,518</b>	1,012,144,905		<b>\$ 71,795,597</b>	<b>\$ 1,202,078 1.7%</b>
21	Avg rate per kWh		\$	0.06975		\$	0.07093	
22	Proposed Increase					\$	1,202,078	
23	Percent Increase						1.70%	





**West Penn Rate District**  
**COMPARISON BETWEEN PRESENT AND PROPOSED RATES**  
**RATE PP46**

**With Demands Over 20,000 KW**  
**At Average Levels of kWh Use**

<b>KW Demand</b>																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	100
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Proposed Bill	\$ 45,731.00	\$ 209,400.28	\$ 536,738.85	\$ 864,077.41	\$ 1,240,516.76	\$ 251,278.78	\$ 644,085.06	\$ 1,036,891.33	\$ 1,488,618.55	\$ 293,157.28	\$ 751,431.27	\$ 1,209,705.26	\$ 1,736,720.34	\$ 335,035.78	\$ 858,777.48	\$ 1,382,519.18	\$ 1,984,822.14	
Total Current Bill	43,303.54	205,816.80	530,843.30	855,869.81	1,229,650.29	246,977.39	637,009.20	1,027,041.01	1,475,577.59	288,137.99	743,175.10	1,198,212.21	1,721,504.88	329,298.58	849,340.99	1,369,383.41	1,967,432.18	
Increase (\$)	\$ 2,427.46	\$ 3,583.49	\$ 5,895.54	\$ 8,207.60	\$ 10,866.46	\$ 4,301.39	\$ 7,075.86	\$ 9,850.32	\$ 13,040.96	\$ 5,019.29	\$ 8,256.17	\$ 11,493.05	\$ 15,215.46	\$ 5,737.19	\$ 9,436.48	\$ 13,135.77	\$ 17,389.96	
Increase (%)	5.61%	1.74%	1.11%	0.96%	0.88%	1.74%	1.11%	0.96%	0.88%	1.74%	1.11%	0.96%	0.88%	1.74%	1.11%	0.96%	0.88%	
Overall Increase (%)	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	

**UNBUNDLED RATES - CURRENT**

<b>Distribution</b>																		
Distribution Charge @ \$5.45	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
All kWh @ \$ 0.00104 /kWh	\$ -	\$ 2,600	\$ 7,800	\$ 13,000	\$ 18,980	\$ 3,120	\$ 9,360	\$ 15,600	\$ 22,776	\$ 3,640	\$ 10,920	\$ 18,200	\$ 26,572	\$ 4,160	\$ 12,480	\$ 20,800	\$ 30,368	
All kW @ \$0.26/kW	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	\$ 9,100	\$ 9,100	\$ 9,100	\$ 9,100	\$ 10,400	\$ 10,400	\$ 10,400	\$ 10,400	
<b>Sub-Total</b>	\$ 6,505	\$ 9,105	\$ 14,305	\$ 19,505	\$ 25,485	\$ 10,925	\$ 17,165	\$ 23,405	\$ 30,581	\$ 12,745	\$ 20,025	\$ 27,305	\$ 35,677	\$ 14,565	\$ 22,885	\$ 31,205	\$ 40,773	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	
TCJA @ -3.130 %	\$ (204)	\$ (285)	\$ (448)	\$ (611)	\$ (798)	\$ (342)	\$ (537)	\$ (733)	\$ (957)	\$ (399)	\$ (627)	\$ (855)	\$ (1,117)	\$ (456)	\$ (716)	\$ (977)	\$ (1,276)	
Smart Meter Charge @ \$7.89	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 37,110	\$ 37,110	\$ 37,110	\$ 37,110	\$ 43,295	\$ 43,295	\$ 43,295	\$ 43,295	\$ 49,480	\$ 49,480	\$ 49,480	\$ 49,480	
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total</b>	\$ 36,229	\$ 36,148	\$ 35,985	\$ 35,822	\$ 35,635	\$ 43,376	\$ 43,181	\$ 42,985	\$ 42,761	\$ 50,604	\$ 50,376	\$ 50,148	\$ 49,886	\$ 57,832	\$ 57,572	\$ 57,311	\$ 57,012	
DSIC @ 5.000 %	\$ 590	\$ 716	\$ 968	\$ 1,220	\$ 1,510	\$ 860	\$ 1,162	\$ 1,464	\$ 1,812	\$ 1,003	\$ 1,355	\$ 1,708	\$ 2,113	\$ 1,146	\$ 1,549	\$ 1,952	\$ 2,415	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 159,950	\$ 479,850	\$ 799,750	\$ 1,167,635	\$ 191,940	\$ 575,820	\$ 959,700	\$ 1,401,162	\$ 223,930	\$ 671,790	\$ 1,119,650	\$ 1,634,689	\$ 255,920	\$ 767,760	\$ 1,279,600	\$ 1,868,216	
<b>Sub Total</b>	\$ 43,325	\$ 205,920	\$ 531,109	\$ 856,298	\$ 1,230,265	\$ 247,101	\$ 637,328	\$ 1,027,555	\$ 1,476,316	\$ 288,282	\$ 743,547	\$ 1,198,812	\$ 1,722,366	\$ 329,463	\$ 849,766	\$ 1,370,068	\$ 1,968,416	
STAS @ -0.05 %	\$ (22)	\$ (103)	\$ (266)	\$ (428)	\$ (615)	\$ (124)	\$ (319)	\$ (514)	\$ (738)	\$ (144)	\$ (372)	\$ (599)	\$ (861)	\$ (165)	\$ (425)	\$ (685)	\$ (984)	
<b>Total Bill</b>	\$ 43,304	\$ 205,817	\$ 530,843	\$ 855,870	\$ 1,229,650	\$ 246,977	\$ 637,009	\$ 1,027,041	\$ 1,475,578	\$ 288,138	\$ 743,175	\$ 1,198,212	\$ 1,721,505	\$ 329,299	\$ 849,341	\$ 1,369,383	\$ 1,967,432	

**UNBUNDLED RATES - PROPOSED**

<b>Distribution</b>																		
Distribution Charge @ \$7.80	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
All kWh @ \$ 0.00149 /kWh	\$ -	\$ 3,719	\$ 11,158	\$ 18,596	\$ 27,151	\$ 4,463	\$ 13,389	\$ 22,316	\$ 32,581	\$ 5,207	\$ 15,621	\$ 26,035	\$ 38,011	\$ 5,951	\$ 17,853	\$ 29,754	\$ 43,441	
All kW @ \$0.37/kW	\$ 9,298	\$ 9,298	\$ 9,298	\$ 9,298	\$ 9,298	\$ 11,158	\$ 11,158	\$ 11,158	\$ 11,158	\$ 13,017	\$ 13,017	\$ 13,017	\$ 13,017	\$ 14,877	\$ 14,877	\$ 14,877	\$ 14,877	
<b>Sub-Total</b>	\$ 9,306	\$ 13,025	\$ 20,464	\$ 27,902	\$ 36,457	\$ 15,629	\$ 24,555	\$ 33,481	\$ 43,747	\$ 18,232	\$ 28,646	\$ 39,060	\$ 51,036	\$ 20,836	\$ 32,737	\$ 44,639	\$ 58,326	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.22 /kW PLC	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ \$ 1.237 /kW NSPL	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 30,925	\$ 37,110	\$ 37,110	\$ 37,110	\$ 37,110	\$ 43,295	\$ 43,295	\$ 43,295	\$ 43,295	\$ 49,480	\$ 49,480	\$ 49,480	\$ 49,480	
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total</b>	\$ 36,425	\$ 36,425	\$ 36,425	\$ 36,425	\$ 36,425	\$ 43,710	\$ 43,710	\$ 43,710	\$ 43,710	\$ 50,995	\$ 50,995	\$ 50,995	\$ 50,995	\$ 58,280	\$ 58,280	\$ 58,280	\$ 58,280	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.06398 /kWh	\$ -	\$ 159,950	\$ 479,850	\$ 799,750	\$ 1,167,635	\$ 191,940	\$ 575,820	\$ 959,700	\$ 1,401,162	\$ 223,930	\$ 671,790	\$ 1,119,650	\$ 1,634,689	\$ 255,920	\$ 767,760	\$ 1,279,600	\$ 1,868,216	
<b>Sub Total</b>	\$ 45,731	\$ 209,400	\$ 536,739	\$ 864,077	\$ 1,240,517	\$ 251,279	\$ 644,085	\$ 1,036,891	\$ 1,488,619	\$ 293,157	\$ 751,431	\$ 1,209,705	\$ 1,736,720	\$ 335,036	\$ 858,777	\$ 1,382,519	\$ 1,984,822	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 45,731	\$ 209,400	\$ 536,739	\$ 864,077	\$ 1,240,517	\$ 251,279	\$ 644,085	\$ 1,036,891	\$ 1,488,619	\$ 293,157	\$ 751,431	\$ 1,209,705	\$ 1,736,720	\$ 335,036	\$ 858,777	\$ 1,382,519	\$ 1,984,822	
% Increase	5.61%	1.74%	1.11%	0.96%	0.88%	1.74%	1.11%	0.96%	0.88%	1.74%	1.11%	0.96%	0.88%	1.74%	1.11%	0.96%	0.88%	

West Penn Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	Street Lighting Service	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
<b>SCHEDULE 51 (Street Lighting Service)</b>									
1	MERCURY VAPOR								
2	175 WATTS	19,051 \$	10.17 \$	193,746	19,051 \$	14.59 \$	277,865 \$	84,118	43.4%
3	250 WATTS	3,569 \$	14.07 \$	50,215	3,569 \$	20.18 \$	72,017 \$	21,802	43.4%
4	400 WATTS	5,855 \$	17.29 \$	101,232	5,855 \$	24.80 \$	145,183 \$	43,952	43.4%
5	1000 WATTS	676 \$	26.81 \$	18,116	676 \$	38.45 \$	25,981 \$	7,865	43.4%
<b>SCHEDULE 52 (Outdoor Lighting Service)</b>									
6	HIGH PRESSURE SODIUM VAPOR								
7	100 WATTS	65,580 \$	11.72 \$	768,598	65,580 \$	16.81 \$	1,102,299 \$	333,701	43.4%
8	MERCURY VAPOR								
9	100 WATTS	7,378 \$	8.75 \$	64,555	7,378 \$	12.55 \$	92,582 \$	28,028	43.4%
10	175 WATTS	106,193 \$	9.86 \$	1,047,059	106,193 \$	14.14 \$	1,501,659 \$	454,600	43.4%
11	400 WATTS	144 \$	16.04 \$	2,302	144 \$	23.00 \$	3,302 \$	999	43.4%
<b>SCHEDULE 53 (Street and Area Lighting Service)</b>									
12	OVERHEAD SERVICE								
13	100 WATTS	1,627 \$	13.12 \$	21,346	1,627 \$	18.82 \$	30,613 \$	9,268	43.4%
14	100 WATTS - Long Term	707 \$	12.62 \$	8,923	707 \$	18.32 \$	12,950 \$	4,028	45.1%
15	200 WATTS	2,587 \$	17.47 \$	45,189	2,587 \$	25.05 \$	64,809 \$	19,620	43.4%
16	200 WATTS - Long Term	1,228 \$	16.97 \$	20,838	1,228 \$	24.55 \$	30,152 \$	9,314	44.7%
17	400 WATTS	899 \$	25.27 \$	22,713	899 \$	36.24 \$	32,574 \$	9,861	43.4%
18	400 WATTS - Long Term	284 \$	24.77 \$	7,026	284 \$	35.74 \$	10,138 \$	3,112	44.3%
19	400 WATTS - FL	3,956 \$	25.29 \$	100,052	3,956 \$	36.27 \$	143,492 \$	43,439	43.4%
20	400 WATTS - FL - Long Term	1,341 \$	24.79 \$	33,241	1,341 \$	35.77 \$	47,964 \$	14,723	44.3%
21	UNDERGROUND SERVICE								
22	LOW MOUNT								
23	100 WATTS	961 \$	22.83 \$	21,934	961 \$	32.74 \$	31,457 \$	9,523	43.4%
24	100 WATTS - Long Term	288 \$	22.33 \$	6,431	288 \$	32.24 \$	9,286 \$	2,855	44.4%
25	HIGH MOUNT - SINGLE LUMINAIRE PER POLE								
26	100 WATTS	- \$	44.79 \$	-	- \$	64.24 \$	- \$	-	0.0%
27	100 WATTS - Long Term	84 \$	44.29 \$	3,720	84 \$	63.74 \$	5,354 \$	1,633	43.9%
28	200 WATTS	36 \$	44.44 \$	1,600	36 \$	63.73 \$	2,294 \$	695	43.4%
29	200 WATTS - Long Term	370 \$	43.94 \$	16,260	370 \$	63.23 \$	23,400 \$	7,140	43.9%
30	400 WATTS	116 \$	48.23 \$	5,599	116 \$	69.17 \$	8,030 \$	2,431	43.4%
31	400 WATTS - Long Term	192 \$	47.73 \$	9,164	192 \$	68.67 \$	13,185 \$	4,020	43.9%
32	HIGH MOUNT - EACH ADDITIONAL LUMINAIRE PER POLE								
33	100 WATTS	- \$	21.46 \$	-	- \$	30.78 \$	- \$	-	0.0%
34	100 WATTS- Long Term	24 \$	20.96 \$	503	24 \$	30.28 \$	727 \$	224	44.5%
35	200 WATTS	12 \$	22.88 \$	275	12 \$	32.81 \$	394 \$	119	43.4%
36	200 WATTS- Long Term	24 \$	22.38 \$	537	24 \$	32.31 \$	776 \$	238	44.4%
37	400 WATTS	81 \$	26.66 \$	2,166	81 \$	38.23 \$	3,107 \$	941	43.4%
38	400 WATTS- Long Term	- \$	26.16 \$	-	- \$	37.73 \$	- \$	-	0.0%
<b>SCHEDULE 54 (Street Lighting Service)</b>									
39	HIGH PRESSURE SODIUM VAPOR								
40	100 WATTS	5,356 \$	12.39 \$	66,355	5,356 \$	17.77 \$	95,165 \$	28,809	43.4%
41	200 WATTS	1,682 \$	16.78 \$	28,229	1,682 \$	24.07 \$	40,486 \$	12,256	43.4%
42	400 WATTS	368 \$	24.56 \$	9,026	368 \$	35.22 \$	12,945 \$	3,919	43.4%

West Penn Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Description	Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
<b>SCHEDULE 55 (Area Lighting Service Underground Distribution Service)</b>									
1	SODIUM VAPOR								
2	LOW MOUNT								
3	100 WATTS	334	\$ 22.12	\$ 7,393	334	\$ 31.72	\$ 10,603	\$ 3,210	43.4%
4	HIGH MOUNT - SINGLE LUMINAIRE PER POLE								
5	100 WATTS	106	\$ 40.75	\$ 4,320	106	\$ 58.44	\$ 6,196	\$ 1,876	43.4%
6	200 WATTS	24	\$ 43.69	\$ 1,029	24	\$ 62.66	\$ 1,476	\$ 447	43.4%
7	HIGH MOUNT - EACH ADDITIONAL LUMINAIRE PER POLE								
8	200 WATTS	24	\$ 22.07	\$ 520	24	\$ 31.65	\$ 746	\$ 226	43.4%
9	MERCURY VAPOR								
10	175 WATTS	72	\$ 18.97	\$ 1,366	72	\$ 27.21	\$ 1,959	\$ 593	43.4%
<b>SCHEDULE 56 (Street Lighting Service Customer Owned Equipment)</b>									
43	HIGH PRESSURE SODIUM VAPOR								
44	100 WATTS - CUSTOMER POLE	513	\$ 5.05	\$ 2,591	513	\$ 7.24	\$ 3,716	\$ 1,125	43.4%
45	100 WATTS - COMPANY POLE	62	\$ 6.71	\$ 415	62	\$ 9.62	\$ 594	\$ 180	43.4%
46	200 WATTS - CUSTOMER POLE	1,786	\$ 8.36	\$ 14,933	1,786	\$ 11.99	\$ 21,416	\$ 6,483	43.4%
47	200 WATTS - COMPANY POLE	-	\$ 10.85	\$ -	-	\$ 15.56	\$ -	\$ -	0.0%
48	400 WATTS - CUSTOMER POLE	322	\$ 13.63	\$ 4,392	322	\$ 19.55	\$ 6,299	\$ 1,907	43.4%
49	400 WATTS - COMPANY POLE	-	\$ 16.53	\$ -	-	\$ 23.71	\$ -	\$ -	0.0%
<b>SCHEDULE 57 (Outdoor Lighting Equipment, Maintenance and Unmetered Service)</b>									
<b>OVERHEAD SERVICE</b>									
1	HIGH PRESSURE SODIUM VAPOR - VERTICAL OPEN LENS								
2	100 WATTS - NEW POLE	2,892	\$ 21.41	\$ 61,915	2,892	\$ 30.71	\$ 88,797	\$ 26,882	43.4%
3	100 WATTS - NEW POLE- Long Term	275	\$ 20.91	\$ 5,748	275	\$ 30.21	\$ 8,303	\$ 2,555	44.5%
4	100 WATTS - EXISITING POLE	78,025	\$ 11.92	\$ 930,054	78,025	\$ 17.10	\$ 1,333,854	\$ 403,800	43.4%
5	100 WATTS - EXISITING POLE- Long Term	1,742	\$ 11.42	\$ 19,898	1,742	\$ 16.60	\$ 28,915	\$ 9,017	45.3%
6	MERCURY VAPOR - COBRA HEAD								
7	175 WATTS - CUSTOMER POLE	1,358	\$ 9.68	\$ 13,143	1,358	\$ 13.88	\$ 18,849	\$ 5,706	43.4%
8	175 WATTS - CUSTOMER POLE- Long Term	150	\$ 9.18	\$ 1,378	150	\$ 13.38	\$ 2,009	\$ 631	45.8%
9	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD								
10	100 WATTS	10,559	\$ 11.72	\$ 123,751	10,559	\$ 16.81	\$ 177,480	\$ 53,729	43.4%
11	100 WATTS- Long Term	45,354	\$ 11.22	\$ 508,868	45,354	\$ 16.31	\$ 739,647	\$ 230,780	45.4%
12	200 WATTS	5,417	\$ 15.65	\$ 84,768	5,417	\$ 22.44	\$ 121,572	\$ 36,804	43.4%
13	200 WATTS- Long Term	11,934	\$ 15.15	\$ 180,802	11,934	\$ 21.94	\$ 261,890	\$ 81,089	44.8%
14	400 WATTS	1,678	\$ 22.61	\$ 37,944	1,678	\$ 32.43	\$ 54,419	\$ 16,474	43.4%
15	400 WATTS- Long Term	1,366	\$ 22.11	\$ 30,209	1,366	\$ 31.93	\$ 43,621	\$ 13,412	44.4%
16	METAL HALIDE - COBRA HEAD								
17	100 WATTS	478	\$ 16.70	\$ 7,976	478	\$ 23.95	\$ 11,440	\$ 3,463	43.4%
18	100 WATTS- Long Term	-	\$ 16.20	\$ -	-	\$ 23.45	\$ -	\$ -	0.0%
19	175 WATTS	429	\$ 16.70	\$ 7,171	429	\$ 23.95	\$ 10,285	\$ 3,114	43.4%
20	175 WATTS- Long Term	396	\$ 16.20	\$ 6,415	396	\$ 23.45	\$ 9,286	\$ 2,871	44.8%
21	400 WATTS	974	\$ 24.38	\$ 23,748	974	\$ 34.97	\$ 34,059	\$ 10,311	43.4%
22	400 WATTS- Long Term	-	\$ 23.88	\$ -	-	\$ 34.47	\$ -	\$ -	0.0%
23	1,000 WATTS	138	\$ 35.24	\$ 4,875	138	\$ 50.54	\$ 6,991	\$ 2,116	43.4%
24	1,000 WATTS- Long Term	106	\$ 34.74	\$ 3,666	106	\$ 50.04	\$ 5,280	\$ 1,614	44.0%

West Penn Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Street Lighting Service	Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
25	<b>HIGH PRESSURE SODIUM VAPOR - FLOODLIGHT</b>								
26	200 WATTS	5,540	\$ 17.72	\$ 98,162	5,540	\$ 25.41	\$ 140,781	\$ 42,619 43.4%	
27	200 WATTS- Long Term	376	\$ 17.22	\$ 6,469	376	\$ 24.91	\$ 9,360	\$ 2,890 44.7%	
28	400 WATTS	6,139	\$ 24.56	\$ 150,770	6,139	\$ 35.22	\$ 216,229	\$ 65,459 43.4%	
29	400 WATTS- Long Term	572	\$ 24.06	\$ 13,761	572	\$ 34.72	\$ 19,859	\$ 6,099 44.3%	
30	<b>METAL HALIDE - FLOODLIGHT</b>								
31	400 WATTS	3,339	\$ 24.79	\$ 82,769	3,339	\$ 35.55	\$ 118,705	\$ 35,936 43.4%	
32	400 WATTS- Long Term	156	\$ 24.29	\$ 3,778	156	\$ 35.05	\$ 5,452	\$ 1,674 44.3%	
33	1,000 WATTS	2,083	\$ 35.24	\$ 73,403	2,083	\$ 50.54	\$ 105,272	\$ 31,869 43.4%	
34	1,000 WATTS- Long Term	192	\$ 34.74	\$ 6,665	192	\$ 50.04	\$ 9,600	\$ 2,935 44.0%	
35	<b>UNDERGROUND SERVICE</b>								
36	<b>HIGH PRESSURE SODIUM VAPOR - COLONIAL POST TOP</b>								
37	100 WATTS	10,823	\$ 20.45	\$ 221,339	10,823	\$ 29.33	\$ 317,438	\$ 96,098 43.4%	
38	100 WATTS- Long Term	5,972	\$ 19.95	\$ 119,142	5,972	\$ 28.83	\$ 172,166	\$ 53,024 44.5%	
39	<b>METAL HALIDE - COLONIAL POST TOP</b>								
40	100 WATTS	1,094	\$ 25.08	\$ 27,446	1,094	\$ 35.97	\$ 39,362	\$ 11,916 43.4%	
41	100 WATTS- Long Term	1,297	\$ 24.58	\$ 31,871	1,297	\$ 35.47	\$ 45,989	\$ 14,119 44.3%	
42	<b>HIGH PRESSURE SODIUM VAPOR - COBRA HEAD</b>								
43	100 WATTS	168	\$ 38.15	\$ 6,415	168	\$ 54.71	\$ 9,200	\$ 2,785 43.4%	
44	100 WATTS- Long Term	24	\$ 37.65	\$ 904	24	\$ 54.21	\$ 1,301	\$ 398 44.0%	
45	200 WATTS	49	\$ 39.95	\$ 1,964	49	\$ 57.30	\$ 2,817	\$ 853 43.4%	
46	200 WATTS- Long Term	60	\$ 39.45	\$ 2,367	60	\$ 56.80	\$ 3,408	\$ 1,041 44.0%	
47	400 WATTS	12	\$ 42.62	\$ 511	12	\$ 61.12	\$ 733	\$ 222 43.4%	
48	400 WATTS- Long Term	-	\$ 42.12	\$ -	-	\$ 60.62	\$ -	\$ - 0.0%	
49	<b>HIGH PRESSURE SODIUM VAPOR - COBRA HEAD ADDITIONAL FIXTURE</b>								
50	100 WATTS	-	\$ 14.18	\$ -	-	\$ 20.34	\$ -	\$ - 0.0%	
51	100 WATTS- Long Term	-	\$ 13.68	\$ -	-	\$ 19.84	\$ -	\$ - 0.0%	
52	200 WATTS	-	\$ 18.88	\$ -	-	\$ 27.08	\$ -	\$ - 0.0%	
53	200 WATTS- Long Term	-	\$ 18.38	\$ -	-	\$ 26.58	\$ -	\$ - 0.0%	
54	400 WATTS	-	\$ 27.30	\$ -	-	\$ 39.15	\$ -	\$ - 0.0%	
55	400 WATTS- Long Term	-	\$ 26.80	\$ -	-	\$ 38.65	\$ -	\$ - 0.0%	
56	<b>METAL HALIDE - COBRA HEAD</b>								
57	400 WATT	108	\$ 51.57	\$ 5,562	108	\$ 73.96	\$ 7,976	\$ 2,415 43.4%	
58	400 WATT- Long Term	-	\$ 51.07	\$ -	-	\$ 73.46	\$ -	\$ - 0.0%	
59	<b>HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/ BASE</b>								
60	100 WATT	-	\$ 60.48	\$ -	-	\$ 86.74	\$ -	\$ - 0.0%	
61	100 WATT- Long Term	-	\$ 59.98	\$ -	-	\$ 86.24	\$ -	\$ - 0.0%	
62	200 WATT	132	\$ 54.05	\$ 7,135	132	\$ 77.52	\$ 10,232	\$ 3,098 43.4%	
63	200 WATT- Long Term	-	\$ 53.55	\$ -	-	\$ 77.02	\$ -	\$ - 0.0%	
64	400 WATT	471	\$ 56.14	\$ 26,435	471	\$ 80.51	\$ 37,912	\$ 11,477 43.4%	
65	400 WATT- Long Term	-	\$ 55.64	\$ -	-	\$ 80.01	\$ -	\$ - 0.0%	
66	<b>HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/O BASE</b>								
67	100 WATT	-	\$ 44.79	\$ -	-	\$ 64.24	\$ -	\$ - 0.0%	
68	100 WATT- Long Term	12	\$ 44.29	\$ 522	12	\$ 63.74	\$ 751	\$ 229 43.9%	
69	200 WATT	109	\$ 41.64	\$ 4,542	109	\$ 59.72	\$ 6,514	\$ 1,972 43.4%	
70	200 WATT- Long Term	-	\$ 41.14	\$ -	-	\$ 59.22	\$ -	\$ - 0.0%	
71	400 WATT	121	\$ 52.09	\$ 6,289	121	\$ 74.71	\$ 9,020	\$ 2,731 43.4%	
72	400 WATT- Long Term	115	\$ 51.59	\$ 5,943	115	\$ 74.21	\$ 8,548	\$ 2,605 43.8%	

West Penn Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Billing Determinants	Current			Pro Forma			Revenue Change	Percent Change
		Rate	Revenue		Rate	Revenue			
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]	
Street Lighting Service									
73	HIGH PRESSURE SODIUM VAPOR - SHOE BOX ADDITIONAL FIXTURE								
74	100 WATT	- \$	21.46 \$	-	- \$	30.78 \$	- \$	-	0.0%
75	100 WATT- Long Term	- \$	20.96 \$	-	- \$	30.28 \$	- \$	-	0.0%
76	200 WATT	- \$	24.64 \$	-	- \$	35.34 \$	- \$	-	0.0%
77	200 WATT- Long Term	- \$	24.14 \$	-	- \$	34.84 \$	- \$	-	0.0%
78	400 WATT	85 \$	28.81 \$	2,435	85 \$	41.32 \$	3,492 \$	1,057	43.4%
79	400 WATT- Long Term	- \$	28.31 \$	-	- \$	40.82 \$	- \$	-	0.0%
METAL HALIDE - SHOE BOX W/O BASE									
80	METAL HALIDE - SHOE BOX W/O BASE								
81	400 WATTS	- \$	53.56 \$	-	- \$	76.81 \$	- \$	-	0.0%
82	400 WATTS- Long Term	- \$	53.06 \$	-	- \$	76.31 \$	- \$	-	0.0%
METAL HALIDE - SHOE BOX ADDITIONAL FIXTURE									
83	METAL HALIDE - SHOE BOX ADDITIONAL FIXTURE								
84	400 WATTS	- \$	31.68 \$	-	- \$	45.43 \$	- \$	-	0.0%
85	400 WATTS- Long Term	- \$	31.18 \$	-	- \$	44.93 \$	- \$	-	0.0%
<b>SCHEDULE 58 (Outdoor Lighting Equipment, Maintenance and Unmetered Service)</b>									
CUSTOMER OWNED POLE									
86	CUSTOMER OWNED POLE								
87	HIGH PRESSURE SODIUM VAPOR								
88	100 WATTS	706 \$	4.52 \$	3,189	706 \$	6.48 \$	4,574 \$	1,385	43.4%
89	200 WATTS	2,186 \$	7.77 \$	16,989	2,186 \$	11.14 \$	24,365 \$	7,376	43.4%
90	400 WATTS	60 \$	12.67 \$	760	60 \$	18.17 \$	1,090 \$	330	43.4%
MERCURY VAPOR									
91	MERCURY VAPOR								
92	400 WATTS	24 \$	9.01 \$	216	24 \$	12.92 \$	310 \$	94	43.4%
METAL HALIDE									
93	METAL HALIDE								
94	250 WATTS	24 \$	8.08 \$	198	24 \$	11.59 \$	283 \$	86	43.4%
95	400 WATTS	144 \$	8.60 \$	1,238	144 \$	12.33 \$	1,776 \$	538	43.4%
96	1,000 WATTS	168 \$	15.79 \$	2,653	168 \$	22.65 \$	3,804 \$	1,152	43.4%
COMPANY OWNED POLE									
97	COMPANY OWNED POLE								
98	HIGH PRESSURE SODIUM VAPOR								
99	100 WATTS	35 \$	6.24 \$	217	35 \$	8.95 \$	312 \$	94	43.4%
100	200 WATTS	510 \$	9.33 \$	4,754	510 \$	13.38 \$	6,818 \$	2,064	43.4%
101	400 WATTS	72 \$	14.23 \$	1,025	72 \$	20.41 \$	1,469 \$	445	43.4%
METAL HALIDE									
102	METAL HALIDE								
103	175 WATTS	12 \$	8.60 \$	103	12 \$	12.33 \$	148 \$	45	43.4%
104	250 WATTS	804 \$	9.58 \$	7,702	804 \$	13.74 \$	11,046 \$	3,344	43.4%
105	400 WATTS	24 \$	10.16 \$	244	24 \$	14.57 \$	350 \$	106	43.4%
106	1,000 WATTS	72 \$	17.33 \$	1,248	72 \$	24.85 \$	1,789 \$	542	43.4%
<b>SCHEDULE 59 (Outdoor Lighting Equipment and Maintenance Service)</b>									
OVERHEAD SERVICE									
107	OVERHEAD SERVICE								
108	MERCURY VAPOR - COBRA HEAD								
109	175 WATTS	47 \$	10.35 \$	489	47 \$	14.84 \$	701 \$	212	43.4%
110	175 WATTS- Long Term	- \$	9.85 \$	-	- \$	14.34 \$	- \$	-	0.0%

West Penn Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	Street Lighting Service	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
111	<b>HIGH PRESSURE SODIUM VAPOR - COBRA HEAD</b>								
112	100 WATTS	24 \$	11.41 \$	272	24 \$	16.36 \$	390 \$	118	43.4%
113	100 WATTS- Long Term	- \$	10.91 \$	-	- \$	15.86 \$	- \$	-	0.0%
114	200 WATTS	- \$	14.89 \$	-	- \$	21.35 \$	- \$	-	0.0%
115	200 WATTS- Long Term	90 \$	14.39 \$	1,295	90 \$	20.85 \$	1,876 \$	582	44.9%
116	400 WATTS	60 \$	17.64 \$	1,053	60 \$	25.30 \$	1,510 \$	457	43.4%
117	400 WATTS- Long Term	- \$	17.14 \$	-	- \$	24.80 \$	- \$	-	0.0%
118	<b>METAL HALIDE - COBRA HEAD</b>								
119	400 WATTS	40 \$	16.98 \$	674	40 \$	24.35 \$	967 \$	293	43.4%
120	400 WATTS- Long Term	- \$	16.48 \$	-	- \$	23.85 \$	- \$	-	0.0%
121	<b>HIGH PRESSURE SODIUM VAPOR - FLOODLIGHT</b>								
122	200 WATTS	24 \$	15.55 \$	373	24 \$	22.30 \$	535 \$	162	43.4%
123	200 WATTS- Long Term	12 \$	15.05 \$	181	12 \$	21.80 \$	262 \$	81	44.9%
124	400 WATTS	88 \$	17.83 \$	1,572	88 \$	25.57 \$	2,254 \$	682	43.4%
125	400 WATTS- Long Term	13 \$	17.33 \$	228	13 \$	25.07 \$	330 \$	102	44.7%
126	<b>METAL HALIDE - FLOODLIGHT</b>								
127	400 WATTS	125 \$	16.99 \$	2,116	125 \$	24.37 \$	3,034 \$	919	43.4%
128	400 WATTS- Long Term	- \$	16.49 \$	-	- \$	23.87 \$	- \$	-	0.0%
129	1,000 WATTS	228 \$	26.69 \$	6,085	228 \$	38.28 \$	8,727 \$	2,642	43.4%
130	1,000 WATTS- Long Term	- \$	26.19 \$	-	- \$	37.78 \$	- \$	-	0.0%
131	<b>UNDERGROUND SERVICE</b>								
132	<b>HIGH PRESSURE SODIUM VAPOR - COLONIAL POST TOP</b>								
133	100 WATTS	60 \$	20.70 \$	1,242	60 \$	29.69 \$	1,781 \$	539	43.4%
134	100 WATTS- Long Term	- \$	20.20 \$	-	- \$	29.19 \$	- \$	-	0.0%
135	<b>METAL HALIDE - COLONIAL POST TOP</b>								
136	175 WATTS	96 \$	23.87 \$	2,292	96 \$	34.23 \$	3,286 \$	995	43.4%
137	175 WATTS- Long Term	36 \$	23.37 \$	841	36 \$	33.73 \$	1,214 \$	373	44.3%
138	<b>METAL HALIDE - COBRA HEAD</b>								
139	1,000 WATT	- \$	50.57 \$	-	- \$	72.53 \$	- \$	-	0.0%
140	1,000 WATT- Long Term	- \$	50.07 \$	-	- \$	72.03 \$	- \$	-	0.0%
141	<b>HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/O BASE</b>								
142	100 WATT	- \$	42.74 \$	-	- \$	61.30 \$	- \$	-	0.0%
143	100 WATT- Long Term	- \$	42.24 \$	-	- \$	60.80 \$	- \$	-	0.0%
144	<b>METAL HALIDE - SHOE BOX W/O BASE</b>								
145	400 WATTS	338 \$	40.02 \$	13,541	338 \$	57.40 \$	19,421 \$	5,879	43.4%
146	400 WATTS- Long Term	- \$	39.52 \$	-	- \$	56.90 \$	- \$	-	0.0%

West Penn Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Billing Determinants	Current		Pro Forma			Revenue Change	Percent Change	
		Rate	Revenue	Billing Determinants	Rate	Revenue			
	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]	
<b>SCHEDULE 71 (Mercury Vapor Street and Highway Lighting Service)</b>									
147	LOW MOUNT								
148	100 WATTS	- \$	13.79 \$	- \$	19.78 \$	- \$	- \$	0.0%	
149	175 WATTS	161 \$	16.56 \$	2,662	161 \$	23.75 \$	3,817 \$	1,156 \$	43.4%
<b>SCHEDULE 72 (LED Street Lighting Service)</b>									
150	COBRA HEAD								
151	50 WATTS	433,300 \$	6.94 \$	3,007,102	433,300 \$	9.95 \$	4,312,689 \$	1,305,587 \$	43.4%
152	90 WATTS	80,382 \$	8.73 \$	701,739	80,382 \$	12.52 \$	1,006,412 \$	304,673 \$	43.4%
153	130 WATTS	50,267 \$	9.28 \$	466,476	50,267 \$	13.31 \$	669,005 \$	202,529 \$	43.4%
154	260 WATTS	11,365 \$	14.38 \$	163,434	11,365 \$	20.62 \$	234,392 \$	70,958 \$	43.4%
155	Colonial								
156	50 WATTS	21,867 \$	11.12 \$	243,162	21,867 \$	15.95 \$	348,735 \$	105,573 \$	43.4%
157	90 WATTS	1,378 \$	12.24 \$	16,867	1,378 \$	17.55 \$	24,190 \$	7,323 \$	43.4%
158	Acorn								
159	50 WATTS	1,526 \$	18.51 \$	28,247	1,526 \$	26.55 \$	40,511 \$	12,264 \$	43.4%
160	90 WATTS	81 \$	19.57 \$	1,579	81 \$	28.07 \$	2,265 \$	686 \$	43.4%
161	<b>Total Base Normalized Distribution Revenues</b>			<b>\$ 10,376,893</b>			<b>\$ 14,898,444</b>	<b>\$ 4,521,551</b>	<b>43.6%</b>
162	Rider Charges								
163	Smart Meter Technologies Charge (Per Bill)			\$ -	- \$	- \$	- \$	- \$	
164	TCJA Voluntary Surcharge		-3.13%	(324,797)		0.00%	-	324,797	-100.0%
165	STAS		-0.05%	(7,786)		0.00%	-	7,786	-100.0%
166	Distribution System Improvement Charge		5.00%	500,207		0.00%	-	(500,207)	-100.0%
167	<b>Total Distribution Including Rider Charges</b>			<b>\$ 10,544,517</b>			<b>\$ 14,898,444</b>	<b>\$ 4,353,927</b>	<b>41.3%</b>
168	Rider Charges								
169	Default Service Support Charge	45,250,100 \$	0.00177	80,093	45,250,100 \$	0.00177	80,093	-	0.0%
170	Universal Service Charge			-			-	-	0.0%
171	Solar Photovoltaic Requirements Charge			\$ -	- \$	-	-	-	0.0%
172	Phase IV Energy Efficiency and Conservation Charge	45,250,100 \$	(0.00106)	(47,965)	45,250,100 \$	(0.00106)	(47,965)	-	0.0%
173	PTC/HPS Charge	45,250,100 \$	0.11023	4,987,918	45,250,100 \$	0.11023	4,987,918	-	0.0%
174	<b>Total Energy and Revenue</b>	<b>45,250,100</b>		<b>\$ 15,564,563</b>	<b>45,250,100</b>		<b>\$ 19,918,490</b>	<b>\$ 4,353,927</b>	<b>28.0%</b>
175	Avg rate per kWh		\$	0.34397		\$	0.44019		
176	Proposed Increase					\$	4,353,927		
177	Percent Increase						27.97%		

West Penn Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	Billing Determinants [a]	Rate [b]	Revenue [c]=[a]x[b]	Billing Determinants [e]=[a]+[d]	Rate [f]	Revenue [g]=[e]x[f]		
SCHEDULE GP (Penn State University)								
1	<b>Distribution</b>							
2	Customer Charge	16 \$	793.00 \$	12,931	16 \$	1,106.67 \$	18,046	\$5,115 39.6%
3	Demand Charge (kW)							
4	First 10,000 kVA @50% Demand	120,000 \$	2.52	151,200	120,000 \$	3.68	220,602	\$69,402 45.9%
5	Additional kVA @50% Demand	699,368 \$	2.42	846,235	699,368 \$	3.38	1,180,961	\$334,727 39.6%
6	Energy Charge (kWh)							
7	All kWh	217,652,003 \$	-	-	217,652,003 \$	-	-	\$0 0.0%
8	<b>Total Base Normalized Distribution Revenues</b>		<b>\$ 1,010,366</b>			<b>\$ 1,419,609</b>	<b>\$409,243</b>	<b>40.5%</b>
9	<b>Rider Charges</b>							
10	Smart Meter Technologies Charge (Per Bill)	16	\$ -	-	16 \$	- \$	-	\$ - -100.0%
11	TCJA Voluntary Surcharge		-3.13%	(31,624)		0.00%	-	31,624 -100.0%
12	STAS		-0.05%	(7,732)		0.00%	-	7,732 -100.0%
13	Distribution System Improvement Charge		5.00%	48,937		0.00%	\$ -	\$(48,937) -100.0%
14	<b>Total Distribution Including Rider Charges</b>		<b>\$ 1,019,946</b>			<b>\$ 1,419,609</b>	<b>\$ 399,662</b>	<b>39.2%</b>
15	<b>Rider Charges</b>							
16	Default Service Support Charge	412,978 \$	1.23700	510,854	412,978 \$	1.23700	510,854	- 0.0%
17	Universal Service Charge			-			-	- 0.0%
18	Solar Photovoltaic Requirements Charge	217,652,003 \$	-	-	217,652,003 \$	-	-	- 0.0%
19	Phase IV Energy Efficiency and Conservation Charge	0 \$	0.22000	0	0 \$	0.22000	0	- 0.0%
20	PTC/HPS Charge	217,652,003 \$	0.06398	13,925,375	217,652,003 \$	0.06398	13,925,375	- 0.0%
21	<b>Total Energy and Revenue</b>	217,652,003	<b>\$ 15,456,175</b>		217,652,003	<b>\$ 15,855,837</b>	<b>\$ 399,662</b>	<b>2.6%</b>
22	Avg rate per kWh		\$ 0.07101			\$ 0.07285		
23	Proposed Increase					\$ 399,662		
24	Percent Increase					2.59%		



West Penn Rate District  
Proposed Distribution Rates  
Test Period 12 Months Ended December 2025

Line No.	Current			Pro Forma			Revenue Change	Percent Change	
	Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue			
Rider L (Partial Service)	[a]	[b]	[c]=[a]x[b]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]	
1	Distribution								
2	Customer Charge	84 \$	86.43 \$	7,260	84 \$	120.82 \$	10,149 \$	2,889	39.8%
3	Demand Charge (kW)								
4	Backup Secondary KW	8,423 \$	2.99	25,185	8,423 \$	4.10	34,499	9,314	37.0%
5	Maint Secondary KW	- \$	2.39	-	- \$	3.27	-	-	0.0%
6	Backup Primary KW	- \$	0.44	-	- \$	0.63	-	-	0.0%
7	Maint Primary KW	- \$	0.44	-	- \$	0.63	-	-	0.0%
8	Backup Transmission KW	360,000 \$	0.08	28,800	360,000 \$	0.11	41,002	12,202	42.4%
9	Maint Transmission KW	- \$	0.07	-	- \$	0.10	-	-	0.0%
10	<b>Total Base Normalized Distribution Revenues</b>		<b>\$ 61,245</b>			<b>\$ 85,650</b>	<b>\$ 24,405</b>	<b>39.8%</b>	
11	Avg rate per kWh		\$ -			\$ -			
12	Proposed Increase					\$ 24,405			
13	Percent Increase					39.85%			

West Penn Rate District	Total	Residential	General Service	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Customer Charge Analysis	Company	Service	Volunteer	Small	Medium	Large	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
Test Period 12 Months Ended December 2025		RS	GSV	GSS	GSM	GSL	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
<b>Summary of Monthly Customer Costs</b>													
Fully-Loaded Customer Costs	\$ 52.67	\$ 49.09	\$ 53.43	\$ 47.92	\$ 70.23	\$ 510.28	\$ 952.39	\$ 1,610.25	\$ 6,013.28	\$ 62.82	\$ 2,267.98	\$ 5,530.69	
Basic Customer Costs	\$ 41.48	\$ 38.94	\$ 40.61	\$ 38.71	\$ 55.27	\$ 358.31	\$ 564.43	\$ 1,099.79	\$ 868.71	\$ 47.91	\$ 1,547.53	\$ 1,943.29	
<b>Fully-Loaded Customer Costs</b>													
Customer-related Revenue Requirements	\$ 469,277	\$ 374,771	\$ 404	\$ 35,964	\$ 31,484	\$ 5,527	\$ 2,175	\$ 26	\$ 196	\$ 3,099	\$ 15,540	\$ 90	
Number of customers	742,485	636,179	630	62,540	37,355	903	190	1	3	4,112	571	1	
<b>Monthly Fully-Loaded cost per customer</b>	<b>\$ 52.67</b>	<b>\$ 49.09</b>	<b>\$ 53.43</b>	<b>\$ 47.92</b>	<b>\$ 70.23</b>	<b>\$ 510.28</b>	<b>\$ 952.39</b>	<b>\$ 1,610.25</b>	<b>\$ 6,013.28</b>	<b>\$ 62.82</b>	<b>\$ 2,267.98</b>	<b>\$ 5,530.69</b>	
<b>Basic Customer Costs</b>													
<b>Plant</b>													
(364) Poles, Towers & Fixtures	\$ 403,740	\$ 324,519	\$ 316	\$ 31,735	\$ 24,065	\$ 3,417	\$ 688	\$ -	\$ -	\$ 2,115	\$ 16,862	\$ 21	
(365) Overhead Conductors & Devices	932,878	767,138	748	75,019	67,102	14,113	2,978	-	-	4,999	690	93	
(366) Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device	200,033	168,989	165	16,526	11,617	1,239	238	-	-	1,101	152	7	
(368) Line Transformers	426,380	365,845	357	35,776	21,286	399	3	-	-	2,384	329	-	
(369) Services	149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	
(370) Meters	216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	
(371) Customer Premises	10,039	-	-	-	-	-	-	-	-	10,039	-	-	
(372) Leased Property Cust. Prem.	298	-	-	-	-	-	-	-	-	298	-	-	
(373) Streetlight	54,120	-	-	-	-	-	-	-	-	-	54,120	-	
<b>Total Customer-Related Plant</b>	<b>\$ 2,393,177</b>	<b>\$ 1,920,621</b>	<b>\$ 1,996</b>	<b>\$ 190,429</b>	<b>\$ 156,302</b>	<b>\$ 22,047</b>	<b>\$ 7,346</b>	<b>\$ 113</b>	<b>\$ 98</b>	<b>\$ 21,771</b>	<b>\$ 72,268</b>	<b>\$ 187</b>	
<b>Accumulated Depreciation</b>													
(108-364) Poles	\$ (105,264)	\$ (84,609)	\$ (82)	\$ (8,274)	\$ (6,274)	\$ (891)	\$ (180)	\$ -	\$ -	\$ (551)	\$ (4,396)	\$ (6)	
(108-365) OH Conductors	(140,200)	(115,291)	(112)	(11,274)	(10,085)	(2,121)	(448)	-	-	(751)	(104)	(14)	
(108-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev	(51,271)	(43,314)	(42)	(4,236)	(2,978)	(317)	(61)	-	-	(282)	(39)	(2)	
(108-368) Line Transformers	(157,422)	(135,072)	(132)	(13,209)	(7,859)	(147)	(1)	-	-	(880)	(121)	-	
(108-369) Services	(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	
(108-370) Meters	(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	
(108-371) Install on Cust Premise	(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	
(108-372) Leased Property Cust. Prem.	(280)	-	-	-	-	-	-	-	-	(280)	-	-	
(108-373) Street Lighting	(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	
<b>Total Accumulated Depreciation</b>	<b>\$ (627,495)</b>	<b>\$ (503,932)</b>	<b>\$ (544)</b>	<b>\$ (50,379)</b>	<b>\$ (40,869)</b>	<b>\$ (4,691)</b>	<b>\$ (2,136)</b>	<b>\$ (47)</b>	<b>\$ (41)</b>	<b>\$ (9,568)</b>	<b>\$ (15,239)</b>	<b>\$ (49)</b>	
<b>Net income before taxes &amp; interest</b>													
Net Plant	\$ 1,765,682	1,416,689	1,453	140,051	115,433	17,356	5,209	65	57	12,203	57,029	138	
Net Income after taxes	\$ 144,609	116,027	119	11,470	9,454	1,421	427	5	5	999	4,671	11	
Add: Income Taxes	\$ 34,541	\$ 27,714	\$ 28	\$ 2,740	\$ 2,258	\$ 340	\$ 102	\$ 1	\$ 1	\$ 239	\$ 1,116	\$ 3	
<b>Net income before taxes &amp; interest</b>	<b>\$ 179,151</b>	<b>\$ 143,741</b>	<b>\$ 147</b>	<b>\$ 14,210</b>	<b>\$ 11,712</b>	<b>\$ 1,761</b>	<b>\$ 529</b>	<b>\$ 7</b>	<b>\$ 6</b>	<b>\$ 1,238</b>	<b>\$ 5,786</b>	<b>\$ 14</b>	

West Penn Rate District		Residential	General Service	General Service	General Service	General Service	General Service	General Power	Primary	Primary	Outdoor	Street Lighting	Penn. State
Customer Charge Analysis	Total	Service	Volunteer	Small	Medium	Large	Large	/ Transmission	Power Sch. 44	Power Sch. 46	Lighting	Service	University
Test Period 12 Months Ended December 2025	Company	RS	GSV	GSS	GSM	GSL	GSL	GP/TP	PP44	PP46	POL	STLT	PSU
<b>O&amp;M Expenses</b>													
(580) Operation Supervision & Engineering	\$ 940	\$ 763	\$ 1	\$ 79	\$ 77	\$ 9	\$ 7	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0	\$ 0
(581) Load Dispatching	-	-	-	-	-	-	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
(583) Overhead line expenses	317	261	0	26	23	5	1	-	-	-	2	0	0
(584) Underground line expenses	1,445	1,221	1	119	84	9	2	-	-	-	8	1	0
(586) Meter expenses	1,165	894	2	101	133	15	19	1	1	-	-	-	0
(588) Miscellaneous distribution expenses	8,011	6,430	7	638	523	74	25	0	0	-	73	241	1
(589) Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
(590) Maintenance Supervision and Engineering	399	325	0	32	29	6	1	0	0	-	2	3	0
(591) Maintenance of Structures	-	-	-	-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	83,646	68,785	67	6,727	6,017	1,265	267	-	-	-	448	62	8
(594) Maintenance of underground lines	748	632	1	62	43	5	1	-	-	-	4	1	0
(595) Maintenance of line transformers	-	-	-	-	-	-	-	-	-	-	-	-	-
(596) Maintenance of street lighting and signal systems	656	-	-	-	-	-	-	-	-	-	-	656	-
(597) Maintenance of meters	2,492	1,912	3	217	285	32	40	1	1	-	-	-	1
(598) Maintenance of miscellaneous distribution plant	982	788	1	78	64	9	3	0	0	-	9	30	0
Total Customer Accounts and Services	17,574	15,626	12	945	728	90	60	0	13	-	73	28	0
Total Customer Information	9,668	8,056	10	949	567	14	3	0	0	-	62	9	0
Total Sales	79	68	0	7	4	0	0	0	0	-	0	0	0
Total O&M	\$ 128,124	\$ 105,761	\$ 104	\$ 9,978	\$ 8,577	\$ 1,532	\$ 427	\$ 3	\$ 15	\$ 684	\$ 1,030	\$ 10	
<b>Depreciation Expense</b>													
(403-364) Poles	\$ 6,591	\$ 5,298	\$ 5	\$ 518	\$ 393	\$ 56	\$ 11	\$ -	\$ -	\$ 35	\$ 275	\$ 0	\$ 0
(403-365) OH Conductors	19,274	15,849	15	1,550	1,386	292	62	-	-	-	103	14	2
(403-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-	-
(403-367) UG Conductors	4,024	3,400	3	332	234	25	5	-	-	-	22	3	0
(403-368) Line Transformers	10,047	8,620	8	843	502	9	0	-	-	-	56	8	-
(403-369) Services	2,605	2,235	2	219	130	2	0	-	-	-	15	2	-
(403-370) Meters	16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	-	5
(403-371) Install on Cust Premise	208	-	-	-	-	-	-	-	-	-	208	-	-
(403-372) Leased Property Cust. Prem.	2	-	-	-	-	-	-	-	-	-	2	-	-
(403-373) Streetlight	3,485	-	-	-	-	-	-	-	-	-	-	3,485	-
Total Depreciation Expense	\$ 62,319	\$ 47,742	\$ 56	\$ 4,863	\$ 4,486	\$ 588	\$ 333	\$ 8	\$ 7	\$ 441	\$ 3,787	\$ 7	
Basic customer-related costs	369,593	297,245	307	29,051	24,775	3,881	1,289	18	28	-	2,364	10,604	32
Number of customers	742,485	636,179	630	62,540	37,355	903	190	1	3	-	4,112	571	1
<b>Monthly basic cost per customer</b>	<b>\$ 41.48</b>	<b>\$ 38.94</b>	<b>\$ 40.61</b>	<b>\$ 38.71</b>	<b>\$ 55.27</b>	<b>\$ 358.31</b>	<b>\$ 564.43</b>	<b>\$ 1,099.79</b>	<b>\$ 868.71</b>	<b>\$ 47.91</b>	<b>\$ 1,547.53</b>	<b>\$ 1,943.29</b>	

Met-Ed Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE RS

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	929	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Energy Usage	0	50	100	250	500	750	929	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Proposed Bill	\$ 14.50	\$ 24.03	\$ 33.55	\$ 62.13	\$ 109.75	\$ 157.38	\$ 191.45	\$ 205.00	\$ 300.25	\$ 395.51	\$ 490.76	\$ 586.01	\$ 681.26	\$ 776.51	\$ 871.76	\$ 967.02	\$ 1,157.52	
Total Cost of Service Bill	\$ 64.03	\$ 71.05	\$ 78.08	\$ 99.16	\$ 134.30	\$ 169.44	\$ 194.58	\$ 204.57	\$ 274.84	\$ 345.12	\$ 415.39	\$ 485.66	\$ 555.93	\$ 626.21	\$ 696.48	\$ 766.75	\$ 907.30	
Increase (\$)	\$ (49.53)	\$ (47.03)	\$ (44.53)	\$ (37.04)	\$ (24.55)	\$ (12.06)	\$ (3.12)	\$ 0.43	\$ 25.41	\$ 50.39	\$ 75.37	\$ 100.35	\$ 125.33	\$ 150.31	\$ 175.29	\$ 200.27	\$ 250.22	
Increase (%)	-77.35%	-66.19%	-57.03%	-37.35%	-18.28%	-7.12%	-1.60%	0.21%	9.25%	14.60%	18.14%	20.66%	22.54%	24.00%	25.2%	26.1%	27.6%	

UNBUNDLED RATES - COST OF SERVICE BASED

Distribution																		
Distribution Charge @ \$64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03
All kWh @ 1.198 c/kWh	\$ -	\$ 1	\$ 1	\$ 3	\$ 6	\$ 9	\$ 11	\$ 12	\$ 18	\$ 24	\$ 30	\$ 36	\$ 42	\$ 48	\$ 54	\$ 60	\$ 72	
<b>Sub-Total</b>	\$ 64	\$ 65	\$ 65	\$ 67	\$ 70	\$ 73	\$ 75	\$ 76	\$ 82	\$ 88	\$ 94	\$ 100	\$ 106	\$ 112	\$ 118	\$ 124	\$ 136	
Riders																		
Universal Service Charge @ 0.947 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 9	\$ 9	\$ 14	\$ 19	\$ 24	\$ 28	\$ 33	\$ 38	\$ 43	\$ 47	\$ 57	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase IV Energy Efficiency Charge @ 0.192 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 12		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Default Service Support Charge @ 0.405 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 6	\$ 8	\$ 10	\$ 12	\$ 14	\$ 16	\$ 18	\$ 20	\$ 24	
Solar Photovoltaic Requirements Charge @ 0.006 c/k	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ -	\$ 1	\$ 2	\$ 4	\$ 8	\$ 12	\$ 14	\$ 16	\$ 23	\$ 31	\$ 39	\$ 47	\$ 54	\$ 62	\$ 70	\$ 78	\$ 93	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PTC/HPS Charge																		
All kWh @ \$0.11306 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 57	\$ 85	\$ 105	\$ 113	\$ 170	\$ 226	\$ 283	\$ 339	\$ 396	\$ 452	\$ 509	\$ 565	\$ 678	
<b>Sub Total</b>	\$ 64	\$ 71	\$ 78	\$ 99	\$ 134	\$ 169	\$ 195	\$ 205	\$ 275	\$ 345	\$ 415	\$ 486	\$ 556	\$ 626	\$ 696	\$ 767	\$ 907	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 64	\$ 71	\$ 78	\$ 99	\$ 134	\$ 169	\$ 195	\$ 205	\$ 275	\$ 345	\$ 415	\$ 486	\$ 556	\$ 626	\$ 696	\$ 767	\$ 907	

UNBUNDLED RATES - PROPOSED

Distribution																		
Distribution Charge @ \$14.50	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	
All kWh @ 6.194 c/kWh	\$ -	\$ 3	\$ 6	\$ 15	\$ 31	\$ 46	\$ 58	\$ 62	\$ 93	\$ 124	\$ 155	\$ 186	\$ 217	\$ 248	\$ 279	\$ 310	\$ 372	
<b>Sub-Total</b>	\$ 15	\$ 18	\$ 21	\$ 30	\$ 45	\$ 61	\$ 72	\$ 76	\$ 107	\$ 138	\$ 169	\$ 200	\$ 231	\$ 262	\$ 293	\$ 324	\$ 386	
Riders																		
Universal Service Charge @ 0.947 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 9	\$ 9	\$ 14	\$ 19	\$ 24	\$ 28	\$ 33	\$ 38	\$ 43	\$ 47	\$ 57	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase IV Energy Efficiency Charge @ 0.192 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 12		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Default Service Support Charge @ 0.405 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 6	\$ 8	\$ 10	\$ 12	\$ 14	\$ 16	\$ 18	\$ 20	\$ 24	
Solar Photovoltaic Requirements Charge @ 0.006 c/k	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ -	\$ 1	\$ 2	\$ 4	\$ 8	\$ 12	\$ 14	\$ 16	\$ 23	\$ 31	\$ 39	\$ 47	\$ 54	\$ 62	\$ 70	\$ 78	\$ 93	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PTC/HPS Charge																		
All kWh @ \$0.11306 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 57	\$ 85	\$ 105	\$ 113	\$ 170	\$ 226	\$ 283	\$ 339	\$ 396	\$ 452	\$ 509	\$ 565	\$ 678	
<b>Sub Total</b>	\$ 15	\$ 24	\$ 34	\$ 62	\$ 110	\$ 157	\$ 191	\$ 205	\$ 300	\$ 396	\$ 491	\$ 586	\$ 681	\$ 777	\$ 872	\$ 967	\$ 1,158	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 15	\$ 24	\$ 34	\$ 62	\$ 110	\$ 157	\$ 191	\$ 205	\$ 300	\$ 396	\$ 491	\$ 586	\$ 681	\$ 777	\$ 872	\$ 967	\$ 1,158	
<b>% Increase</b>	-77.4%	-66.2%	-57.0%	-37.3%	-18.3%	-7.1%	-1.6%	0.2%	9.2%	14.6%	18.1%	20.7%	22.5%	24.0%	25.2%	26.1%	27.6%	

Met-Ed Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GS-V

	ENERGY USAGE																
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	\$ 14.50	\$ 23.99	\$ 33.49	\$ 61.97	\$ 109.44	\$ 156.90	\$ 185.39	\$ 204.37	\$ 299.31	\$ 394.25	\$ 489.18	\$ 584.12	\$ 679.06	\$ 773.99	\$ 868.93	\$ 963.87	\$ 1,153.74
Total Cost of Service Bill	\$ 64.03	\$ 71.02	\$ 78.02	\$ 99.01	\$ 133.98	\$ 168.96	\$ 189.95	\$ 203.94	\$ 273.90	\$ 343.86	\$ 413.81	\$ 483.77	\$ 553.73	\$ 623.69	\$ 693.64	\$ 763.60	\$ 903.52
Increase (\$)	\$ (49.53)	\$ (47.03)	\$ (44.53)	\$ (37.04)	\$ (24.55)	\$ (12.06)	\$ (4.56)	\$ 0.43	\$ 25.41	\$ 50.39	\$ 75.37	\$ 100.35	\$ 125.33	\$ 150.31	\$ 175.29	\$ 200.27	\$ 250.22
Increase (%)	-77.35%	-66.22%	-57.08%	-37.41%	-18.32%	-7.14%	-2.40%	0.21%	9.28%	14.65%	18.21%	20.74%	22.63%	24.10%	25.3%	26.2%	27.7%

UNBUNDLED RATES - COST OF SERVICE BASED

Distribution																	
Distribution Charge @ \$64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03	\$ 64.03
All kWh @ 1.198 c/kWh	\$ -	\$ 1	\$ 1	\$ 3	\$ 6	\$ 9	\$ 11	\$ 12	\$ 18	\$ 24	\$ 30	\$ 36	\$ 42	\$ 48	\$ 54	\$ 60	\$ 72
<b>Sub-Total</b>	\$ 64	\$ 65	\$ 65	\$ 67	\$ 70	\$ 73	\$ 75	\$ 76	\$ 82	\$ 88	\$ 94	\$ 100	\$ 106	\$ 112	\$ 118	\$ 124	\$ 136
Riders																	
Universal Service Charge @ 0.947 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 9	\$ 9	\$ 14	\$ 19	\$ 24	\$ 28	\$ 33	\$ 38	\$ 43	\$ 47	\$ 57
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.129 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 3	\$ 3	\$ 4	\$ 5	\$ 5	\$ 6	\$ 6	\$ 8
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.405 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 6	\$ 8	\$ 10	\$ 12	\$ 14	\$ 16	\$ 18	\$ 20	\$ 24
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 4	\$ 7	\$ 11	\$ 13	\$ 15	\$ 22	\$ 30	\$ 37	\$ 45	\$ 52	\$ 59	\$ 67	\$ 74	\$ 89
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$ 0.11306 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 57	\$ 85	\$ 102	\$ 113	\$ 170	\$ 226	\$ 283	\$ 339	\$ 396	\$ 452	\$ 509	\$ 565	\$ 678
<b>Sub Total</b>	\$ 64	\$ 71	\$ 78	\$ 99	\$ 134	\$ 169	\$ 190	\$ 204	\$ 274	\$ 344	\$ 414	\$ 484	\$ 554	\$ 624	\$ 694	\$ 764	\$ 904
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 64	\$ 71	\$ 78	\$ 99	\$ 134	\$ 169	\$ 190	\$ 204	\$ 274	\$ 344	\$ 414	\$ 484	\$ 554	\$ 624	\$ 694	\$ 764	\$ 904

UNBUNDLED RATES - PROPOSED

Distribution																	
Distribution Charge @ \$14.50	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
All kWh @ 6.194 c/kWh	\$ -	\$ 3	\$ 6	\$ 15	\$ 31	\$ 46	\$ 56	\$ 62	\$ 93	\$ 124	\$ 155	\$ 186	\$ 217	\$ 248	\$ 279	\$ 310	\$ 372
<b>Sub-Total</b>	\$ 15	\$ 18	\$ 21	\$ 30	\$ 45	\$ 61	\$ 70	\$ 76	\$ 107	\$ 138	\$ 169	\$ 200	\$ 231	\$ 262	\$ 293	\$ 324	\$ 386
Riders																	
Universal Service Charge @ 0.947 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 9	\$ 9	\$ 14	\$ 19	\$ 24	\$ 28	\$ 33	\$ 38	\$ 43	\$ 47	\$ 57
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.129 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 3	\$ 3	\$ 4	\$ 5	\$ 5	\$ 6	\$ 6	\$ 8
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.405 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 6	\$ 8	\$ 10	\$ 12	\$ 14	\$ 16	\$ 18	\$ 20	\$ 24
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 4	\$ 7	\$ 11	\$ 13	\$ 15	\$ 22	\$ 30	\$ 37	\$ 45	\$ 52	\$ 59	\$ 67	\$ 74	\$ 89
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$ 0.11306 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 57	\$ 85	\$ 102	\$ 113	\$ 170	\$ 226	\$ 283	\$ 339	\$ 396	\$ 452	\$ 509	\$ 565	\$ 678
<b>Sub Total</b>	\$ 15	\$ 24	\$ 33	\$ 62	\$ 109	\$ 157	\$ 185	\$ 204	\$ 299	\$ 394	\$ 489	\$ 584	\$ 679	\$ 774	\$ 869	\$ 964	\$ 1,154
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 15	\$ 24	\$ 33	\$ 62	\$ 109	\$ 157	\$ 185	\$ 204	\$ 299	\$ 394	\$ 489	\$ 584	\$ 679	\$ 774	\$ 869	\$ 964	\$ 1,154
<b>% Increase</b>	-77.4%	-66.2%	-57.1%	-37.4%	-18.3%	-7.1%	-2.4%	0.2%	9.3%	14.7%	18.2%	20.7%	22.6%	24.1%	25.3%	26.2%	27.7%

Met-Ed Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GS - SMALL - SINGLE PHASE  
 At Average Levels of kWh Use

KW Demand	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500
ENERGY USAGE																	
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500
Total Proposed Bill	\$ 29.57	\$ 47.18	\$ 64.80	\$ 82.42	\$ 100.03	\$ 117.65	\$ 135.26	\$ 158.16	\$ 82.42	\$ 135.26	\$ 188.11	\$ 240.96	\$ 293.81	\$ 117.65	\$ 205.73	\$ 293.81	\$ 469.97
Total Cost of Service Bill	63.41	76.78	90.15	103.52	116.89	130.26	143.63	161.02	103.52	143.63	183.75	223.86	263.97	130.26	197.12	263.97	397.67
Increase (\$)	\$ (33.84)	\$ (29.60)	\$ (25.35)	\$ (21.11)	\$ (16.86)	\$ (12.62)	\$ (8.37)	\$ (2.85)	\$ (21.11)	\$ (8.37)	\$ 4.37	\$ 17.10	\$ 29.84	\$ (12.62)	\$ 8.61	\$ 29.84	\$ 72.29
Increase (%)	-53.37%	-38.55%	-28.12%	-20.39%	-14.42%	-9.68%	-5.83%	-1.77%	-20.39%	-5.83%	2.38%	7.64%	11.30%	-9.68%	4.4%	11.3%	18.2%

UNBUNDLED RATES - COST OF SERVICE BASED

Distribution	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5
Distribution Charge @ \$63.41	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63
All kWh @ 1.254 c/kWh	\$ -	\$ 1	\$ 3	\$ 4	\$ 5	\$ 6	\$ 8	\$ 9	\$ 4	\$ 8	\$ 11	\$ 15	\$ 19	\$ 6	\$ 13	\$ 19	\$ 31
<b>Sub-Total</b>	\$ 63	\$ 65	\$ 66	\$ 67	\$ 68	\$ 70	\$ 71	\$ 73	\$ 67	\$ 71	\$ 75	\$ 78	\$ 82	\$ 70	\$ 76	\$ 82	\$ 95
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ 0.129 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 1	\$ 1	\$ 2	\$ 3
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.110 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 1	\$ 1	\$ 2	\$ 3
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sub-Total</b>	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 1	\$ 1	\$ 2	\$ 3	\$ 4	\$ 1	\$ 2	\$ 4	\$ 6
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.11872 /kWh	\$ -	\$ 12	\$ 24	\$ 36	\$ 47	\$ 59	\$ 71	\$ 87	\$ 36	\$ 71	\$ 107	\$ 142	\$ 178	\$ 59	\$ 119	\$ 178	\$ 297
<b>Sub Total</b>	\$ 63	\$ 77	\$ 90	\$ 104	\$ 117	\$ 130	\$ 144	\$ 161	\$ 104	\$ 144	\$ 184	\$ 224	\$ 264	\$ 130	\$ 197	\$ 264	\$ 398
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 63	\$ 77	\$ 90	\$ 104	\$ 117	\$ 130	\$ 144	\$ 161	\$ 104	\$ 144	\$ 184	\$ 224	\$ 264	\$ 130	\$ 197	\$ 264	\$ 398

UNBUNDLED RATES - PROPOSED

Distribution	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5
Distribution Charge @ \$29.57	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30
All kWh @ 5.499 c/kWh	\$ -	\$ 5	\$ 11	\$ 16	\$ 22	\$ 27	\$ 33	\$ 40	\$ 16	\$ 33	\$ 49	\$ 66	\$ 82	\$ 27	\$ 55	\$ 82	\$ 137
<b>Sub-Total</b>	\$ 30	\$ 35	\$ 41	\$ 46	\$ 52	\$ 57	\$ 63	\$ 70	\$ 46	\$ 63	\$ 79	\$ 96	\$ 112	\$ 57	\$ 85	\$ 112	\$ 167
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ 0.129 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 1	\$ 1	\$ 2	\$ 3
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.110 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 1	\$ 1	\$ 2	\$ 3
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sub-Total</b>	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 1	\$ 1	\$ 2	\$ 3	\$ 4	\$ 1	\$ 2	\$ 4	\$ 6
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.11872 /kWh	\$ -	\$ 12	\$ 24	\$ 36	\$ 47	\$ 59	\$ 71	\$ 87	\$ 36	\$ 71	\$ 107	\$ 142	\$ 178	\$ 59	\$ 119	\$ 178	\$ 297
<b>Sub Total</b>	\$ 30	\$ 47	\$ 65	\$ 82	\$ 100	\$ 118	\$ 135	\$ 158	\$ 82	\$ 135	\$ 188	\$ 241	\$ 294	\$ 118	\$ 206	\$ 294	\$ 470
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 30	\$ 47	\$ 65	\$ 82	\$ 100	\$ 118	\$ 135	\$ 158	\$ 82	\$ 135	\$ 188	\$ 241	\$ 294	\$ 118	\$ 206	\$ 294	\$ 470
% Increase	-53.4%	-38.5%	-28.1%	-20.4%	-14.4%	-9.7%	-5.8%	-1.8%	-20.4%	-5.8%	2.4%	7.6%	11.3%	-9.7%	4.4%	11.3%	18.2%

Met-Ed Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GS-MEDIUM - THREE PHASE  
 With Demands 25-100 KW  
 At Average Levels of kWh Use

KW Demand	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400
Total kW	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900
<b>REACTIVE DEMAND</b>																	
rKVA	77	77	77	77	77	77	77	77	77	124	124	124	124	124	124	124	124
<b>ENERGY USAGE</b>																	
Monthly Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000
Total Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000
Total Proposed Bill	\$ 1,667.80	\$ 4,697.30	\$ 7,726.80	\$ 10,756.30	\$ 13,785.80	\$ 16,815.30	\$ 19,844.80	\$ 23,783.15	\$ 28,933.30	\$ 7,483.44	\$ 12,330.64	\$ 17,177.84	\$ 22,025.04	\$ 26,872.24	\$ 31,719.44	\$ 38,020.80	\$ 46,261.04
Total Cost of Service Bill	912.26	3,941.76	6,971.26	10,000.76	13,030.26	16,059.76	19,089.26	23,027.61	28,177.76	6,252.13	11,099.33	15,946.53	20,793.73	25,640.93	30,488.13	36,789.49	45,029.73
Increase (\$)	\$ 755.53	\$ 755.53	\$ 755.53	\$ 755.53	\$ 755.53	\$ 755.53	\$ 755.53	\$ 755.53	\$ 755.53	\$ 1,231.31	\$ 1,231.31	\$ 1,231.31	\$ 1,231.31	\$ 1,231.31	\$ 1,231.31	\$ 1,231.31	\$ 1,231.31
Increase (%)	82.82%	19.17%	10.84%	7.55%	5.80%	4.70%	3.96%	3.28%	2.68%	19.69%	11.09%	7.72%	5.92%	4.80%	4.0%	3.3%	2.7%

UNBUNDLED RATES - COST OF SERVICE BASED

Distribution																		
Distribution Charge @ \$91.15	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91	\$ 91
All kW @ \$3.25/kW	\$ 811	\$ 811	\$ 811	\$ 811	\$ 811	\$ 811	\$ 811	\$ 811	\$ 811	\$ 1,298	\$ 1,298	\$ 1,298	\$ 1,298	\$ 1,298	\$ 1,298	\$ 1,298	\$ 1,298	\$ 1,298
All rKVA @ \$0.13 /rKVA	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16
<b>Sub-Total</b>	\$ 912	\$ 912	\$ 912	\$ 912	\$ 912	\$ 912	\$ 912	\$ 912	\$ 912	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.129 c/kWh	\$ -	\$ 32	\$ 65	\$ 97	\$ 129	\$ 161	\$ 194	\$ 235	\$ 290	\$ 52	\$ 103	\$ 155	\$ 206	\$ 258	\$ 310	\$ 377	\$ 464	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ 0.111 c/kWh	\$ -	\$ 28	\$ 56	\$ 83	\$ 111	\$ 139	\$ 167	\$ 203	\$ 250	\$ 44	\$ 89	\$ 133	\$ 178	\$ 222	\$ 266	\$ 324	\$ 400	
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 2	\$ 3	\$ 5	\$ 6	\$ 8	\$ 9	\$ 11	\$ 14	\$ 2	\$ 5	\$ 7	\$ 10	\$ 12	\$ 14	\$ 18	\$ 22	
<b>Sub-Total</b>	\$ -	\$ 62	\$ 123	\$ 185	\$ 246	\$ 308	\$ 369	\$ 449	\$ 554	\$ 98	\$ 197	\$ 295	\$ 394	\$ 492	\$ 590	\$ 718	\$ 886	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.11872 /kWh	\$ -	\$ 2,968	\$ 5,936	\$ 8,904	\$ 11,872	\$ 14,840	\$ 17,808	\$ 21,666	\$ 26,712	\$ 4,749	\$ 9,498	\$ 14,246	\$ 18,995	\$ 23,744	\$ 28,493	\$ 34,666	\$ 42,739	
<b>Sub-Total</b>	\$ 912.26	\$ 3,941.76	\$ 6,971.26	\$ 10,000.76	\$ 13,030.26	\$ 16,059.76	\$ 19,089.26	\$ 23,027.61	\$ 28,177.76	\$ 6,252.13	\$ 11,099.33	\$ 15,946.53	\$ 20,793.73	\$ 25,640.93	\$ 30,488.13	\$ 36,789.49	\$ 45,029.73	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 912.26	\$ 3,941.76	\$ 6,971.26	\$ 10,000.76	\$ 13,030.26	\$ 16,059.76	\$ 19,089.26	\$ 23,027.61	\$ 28,177.76	\$ 6,252.13	\$ 11,099.33	\$ 15,946.53	\$ 20,793.73	\$ 25,640.93	\$ 30,488.13	\$ 36,789.49	\$ 45,029.73	

UNBUNDLED RATES - PROPOSED

Distribution																		
Distribution Charge @ \$53.72	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54
All kW @ \$6.38/kW	\$ 1,595	\$ 1,595	\$ 1,595	\$ 1,595	\$ 1,595	\$ 1,595	\$ 1,595	\$ 1,595	\$ 1,595	\$ 2,552	\$ 2,552	\$ 2,552	\$ 2,552	\$ 2,552	\$ 2,552	\$ 2,552	\$ 2,552	
All rKVA @ \$0.25 /rKVA	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 19	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	
<b>Sub-Total</b>	\$ 1,668	\$ 1,668	\$ 1,668	\$ 1,668	\$ 1,668	\$ 1,668	\$ 1,668	\$ 1,668	\$ 1,668	\$ 2,636	\$ 2,636	\$ 2,636	\$ 2,636	\$ 2,636	\$ 2,636	\$ 2,636	\$ 2,636	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ 0.129 c/kWh	\$ -	\$ 32	\$ 65	\$ 97	\$ 129	\$ 161	\$ 194	\$ 235	\$ 290	\$ 52	\$ 103	\$ 155	\$ 206	\$ 258	\$ 310	\$ 377	\$ 464	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ 0.111 c/kWh	\$ -	\$ 28	\$ 56	\$ 83	\$ 111	\$ 139	\$ 167	\$ 203	\$ 250	\$ 44	\$ 89	\$ 133	\$ 178	\$ 222	\$ 266	\$ 324	\$ 400	
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 2	\$ 3	\$ 5	\$ 6	\$ 8	\$ 9	\$ 11	\$ 14	\$ 2	\$ 5	\$ 7	\$ 10	\$ 12	\$ 14	\$ 18	\$ 22	
<b>Sub-Total</b>	\$ -	\$ 62	\$ 123	\$ 185	\$ 246	\$ 308	\$ 369	\$ 449	\$ 554	\$ 98	\$ 197	\$ 295	\$ 394	\$ 492	\$ 590	\$ 718	\$ 886	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.11872 /kWh	\$ -	\$ 2,968	\$ 5,936	\$ 8,904	\$ 11,872	\$ 14,840	\$ 17,808	\$ 21,666	\$ 26,712	\$ 4,749	\$ 9,498	\$ 14,246	\$ 18,995	\$ 23,744	\$ 28,493	\$ 34,666	\$ 42,739	
<b>Sub-Total</b>	\$ 1,667.80	\$ 4,697.30	\$ 7,726.80	\$ 10,756.30	\$ 13,785.80	\$ 16,815.30	\$ 19,844.80	\$ 23,783.15	\$ 28,933.30	\$ 7,483.44	\$ 12,330.64	\$ 17,177.84	\$ 22,025.04	\$ 26,872.24	\$ 31,719.44	\$ 38,020.80	\$ 46,261.04	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 1,667.80	\$ 4,697.30	\$ 7,726.80	\$ 10,756.30	\$ 13,785.80	\$ 16,815.30	\$ 19,844.80	\$ 23,783.15	\$ 28,933.30	\$ 7,483.44	\$ 12,330.64	\$ 17,177.84	\$ 22,025.04	\$ 26,872.24	\$ 31,719.44	\$ 38,020.80	\$ 46,261.04	
<b>% Increase</b>	82.82%	19.17%	10.84%	7.55%	5.80%	4.70%	3.96%	3.28%	2.68%	19.69%	11.09%	7.72%	5.92%	4.80%	4.04%	3.35%	2.73%	

Met-Ed Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GS - LARGE  
 With Demands of 1,500 - 3,000 KW  
 At Average Levels of kWh Use

KW Demand	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
<b>REACTIVE DEMAND</b>																		
rKVA	725	725	725	725	725	967	967	967	967	1,208	1,208	1,208	1,208	1,450	1,450	1,450	1,450	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	\$ 9,768.96	\$ 23,591.46	\$ 51,236.46	\$ 78,881.46	\$ 110,673.21	\$ 31,342.22	\$ 68,202.22	\$ 105,062.22	\$ 147,451.22	\$ 39,092.98	\$ 85,167.98	\$ 131,242.98	\$ 184,229.23	\$ 46,843.74	\$ 102,133.74	\$ 157,423.74	\$ 221,007.24	
Total Cost of Service Bill	\$ 8,261.95	\$ 22,084.45	\$ 49,729.45	\$ 77,374.45	\$ 109,166.20	\$ 29,384.08	\$ 66,244.08	\$ 103,104.08	\$ 145,493.08	\$ 36,683.70	\$ 82,758.70	\$ 128,833.70	\$ 181,819.95	\$ 43,983.33	\$ 99,273.33	\$ 154,563.33	\$ 218,146.83	
Increase (\$)	\$ 1,507.01	\$ 1,507.01	\$ 1,507.01	\$ 1,507.01	\$ 1,507.01	\$ 1,958.14	\$ 1,958.14	\$ 1,958.14	\$ 1,958.14	\$ 2,409.28	\$ 2,409.28	\$ 2,409.28	\$ 2,409.28	\$ 2,860.41	\$ 2,860.41	\$ 2,860.41	\$ 2,860.41	
Increase (%)	18.24%	6.82%	3.03%	1.95%	1.38%	6.66%	2.96%	1.90%	1.35%	6.57%	2.91%	1.87%	1.33%	6.50%	2.9%	1.9%	1.3%	

**UNBUNDLED RATES - COST OF SERVICE BASED**

<b>Distribution</b>																		
Distribution Charge @ \$185.56	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186
All kW @ \$4.34/kW	\$ 6,514	\$ 6,514	\$ 6,514	\$ 6,514	\$ 6,514	\$ 8,685	\$ 8,685	\$ 8,685	\$ 8,685	\$ 10,856	\$ 10,856	\$ 10,856	\$ 10,856	\$ 13,027	\$ 13,027	\$ 13,027	\$ 13,027	\$ 13,027
All rKVA @ \$0.21 /rKVA	\$ 151	\$ 151	\$ 151	\$ 151	\$ 151	\$ 202	\$ 202	\$ 202	\$ 202	\$ 252	\$ 252	\$ 252	\$ 252	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303
<b>Sub-Total</b>	\$ 6,850	\$ 6,850	\$ 6,850	\$ 6,850	\$ 6,850	\$ 9,072	\$ 9,072	\$ 9,072	\$ 9,072	\$ 11,294	\$ 11,294	\$ 11,294	\$ 11,294	\$ 13,515	\$ 13,515	\$ 13,515	\$ 13,515	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.32 /kW PLC	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 640	\$ 640	\$ 640	\$ 640	\$ 800	\$ 800	\$ 800	\$ 800	\$ 960	\$ 960	\$ 960	\$ 960	\$ 960
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @\$ 0.621 /kW NSPL	\$ 932	\$ 932	\$ 932	\$ 932	\$ 932	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,553	\$ 1,553	\$ 1,553	\$ 1,553	\$ 1,863	\$ 1,863	\$ 1,863	\$ 1,863	\$ 1,863
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 9	\$ 27	\$ 45	\$ 66	\$ 12	\$ 36	\$ 60	\$ 88	\$ 15	\$ 45	\$ 75	\$ 110	\$ 18	\$ 54	\$ 90	\$ 131	
<b>Sub-Total</b>	\$ 1,412	\$ 1,421	\$ 1,439	\$ 1,457	\$ 1,477	\$ 1,894	\$ 1,918	\$ 1,942	\$ 1,970	\$ 2,368	\$ 2,398	\$ 2,428	\$ 2,462	\$ 2,841	\$ 2,877	\$ 2,913	\$ 2,954	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.09209 /kWh	\$ -	\$ 13,814	\$ 41,441	\$ 69,068	\$ 100,839	\$ 18,418	\$ 55,254	\$ 92,090	\$ 134,451	\$ 23,023	\$ 69,068	\$ 115,113	\$ 168,064	\$ 27,627	\$ 82,881	\$ 138,135	\$ 201,677	
<b>Sub Total</b>	\$ 8,261.95	\$ 22,084.45	\$ 49,729.45	\$ 77,374.45	\$ 109,166.20	\$ 29,384.08	\$ 66,244.08	\$ 103,104.08	\$ 145,493.08	\$ 36,683.70	\$ 82,758.70	\$ 128,833.70	\$ 181,819.95	\$ 43,983.33	\$ 99,273.33	\$ 154,563.33	\$ 218,146.83	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 8,261.95	\$ 22,084.45	\$ 49,729.45	\$ 77,374.45	\$ 109,166.20	\$ 29,384.08	\$ 66,244.08	\$ 103,104.08	\$ 145,493.08	\$ 36,683.70	\$ 82,758.70	\$ 128,833.70	\$ 181,819.95	\$ 43,983.33	\$ 99,273.33	\$ 154,563.33	\$ 218,146.83	

**UNBUNDLED RATES - PROPOSED**

<b>Distribution</b>																		
Distribution Charge @ \$339.18	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339	\$ 339
All kW @ \$5.22/kW	\$ 7,836	\$ 7,836	\$ 7,836	\$ 7,836	\$ 7,836	\$ 10,448	\$ 10,448	\$ 10,448	\$ 10,448	\$ 13,060	\$ 13,060	\$ 13,060	\$ 13,060	\$ 15,672	\$ 15,672	\$ 15,672	\$ 15,672	\$ 15,672
All rKVA @ \$0.25 /rKVA	\$ 182	\$ 182	\$ 182	\$ 182	\$ 182	\$ 243	\$ 243	\$ 243	\$ 243	\$ 303	\$ 303	\$ 303	\$ 303	\$ 364	\$ 364	\$ 364	\$ 364	\$ 364
<b>Sub-Total</b>	\$ 8,357	\$ 8,357	\$ 8,357	\$ 8,357	\$ 8,357	\$ 11,030	\$ 11,030	\$ 11,030	\$ 11,030	\$ 13,703	\$ 13,703	\$ 13,703	\$ 13,703	\$ 16,376	\$ 16,376	\$ 16,376	\$ 16,376	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$ 0.32 /kW PLC	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 640	\$ 640	\$ 640	\$ 640	\$ 800	\$ 800	\$ 800	\$ 800	\$ 960	\$ 960	\$ 960	\$ 960	\$ 960
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @\$ 0.621 /kW NSPL	\$ 932	\$ 932	\$ 932	\$ 932	\$ 932	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,553	\$ 1,553	\$ 1,553	\$ 1,553	\$ 1,863	\$ 1,863	\$ 1,863	\$ 1,863	\$ 1,863
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 9	\$ 27	\$ 45	\$ 66	\$ 12	\$ 36	\$ 60	\$ 88	\$ 15	\$ 45	\$ 75	\$ 110	\$ 18	\$ 54	\$ 90	\$ 131	
<b>Sub-Total</b>	\$ 1,412	\$ 1,421	\$ 1,439	\$ 1,457	\$ 1,477	\$ 1,894	\$ 1,918	\$ 1,942	\$ 1,970	\$ 2,368	\$ 2,398	\$ 2,428	\$ 2,462	\$ 2,841	\$ 2,877	\$ 2,913	\$ 2,954	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																		
All kWh @ \$ 0.09209 /kWh	\$ -	\$ 13,814	\$ 41,441	\$ 69,068	\$ 100,839	\$ 18,418	\$ 55,254	\$ 92,090	\$ 134,451	\$ 23,023	\$ 69,068	\$ 115,113	\$ 168,064	\$ 27,627	\$ 82,881	\$ 138,135	\$ 201,677	
<b>Sub Total</b>	\$ 9,768.96	\$ 23,591.46	\$ 51,236.46	\$ 78,881.46	\$ 110,673.21	\$ 31,342.22	\$ 68,202.22	\$ 105,062.22	\$ 147,451.22	\$ 39,092.98	\$ 85,167.98	\$ 131,242.98	\$ 184,229.23	\$ 46,843.74	\$ 102,133.74	\$ 157,423.74	\$ 221,007.24	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 9,768.96	\$ 23,591.46	\$ 51,236.46	\$ 78,881.46	\$ 110,673.21	\$ 31,342.22	\$ 68,202.22	\$ 105,062.22	\$ 147,451.22	\$ 39,092.98	\$ 85,167.98	\$ 131,242.98	\$ 184,229.23	\$ 46,843.74	\$ 102,133.74	\$ 157,423.74	\$ 221,007.24	
% Increase	18.24%	6.82%	3.03%	1.95%	1.38%	6.66%	2.96%	1.90%	1.35%	6.57%	2.91%	1.87%	1.33%	6.50%	2.88%	1.85%	1.31%	



**Met-Ed Rate District**  
**COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES**  
**RATE GP**  
**With Demands of 1,500 - 3,000 KW**  
**At Average Levels of kWh Use**

KW Demand	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
<b>REACTIVE DEMAND</b>																	
rKVA	216	216	216	216	216	288	288	288	288	360	360	360	360	432	432	432	432
<b>ENERGY USAGE</b>																	
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Proposed Bill	\$ 8,334.76	\$ 22,157.26	\$ 49,802.26	\$ 77,447.26	\$ 109,239.01	\$ 29,141.18	\$ 66,001.18	\$ 102,861.18	\$ 145,250.18	\$ 36,125.10	\$ 82,200.10	\$ 128,275.10	\$ 181,261.35	\$ 43,109.03	\$ 98,399.03	\$ 153,689.03	\$ 217,272.53
Total Cost of Service Bill	6,728.54	20,551.04	48,196.04	75,841.04	107,632.79	26,626.68	63,486.68	100,346.68	142,735.68	32,702.32	78,777.32	124,852.32	177,838.57	38,777.96	94,067.96	149,357.96	212,941.46
Increase (\$)	\$ 1,606.21	\$ 1,606.21	\$ 1,606.21	\$ 1,606.21	\$ 1,606.21	\$ 2,514.50	\$ 2,514.50	\$ 2,514.50	\$ 2,514.50	\$ 3,422.78	\$ 3,422.78	\$ 3,422.78	\$ 3,422.78	\$ 4,331.07	\$ 4,331.07	\$ 4,331.07	\$ 4,331.07
Increase (%)	23.87%	7.82%	3.33%	2.12%	1.49%	9.44%	3.96%	2.51%	1.76%	10.47%	4.34%	2.74%	1.92%	11.17%	4.6%	2.9%	2.0%

**UNBUNDLED RATES - COST OF SERVICE BASED**

Distribution																	
Distribution Charge @ \$2,324.13	\$ 2,324	\$ 2,324	\$ 2,324	\$ 2,324	\$ 2,324	\$ 2,324	\$ 2,324	\$ 2,324	\$ 2,324	\$ 2,324	\$ 2,324	\$ 2,324	\$ 2,324	\$ 2,324	\$ 2,324	\$ 2,324	\$ 2,324
All kW @ \$1.98/kW	\$ 2,964	\$ 2,964	\$ 2,964	\$ 2,964	\$ 2,964	\$ 3,952	\$ 3,952	\$ 3,952	\$ 3,952	\$ 4,940	\$ 4,940	\$ 4,940	\$ 4,940	\$ 5,929	\$ 5,929	\$ 5,929	\$ 5,929
All rKVA @ \$0.13 /rKVA	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29	\$ 38	\$ 38	\$ 38	\$ 38	\$ 48	\$ 48	\$ 48	\$ 48	\$ 57	\$ 57	\$ 57	\$ 57
<b>Sub-Total</b>	\$ 5,317	\$ 5,317	\$ 5,317	\$ 5,317	\$ 5,317	\$ 6,315	\$ 6,315	\$ 6,315	\$ 6,315	\$ 7,312	\$ 7,312	\$ 7,312	\$ 7,312	\$ 8,310	\$ 8,310	\$ 8,310	\$ 8,310
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$ 0.32 /kW PLC	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 640	\$ 640	\$ 640	\$ 640	\$ 800	\$ 800	\$ 800	\$ 800	\$ 960	\$ 960	\$ 960	\$ 960
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$0.621 /kW NSPL	\$ 932	\$ 932	\$ 932	\$ 932	\$ 932	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,553	\$ 1,553	\$ 1,553	\$ 1,553	\$ 1,863	\$ 1,863	\$ 1,863	\$ 1,863
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 9	\$ 27	\$ 45	\$ 66	\$ 12	\$ 36	\$ 60	\$ 88	\$ 15	\$ 45	\$ 75	\$ 110	\$ 18	\$ 54	\$ 90	\$ 131
<b>Sub-Total</b>	\$ 1,412	\$ 1,421	\$ 1,439	\$ 1,457	\$ 1,477	\$ 1,894	\$ 1,918	\$ 1,942	\$ 1,970	\$ 2,368	\$ 2,398	\$ 2,428	\$ 2,462	\$ 2,841	\$ 2,877	\$ 2,913	\$ 2,954
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.09209 /kWh	\$ -	\$ 13,814	\$ 41,441	\$ 69,068	\$ 100,839	\$ 18,418	\$ 55,254	\$ 92,090	\$ 134,451	\$ 23,023	\$ 69,068	\$ 115,113	\$ 168,064	\$ 27,627	\$ 82,881	\$ 138,135	\$ 201,677
<b>Sub-Total</b>	\$ 6,728.54	\$ 20,551.04	\$ 48,196.04	\$ 75,841.04	\$ 107,632.79	\$ 26,626.68	\$ 63,486.68	\$ 100,346.68	\$ 142,735.68	\$ 32,702.32	\$ 78,777.32	\$ 124,852.32	\$ 177,838.57	\$ 38,777.96	\$ 94,067.96	\$ 149,357.96	\$ 212,941.46
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 6,728.54	\$ 20,551.04	\$ 48,196.04	\$ 75,841.04	\$ 107,632.79	\$ 26,626.68	\$ 63,486.68	\$ 100,346.68	\$ 142,735.68	\$ 32,702.32	\$ 78,777.32	\$ 124,852.32	\$ 177,838.57	\$ 38,777.96	\$ 94,067.96	\$ 149,357.96	\$ 212,941.46

**UNBUNDLED RATES - PROPOSED**

Distribution																	
Distribution Charge @ \$1,205.49	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205
All kW @ \$3.78/kW	\$ 5,663	\$ 5,663	\$ 5,663	\$ 5,663	\$ 5,663	\$ 7,551	\$ 7,551	\$ 7,551	\$ 7,551	\$ 9,438	\$ 9,438	\$ 9,438	\$ 9,438	\$ 11,326	\$ 11,326	\$ 11,326	\$ 11,326
All rKVA @ \$0.25 /rKVA	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 73	\$ 73	\$ 73	\$ 73	\$ 91	\$ 91	\$ 91	\$ 91	\$ 110	\$ 110	\$ 110	\$ 110
<b>Sub-Total</b>	\$ 6,923	\$ 6,923	\$ 6,923	\$ 6,923	\$ 6,923	\$ 8,829	\$ 8,829	\$ 8,829	\$ 8,829	\$ 10,735	\$ 10,735	\$ 10,735	\$ 10,735	\$ 12,641	\$ 12,641	\$ 12,641	\$ 12,641
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$ 0.32 /kW PLC	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 640	\$ 640	\$ 640	\$ 640	\$ 800	\$ 800	\$ 800	\$ 800	\$ 960	\$ 960	\$ 960	\$ 960
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$0.621 /kW NSPL	\$ 932	\$ 932	\$ 932	\$ 932	\$ 932	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,242	\$ 1,553	\$ 1,553	\$ 1,553	\$ 1,553	\$ 1,863	\$ 1,863	\$ 1,863	\$ 1,863
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 9	\$ 27	\$ 45	\$ 66	\$ 12	\$ 36	\$ 60	\$ 88	\$ 15	\$ 45	\$ 75	\$ 110	\$ 18	\$ 54	\$ 90	\$ 131
<b>Sub-Total</b>	\$ 1,412	\$ 1,421	\$ 1,439	\$ 1,457	\$ 1,477	\$ 1,894	\$ 1,918	\$ 1,942	\$ 1,970	\$ 2,368	\$ 2,398	\$ 2,428	\$ 2,462	\$ 2,841	\$ 2,877	\$ 2,913	\$ 2,954
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.09209 /kWh	\$ -	\$ 13,814	\$ 41,441	\$ 69,068	\$ 100,839	\$ 18,418	\$ 55,254	\$ 92,090	\$ 134,451	\$ 23,023	\$ 69,068	\$ 115,113	\$ 168,064	\$ 27,627	\$ 82,881	\$ 138,135	\$ 201,677
<b>Sub-Total</b>	\$ 8,334.76	\$ 22,157.26	\$ 49,802.26	\$ 77,447.26	\$ 109,239.01	\$ 29,141.18	\$ 66,001.18	\$ 102,861.18	\$ 145,250.18	\$ 36,125.10	\$ 82,200.10	\$ 128,275.10	\$ 181,261.35	\$ 43,109.03	\$ 98,399.03	\$ 153,689.03	\$ 217,272.53
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 8,334.76	\$ 22,157.26	\$ 49,802.26	\$ 77,447.26	\$ 109,239.01	\$ 29,141.18	\$ 66,001.18	\$ 102,861.18	\$ 145,250.18	\$ 36,125.10	\$ 82,200.10	\$ 128,275.10	\$ 181,261.35	\$ 43,109.03	\$ 98,399.03	\$ 153,689.03	\$ 217,272.53
% Increase	23.87%	7.82%	3.33%	2.12%	1.49%	9.44%	3.96%	2.51%	1.76%	10.47%	4.34%	2.74%	1.92%	11.17%	4.60%	2.90%	2.03%

Met-Ed Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES

RATE TP  
 With Demands Up to 20,000 KW  
 At Average Levels of kWh Use

KW Demand	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
<b>ENERGY USAGE</b>																	
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000
Total Proposed Bill	\$ 17,102.08	\$ 63,177.08	\$ 155,327.08	\$ 247,477.08	\$ 353,449.58	\$ 119,854.20	\$ 304,154.20	\$ 488,454.20	\$ 700,399.20	\$ 176,531.32	\$ 452,981.32	\$ 729,431.32	\$ 1,047,348.82	\$ 233,208.44	\$ 601,808.44	\$ 970,408.44	\$ 1,394,298.44
Total Cost of Service Bill	\$ 10,948.59	\$ 57,023.59	\$ 149,173.59	\$ 241,323.59	\$ 347,296.09	\$ 111,937.15	\$ 296,237.15	\$ 480,537.15	\$ 692,482.15	\$ 166,850.70	\$ 443,300.70	\$ 719,750.70	\$ 1,037,668.20	\$ 221,764.26	\$ 590,364.26	\$ 958,964.26	\$ 1,382,854.26
Increase (\$)	\$ 6,153.49	\$ 6,153.49	\$ 6,153.49	\$ 6,153.49	\$ 6,153.49	\$ 7,917.05	\$ 7,917.05	\$ 7,917.05	\$ 7,917.05	\$ 9,680.62	\$ 9,680.62	\$ 9,680.62	\$ 9,680.62	\$ 11,444.18	\$ 11,444.18	\$ 11,444.18	\$ 11,444.18
Increase (%)	56.20%	10.79%	4.13%	2.55%	1.77%	7.07%	2.67%	1.65%	1.14%	5.80%	2.18%	1.34%	0.93%	5.16%	1.9%	1.2%	0.8%

**UNBUNDLED RATES - COST OF SERVICE BASED**

<b>Distribution</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Distribution Charge @ \$2,110.03	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110	\$ 2,110
All kW @ \$0.83/kWh	\$ 4,134	\$ 4,134	\$ 4,134	\$ 4,134	\$ 4,134	\$ 8,267	\$ 8,267	\$ 8,267	\$ 8,267	\$ 12,401	\$ 12,401	\$ 12,401	\$ 12,401	\$ 16,534	\$ 16,534	\$ 16,534	\$ 16,534	
<b>Sub-Total</b>	\$ 6,244	\$ 6,244	\$ 6,244	\$ 6,244	\$ 6,244	\$ 10,377	\$ 10,377	\$ 10,377	\$ 10,377	\$ 14,511	\$ 14,511	\$ 14,511	\$ 14,511	\$ 18,644	\$ 18,644	\$ 18,644	\$ 18,644	
<b>Riders</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Phase IV Energy Efficiency Charge @ \$0.32 /kW PLC	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	
TCIA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ \$0.621 /kW NSPL	\$ 3,105	\$ 3,105	\$ 3,105	\$ 3,105	\$ 3,105	\$ 6,210	\$ 6,210	\$ 6,210	\$ 6,210	\$ 9,315	\$ 9,315	\$ 9,315	\$ 9,315	\$ 12,420	\$ 12,420	\$ 12,420	\$ 12,420	
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 30	\$ 90	\$ 150	\$ 219	\$ 60	\$ 180	\$ 300	\$ 438	\$ 90	\$ 270	\$ 450	\$ 657	\$ 120	\$ 360	\$ 600	\$ 876	
<b>Sub-Total</b>	\$ 4,705	\$ 4,735	\$ 4,795	\$ 4,855	\$ 4,924	\$ 9,470	\$ 9,590	\$ 9,710	\$ 9,848	\$ 14,205	\$ 14,385	\$ 14,565	\$ 14,772	\$ 18,940	\$ 19,180	\$ 19,420	\$ 19,696	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.09209 /kWh	\$ -	\$ 46,045	\$ 138,135	\$ 230,225	\$ 336,129	\$ 92,090	\$ 276,270	\$ 460,450	\$ 672,257	\$ 138,135	\$ 414,405	\$ 690,675	\$ 1,008,386	\$ 184,180	\$ 552,540	\$ 920,900	\$ 1,344,514	
<b>Sub Total</b>	\$ 10,949	\$ 57,024	\$ 149,174	\$ 241,324	\$ 347,296	\$ 111,937	\$ 296,237	\$ 480,537	\$ 692,482	\$ 166,851	\$ 443,301	\$ 719,751	\$ 1,037,668	\$ 221,764	\$ 590,364	\$ 958,964	\$ 1,382,854	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 10,949	\$ 57,024	\$ 149,174	\$ 241,324	\$ 347,296	\$ 111,937	\$ 296,237	\$ 480,537	\$ 692,482	\$ 166,851	\$ 443,301	\$ 719,751	\$ 1,037,668	\$ 221,764	\$ 590,364	\$ 958,964	\$ 1,382,854	

**UNBUNDLED RATES - PROPOSED**

<b>Distribution</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Distribution Charge @ \$6,499.96	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	
All kW @ \$1.18/kWh	\$ 5,897	\$ 5,897	\$ 5,897	\$ 5,897	\$ 5,897	\$ 11,794	\$ 11,794	\$ 11,794	\$ 11,794	\$ 17,691	\$ 17,691	\$ 17,691	\$ 17,691	\$ 23,588	\$ 23,588	\$ 23,588	\$ 23,588	
<b>Sub-Total</b>	\$ 12,397	\$ 12,397	\$ 12,397	\$ 12,397	\$ 12,397	\$ 18,294	\$ 18,294	\$ 18,294	\$ 18,294	\$ 24,191	\$ 24,191	\$ 24,191	\$ 24,191	\$ 30,088	\$ 30,088	\$ 30,088	\$ 30,088	
<b>Riders</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Phase IV Energy Efficiency Charge @ \$0.32 /kW PLC	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	
TCIA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ \$0.621 /kW NSPL	\$ 3,105	\$ 3,105	\$ 3,105	\$ 3,105	\$ 3,105	\$ 6,210	\$ 6,210	\$ 6,210	\$ 6,210	\$ 9,315	\$ 9,315	\$ 9,315	\$ 9,315	\$ 12,420	\$ 12,420	\$ 12,420	\$ 12,420	
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 30	\$ 90	\$ 150	\$ 219	\$ 60	\$ 180	\$ 300	\$ 438	\$ 90	\$ 270	\$ 450	\$ 657	\$ 120	\$ 360	\$ 600	\$ 876	
<b>Sub-Total</b>	\$ 4,705	\$ 4,735	\$ 4,795	\$ 4,855	\$ 4,924	\$ 9,470	\$ 9,590	\$ 9,710	\$ 9,848	\$ 14,205	\$ 14,385	\$ 14,565	\$ 14,772	\$ 18,940	\$ 19,180	\$ 19,420	\$ 19,696	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.09209 /kWh	\$ -	\$ 46,045	\$ 138,135	\$ 230,225	\$ 336,129	\$ 92,090	\$ 276,270	\$ 460,450	\$ 672,257	\$ 138,135	\$ 414,405	\$ 690,675	\$ 1,008,386	\$ 184,180	\$ 552,540	\$ 920,900	\$ 1,344,514	
<b>Sub Total</b>	\$ 17,102	\$ 63,177	\$ 155,327	\$ 247,477	\$ 353,450	\$ 119,854	\$ 304,154	\$ 488,454	\$ 700,399	\$ 176,531	\$ 452,981	\$ 729,431	\$ 1,047,349	\$ 233,208	\$ 601,808	\$ 970,408	\$ 1,394,298	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 17,102	\$ 63,177	\$ 155,327	\$ 247,477	\$ 353,450	\$ 119,854	\$ 304,154	\$ 488,454	\$ 700,399	\$ 176,531	\$ 452,981	\$ 729,431	\$ 1,047,349	\$ 233,208	\$ 601,808	\$ 970,408	\$ 1,394,298	
% Increase	56.20%	10.79%	4.13%	2.55%	1.77%	7.07%	2.67%	1.65%	1.14%	5.80%	2.18%	1.34%	0.93%	5.16%	1.94%	1.19%	0.83%	

Penelec Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE RS

	ENERGY USAGE																	
All kWh	0	50	100	250	500	724	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Energy Usage	0	50	100	250	500	724	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Proposed Bill	\$ 14.50	\$ 24.81	\$ 35.12	\$ 66.06	\$ 117.62	\$ 163.82	\$ 200.12	\$ 220.75	\$ 323.87	\$ 426.99	\$ 530.12	\$ 633.24	\$ 736.36	\$ 839.49	\$ 942.61	\$ 1,045.73	\$ 1,251.98	
Total Cost of Service Bill	\$ 62.60	\$ 69.72	\$ 76.84	\$ 98.18	\$ 133.76	\$ 165.64	\$ 190.69	\$ 204.92	\$ 276.08	\$ 347.24	\$ 418.39	\$ 489.55	\$ 560.71	\$ 631.87	\$ 703.03	\$ 774.18	\$ 916.50	
Increase (\$)	\$ (48.10)	\$ (44.91)	\$ (41.71)	\$ (32.12)	\$ (16.14)	\$ (1.82)	\$ 9.43	\$ 15.83	\$ 47.79	\$ 79.76	\$ 111.72	\$ 143.69	\$ 175.65	\$ 207.62	\$ 239.58	\$ 271.55	\$ 335.48	
Increase (%)	-76.84%	-64.41%	-54.29%	-32.72%	-12.07%	-1.10%	4.95%	7.72%	17.31%	22.97%	26.70%	29.35%	31.33%	32.86%	34.08%	35.08%	36.60%	

UNBUNDLED RATES - COST OF SERVICE BASED

Distribution																		
Distribution Charge @ \$62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60
All kWh @ 1.243 c/kWh	\$ -	\$ 1	\$ 1	\$ 3	\$ 6	\$ 9	\$ 11	\$ 12	\$ 19	\$ 25	\$ 31	\$ 37	\$ 43	\$ 50	\$ 56	\$ 62	\$ 75	\$ 75
<b>Sub-Total</b>	\$ 63	\$ 63	\$ 64	\$ 66	\$ 69	\$ 72	\$ 74	\$ 75	\$ 81	\$ 87	\$ 94	\$ 100	\$ 106	\$ 112	\$ 119	\$ 125	\$ 137	\$ 137
Riders																		
Universal Service Charge @ 1.306 c/kWh	\$ -	\$ 1	\$ 1	\$ 3	\$ 7	\$ 9	\$ 12	\$ 13	\$ 20	\$ 26	\$ 33	\$ 39	\$ 46	\$ 52	\$ 59	\$ 65	\$ 78	\$ 78
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.226 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 2	\$ 2	\$ 3	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 11	\$ 14	\$ 14	\$ 14
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.842 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 13	\$ 17	\$ 21	\$ 25	\$ 29	\$ 34	\$ 38	\$ 42	\$ 51	\$ 51
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sub-Total</b>	\$ -	\$ 1	\$ 2	\$ 6	\$ 12	\$ 17	\$ 21	\$ 24	\$ 36	\$ 48	\$ 60	\$ 71	\$ 83	\$ 95	\$ 107	\$ 119	\$ 143	\$ 143
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																		
All kWh @ \$0.10607 /kWh	\$ -	\$ 5	\$ 11	\$ 27	\$ 53	\$ 77	\$ 95	\$ 106	\$ 159	\$ 212	\$ 265	\$ 318	\$ 371	\$ 424	\$ 477	\$ 530	\$ 636	\$ 636
<b>Sub Total</b>	\$ 63	\$ 70	\$ 77	\$ 98	\$ 134	\$ 166	\$ 191	\$ 205	\$ 276	\$ 347	\$ 418	\$ 490	\$ 561	\$ 632	\$ 703	\$ 774	\$ 917	\$ 917
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 63	\$ 70	\$ 77	\$ 98	\$ 134	\$ 166	\$ 191	\$ 205	\$ 276	\$ 347	\$ 418	\$ 490	\$ 561	\$ 632	\$ 703	\$ 774	\$ 917	\$ 917

UNBUNDLED RATES - PROPOSED

Distribution																		
Distribution Charge @ \$14.50	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
All kWh @ 7.636 c/kWh	\$ -	\$ 4	\$ 8	\$ 19	\$ 38	\$ 55	\$ 69	\$ 76	\$ 115	\$ 153	\$ 191	\$ 229	\$ 267	\$ 305	\$ 344	\$ 382	\$ 458	\$ 458
<b>Sub-Total</b>	\$ 15	\$ 18	\$ 22	\$ 34	\$ 53	\$ 70	\$ 83	\$ 91	\$ 129	\$ 167	\$ 205	\$ 244	\$ 282	\$ 320	\$ 358	\$ 396	\$ 473	\$ 473
Riders																		
Universal Service Charge @ 1.306 c/kWh	\$ -	\$ 1	\$ 1	\$ 3	\$ 7	\$ 9	\$ 12	\$ 13	\$ 20	\$ 26	\$ 33	\$ 39	\$ 46	\$ 52	\$ 59	\$ 65	\$ 78	\$ 78
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.226 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 2	\$ 2	\$ 3	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 11	\$ 14	\$ 14	\$ 14
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.842 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 13	\$ 17	\$ 21	\$ 25	\$ 29	\$ 34	\$ 38	\$ 42	\$ 51	\$ 51
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sub-Total</b>	\$ -	\$ 1	\$ 2	\$ 6	\$ 12	\$ 17	\$ 21	\$ 24	\$ 36	\$ 48	\$ 60	\$ 71	\$ 83	\$ 95	\$ 107	\$ 119	\$ 143	\$ 143
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																		
All kWh @ \$0.10607 /kWh	\$ -	\$ 5	\$ 11	\$ 27	\$ 53	\$ 77	\$ 95	\$ 106	\$ 159	\$ 212	\$ 265	\$ 318	\$ 371	\$ 424	\$ 477	\$ 530	\$ 636	\$ 636
<b>Sub Total</b>	\$ 15	\$ 25	\$ 35	\$ 66	\$ 118	\$ 164	\$ 200	\$ 221	\$ 324	\$ 427	\$ 530	\$ 633	\$ 736	\$ 839	\$ 943	\$ 1,046	\$ 1,252	\$ 1,252
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 15	\$ 25	\$ 35	\$ 66	\$ 118	\$ 164	\$ 200	\$ 221	\$ 324	\$ 427	\$ 530	\$ 633	\$ 736	\$ 839	\$ 943	\$ 1,046	\$ 1,252	\$ 1,252
<b>% Increase</b>	-76.8%	-64.4%	-54.3%	-32.7%	-12.1%	-1.1%	4.9%	7.7%	17.3%	23.0%	26.7%	29.4%	31.3%	32.9%	34.1%	35.1%	36.6%	36.6%

Penelec Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GS-V

	<u>ENERGY USAGE</u>																	
	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Proposed Bill	\$ 14.50	\$ 24.79	\$ 35.07	\$ 65.93	\$ 117.37	\$ 168.80	\$ 199.66	\$ 220.24	\$ 323.11	\$ 425.97	\$ 528.84	\$ 631.71	\$ 734.58	\$ 837.45	\$ 940.32	\$ 1,043.18	\$ 1,248.92	
Total Cost of Service Bill	\$ 62.60	\$ 69.69	\$ 76.78	\$ 98.06	\$ 133.51	\$ 168.96	\$ 190.23	\$ 204.41	\$ 275.31	\$ 346.22	\$ 417.12	\$ 488.02	\$ 558.93	\$ 629.83	\$ 700.73	\$ 771.63	\$ 913.44	
Increase (\$)	\$ (48.10)	\$ (44.91)	\$ (41.71)	\$ (32.12)	\$ (16.14)	\$ (0.16)	\$ 9.43	\$ 15.83	\$ 47.79	\$ 79.76	\$ 111.72	\$ 143.69	\$ 175.65	\$ 207.62	\$ 239.58	\$ 271.55	\$ 335.48	
Increase (%)	-76.84%	-64.43%	-54.32%	-32.76%	-12.09%	-0.09%	4.96%	7.74%	17.36%	23.04%	26.78%	29.44%	31.43%	32.96%	34.19%	35.19%	36.73%	

**UNBUNDLED RATES - COST OF SERVICE BASED**

<b>Distribution</b>																		
Distribution Charge @ \$62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60	\$ 62.60
All kWh @ 1.243 c/kWh	\$ -	\$ 1	\$ 1	\$ 3	\$ 6	\$ 9	\$ 11	\$ 12	\$ 19	\$ 25	\$ 31	\$ 37	\$ 43	\$ 50	\$ 56	\$ 62	\$ 75	
<b>Sub-Total</b>	\$ 63	\$ 63	\$ 64	\$ 66	\$ 69	\$ 72	\$ 74	\$ 75	\$ 81	\$ 87	\$ 94	\$ 100	\$ 106	\$ 112	\$ 119	\$ 125	\$ 137	
<b>Riders</b>																		
Universal Service Charge @ 1.306 c/kWh	\$ -	\$ 1	\$ 1	\$ 3	\$ 7	\$ 10	\$ 12	\$ 13	\$ 20	\$ 26	\$ 33	\$ 39	\$ 46	\$ 52	\$ 59	\$ 65	\$ 78	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase IV Energy Efficiency Charge @ 0.175 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 11		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ 0.842 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 13	\$ 17	\$ 21	\$ 25	\$ 29	\$ 34	\$ 38	\$ 42	\$ 51	
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ -	\$ 1	\$ 2	\$ 6	\$ 12	\$ 17	\$ 21	\$ 23	\$ 35	\$ 47	\$ 58	\$ 70	\$ 82	\$ 93	\$ 105	\$ 117	\$ 140	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.10607 /kWh	\$ -	\$ 5	\$ 11	\$ 27	\$ 53	\$ 80	\$ 95	\$ 106	\$ 159	\$ 212	\$ 265	\$ 318	\$ 371	\$ 424	\$ 477	\$ 530	\$ 636	
<b>Sub Total</b>	\$ 63	\$ 70	\$ 77	\$ 98	\$ 134	\$ 169	\$ 190	\$ 204	\$ 275	\$ 346	\$ 417	\$ 488	\$ 559	\$ 630	\$ 701	\$ 772	\$ 913	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 63	\$ 70	\$ 77	\$ 98	\$ 134	\$ 169	\$ 190	\$ 204	\$ 275	\$ 346	\$ 417	\$ 488	\$ 559	\$ 630	\$ 701	\$ 772	\$ 913	

**UNBUNDLED RATES - PROPOSED**

<b>Distribution</b>																		
Distribution Charge @ \$14.50	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	
All kWh @ 7.636 c/kWh	\$ -	\$ 4	\$ 8	\$ 19	\$ 38	\$ 57	\$ 69	\$ 76	\$ 115	\$ 153	\$ 191	\$ 229	\$ 267	\$ 305	\$ 344	\$ 382	\$ 458	
<b>Sub-Total</b>	\$ 15	\$ 18	\$ 22	\$ 34	\$ 53	\$ 72	\$ 83	\$ 91	\$ 129	\$ 167	\$ 205	\$ 244	\$ 282	\$ 320	\$ 358	\$ 396	\$ 473	
<b>Riders</b>																		
Universal Service Charge @ 1.306 c/kWh	\$ -	\$ 1	\$ 1	\$ 3	\$ 7	\$ 10	\$ 12	\$ 13	\$ 20	\$ 26	\$ 33	\$ 39	\$ 46	\$ 52	\$ 59	\$ 65	\$ 78	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase IV Energy Efficiency Charge @ 0.175 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 11		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ 0.842 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 13	\$ 17	\$ 21	\$ 25	\$ 29	\$ 34	\$ 38	\$ 42	\$ 51	
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ -	\$ 1	\$ 2	\$ 6	\$ 12	\$ 17	\$ 21	\$ 23	\$ 35	\$ 47	\$ 58	\$ 70	\$ 82	\$ 93	\$ 105	\$ 117	\$ 140	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.10607 /kWh	\$ -	\$ 5	\$ 11	\$ 27	\$ 53	\$ 80	\$ 95	\$ 106	\$ 159	\$ 212	\$ 265	\$ 318	\$ 371	\$ 424	\$ 477	\$ 530	\$ 636	
<b>Sub Total</b>	\$ 15	\$ 25	\$ 35	\$ 66	\$ 117	\$ 169	\$ 200	\$ 220	\$ 323	\$ 426	\$ 529	\$ 632	\$ 735	\$ 837	\$ 940	\$ 1,043	\$ 1,249	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 15	\$ 25	\$ 35	\$ 66	\$ 117	\$ 169	\$ 200	\$ 220	\$ 323	\$ 426	\$ 529	\$ 632	\$ 735	\$ 837	\$ 940	\$ 1,043	\$ 1,249	
<b>% Increase</b>	<b>-76.8%</b>	<b>-64.4%</b>	<b>-54.3%</b>	<b>-32.8%</b>	<b>-12.1%</b>	<b>-0.1%</b>	<b>5.0%</b>	<b>7.7%</b>	<b>17.4%</b>	<b>23.0%</b>	<b>26.8%</b>	<b>29.4%</b>	<b>31.4%</b>	<b>33.0%</b>	<b>34.2%</b>	<b>35.2%</b>	<b>36.7%</b>	

Penelec Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GS - SMALL - SINGLE PHASE  
 At Average Levels of kWh Use

<b>KW Demand</b>																		
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5	
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500	
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500	
Total Proposed Bill	\$ 25.04	\$ 42.16	\$ 59.29	\$ 76.41	\$ 93.53	\$ 110.66	\$ 127.78	\$ 150.04	\$ 76.41	\$ 127.78	\$ 179.15	\$ 230.53	\$ 281.90	\$ 110.66	\$ 196.28	\$ 281.90	\$ 453.14	
Total Cost of Service Bill	64.50	78.17	91.84	105.50	119.17	132.84	146.51	164.28	105.50	146.51	187.52	228.52	269.53	132.84	201.19	269.53	406.22	
Increase (\$)	\$(39.46)	\$(36.01)	\$(32.55)	\$(29.10)	\$(25.64)	\$(22.18)	\$(18.73)	\$(14.24)	\$(29.10)	\$(18.73)	\$(8.36)	2.00	12.37	\$(22.18)	\$(4.91)	12.37	46.92	
Increase (%)	-61.18%	-46.06%	-35.44%	-27.58%	-21.51%	-16.70%	-12.78%	-8.67%	-27.58%	-12.78%	-4.46%	0.88%	4.59%	-16.70%	-2.44%	4.59%	11.55%	

**UNBUNDLED RATES - COST OF SERVICE BASED**

<b>Distribution</b>																			
Distribution Charge @ \$64.50	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64
All kWh @ 1.495 c/kWh	-	1	3	4	6	7	9	11	4	9	13	18	22	7	15	22	37		
<b>Sub-Total</b>	\$ 64	\$ 66	\$ 67	\$ 69	\$ 70	\$ 72	\$ 73	\$ 75	\$ 69	\$ 73	\$ 78	\$ 82	\$ 87	\$ 72	\$ 79	\$ 87	\$ 102		
<b>Riders</b>																			
Phase IV Energy Efficiency Charge @ 0.175 c/kWh	-	0	0	1	1	1	1	1	1	1	2	2	3	1	2	3	4		
TCJA @ 0.000 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Smart Meter Charge @ \$0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Default Service Support Charge @ 0.388 c/kWh	-	0	1	1	2	2	2	3	1	2	3	5	6	2	4	6	10		
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3	\$ 4	\$ 2	\$ 3	\$ 5	\$ 7	\$ 9	\$ 3	\$ 6	\$ 9	\$ 14		
DSIC @ 0.000 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>PTC/HPS Charge</b>																			
All kWh @ \$ 0.11603 /kWh	-	12	23	35	46	58	70	85	35	70	104	139	174	58	116	174	290		
<b>Sub Total</b>	\$ 64	\$ 78	\$ 92	\$ 106	\$ 119	\$ 133	\$ 147	\$ 164	\$ 106	\$ 147	\$ 188	\$ 229	\$ 270	\$ 133	\$ 201	\$ 270	\$ 406		
STAS @ 0.00 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Bill</b>	\$ 64	\$ 78	\$ 92	\$ 106	\$ 119	\$ 133	\$ 147	\$ 164	\$ 106	\$ 147	\$ 188	\$ 229	\$ 270	\$ 133	\$ 201	\$ 270	\$ 406		

**UNBUNDLED RATES - PROPOSED**

<b>Distribution</b>																			
Distribution Charge @ \$25.04	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
All kWh @ 4.950 c/kWh	-	5	10	15	20	25	30	36	15	30	45	59	74	25	50	74	124		
<b>Sub-Total</b>	\$ 25	\$ 30	\$ 35	\$ 40	\$ 45	\$ 50	\$ 55	\$ 61	\$ 40	\$ 55	\$ 70	\$ 84	\$ 99	\$ 50	\$ 75	\$ 99	\$ 149		
<b>Riders</b>																			
Phase IV Energy Efficiency Charge @ 0.175 c/kWh	-	0	0	1	1	1	1	1	1	1	2	2	3	1	2	3	4		
TCJA @ 0.000 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Smart Meter Charge @ \$0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Default Service Support Charge @ 0.388 c/kWh	-	0	1	1	2	2	2	3	1	2	3	5	6	2	4	6	10		
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3	\$ 4	\$ 2	\$ 3	\$ 5	\$ 7	\$ 9	\$ 3	\$ 6	\$ 9	\$ 14		
DSIC @ 0.000 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>PTC/HPS Charge</b>																			
All kWh @ \$ 0.11603 /kWh	-	12	23	35	46	58	70	85	35	70	104	139	174	58	116	174	290		
<b>Sub Total</b>	\$ 25	\$ 42	\$ 59	\$ 76	\$ 94	\$ 111	\$ 128	\$ 150	\$ 76	\$ 128	\$ 179	\$ 231	\$ 282	\$ 111	\$ 196	\$ 282	\$ 453		
STAS @ 0.00 %	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Bill</b>	\$ 25	\$ 42	\$ 59	\$ 76	\$ 94	\$ 111	\$ 128	\$ 150	\$ 76	\$ 128	\$ 179	\$ 231	\$ 282	\$ 111	\$ 196	\$ 282	\$ 453		
<b>% Increase</b>	-61.2%	-46.1%	-35.4%	-27.6%	-21.5%	-16.7%	-12.8%	-8.7%	-27.6%	-12.8%	-4.5%	0.9%	4.6%	-16.7%	-2.4%	4.6%	11.6%		

**Penelec Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GS-MEDIUM - THREE PHASE  
 With Demands 25-100 KW  
 At Average Levels of kWh Use**

KW Demand	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400	400	400
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	100	200
REACTIVE DEMAND																			
rKVA	80	80	80	80	80	80	80	80	80	128	128	128	128	128	128	128	128	128	128
ENERGY USAGE																			
Monthly Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000		
Total Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000		
Total Proposed Bill	\$ 1,991.77	\$ 5,035.27	\$ 8,078.77	\$ 11,122.27	\$ 14,165.77	\$ 17,209.27	\$ 20,252.77	\$ 24,209.32	\$ 29,383.27	\$ 8,027.56	\$ 12,897.16	\$ 17,766.76	\$ 22,636.36	\$ 27,505.96	\$ 32,375.56	\$ 38,706.04	\$ 46,984.36		
Total Cost of Service Bill	954.16	3,997.66	7,041.16	10,084.66	13,128.16	16,171.66	19,215.16	23,171.71	28,345.66	6,329.56	11,199.16	16,068.76	20,938.36	25,807.96	30,677.56	37,008.04	45,286.36		
Increase (\$)	\$ 1,037.61	\$ 1,037.61	\$ 1,037.61	\$ 1,037.61	\$ 1,037.61	\$ 1,037.61	\$ 1,037.61	\$ 1,037.61	\$ 1,037.61	\$ 1,698.00	\$ 1,698.00	\$ 1,698.00	\$ 1,698.00	\$ 1,698.00	\$ 1,698.00	\$ 1,698.00	\$ 1,698.00		
Increase (%)	108.75%	25.96%	14.74%	10.29%	7.90%	6.42%	5.40%	4.48%	3.66%	26.83%	15.16%	10.57%	8.11%	6.58%	5.53%	4.59%	3.75%		

**UNBUNDLED RATES - COST OF SERVICE BASED**

<b>Distribution</b>																			
Distribution Charge @ \$111.16	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111
All kW @ \$3.34/kW	\$ 834	\$ 834	\$ 834	\$ 834	\$ 834	\$ 834	\$ 834	\$ 834	\$ 834	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335
All rKVA @ \$0.11 /rKVA	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14
<b>Sub-Total</b>	\$ 954	\$ 954	\$ 954	\$ 954	\$ 954	\$ 954	\$ 954	\$ 954	\$ 954	\$ 1,460	\$ 1,460	\$ 1,460	\$ 1,460	\$ 1,460	\$ 1,460	\$ 1,460	\$ 1,460	\$ 1,460	\$ 1,460
<b>Riders</b>																			
Phase IV Energy Efficiency Charge @ 0.175 c/kWh	\$ -	\$ 44	\$ 88	\$ 131	\$ 175	\$ 219	\$ 263	\$ 319	\$ 394	\$ 70	\$ 140	\$ 210	\$ 280	\$ 350	\$ 420	\$ 511	\$ 630		
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Default Service Support Charge @ 0.388 c/kWh	\$ -	\$ 97	\$ 194	\$ 291	\$ 388	\$ 485	\$ 582	\$ 708	\$ 873	\$ 155	\$ 310	\$ 466	\$ 621	\$ 776	\$ 931	\$ 1,133	\$ 1,397		
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 2	\$ 4	\$ 6	\$ 8	\$ 10	\$ 12	\$ 15	\$ 18	\$ 3	\$ 6	\$ 10	\$ 13	\$ 16	\$ 19	\$ 23	\$ 29		
<b>Sub-Total</b>	\$ -	\$ 143	\$ 286	\$ 428	\$ 571	\$ 714	\$ 857	\$ 1,042	\$ 1,285	\$ 228	\$ 457	\$ 685	\$ 914	\$ 1,142	\$ 1,370	\$ 1,667	\$ 2,056		
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>PTC/HPS Charge</b>																			
All kWh @ \$ 0.11603 /kWh	\$ -	\$ 2,901	\$ 5,802	\$ 8,702	\$ 11,603	\$ 14,504	\$ 17,405	\$ 21,175	\$ 26,107	\$ 4,641	\$ 9,282	\$ 13,924	\$ 18,565	\$ 23,206	\$ 27,847	\$ 33,881	\$ 41,771		
<b>Sub-Total</b>	\$ 954.16	\$ 3,997.66	\$ 7,041.16	\$ 10,084.66	\$ 13,128.16	\$ 16,171.66	\$ 19,215.16	\$ 23,171.71	\$ 28,345.66	\$ 6,329.56	\$ 11,199.16	\$ 16,068.76	\$ 20,938.36	\$ 25,807.96	\$ 30,677.56	\$ 37,008.04	\$ 45,286.36		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total Bill</b>	\$ 954.16	\$ 3,997.66	\$ 7,041.16	\$ 10,084.66	\$ 13,128.16	\$ 16,171.66	\$ 19,215.16	\$ 23,171.71	\$ 28,345.66	\$ 6,329.56	\$ 11,199.16	\$ 16,068.76	\$ 20,938.36	\$ 25,807.96	\$ 30,677.56	\$ 37,008.04	\$ 45,286.36		

**UNBUNDLED RATES - PROPOSED**

<b>Distribution</b>																			
Distribution Charge @ \$48.11	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48
All kW @ \$7.70/kW	\$ 1,924	\$ 1,924	\$ 1,924	\$ 1,924	\$ 1,924	\$ 1,924	\$ 1,924	\$ 1,924	\$ 1,924	\$ 3,078	\$ 3,078	\$ 3,078	\$ 3,078	\$ 3,078	\$ 3,078	\$ 3,078	\$ 3,078	\$ 3,078	\$ 3,078
All rKVA @ \$0.24 /rKVA	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31
<b>Sub-Total</b>	\$ 1,992	\$ 1,992	\$ 1,992	\$ 1,992	\$ 1,992	\$ 1,992	\$ 1,992	\$ 1,992	\$ 1,992	\$ 3,158	\$ 3,158	\$ 3,158	\$ 3,158	\$ 3,158	\$ 3,158	\$ 3,158	\$ 3,158	\$ 3,158	\$ 3,158
<b>Riders</b>																			
Phase IV Energy Efficiency Charge @ 0.175 c/kWh	\$ -	\$ 44	\$ 88	\$ 131	\$ 175	\$ 219	\$ 263	\$ 319	\$ 394	\$ 70	\$ 140	\$ 210	\$ 280	\$ 350	\$ 420	\$ 511	\$ 630		
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Default Service Support Charge @ 0.388 c/kWh	\$ -	\$ 97	\$ 194	\$ 291	\$ 388	\$ 485	\$ 582	\$ 708	\$ 873	\$ 155	\$ 310	\$ 466	\$ 621	\$ 776	\$ 931	\$ 1,133	\$ 1,397		
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 2	\$ 4	\$ 6	\$ 8	\$ 10	\$ 12	\$ 15	\$ 18	\$ 3	\$ 6	\$ 10	\$ 13	\$ 16	\$ 19	\$ 23	\$ 29		
<b>Sub-Total</b>	\$ -	\$ 143	\$ 286	\$ 428	\$ 571	\$ 714	\$ 857	\$ 1,042	\$ 1,285	\$ 228	\$ 457	\$ 685	\$ 914	\$ 1,142	\$ 1,370	\$ 1,667	\$ 2,056		
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>PTC/HPS Charge</b>																			
All kWh @ \$ 0.11603 /kWh	\$ -	\$ 2,901	\$ 5,802	\$ 8,702	\$ 11,603	\$ 14,504	\$ 17,405	\$ 21,175	\$ 26,107	\$ 4,641	\$ 9,282	\$ 13,924	\$ 18,565	\$ 23,206	\$ 27,847	\$ 33,881	\$ 41,771		
<b>Sub-Total</b>	\$ 1,991.77	\$ 5,035.27	\$ 8,078.77	\$ 11,122.27	\$ 14,165.77	\$ 17,209.27	\$ 20,252.77	\$ 24,209.32	\$ 29,383.27	\$ 8,027.56	\$ 12,897.16	\$ 17,766.76	\$ 22,636.36	\$ 27,505.96	\$ 32,375.56	\$ 38,706.04	\$ 46,984.36		
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total Bill</b>	\$ 1,991.77	\$ 5,035.27	\$ 8,078.77	\$ 11,122.27	\$ 14,165.77	\$ 17,209.27	\$ 20,252.77	\$ 24,209.32	\$ 29,383.27	\$ 8,027.56	\$ 12,897.16	\$ 17,766.76	\$ 22,636.36	\$ 27,505.96	\$ 32,375.56	\$ 38,706.04	\$ 46,984.36		
<b>% Increase</b>	108.75%	25.96%	14.74%	10.29%	7.90%	6.42%	5.40%	4.48%	3.66%	26.83%	15.16%	10.57%	8.11%	6.58%	5.53%	4.59%	3.75%		

**Penelec Rate District  
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
RATE GS - LARGE  
With Demands of 1,500 - 3,000 KW  
At Average Levels of kWh Use**

<b>KW Demand</b>	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
<b>REACTIVE DEMAND</b>																	
rKVA	821	821	821	821	821	1,094	1,094	1,094	1,094	1,368	1,368	1,368	1,368	1,641	1,641	1,641	1,641
<b>ENERGY USAGE</b>																	
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Proposed Bill	\$ 17,155.15	\$ 24,220.15	\$ 38,350.15	\$ 52,480.15	\$ 68,729.65	\$ 32,210.83	\$ 51,050.83	\$ 69,890.83	\$ 91,556.83	\$ 40,201.51	\$ 63,751.51	\$ 87,301.51	\$ 114,384.01	\$ 48,192.18	\$ 76,452.18	\$ 104,712.18	\$ 137,211.18
Total Cost of Service Bill	12,057.66	19,122.66	33,252.66	47,382.66	63,632.16	25,358.63	44,198.63	63,038.63	84,704.63	31,594.60	55,144.60	78,694.60	105,777.10	37,830.57	66,090.57	94,350.57	126,849.57
Increase (\$)	\$ 5,097.49	\$ 5,097.49	\$ 5,097.49	\$ 5,097.49	\$ 5,097.49	\$ 6,852.20	\$ 6,852.20	\$ 6,852.20	\$ 6,852.20	\$ 8,606.91	\$ 8,606.91	\$ 8,606.91	\$ 8,606.91	\$ 10,361.61	\$ 10,361.61	\$ 10,361.61	\$ 10,361.61
Increase (%)	42.28%	26.66%	15.33%	10.76%	8.01%	27.02%	15.50%	10.87%	8.09%	27.24%	15.61%	10.94%	8.14%	27.39%	15.68%	10.98%	8.17%

**UNBUNDLED RATES - COST OF SERVICE BASED**

<b>Distribution</b>																	
Distribution Charge @ \$414.75	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415
All kW @ \$4.64/kW	\$ 6,957	\$ 6,957	\$ 6,957	\$ 6,957	\$ 6,957	\$ 9,276	\$ 9,276	\$ 9,276	\$ 9,276	\$ 11,594	\$ 11,594	\$ 11,594	\$ 11,594	\$ 13,913	\$ 13,913	\$ 13,913	\$ 13,913
All rKVA @ \$0.13 /rKVA	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 144	\$ 144	\$ 144	\$ 144	\$ 180	\$ 180	\$ 180	\$ 180	\$ 216	\$ 216	\$ 216	\$ 216
<b>Sub-Total</b>	\$ 7,480	\$ 7,480	\$ 7,480	\$ 7,480	\$ 7,480	\$ 9,835	\$ 9,835	\$ 9,835	\$ 9,835	\$ 12,190	\$ 12,190	\$ 12,190	\$ 12,190	\$ 14,545	\$ 14,545	\$ 14,545	\$ 14,545
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$0.24 /kW PLC	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360	\$ 480	\$ 480	\$ 480	\$ 480	\$ 600	\$ 600	\$ 600	\$ 600	\$ 720	\$ 720	\$ 720	\$ 720
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @\$2.812 /kW NSPL	\$ 4,218	\$ 4,218	\$ 4,218	\$ 4,218	\$ 4,218	\$ 5,624	\$ 5,624	\$ 5,624	\$ 5,624	\$ 7,030	\$ 7,030	\$ 7,030	\$ 7,030	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 12	\$ 36	\$ 60	\$ 88	\$ 16	\$ 48	\$ 80	\$ 117	\$ 20	\$ 60	\$ 100	\$ 146	\$ 24	\$ 72	\$ 120	\$ 175
<b>Sub-Total</b>	\$ 4,578	\$ 4,590	\$ 4,614	\$ 4,638	\$ 4,666	\$ 6,120	\$ 6,152	\$ 6,184	\$ 6,221	\$ 7,650	\$ 7,690	\$ 7,730	\$ 7,776	\$ 9,180	\$ 9,228	\$ 9,276	\$ 9,331
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.04702 /kWh	\$ -	\$ 7,053	\$ 21,159	\$ 35,265	\$ 51,487	\$ 9,404	\$ 28,212	\$ 47,020	\$ 68,649	\$ 11,755	\$ 35,265	\$ 58,775	\$ 85,812	\$ 14,106	\$ 42,318	\$ 70,530	\$ 102,974
<b>Sub Total</b>	\$ 12,057.66	\$ 19,122.66	\$ 33,252.66	\$ 47,382.66	\$ 63,632.16	\$ 25,358.63	\$ 44,198.63	\$ 63,038.63	\$ 84,704.63	\$ 31,594.60	\$ 55,144.60	\$ 78,694.60	\$ 105,777.10	\$ 37,830.57	\$ 66,090.57	\$ 94,350.57	\$ 126,849.57
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 12,057.66	\$ 19,122.66	\$ 33,252.66	\$ 47,382.66	\$ 63,632.16	\$ 25,358.63	\$ 44,198.63	\$ 63,038.63	\$ 84,704.63	\$ 31,594.60	\$ 55,144.60	\$ 78,694.60	\$ 105,777.10	\$ 37,830.57	\$ 66,090.57	\$ 94,350.57	\$ 126,849.57

**UNBUNDLED RATES - PROPOSED**

<b>Distribution</b>																	
Distribution Charge @ \$248.12	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248	\$ 248
All kW @ \$8.09/kW	\$ 12,140	\$ 12,140	\$ 12,140	\$ 12,140	\$ 12,140	\$ 16,187	\$ 16,187	\$ 16,187	\$ 16,187	\$ 20,234	\$ 20,234	\$ 20,234	\$ 20,234	\$ 24,280	\$ 24,280	\$ 24,280	\$ 24,280
All rKVA @ \$0.23 /rKVA	\$ 189	\$ 189	\$ 189	\$ 189	\$ 189	\$ 252	\$ 252	\$ 252	\$ 252	\$ 315	\$ 315	\$ 315	\$ 315	\$ 378	\$ 378	\$ 378	\$ 378
<b>Sub-Total</b>	\$ 12,577	\$ 12,577	\$ 12,577	\$ 12,577	\$ 12,577	\$ 16,687	\$ 16,687	\$ 16,687	\$ 16,687	\$ 20,797	\$ 20,797	\$ 20,797	\$ 20,797	\$ 24,906	\$ 24,906	\$ 24,906	\$ 24,906
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$0.24 /kW PLC	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360	\$ 480	\$ 480	\$ 480	\$ 480	\$ 600	\$ 600	\$ 600	\$ 600	\$ 720	\$ 720	\$ 720	\$ 720
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @\$2.812 /kW NSPL	\$ 4,218	\$ 4,218	\$ 4,218	\$ 4,218	\$ 4,218	\$ 5,624	\$ 5,624	\$ 5,624	\$ 5,624	\$ 7,030	\$ 7,030	\$ 7,030	\$ 7,030	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436
Solar Photovoltaic Requirements Charge @ 0.008 c/kv	\$ -	\$ 12	\$ 36	\$ 60	\$ 88	\$ 16	\$ 48	\$ 80	\$ 117	\$ 20	\$ 60	\$ 100	\$ 146	\$ 24	\$ 72	\$ 120	\$ 175
<b>Sub-Total</b>	\$ 4,578	\$ 4,590	\$ 4,614	\$ 4,638	\$ 4,666	\$ 6,120	\$ 6,152	\$ 6,184	\$ 6,221	\$ 7,650	\$ 7,690	\$ 7,730	\$ 7,776	\$ 9,180	\$ 9,228	\$ 9,276	\$ 9,331
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.04702 /kWh	\$ -	\$ 7,053	\$ 21,159	\$ 35,265	\$ 51,487	\$ 9,404	\$ 28,212	\$ 47,020	\$ 68,649	\$ 11,755	\$ 35,265	\$ 58,775	\$ 85,812	\$ 14,106	\$ 42,318	\$ 70,530	\$ 102,974
<b>Sub Total</b>	\$ 17,155.15	\$ 24,220.15	\$ 38,350.15	\$ 52,480.15	\$ 68,729.65	\$ 32,210.83	\$ 51,050.83	\$ 69,890.83	\$ 91,556.83	\$ 40,201.51	\$ 63,751.51	\$ 87,301.51	\$ 114,384.01	\$ 48,192.18	\$ 76,452.18	\$ 104,712.18	\$ 137,211.18
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 17,155.15	\$ 24,220.15	\$ 38,350.15	\$ 52,480.15	\$ 68,729.65	\$ 32,210.83	\$ 51,050.83	\$ 69,890.83	\$ 91,556.83	\$ 40,201.51	\$ 63,751.51	\$ 87,301.51	\$ 114,384.01	\$ 48,192.18	\$ 76,452.18	\$ 104,712.18	\$ 137,211.18
<b>% Increase</b>	42.28%	26.66%	15.33%	10.76%	8.01%	27.02%	15.50%	10.87%	8.09%	27.24%	15.61%	10.94%	8.14%	27.39%	15.68%	10.98%	8.17%





Penelec Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE TP  
 With Demands Over 20,000 KW  
 At Average Levels of kWh Use

<u>KW Demand</u>	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
<u>ENERGY USAGE</u>																	
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Proposed Bill	\$ 138,390.44	\$ 256,140.44	\$ 491,640.44	\$ 727,140.44	\$ 997,965.44	\$ 306,519.17	\$ 589,119.17	\$ 871,719.17	\$ 1,196,709.17	\$ 356,897.89	\$ 686,597.89	\$ 1,016,297.89	\$ 1,395,452.89	\$ 407,276.62	\$ 784,076.62	\$ 1,160,876.62	\$ 1,594,196.62
Total Cost of Service Bill	135,729.86	253,479.86	488,979.86	724,479.86	995,304.86	303,641.17	586,241.17	868,841.17	1,193,831.17	353,802.49	683,502.49	1,013,202.49	1,392,357.49	403,963.80	780,763.80	1,157,563.80	1,590,883.80
Increase (\$)	\$ 2,660.59	\$ 2,660.59	\$ 2,660.59	\$ 2,660.59	\$ 2,660.59	\$ 2,878.00	\$ 2,878.00	\$ 2,878.00	\$ 2,878.00	\$ 3,095.41	\$ 3,095.41	\$ 3,095.41	\$ 3,095.41	\$ 3,312.82	\$ 3,312.82	\$ 3,312.82	\$ 3,312.82
Increase (%)	1.96%	1.05%	0.54%	0.37%	0.27%	0.95%	0.49%	0.33%	0.24%	0.87%	0.45%	0.31%	0.22%	0.82%	0.42%	0.29%	0.21%

UNBUNDLED RATES - COST OF SERVICE BASED

<u>Distribution</u>																	
Distribution Charge @ \$2,673.28	\$ 2,673	\$ 2,673	\$ 2,673	\$ 2,673	\$ 2,673	\$ 2,673	\$ 2,673	\$ 2,673	\$ 2,673	\$ 2,673	\$ 2,673	\$ 2,673	\$ 2,673	\$ 2,673	\$ 2,673	\$ 2,673	\$ 2,673
All kW @ \$2.27/kWh	\$ 56,757	\$ 56,757	\$ 56,757	\$ 56,757	\$ 56,757	\$ 68,108	\$ 68,108	\$ 68,108	\$ 68,108	\$ 79,459	\$ 79,459	\$ 79,459	\$ 79,459	\$ 90,811	\$ 90,811	\$ 90,811	\$ 90,811
<b>Sub-Total</b>	\$ 59,430	\$ 59,430	\$ 59,430	\$ 59,430	\$ 59,430	\$ 70,781	\$ 70,781	\$ 70,781	\$ 70,781	\$ 82,132	\$ 82,132	\$ 82,132	\$ 82,132	\$ 93,484	\$ 93,484	\$ 93,484	\$ 93,484
<u>Riders</u>																	
Phase IV Energy Efficiency Charge @ \$0.24 /kW PLC	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$2.812 /kW NSPL	\$ 70,300	\$ 70,300	\$ 70,300	\$ 70,300	\$ 70,300	\$ 84,360	\$ 84,360	\$ 84,360	\$ 84,360	\$ 98,420	\$ 98,420	\$ 98,420	\$ 98,420	\$ 112,480	\$ 112,480	\$ 112,480	\$ 112,480
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 200	\$ 600	\$ 1,000	\$ 1,460	\$ 240	\$ 720	\$ 1,200	\$ 1,752	\$ 280	\$ 840	\$ 1,400	\$ 2,044	\$ 320	\$ 960	\$ 1,600	\$ 2,336
<b>Sub-Total</b>	\$ 76,300	\$ 76,500	\$ 76,900	\$ 77,300	\$ 77,760	\$ 91,800	\$ 92,280	\$ 92,760	\$ 93,312	\$ 107,100	\$ 107,660	\$ 108,220	\$ 108,864	\$ 122,400	\$ 123,040	\$ 123,680	\$ 124,416
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>PTC/HPS Charge</u>																	
All kWh @ \$0.04702 /kWh	\$ -	\$ 117,550	\$ 352,650	\$ 587,750	\$ 858,115	\$ 141,060	\$ 423,180	\$ 705,300	\$ 1,029,738	\$ 164,570	\$ 493,710	\$ 822,850	\$ 1,201,361	\$ 188,080	\$ 564,240	\$ 940,400	\$ 1,372,984
<b>Sub Total</b>	\$ 135,730	\$ 253,480	\$ 488,980	\$ 724,480	\$ 995,305	\$ 303,641	\$ 586,241	\$ 868,841	\$ 1,193,831	\$ 353,802	\$ 683,502	\$ 1,013,202	\$ 1,392,357	\$ 403,964	\$ 780,764	\$ 1,157,564	\$ 1,590,884
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 135,730	\$ 253,480	\$ 488,980	\$ 724,480	\$ 995,305	\$ 303,641	\$ 586,241	\$ 868,841	\$ 1,193,831	\$ 353,802	\$ 683,502	\$ 1,013,202	\$ 1,392,357	\$ 403,964	\$ 780,764	\$ 1,157,564	\$ 1,590,884

UNBUNDLED RATES - PROPOSED

<u>Distribution</u>																	
Distribution Charge @ \$4,246.82	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247	\$ 4,247
All kW @ \$2.31/kWh	\$ 57,844	\$ 57,844	\$ 57,844	\$ 57,844	\$ 57,844	\$ 69,412	\$ 69,412	\$ 69,412	\$ 69,412	\$ 80,981	\$ 80,981	\$ 80,981	\$ 80,981	\$ 92,550	\$ 92,550	\$ 92,550	\$ 92,550
<b>Sub-Total</b>	\$ 62,090	\$ 62,090	\$ 62,090	\$ 62,090	\$ 62,090	\$ 73,659	\$ 73,659	\$ 73,659	\$ 73,659	\$ 85,228	\$ 85,228	\$ 85,228	\$ 85,228	\$ 96,797	\$ 96,797	\$ 96,797	\$ 96,797
<u>Riders</u>																	
Phase IV Energy Efficiency Charge @ \$0.24 /kW PLC	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ \$2.812 /kW NSPL	\$ 70,300	\$ 70,300	\$ 70,300	\$ 70,300	\$ 70,300	\$ 84,360	\$ 84,360	\$ 84,360	\$ 84,360	\$ 98,420	\$ 98,420	\$ 98,420	\$ 98,420	\$ 112,480	\$ 112,480	\$ 112,480	\$ 112,480
Solar Photovoltaic Requirements Charge @ 0.008 c/kWh	\$ -	\$ 200	\$ 600	\$ 1,000	\$ 1,460	\$ 240	\$ 720	\$ 1,200	\$ 1,752	\$ 280	\$ 840	\$ 1,400	\$ 2,044	\$ 320	\$ 960	\$ 1,600	\$ 2,336
<b>Sub-Total</b>	\$ 76,300	\$ 76,500	\$ 76,900	\$ 77,300	\$ 77,760	\$ 91,800	\$ 92,280	\$ 92,760	\$ 93,312	\$ 107,100	\$ 107,660	\$ 108,220	\$ 108,864	\$ 122,400	\$ 123,040	\$ 123,680	\$ 124,416
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>PTC/HPS Charge</u>																	
All kWh @ \$0.04702 /kWh	\$ -	\$ 117,550	\$ 352,650	\$ 587,750	\$ 858,115	\$ 141,060	\$ 423,180	\$ 705,300	\$ 1,029,738	\$ 164,570	\$ 493,710	\$ 822,850	\$ 1,201,361	\$ 188,080	\$ 564,240	\$ 940,400	\$ 1,372,984
<b>Sub Total</b>	\$ 138,390	\$ 256,140	\$ 491,640	\$ 727,140	\$ 997,965	\$ 306,519	\$ 589,119	\$ 871,719	\$ 1,196,709	\$ 356,898	\$ 686,598	\$ 1,016,298	\$ 1,395,453	\$ 407,277	\$ 784,077	\$ 1,160,877	\$ 1,594,197
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 138,390	\$ 256,140	\$ 491,640	\$ 727,140	\$ 997,965	\$ 306,519	\$ 589,119	\$ 871,719	\$ 1,196,709	\$ 356,898	\$ 686,598	\$ 1,016,298	\$ 1,395,453	\$ 407,277	\$ 784,077	\$ 1,160,877	\$ 1,594,197
% Increase	1.96%	1.05%	0.54%	0.37%	0.27%	0.95%	0.49%	0.33%	0.24%	0.87%	0.45%	0.31%	0.22%	0.82%	0.42%	0.29%	0.21%

Penn Power Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE RS

	<u>ENERGY USAGE</u>																	
All kWh	0	50	100	250	500	750	939	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Energy Usage	0	50	100	250	500	750	939	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Proposed Bill	\$ 14.50	\$ 23.87	\$ 33.24	\$ 61.35	\$ 108.19	\$ 155.04	\$ 190.47	\$ 201.88	\$ 295.58	\$ 389.27	\$ 482.96	\$ 576.65	\$ 670.35	\$ 764.04	\$ 857.73	\$ 951.42	\$ 1,138.81	
Total Cost of Service Bill	\$ 65.83	\$ 72.51	\$ 79.19	\$ 99.22	\$ 132.61	\$ 166.00	\$ 191.26	\$ 199.39	\$ 266.17	\$ 332.95	\$ 399.73	\$ 466.51	\$ 533.29	\$ 600.07	\$ 666.85	\$ 733.63	\$ 867.20	
Increase (\$)	\$ (51.33)	\$ (48.64)	\$ (45.95)	\$ (37.88)	\$ (24.42)	\$ (10.96)	\$ (0.79)	\$ 2.49	\$ 29.40	\$ 56.32	\$ 83.23	\$ 110.14	\$ 137.05	\$ 163.97	\$ 190.88	\$ 217.79	\$ 271.61	
Increase (%)	-77.97%	-67.08%	-58.03%	-38.17%	-18.41%	-6.60%	-0.41%	1.25%	11.05%	16.91%	20.82%	23.61%	25.70%	27.32%	28.62%	29.69%	31.32%	

**UNBUNDLED RATES - COST OF SERVICE BASED**

<u>Distribution</u>																		
Distribution Charge @ \$65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83
All kWh @ 1.064 c/kWh	\$ -	\$ 1	\$ 1	\$ 3	\$ 5	\$ 8	\$ 10	\$ 11	\$ 16	\$ 21	\$ 27	\$ 32	\$ 37	\$ 43	\$ 48	\$ 53	\$ 64	
<b>Sub-Total</b>	\$ 66	\$ 66	\$ 67	\$ 68	\$ 71	\$ 74	\$ 76	\$ 76	\$ 82	\$ 87	\$ 92	\$ 98	\$ 103	\$ 108	\$ 114	\$ 119	\$ 130	
<u>Riders</u>																		
Universal Service Charge @ 0.927 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 9	\$ 9	\$ 14	\$ 19	\$ 23	\$ 28	\$ 32	\$ 37	\$ 42	\$ 46	\$ 56	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase IV Energy Efficiency Charge @ 0.200 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 12	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ -0.072 c/kWh	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 3	\$ 5	\$ 8	\$ 10	\$ 11	\$ 16	\$ 21	\$ 27	\$ 32	\$ 37	\$ 42	\$ 48	\$ 53	\$ 64	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>PTC/HPS Charge</u>																		
All kWh @ \$0.11231 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 56	\$ 84	\$ 105	\$ 112	\$ 168	\$ 225	\$ 281	\$ 337	\$ 393	\$ 449	\$ 505	\$ 562	\$ 674	
<b>Sub Total</b>	\$ 66	\$ 73	\$ 79	\$ 99	\$ 133	\$ 166	\$ 191	\$ 199	\$ 266	\$ 333	\$ 400	\$ 467	\$ 533	\$ 600	\$ 667	\$ 734	\$ 867	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 66	\$ 73	\$ 79	\$ 99	\$ 133	\$ 166	\$ 191	\$ 199	\$ 266	\$ 333	\$ 400	\$ 467	\$ 533	\$ 600	\$ 667	\$ 734	\$ 867	

**UNBUNDLED RATES - PROPOSED**

<u>Distribution</u>																		
Distribution Charge @ \$14.50	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	
All kWh @ 6.446 c/kWh	\$ -	\$ 3	\$ 6	\$ 16	\$ 32	\$ 48	\$ 61	\$ 64	\$ 97	\$ 129	\$ 161	\$ 193	\$ 226	\$ 258	\$ 290	\$ 322	\$ 387	
<b>Sub-Total</b>	\$ 15	\$ 18	\$ 21	\$ 31	\$ 47	\$ 63	\$ 75	\$ 79	\$ 111	\$ 143	\$ 176	\$ 208	\$ 240	\$ 272	\$ 305	\$ 337	\$ 401	
<u>Riders</u>																		
Universal Service Charge @ 0.927 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 9	\$ 9	\$ 14	\$ 19	\$ 23	\$ 28	\$ 32	\$ 37	\$ 42	\$ 46	\$ 56	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase IV Energy Efficiency Charge @ 0.200 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 12	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ -0.072 c/kWh	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 3	\$ 5	\$ 8	\$ 10	\$ 11	\$ 16	\$ 21	\$ 27	\$ 32	\$ 37	\$ 42	\$ 48	\$ 53	\$ 64	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>PTC/HPS Charge</u>																		
All kWh @ \$0.11231 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 56	\$ 84	\$ 105	\$ 112	\$ 168	\$ 225	\$ 281	\$ 337	\$ 393	\$ 449	\$ 505	\$ 562	\$ 674	
<b>Sub Total</b>	\$ 15	\$ 24	\$ 33	\$ 61	\$ 108	\$ 155	\$ 190	\$ 202	\$ 296	\$ 389	\$ 483	\$ 577	\$ 670	\$ 764	\$ 858	\$ 951	\$ 1,139	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 15	\$ 24	\$ 33	\$ 61	\$ 108	\$ 155	\$ 190	\$ 202	\$ 296	\$ 389	\$ 483	\$ 577	\$ 670	\$ 764	\$ 858	\$ 951	\$ 1,139	
<b>% Increase</b>	-78.0%	-67.1%	-58.0%	-38.2%	-18.4%	-6.6%	-0.4%	1.2%	11.0%	16.9%	20.8%	23.6%	25.7%	27.3%	28.6%	29.7%	31.3%	

Penn Power Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GS-V

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Proposed Bill	\$ 14.50	\$ 23.87	\$ 33.24	\$ 61.36	\$ 108.22	\$ 155.08	\$ 183.20	\$ 201.94	\$ 295.67	\$ 389.39	\$ 483.11	\$ 576.83	\$ 670.56	\$ 764.28	\$ 858.00	\$ 951.72	\$ 1,139.17	
Total Cost of Service Bill	\$ 65.83	\$ 72.51	\$ 79.19	\$ 99.24	\$ 132.64	\$ 166.05	\$ 186.09	\$ 199.45	\$ 266.26	\$ 333.07	\$ 399.88	\$ 466.69	\$ 533.50	\$ 600.31	\$ 667.12	\$ 733.93	\$ 867.56	
Increase (\$)	\$ (51.33)	\$ (48.64)	\$ (45.95)	\$ (37.88)	\$ (24.42)	\$ (10.96)	\$ (2.89)	\$ 2.49	\$ 29.40	\$ 56.32	\$ 83.23	\$ 110.14	\$ 137.05	\$ 163.97	\$ 190.88	\$ 217.79	\$ 271.61	
Increase (%)	-77.97%	-67.08%	-58.02%	-38.17%	-18.41%	-6.60%	-1.55%	1.25%	11.04%	16.91%	20.81%	23.60%	25.69%	27.31%	28.61%	29.67%	31.31%	

UNBUNDLED RATES - COST OF SERVICE BASED

Distribution																		
Distribution Charge @ \$65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83	\$ 65.83
All kWh @ 1.064 c/kWh	\$ -	\$ 1	\$ 1	\$ 3	\$ 5	\$ 8	\$ 10	\$ 11	\$ 16	\$ 21	\$ 27	\$ 32	\$ 37	\$ 43	\$ 48	\$ 53	\$ 64	
<b>Sub-Total</b>	\$ 66	\$ 66	\$ 67	\$ 68	\$ 71	\$ 74	\$ 75	\$ 76	\$ 82	\$ 87	\$ 92	\$ 98	\$ 103	\$ 108	\$ 114	\$ 119	\$ 130	
Riders																		
Universal Service Charge @ 0.927 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 8	\$ 9	\$ 14	\$ 19	\$ 23	\$ 28	\$ 32	\$ 37	\$ 42	\$ 46	\$ 56	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase IV Energy Efficiency Charge @ 0.206 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 12	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ -0.072 c/kWh	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 3	\$ 5	\$ 8	\$ 10	\$ 11	\$ 16	\$ 21	\$ 27	\$ 32	\$ 37	\$ 43	\$ 48	\$ 53	\$ 64	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PTC/HPS Charge																		
All kWh @ \$ 0.11231 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 56	\$ 84	\$ 101	\$ 112	\$ 168	\$ 225	\$ 281	\$ 337	\$ 393	\$ 449	\$ 505	\$ 562	\$ 674	
<b>Sub Total</b>	\$ 66	\$ 73	\$ 79	\$ 99	\$ 133	\$ 166	\$ 186	\$ 199	\$ 266	\$ 333	\$ 400	\$ 467	\$ 534	\$ 600	\$ 667	\$ 734	\$ 868	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 66	\$ 73	\$ 79	\$ 99	\$ 133	\$ 166	\$ 186	\$ 199	\$ 266	\$ 333	\$ 400	\$ 467	\$ 534	\$ 600	\$ 667	\$ 734	\$ 868	

UNBUNDLED RATES - PROPOSED

Distribution																		
Distribution Charge @ \$14.50	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	
All kWh @ 6.446 c/kWh	\$ -	\$ 3	\$ 6	\$ 16	\$ 32	\$ 48	\$ 58	\$ 64	\$ 97	\$ 129	\$ 161	\$ 193	\$ 226	\$ 258	\$ 290	\$ 322	\$ 387	
<b>Sub-Total</b>	\$ 15	\$ 18	\$ 21	\$ 31	\$ 47	\$ 63	\$ 73	\$ 79	\$ 111	\$ 143	\$ 176	\$ 208	\$ 240	\$ 272	\$ 305	\$ 337	\$ 401	
Riders																		
Universal Service Charge @ 0.927 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 8	\$ 9	\$ 14	\$ 19	\$ 23	\$ 28	\$ 32	\$ 37	\$ 42	\$ 46	\$ 56	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase IV Energy Efficiency Charge @ 0.206 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 12	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @ -0.072 c/kWh	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 3	\$ 5	\$ 8	\$ 10	\$ 11	\$ 16	\$ 21	\$ 27	\$ 32	\$ 37	\$ 43	\$ 48	\$ 53	\$ 64	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PTC/HPS Charge																		
All kWh @ \$ 0.11231 /kWh	\$ -	\$ 6	\$ 11	\$ 28	\$ 56	\$ 84	\$ 101	\$ 112	\$ 168	\$ 225	\$ 281	\$ 337	\$ 393	\$ 449	\$ 505	\$ 562	\$ 674	
<b>Sub Total</b>	\$ 15	\$ 24	\$ 33	\$ 61	\$ 108	\$ 155	\$ 183	\$ 202	\$ 296	\$ 389	\$ 483	\$ 577	\$ 671	\$ 764	\$ 858	\$ 952	\$ 1,139	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 15	\$ 24	\$ 33	\$ 61	\$ 108	\$ 155	\$ 183	\$ 202	\$ 296	\$ 389	\$ 483	\$ 577	\$ 671	\$ 764	\$ 858	\$ 952	\$ 1,139	
% Increase	-78.0%	-67.1%	-58.0%	-38.2%	-18.4%	-6.6%	-1.6%	1.2%	11.0%	16.9%	20.8%	23.6%	25.7%	27.3%	28.6%	29.7%	31.3%	

Penn Power Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GS - SMALL - SINGLE PHASE  
 At Average Levels of kWh Use

KW Demand	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500
ENERGY USAGE																	
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500
Total Proposed Bill	\$ 36.54	\$ 55.00	\$ 73.46	\$ 91.93	\$ 110.39	\$ 128.85	\$ 147.32	\$ 171.32	\$ 91.93	\$ 147.32	\$ 202.71	\$ 258.10	\$ 313.48	\$ 128.85	\$ 221.17	\$ 313.48	\$ 498.12
Total Cost of Service Bill	65.77	80.27	94.78	109.29	123.80	138.31	152.82	171.68	109.29	152.82	196.34	239.87	283.39	138.31	210.85	283.39	428.47
Increase (\$)	\$(29.23)	\$(25.27)	\$(21.32)	\$(17.36)	\$(13.41)	\$(9.45)	\$(5.50)	\$(0.36)	\$(17.36)	\$(5.50)	6.37	18.23	30.09	\$(9.45)	10.32	30.09	69.64
Increase (%)	-44.44%	-31.49%	-22.49%	-15.89%	-10.83%	-6.84%	-3.60%	-0.21%	-15.89%	-3.60%	3.24%	7.60%	10.62%	-6.84%	4.89%	10.62%	16.25%

UNBUNDLED RATES - COST OF SERVICE BASED

Distribution																	
Distribution Charge @ \$65.77	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66
All kWh @ 1.363 c/kWh	\$ -	\$ 1	\$ 3	\$ 4	\$ 5	\$ 7	\$ 8	\$ 10	\$ 4	\$ 8	\$ 12	\$ 16	\$ 20	\$ 7	\$ 14	\$ 20	\$ 34
<b>Sub-Total</b>	\$ 66	\$ 67	\$ 68	\$ 70	\$ 71	\$ 73	\$ 74	\$ 76	\$ 70	\$ 74	\$ 78	\$ 82	\$ 86	\$ 73	\$ 79	\$ 86	\$ 100
Riders																	
Phase IV Energy Efficiency Charge @ 0.206 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ -0.176 c/kWh	\$ -	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (1)	\$ (2)	\$ (3)	\$ (4)
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sub-Total</b>	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$ 0.13109 /kWh	\$ -	\$ 13	\$ 26	\$ 39	\$ 52	\$ 66	\$ 79	\$ 96	\$ 39	\$ 79	\$ 118	\$ 157	\$ 197	\$ 66	\$ 131	\$ 197	\$ 328
<b>Sub Total</b>	\$ 66	\$ 80	\$ 95	\$ 109	\$ 124	\$ 138	\$ 153	\$ 172	\$ 109	\$ 153	\$ 196	\$ 240	\$ 283	\$ 138	\$ 211	\$ 283	\$ 428
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 66	\$ 80	\$ 95	\$ 109	\$ 124	\$ 138	\$ 153	\$ 172	\$ 109	\$ 153	\$ 196	\$ 240	\$ 283	\$ 138	\$ 211	\$ 283	\$ 428

UNBUNDLED RATES - PROPOSED

Distribution																	
Distribution Charge @ \$36.54	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37
All kWh @ 5.318 c/kWh	\$ -	\$ 5	\$ 11	\$ 16	\$ 21	\$ 27	\$ 32	\$ 39	\$ 16	\$ 32	\$ 48	\$ 64	\$ 80	\$ 27	\$ 53	\$ 80	\$ 133
<b>Sub-Total</b>	\$ 37	\$ 42	\$ 47	\$ 52	\$ 58	\$ 63	\$ 68	\$ 75	\$ 52	\$ 68	\$ 84	\$ 100	\$ 116	\$ 63	\$ 90	\$ 116	\$ 169
Riders																	
Phase IV Energy Efficiency Charge @ 0.206 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ -0.176 c/kWh	\$ -	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (3)	\$ (1)	\$ (2)	\$ (3)	\$ (4)
Solar Photovoltaic Requirements Charge @ 0.006 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sub-Total</b>	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$ 0.13109 /kWh	\$ -	\$ 13	\$ 26	\$ 39	\$ 52	\$ 66	\$ 79	\$ 96	\$ 39	\$ 79	\$ 118	\$ 157	\$ 197	\$ 66	\$ 131	\$ 197	\$ 328
<b>Sub Total</b>	\$ 37	\$ 55	\$ 73	\$ 92	\$ 110	\$ 129	\$ 147	\$ 171	\$ 92	\$ 147	\$ 203	\$ 258	\$ 313	\$ 129	\$ 221	\$ 313	\$ 498
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 37	\$ 55	\$ 73	\$ 92	\$ 110	\$ 129	\$ 147	\$ 171	\$ 92	\$ 147	\$ 203	\$ 258	\$ 313	\$ 129	\$ 221	\$ 313	\$ 498
% Increase	-44.4%	-31.5%	-22.5%	-15.9%	-10.8%	-6.8%	-3.6%	-0.2%	-15.9%	-3.6%	3.2%	7.6%	10.6%	-6.8%	4.9%	10.6%	16.3%

Penn Power Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GS-MEDIUM  
 With Demands 250-400 KW  
 At Average Levels of kWh Use

KW Demand	250	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400
Total kW	250	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
<b>REACTIVE DEMAND</b>																		
rKVA	76	76	76	76	76	76	76	76	76	122	122	122	122	122	122	122	122	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Proposed Bill	\$ 1,267.20	\$ 4,552.20	\$ 7,837.20	\$ 11,122.20	\$ 14,407.20	\$ 17,692.20	\$ 20,977.20	\$ 25,247.70	\$ 30,832.20	\$ 7,260.61	\$ 12,516.61	\$ 17,772.61	\$ 23,028.61	\$ 28,284.61	\$ 33,540.61	\$ 40,373.41	\$ 49,308.61	
Total Cost of Service Bill	953.70	4,238.70	7,523.70	10,808.70	14,093.70	17,378.70	20,663.70	24,934.20	30,518.70	6,736.87	11,992.87	17,248.87	22,504.87	27,760.87	33,016.87	39,849.67	48,784.87	
Increase (\$)	\$ 313.50	\$ 313.50	\$ 313.50	\$ 313.50	\$ 313.50	\$ 313.50	\$ 313.50	\$ 313.50	\$ 313.50	\$ 523.74	\$ 523.74	\$ 523.74	\$ 523.74	\$ 523.74	\$ 523.74	\$ 523.74	\$ 523.74	
Increase (%)	32.87%	7.40%	4.17%	2.90%	2.22%	1.80%	1.52%	1.26%	1.03%	7.77%	4.37%	3.04%	2.33%	1.89%	1.59%	1.31%	1.07%	

UNBUNDLED RATES - COST OF SERVICE BASED

Distribution	250	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400
Distribution Charge @ \$75.07	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
All kW @ \$3.45/kW	\$ 863	\$ 863	\$ 863	\$ 863	\$ 863	\$ 863	\$ 863	\$ 863	\$ 863	\$ 1,381	\$ 1,381	\$ 1,381	\$ 1,381	\$ 1,381	\$ 1,381	\$ 1,381	\$ 1,381
All rKVA @ \$0.20 /rKVA	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
<b>Sub-Total</b>	\$ 954	\$ 954	\$ 954	\$ 954	\$ 954	\$ 954	\$ 954	\$ 954	\$ 954	\$ 1,481	\$ 1,481	\$ 1,481	\$ 1,481	\$ 1,481	\$ 1,481	\$ 1,481	\$ 1,481
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ 0.206 c/kWh	\$ -	\$ 52	\$ 103	\$ 155	\$ 206	\$ 258	\$ 309	\$ 376	\$ 464	\$ 82	\$ 165	\$ 247	\$ 330	\$ 412	\$ 494	\$ 602	\$ 742
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ -0.181 c/kWh	\$ -	\$ (45)	\$ (91)	\$ (136)	\$ (181)	\$ (226)	\$ (272)	\$ (330)	\$ (407)	\$ (72)	\$ (145)	\$ (217)	\$ (290)	\$ (362)	\$ (434)	\$ (529)	\$ (652)
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 2	\$ 3	\$ 5	\$ 6	\$ 8	\$ 9	\$ 11	\$ 14	\$ 2	\$ 5	\$ 7	\$ 10	\$ 12	\$ 14	\$ 18	\$ 22
<b>Sub-Total</b>	\$ -	\$ 8	\$ 16	\$ 23	\$ 31	\$ 39	\$ 46	\$ 57	\$ 70	\$ 12	\$ 25	\$ 37	\$ 50	\$ 62	\$ 74	\$ 91	\$ 112
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.13109 /kWh	\$ -	\$ 3,277	\$ 6,555	\$ 9,832	\$ 13,109	\$ 16,386	\$ 19,664	\$ 23,924	\$ 29,495	\$ 5,244	\$ 10,487	\$ 15,731	\$ 20,974	\$ 26,218	\$ 31,462	\$ 38,278	\$ 47,192
<b>Sub-Total</b>	\$ 953.70	\$ 4,238.70	\$ 7,523.70	\$ 10,808.70	\$ 14,093.70	\$ 17,378.70	\$ 20,663.70	\$ 24,934.20	\$ 30,518.70	\$ 6,736.87	\$ 11,992.87	\$ 17,248.87	\$ 22,504.87	\$ 27,760.87	\$ 33,016.87	\$ 39,849.67	\$ 48,784.87
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 953.70	\$ 4,238.70	\$ 7,523.70	\$ 10,808.70	\$ 14,093.70	\$ 17,378.70	\$ 20,663.70	\$ 24,934.20	\$ 30,518.70	\$ 6,736.87	\$ 11,992.87	\$ 17,248.87	\$ 22,504.87	\$ 27,760.87	\$ 33,016.87	\$ 39,849.67	\$ 48,784.87

UNBUNDLED RATES - PROPOSED

Distribution	250	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400
Distribution Charge @ \$38.17	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38
All kW @ \$4.83/kW	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,932	\$ 1,932	\$ 1,932	\$ 1,932	\$ 1,932	\$ 1,932	\$ 1,932	\$ 1,932
All rKVA @ \$0.28 /rKVA	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35
<b>Sub-Total</b>	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 1,267	\$ 2,005	\$ 2,005	\$ 2,005	\$ 2,005	\$ 2,005	\$ 2,005	\$ 2,005	\$ 2,005
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ 0.206 c/kWh	\$ -	\$ 52	\$ 103	\$ 155	\$ 206	\$ 258	\$ 309	\$ 376	\$ 464	\$ 82	\$ 165	\$ 247	\$ 330	\$ 412	\$ 494	\$ 602	\$ 742
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ -0.181 c/kWh	\$ -	\$ (45)	\$ (91)	\$ (136)	\$ (181)	\$ (226)	\$ (272)	\$ (330)	\$ (407)	\$ (72)	\$ (145)	\$ (217)	\$ (290)	\$ (362)	\$ (434)	\$ (529)	\$ (652)
Solar Photovoltaic Requirements Charge @ 0.006 c/kv	\$ -	\$ 2	\$ 3	\$ 5	\$ 6	\$ 8	\$ 9	\$ 11	\$ 14	\$ 2	\$ 5	\$ 7	\$ 10	\$ 12	\$ 14	\$ 18	\$ 22
<b>Sub-Total</b>	\$ -	\$ 8	\$ 16	\$ 23	\$ 31	\$ 39	\$ 46	\$ 57	\$ 70	\$ 12	\$ 25	\$ 37	\$ 50	\$ 62	\$ 74	\$ 91	\$ 112
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.13109 /kWh	\$ -	\$ 3,277	\$ 6,555	\$ 9,832	\$ 13,109	\$ 16,386	\$ 19,664	\$ 23,924	\$ 29,495	\$ 5,244	\$ 10,487	\$ 15,731	\$ 20,974	\$ 26,218	\$ 31,462	\$ 38,278	\$ 47,192
<b>Sub-Total</b>	\$ 1,267.20	\$ 4,552.20	\$ 7,837.20	\$ 11,122.20	\$ 14,407.20	\$ 17,692.20	\$ 20,977.20	\$ 25,247.70	\$ 30,832.20	\$ 7,260.61	\$ 12,516.61	\$ 17,772.61	\$ 23,028.61	\$ 28,284.61	\$ 33,540.61	\$ 40,373.41	\$ 49,308.61
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 1,267.20	\$ 4,552.20	\$ 7,837.20	\$ 11,122.20	\$ 14,407.20	\$ 17,692.20	\$ 20,977.20	\$ 25,247.70	\$ 30,832.20	\$ 7,260.61	\$ 12,516.61	\$ 17,772.61	\$ 23,028.61	\$ 28,284.61	\$ 33,540.61	\$ 40,373.41	\$ 49,308.61
<b>% Increase</b>	32.87%	7.40%	4.17%	2.90%	2.22%	1.80%	1.52%	1.26%	1.03%	7.77%	4.37%	3.04%	2.33%	1.89%	1.59%	1.31%	1.07%









West Penn Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE RS

	ENERGY USAGE																
All kWh	0	50	100	250	500	750	948	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	948	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	\$ 11.50	\$ 19.57	\$ 27.65	\$ 51.87	\$ 92.24	\$ 132.61	\$ 164.58	\$ 172.98	\$ 253.71	\$ 334.45	\$ 415.19	\$ 495.93	\$ 576.67	\$ 657.40	\$ 738.14	\$ 818.88	\$ 980.35
Total Cost of Service Bill	\$ 47.78	\$ 53.94	\$ 60.10	\$ 78.58	\$ 109.38	\$ 140.18	\$ 164.57	\$ 170.98	\$ 232.58	\$ 294.18	\$ 355.78	\$ 417.38	\$ 478.97	\$ 540.57	\$ 602.17	\$ 663.77	\$ 786.97
Increase (\$)	\$ (36.28)	\$ (34.37)	\$ (32.45)	\$ (26.71)	\$ (17.14)	\$ (7.57)	\$ 0.01	\$ 2.00	\$ 21.14	\$ 40.27	\$ 59.41	\$ 78.55	\$ 97.69	\$ 116.83	\$ 135.97	\$ 155.11	\$ 193.38
Increase (%)	-75.93%	-63.71%	-54.00%	-33.99%	-15.67%	-5.40%	0.00%	1.17%	9.09%	13.69%	16.70%	18.82%	20.40%	21.61%	22.58%	23.37%	24.57%

UNBUNDLED RATES - COST OF SERVICE BASED

Distribution																	
Distribution Charge @ \$47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78
All kWh @ 0.919 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 9	\$ 9	\$ 14	\$ 18	\$ 23	\$ 28	\$ 32	\$ 37	\$ 41	\$ 46	\$ 55
<b>Sub-Total</b>	\$ 48	\$ 48	\$ 49	\$ 50	\$ 52	\$ 55	\$ 56	\$ 57	\$ 62	\$ 66	\$ 71	\$ 75	\$ 80	\$ 85	\$ 89	\$ 94	\$ 103
Riders																	
Universal Service Charge @ 0.795 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.162 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 6	\$ 7	\$ 8	\$ 8	\$ 10
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.443 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27
Solar Photovoltaic Requirements Charge @ 0.000 c/k	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 4	\$ 7	\$ 11	\$ 13	\$ 14	\$ 21	\$ 28	\$ 35	\$ 42	\$ 49	\$ 56	\$ 63	\$ 70	\$ 84
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$0.10001 /kWh	\$ -	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 95	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600
<b>Sub Total</b>	\$ 48	\$ 54	\$ 60	\$ 79	\$ 109	\$ 140	\$ 165	\$ 171	\$ 233	\$ 294	\$ 356	\$ 417	\$ 479	\$ 541	\$ 602	\$ 664	\$ 787
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 48	\$ 54	\$ 60	\$ 79	\$ 109	\$ 140	\$ 165	\$ 171	\$ 233	\$ 294	\$ 356	\$ 417	\$ 479	\$ 541	\$ 602	\$ 664	\$ 787

UNBUNDLED RATES - PROPOSED

Distribution																	
Distribution Charge @ \$11.50	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
All kWh @ 4.747 c/kWh	\$ -	\$ 2	\$ 5	\$ 12	\$ 24	\$ 36	\$ 45	\$ 47	\$ 71	\$ 95	\$ 119	\$ 142	\$ 166	\$ 190	\$ 214	\$ 237	\$ 285
<b>Sub-Total</b>	\$ 12	\$ 14	\$ 16	\$ 23	\$ 35	\$ 47	\$ 56	\$ 59	\$ 83	\$ 106	\$ 130	\$ 154	\$ 178	\$ 201	\$ 225	\$ 249	\$ 296
Riders																	
Universal Service Charge @ 0.795 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 8	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.162 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 6	\$ 7	\$ 8	\$ 8	\$ 10
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.443 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27
Solar Photovoltaic Requirements Charge @ 0.000 c/k	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 4	\$ 7	\$ 11	\$ 13	\$ 14	\$ 21	\$ 28	\$ 35	\$ 42	\$ 49	\$ 56	\$ 63	\$ 70	\$ 84
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																	
All kWh @ \$0.10001 /kWh	\$ -	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 95	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600
<b>Sub Total</b>	\$ 12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 165	\$ 173	\$ 254	\$ 334	\$ 415	\$ 496	\$ 577	\$ 657	\$ 738	\$ 819	\$ 980
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 165	\$ 173	\$ 254	\$ 334	\$ 415	\$ 496	\$ 577	\$ 657	\$ 738	\$ 819	\$ 980
<b>% Increase</b>	-75.9%	-63.7%	-54.0%	-34.0%	-15.7%	-5.4%	0.0%	1.2%	9.1%	13.7%	16.7%	18.8%	20.4%	21.6%	22.6%	23.4%	24.6%

West Penn Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GS-V

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000	
Total Proposed Bill	\$ 11.50	\$ 19.58	\$ 27.65	\$ 51.88	\$ 92.26	\$ 132.64	\$ 156.87	\$ 173.03	\$ 253.79	\$ 334.55	\$ 415.31	\$ 496.08	\$ 576.84	\$ 657.60	\$ 738.37	\$ 819.13	\$ 980.65	
Total Cost of Service Bill	\$ 47.78	\$ 53.94	\$ 60.10	\$ 78.59	\$ 109.40	\$ 140.22	\$ 158.70	\$ 171.03	\$ 232.65	\$ 294.28	\$ 355.90	\$ 417.53	\$ 479.15	\$ 540.77	\$ 602.40	\$ 664.02	\$ 787.27	
Increase (\$)	\$ (36.28)	\$ (34.37)	\$ (32.45)	\$ (26.71)	\$ (17.14)	\$ (7.57)	\$ (1.83)	\$ 2.00	\$ 21.14	\$ 40.27	\$ 59.41	\$ 78.55	\$ 97.69	\$ 116.83	\$ 135.97	\$ 155.11	\$ 193.38	
Increase (%)	-75.93%	-63.71%	-53.99%	-33.99%	-15.67%	-5.40%	-1.15%	1.17%	9.08%	13.69%	16.69%	18.81%	20.39%	21.60%	22.57%	23.36%	24.56%	

UNBUNDLED RATES - COST OF SERVICE BASED

Distribution																		
Distribution Charge @ \$47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78	\$ 47.78
All kWh @ 0.919 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 5	\$ 7	\$ 8	\$ 9	\$ 14	\$ 18	\$ 23	\$ 28	\$ 32	\$ 37	\$ 41	\$ 46	\$ 55	\$ 55
<b>Sub-Total</b>	\$ 48	\$ 48	\$ 49	\$ 50	\$ 52	\$ 55	\$ 56	\$ 57	\$ 62	\$ 66	\$ 71	\$ 75	\$ 80	\$ 85	\$ 89	\$ 94	\$ 103	\$ 103
Riders																		
Universal Service Charge @ 0.795 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 7	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48	\$ 48
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 8	\$ 10	\$ 10
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.443 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27	\$ 27
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 4	\$ 7	\$ 11	\$ 13	\$ 14	\$ 21	\$ 28	\$ 35	\$ 42	\$ 49	\$ 56	\$ 63	\$ 70	\$ 84	\$ 84
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																		
All kWh @ \$ 0.10001 /kWh	\$ -	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 90	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600	\$ 600
<b>Sub Total</b>	\$ 48	\$ 54	\$ 60	\$ 79	\$ 109	\$ 140	\$ 159	\$ 171	\$ 233	\$ 294	\$ 356	\$ 418	\$ 479	\$ 541	\$ 602	\$ 664	\$ 787	\$ 787
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 48	\$ 54	\$ 60	\$ 79	\$ 109	\$ 140	\$ 159	\$ 171	\$ 233	\$ 294	\$ 356	\$ 418	\$ 479	\$ 541	\$ 602	\$ 664	\$ 787	\$ 787

UNBUNDLED RATES - PROPOSED

Distribution																		
Distribution Charge @ \$11.50	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
All kWh @ 4.747 c/kWh	\$ -	\$ 2	\$ 5	\$ 12	\$ 24	\$ 36	\$ 43	\$ 47	\$ 71	\$ 95	\$ 119	\$ 142	\$ 166	\$ 190	\$ 214	\$ 237	\$ 285	\$ 285
<b>Sub-Total</b>	\$ 12	\$ 14	\$ 16	\$ 23	\$ 35	\$ 47	\$ 54	\$ 59	\$ 83	\$ 106	\$ 130	\$ 154	\$ 178	\$ 201	\$ 225	\$ 249	\$ 296	\$ 296
Riders																		
Universal Service Charge @ 0.795 c/kWh	\$ -	\$ 0	\$ 1	\$ 2	\$ 4	\$ 6	\$ 7	\$ 8	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	\$ 48	\$ 48
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 8	\$ 10	\$ 10
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.443 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 2	\$ 3	\$ 4	\$ 4	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 18	\$ 20	\$ 22	\$ 27	\$ 27
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ -	\$ 1	\$ 1	\$ 4	\$ 7	\$ 11	\$ 13	\$ 14	\$ 21	\$ 28	\$ 35	\$ 42	\$ 49	\$ 56	\$ 63	\$ 70	\$ 84	\$ 84
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTC/HPS Charge																		
All kWh @ \$ 0.10001 /kWh	\$ -	\$ 5	\$ 10	\$ 25	\$ 50	\$ 75	\$ 90	\$ 100	\$ 150	\$ 200	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 600	\$ 600
<b>Sub Total</b>	\$ 12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 157	\$ 173	\$ 254	\$ 335	\$ 415	\$ 496	\$ 577	\$ 658	\$ 738	\$ 819	\$ 981	\$ 981
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 12	\$ 20	\$ 28	\$ 52	\$ 92	\$ 133	\$ 157	\$ 173	\$ 254	\$ 335	\$ 415	\$ 496	\$ 577	\$ 658	\$ 738	\$ 819	\$ 981	\$ 981
<b>% Increase</b>	-75.9%	-63.7%	-54.0%	-34.0%	-15.7%	-5.4%	-1.2%	1.2%	9.1%	13.7%	16.7%	18.8%	20.4%	21.6%	22.6%	23.4%	24.6%	24.6%

West Penn Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GS - SMALL - SINGLE PHASE  
 At Average Levels of kWh Use

KW Demand	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500
ENERGY USAGE																	
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500
Total Proposed Bill	\$ 14.40	\$ 31.11	\$ 47.82	\$ 64.53	\$ 81.24	\$ 97.94	\$ 114.65	\$ 136.38	\$ 64.53	\$ 114.65	\$ 164.78	\$ 214.91	\$ 265.04	\$ 97.94	\$ 181.49	\$ 265.04	\$ 432.13
Total Cost of Service Bill	46.90	59.33	71.76	84.18	96.61	109.04	121.46	137.62	84.18	121.46	158.75	196.03	233.31	109.04	171.17	233.31	357.58
Increase (\$)	\$(32.50)	\$(28.22)	\$(23.94)	\$(19.66)	\$(15.37)	\$(11.09)	\$(6.81)	\$(1.24)	\$(19.66)	\$(6.81)	\$6.04	\$18.88	\$31.73	\$(11.09)	\$10.32	\$31.73	\$74.55
Increase (%)	-69.30%	-47.57%	-33.36%	-23.35%	-15.91%	-10.17%	-5.61%	-0.90%	-23.35%	-5.61%	3.80%	9.63%	13.60%	-10.17%	6.03%	13.60%	20.85%

UNBUNDLED RATES - COST OF SERVICE BASED

Distribution																	
Distribution Charge @ \$46.90	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47	\$ 47
All kWh @ 1.055 c/kWh	\$ -	\$ 1	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 8	\$ 3	\$ 6	\$ 9	\$ 13	\$ 16	\$ 5	\$ 11	\$ 16	\$ 26
<b>Sub-Total</b>	\$ 47	\$ 48	\$ 49	\$ 50	\$ 51	\$ 52	\$ 53	\$ 55	\$ 50	\$ 53	\$ 56	\$ 60	\$ 63	\$ 52	\$ 57	\$ 63	\$ 73
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.182 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ -	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4	\$ 5	\$ 2	\$ 3	\$ 5	\$ 9
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 11	\$ 22	\$ 33	\$ 44	\$ 55	\$ 66	\$ 80	\$ 33	\$ 66	\$ 99	\$ 132	\$ 165	\$ 55	\$ 110	\$ 165	\$ 276
<b>Sub Total</b>	\$ 47	\$ 59	\$ 72	\$ 84	\$ 97	\$ 109	\$ 121	\$ 138	\$ 84	\$ 121	\$ 159	\$ 196	\$ 233	\$ 109	\$ 171	\$ 233	\$ 358
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 47	\$ 59	\$ 72	\$ 84	\$ 97	\$ 109	\$ 121	\$ 138	\$ 84	\$ 121	\$ 159	\$ 196	\$ 233	\$ 109	\$ 171	\$ 233	\$ 358

UNBUNDLED RATES - PROPOSED

Distribution																	
Distribution Charge @ \$14.40	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14
All kWh @ 5.337 c/kWh	\$ -	\$ 5	\$ 11	\$ 16	\$ 21	\$ 27	\$ 32	\$ 39	\$ 16	\$ 32	\$ 48	\$ 64	\$ 80	\$ 27	\$ 53	\$ 80	\$ 133
<b>Sub-Total</b>	\$ 14	\$ 20	\$ 25	\$ 30	\$ 36	\$ 41	\$ 46	\$ 53	\$ 30	\$ 46	\$ 62	\$ 78	\$ 94	\$ 41	\$ 68	\$ 94	\$ 148
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.182 c/kWh	\$ -	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 5
Solar Photovoltaic Requirements Charge @ 0.000 c/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ -	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 3	\$ 1	\$ 2	\$ 3	\$ 4	\$ 5	\$ 2	\$ 3	\$ 5	\$ 9
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 11	\$ 22	\$ 33	\$ 44	\$ 55	\$ 66	\$ 80	\$ 33	\$ 66	\$ 99	\$ 132	\$ 165	\$ 55	\$ 110	\$ 165	\$ 276
<b>Sub Total</b>	\$ 14	\$ 31	\$ 48	\$ 65	\$ 81	\$ 98	\$ 115	\$ 136	\$ 65	\$ 115	\$ 165	\$ 215	\$ 265	\$ 98	\$ 181	\$ 265	\$ 432
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 14	\$ 31	\$ 48	\$ 65	\$ 81	\$ 98	\$ 115	\$ 136	\$ 65	\$ 115	\$ 165	\$ 215	\$ 265	\$ 98	\$ 181	\$ 265	\$ 432
% Increase	-69.3%	-47.6%	-33.4%	-23.4%	-15.9%	-10.2%	-5.6%	-0.9%	-23.4%	-5.6%	3.8%	9.6%	13.6%	-10.2%	6.0%	13.6%	20.8%

West Penn Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GS MEDIUM - SINGLE PHASE  
 With Demands 10 - 20 KW  
 At Average Levels of kWh Use

KW Demand	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20
Total kW	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900
<b>REACTIVE DEMAND</b>																	
rKVA	0	3	3	3	3	3	3	3	3	7	7	7	7	7	7	7	7
<b>ENERGY USAGE</b>																	
Monthly Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000
Total Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000
Total Proposed Bill	\$ 25.90	\$ 184.35	\$ 303.50	\$ 422.65	\$ 541.80	\$ 660.95	\$ 780.10	\$ 935.00	\$ 1,137.55	\$ 342.81	\$ 581.10	\$ 819.40	\$ 1,057.70	\$ 1,296.00	\$ 1,534.30	\$ 1,844.09	\$ 2,249.20
Total Cost of Service Bill	68.13	204.76	321.23	437.71	554.19	670.67	787.15	938.57	1,136.58	341.38	574.34	807.29	1,040.25	1,273.21	1,506.16	1,809.01	2,205.03
Increase (\$)	\$ (42.23)	\$ (20.40)	\$ (17.73)	\$ (15.06)	\$ (12.39)	\$ (9.72)	\$ (7.05)	\$ (3.57)	\$ 0.97	\$ 1.43	\$ 6.77	\$ 12.11	\$ 17.45	\$ 22.79	\$ 28.14	\$ 35.08	\$ 44.16
Increase (%)	-61.98%	-9.96%	-5.52%	-3.44%	-2.24%	-1.45%	-0.90%	-0.38%	0.09%	0.42%	1.18%	1.50%	1.68%	1.79%	1.87%	1.94%	2.00%

UNBUNDLED RATES - COST OF SERVICE BASED

Distribution	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20
Distribution Charge @ \$68.13	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68
All kW @ \$1.97/kW	\$ -	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39
All kWh @ 0.281 c/kWh	\$ -	\$ 3	\$ 6	\$ 8	\$ 11	\$ 14	\$ 17	\$ 21	\$ 25	\$ 6	\$ 11	\$ 17	\$ 22	\$ 28	\$ 34	\$ 41	\$ 51
All rKVA @ \$0.13 /rKVA	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
<b>Sub-Total</b>	\$ 68	\$ 91	\$ 94	\$ 97	\$ 100	\$ 102	\$ 105	\$ 109	\$ 114	\$ 114	\$ 120	\$ 125	\$ 131	\$ 137	\$ 142	\$ 149	\$ 159
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 2	\$ 3	\$ 5	\$ 7	\$ 8	\$ 10	\$ 12	\$ 15	\$ 3	\$ 7	\$ 10	\$ 13	\$ 17	\$ 20	\$ 24	\$ 30
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.177 c/kWh	\$ -	\$ 2	\$ 4	\$ 5	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 4	\$ 7	\$ 11	\$ 14	\$ 18	\$ 21	\$ 26	\$ 32
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ -	\$ 3	\$ 7	\$ 10	\$ 14	\$ 17	\$ 21	\$ 25	\$ 31	\$ 7	\$ 14	\$ 21	\$ 28	\$ 34	\$ 41	\$ 50	\$ 62
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 110	\$ 220	\$ 331	\$ 441	\$ 551	\$ 661	\$ 805	\$ 992	\$ 220	\$ 441	\$ 661	\$ 882	\$ 1,102	\$ 1,323	\$ 1,609	\$ 1,984
<b>Sub Total</b>	\$ 68	\$ 205	\$ 321	\$ 438	\$ 554	\$ 671	\$ 787	\$ 939	\$ 1,137	\$ 341	\$ 574	\$ 807	\$ 1,040	\$ 1,273	\$ 1,506	\$ 1,809	\$ 2,205
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 68	\$ 205	\$ 321	\$ 438	\$ 554	\$ 671	\$ 787	\$ 939	\$ 1,137	\$ 341	\$ 574	\$ 807	\$ 1,040	\$ 1,273	\$ 1,506	\$ 1,809	\$ 2,205

UNBUNDLED RATES - PROPOSED

Distribution	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20
Distribution Charge @ \$25.90	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26
All kW @ \$3.85/kW	\$ -	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77
All kWh @ 0.548 c/kWh	\$ -	\$ 5	\$ 11	\$ 16	\$ 22	\$ 27	\$ 33	\$ 40	\$ 49	\$ 11	\$ 22	\$ 33	\$ 44	\$ 55	\$ 66	\$ 80	\$ 99
All rKVA @ \$0.25 /rKVA	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
<b>Sub-Total</b>	\$ 26	\$ 71	\$ 76	\$ 82	\$ 87	\$ 93	\$ 98	\$ 105	\$ 115	\$ 115	\$ 126	\$ 137	\$ 148	\$ 159	\$ 170	\$ 185	\$ 203
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ 0.167 c/kWh	\$ -	\$ 2	\$ 3	\$ 5	\$ 7	\$ 8	\$ 10	\$ 12	\$ 15	\$ 3	\$ 7	\$ 10	\$ 13	\$ 17	\$ 20	\$ 24	\$ 30
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @ 0.177 c/kWh	\$ -	\$ 2	\$ 4	\$ 5	\$ 7	\$ 9	\$ 11	\$ 13	\$ 16	\$ 4	\$ 7	\$ 11	\$ 14	\$ 18	\$ 21	\$ 26	\$ 32
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ -	\$ 3	\$ 7	\$ 10	\$ 14	\$ 17	\$ 21	\$ 25	\$ 31	\$ 7	\$ 14	\$ 21	\$ 28	\$ 34	\$ 41	\$ 50	\$ 62
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$ 0.11023 /kWh	\$ -	\$ 110	\$ 220	\$ 331	\$ 441	\$ 551	\$ 661	\$ 805	\$ 992	\$ 220	\$ 441	\$ 661	\$ 882	\$ 1,102	\$ 1,323	\$ 1,609	\$ 1,984
<b>Sub Total</b>	\$ 26	\$ 184	\$ 304	\$ 423	\$ 542	\$ 661	\$ 780	\$ 935	\$ 1,138	\$ 343	\$ 581	\$ 819	\$ 1,058	\$ 1,296	\$ 1,534	\$ 1,844	\$ 2,249
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 26	\$ 184	\$ 304	\$ 423	\$ 542	\$ 661	\$ 780	\$ 935	\$ 1,138	\$ 343	\$ 581	\$ 819	\$ 1,058	\$ 1,296	\$ 1,534	\$ 1,844	\$ 2,249
% Increase	-61.98%	-9.96%	-5.52%	-3.44%	-2.24%	-1.45%	-0.90%	-0.38%	0.09%	0.42%	1.18%	1.50%	1.68%	1.79%	1.87%	1.94%	2.00%

West Penn Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GS - LARGE  
 With Demands of 1,500 - 3,000 KW  
 At Average Levels of kWh Use

KW Demand	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
<b>REACTIVE DEMAND</b>																		
rKVA	743	743	743	743	743	991	991	991	991	1,238	1,238	1,238	1,238	1,486	1,486	1,486	1,486	
<b>ENERGY USAGE</b>																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	\$ 10,618.22	\$ 20,215.22	\$ 39,409.22	\$ 58,603.22	\$ 80,676.32	\$ 26,888.19	\$ 52,480.19	\$ 78,072.19	\$ 107,502.99	\$ 33,561.17	\$ 65,551.17	\$ 97,541.17	\$ 134,329.67	\$ 40,234.15	\$ 78,622.15	\$ 117,010.15	\$ 161,156.35	
Total Cost of Service Bill	6,990.34	16,587.34	35,781.34	54,975.34	77,048.44	21,950.62	47,542.62	73,134.62	102,565.42	27,313.90	59,303.90	91,293.90	128,082.40	32,677.18	71,065.18	109,453.18	153,599.38	
Increase (\$)	\$ 3,627.88	\$ 3,627.88	\$ 3,627.88	\$ 3,627.88	\$ 3,627.88	\$ 4,937.57	\$ 4,937.57	\$ 4,937.57	\$ 4,937.57	\$ 6,247.27	\$ 6,247.27	\$ 6,247.27	\$ 6,247.27	\$ 7,556.96	\$ 7,556.96	\$ 7,556.96	\$ 7,556.96	
Increase (%)	51.90%	21.87%	10.14%	6.60%	4.71%	22.49%	10.39%	6.75%	4.81%	22.87%	10.53%	6.84%	4.88%	23.13%	10.63%	6.90%	4.92%	

UNBUNDLED RATES - COST OF SERVICE BASED

<b>Distribution</b>																		
Distribution Charge @ \$497.50	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497
All kW @ \$2.81/kW	\$ 4,213	\$ 4,213	\$ 4,213	\$ 4,213	\$ 4,213	\$ 5,618	\$ 5,618	\$ 5,618	\$ 5,618	\$ 7,022	\$ 7,022	\$ 7,022	\$ 7,022	\$ 8,426	\$ 8,426	\$ 8,426	\$ 8,426	
All rKVA @ \$0.13 /rKVA	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 126	\$ 126	\$ 126	\$ 126	\$ 157	\$ 157	\$ 157	\$ 157	\$ 188	\$ 188	\$ 188	\$ 188	
<b>Sub-Total</b>	\$ 4,805	\$ 4,805	\$ 4,805	\$ 4,805	\$ 4,805	\$ 6,241	\$ 6,241	\$ 6,241	\$ 6,241	\$ 7,676	\$ 7,676	\$ 7,676	\$ 7,676	\$ 9,112	\$ 9,112	\$ 9,112	\$ 9,112	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @\$1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total</b>	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,914	\$ 2,914	\$ 2,914	\$ 2,914	\$ 3,643	\$ 3,643	\$ 3,643	\$ 3,643	\$ 4,371	\$ 4,371	\$ 4,371	\$ 4,371	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116	
<b>Sub Total</b>	\$ 6,990.34	\$ 16,587.34	\$ 35,781.34	\$ 54,975.34	\$ 77,048.44	\$ 21,950.62	\$ 47,542.62	\$ 73,134.62	\$ 102,565.42	\$ 27,313.90	\$ 59,303.90	\$ 91,293.90	\$ 128,082.40	\$ 32,677.18	\$ 71,065.18	\$ 109,453.18	\$ 153,599.38	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 6,990.34	\$ 16,587.34	\$ 35,781.34	\$ 54,975.34	\$ 77,048.44	\$ 21,950.62	\$ 47,542.62	\$ 73,134.62	\$ 102,565.42	\$ 27,313.90	\$ 59,303.90	\$ 91,293.90	\$ 128,082.40	\$ 32,677.18	\$ 71,065.18	\$ 109,453.18	\$ 153,599.38	

UNBUNDLED RATES - PROPOSED

<b>Distribution</b>																		
Distribution Charge @ \$196.29	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	\$ 196	
All kW @ \$5.37/kW	\$ 8,056	\$ 8,056	\$ 8,056	\$ 8,056	\$ 8,056	\$ 10,742	\$ 10,742	\$ 10,742	\$ 10,742	\$ 13,427	\$ 13,427	\$ 13,427	\$ 13,427	\$ 16,113	\$ 16,113	\$ 16,113	\$ 16,113	
All rKVA @ \$0.24 /rKVA	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180	\$ 240	\$ 240	\$ 240	\$ 240	\$ 300	\$ 300	\$ 300	\$ 300	\$ 360	\$ 360	\$ 360	\$ 360	
<b>Sub-Total</b>	\$ 8,433	\$ 8,433	\$ 8,433	\$ 8,433	\$ 8,433	\$ 11,178	\$ 11,178	\$ 11,178	\$ 11,178	\$ 13,924	\$ 13,924	\$ 13,924	\$ 13,924	\$ 16,669	\$ 16,669	\$ 16,669	\$ 16,669	
<b>Riders</b>																		
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660	
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Default Service Support Charge @\$1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total</b>	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,914	\$ 2,914	\$ 2,914	\$ 2,914	\$ 3,643	\$ 3,643	\$ 3,643	\$ 3,643	\$ 4,371	\$ 4,371	\$ 4,371	\$ 4,371	
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PTC/HPS Charge</b>																		
All kWh @ \$0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116	
<b>Sub Total</b>	\$ 10,618.22	\$ 20,215.22	\$ 39,409.22	\$ 58,603.22	\$ 80,676.32	\$ 26,888.19	\$ 52,480.19	\$ 78,072.19	\$ 107,502.99	\$ 33,561.17	\$ 65,551.17	\$ 97,541.17	\$ 134,329.67	\$ 40,234.15	\$ 78,622.15	\$ 117,010.15	\$ 161,156.35	
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Bill</b>	\$ 10,618.22	\$ 20,215.22	\$ 39,409.22	\$ 58,603.22	\$ 80,676.32	\$ 26,888.19	\$ 52,480.19	\$ 78,072.19	\$ 107,502.99	\$ 33,561.17	\$ 65,551.17	\$ 97,541.17	\$ 134,329.67	\$ 40,234.15	\$ 78,622.15	\$ 117,010.15	\$ 161,156.35	
<b>% Increase</b>	<b>51.90%</b>	<b>21.87%</b>	<b>10.14%</b>	<b>6.60%</b>	<b>4.71%</b>	<b>22.49%</b>	<b>10.39%</b>	<b>6.75%</b>	<b>4.81%</b>	<b>22.87%</b>	<b>10.53%</b>	<b>6.84%</b>	<b>4.88%</b>	<b>23.13%</b>	<b>10.63%</b>	<b>6.90%</b>	<b>4.92%</b>	

West Penn Rate District  
 COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES  
 RATE GP  
 With Demands of 1,500 - 3,000 KW  
 At Average Levels of kWh Use

KW Demand	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
<b>REACTIVE DEMAND</b>																	
rKVA	266	266	266	266	266	355	355	355	355	443	443	443	443	532	532	532	532
<b>ENERGY USAGE</b>																	
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Proposed Bill	\$ 4,956.07	\$ 14,553.07	\$ 33,747.07	\$ 52,941.07	\$ 75,014.17	\$ 18,937.50	\$ 44,529.50	\$ 70,121.50	\$ 99,552.30	\$ 23,321.94	\$ 55,311.94	\$ 87,301.94	\$ 124,090.44	\$ 27,706.38	\$ 66,094.38	\$ 104,482.38	\$ 148,628.58
Total Cost of Service Bill	4,900.19	14,497.19	33,691.19	52,885.19	74,958.29	19,021.18	44,613.18	70,205.18	99,635.98	23,545.17	55,535.17	87,525.17	124,313.67	28,069.15	66,457.15	104,845.15	148,991.35
Increase (\$)	\$ 55.88	\$ 55.88	\$ 55.88	\$ 55.88	\$ 55.88	\$ (83.67)	\$ (83.67)	\$ (83.67)	\$ (83.67)	\$ (223.22)	\$ (223.22)	\$ (223.22)	\$ (223.22)	\$ (362.77)	\$ (362.77)	\$ (362.77)	\$ (362.77)
Increase (%)	1.14%	0.39%	0.17%	0.11%	0.07%	-0.44%	-0.19%	-0.12%	-0.08%	-0.95%	-0.40%	-0.26%	-0.18%	-1.29%	-0.55%	-0.35%	-0.24%

UNBUNDLED RATES - COST OF SERVICE BASED

Distribution	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Distribution Charge @ \$925.23	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925	\$ 925
All kW @ \$1.13/kW	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 2,267	\$ 2,267	\$ 2,267	\$ 2,267	\$ 2,834	\$ 2,834	\$ 2,834	\$ 2,834	\$ 3,401	\$ 3,401	\$ 3,401	\$ 3,401
All rKVA @ \$0.33 /rKVA	\$ 89	\$ 89	\$ 89	\$ 89	\$ 89	\$ 119	\$ 119	\$ 119	\$ 119	\$ 148	\$ 148	\$ 148	\$ 148	\$ 178	\$ 178	\$ 178	\$ 178
<b>Sub-Total</b>	\$ 2,715	\$ 2,715	\$ 2,715	\$ 2,715	\$ 2,715	\$ 3,311	\$ 3,311	\$ 3,311	\$ 3,311	\$ 3,908	\$ 3,908	\$ 3,908	\$ 3,908	\$ 4,504	\$ 4,504	\$ 4,504	\$ 4,504
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @\$1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,914	\$ 2,914	\$ 2,914	\$ 2,914	\$ 3,643	\$ 3,643	\$ 3,643	\$ 3,643	\$ 4,371	\$ 4,371	\$ 4,371	\$ 4,371
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116
<b>Sub-Total</b>	\$ 4,900.19	\$ 14,497.19	\$ 33,691.19	\$ 52,885.19	\$ 74,958.29	\$ 19,021.18	\$ 44,613.18	\$ 70,205.18	\$ 99,635.98	\$ 23,545.17	\$ 55,535.17	\$ 87,525.17	\$ 124,313.67	\$ 28,069.15	\$ 66,457.15	\$ 104,845.15	\$ 148,991.35
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 4,900.19	\$ 14,497.19	\$ 33,691.19	\$ 52,885.19	\$ 74,958.29	\$ 19,021.18	\$ 44,613.18	\$ 70,205.18	\$ 99,635.98	\$ 23,545.17	\$ 55,535.17	\$ 87,525.17	\$ 124,313.67	\$ 28,069.15	\$ 66,457.15	\$ 104,845.15	\$ 148,991.35

UNBUNDLED RATES - PROPOSED

Distribution	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Distribution Charge @ \$1,399.76	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
All kW @ \$0.87/kW	\$ 1,303	\$ 1,303	\$ 1,303	\$ 1,303	\$ 1,303	\$ 1,737	\$ 1,737	\$ 1,737	\$ 1,737	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,605	\$ 2,605	\$ 2,605	\$ 2,605
All rKVA @ \$0.26 /rKVA	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68	\$ 91	\$ 91	\$ 91	\$ 91	\$ 114	\$ 114	\$ 114	\$ 114	\$ 136	\$ 136	\$ 136	\$ 136
<b>Sub-Total</b>	\$ 2,771	\$ 2,771	\$ 2,771	\$ 2,771	\$ 2,771	\$ 3,228	\$ 3,228	\$ 3,228	\$ 3,228	\$ 3,684	\$ 3,684	\$ 3,684	\$ 3,684	\$ 4,141	\$ 4,141	\$ 4,141	\$ 4,141
<b>Riders</b>																	
Phase IV Energy Efficiency Charge @ \$0.22 /kW PLC	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 550	\$ 550	\$ 550	\$ 550	\$ 660	\$ 660	\$ 660	\$ 660
TCJA @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Charge @ \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Default Service Support Charge @\$1.237 /kW NSPL	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 1,856	\$ 2,474	\$ 2,474	\$ 2,474	\$ 2,474	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,093	\$ 3,711	\$ 3,711	\$ 3,711	\$ 3,711
Solar Photovoltaic Requirements Charge @ 0.000 c/kv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,914	\$ 2,914	\$ 2,914	\$ 2,914	\$ 3,643	\$ 3,643	\$ 3,643	\$ 3,643	\$ 4,371	\$ 4,371	\$ 4,371	\$ 4,371
DSIC @ 0.000 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PTC/HPS Charge</b>																	
All kWh @ \$0.06398 /kWh	\$ -	\$ 9,597	\$ 28,791	\$ 47,985	\$ 70,058	\$ 12,796	\$ 38,388	\$ 63,980	\$ 93,411	\$ 15,995	\$ 47,985	\$ 79,975	\$ 116,764	\$ 19,194	\$ 57,582	\$ 95,970	\$ 140,116
<b>Sub-Total</b>	\$ 4,956.07	\$ 14,553.07	\$ 33,747.07	\$ 52,941.07	\$ 75,014.17	\$ 18,937.50	\$ 44,529.50	\$ 70,121.50	\$ 99,552.30	\$ 23,321.94	\$ 55,311.94	\$ 87,301.94	\$ 124,090.44	\$ 27,706.38	\$ 66,094.38	\$ 104,482.38	\$ 148,628.58
STAS @ 0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Bill</b>	\$ 4,956.07	\$ 14,553.07	\$ 33,747.07	\$ 52,941.07	\$ 75,014.17	\$ 18,937.50	\$ 44,529.50	\$ 70,121.50	\$ 99,552.30	\$ 23,321.94	\$ 55,311.94	\$ 87,301.94	\$ 124,090.44	\$ 27,706.38	\$ 66,094.38	\$ 104,482.38	\$ 148,628.58
% Increase	1.14%	0.39%	0.17%	0.11%	0.07%	-0.44%	-0.19%	-0.12%	-0.08%	-0.95%	-0.40%	-0.26%	-0.18%	-1.29%	-0.55%	-0.35%	-0.24%

# **FirstEnergy Pennsylvania Electric Company**

## **Customer Component of**

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

FERC Account 368 – LINE TRANSFORMERS

## **Primary Customer/Secondary Customer Component of**

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

FERC Account 366 – UNDERGROUND CONDUIT

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

## **Streetlight Component of**

FERC Account 364 – POLES, TOWERS, AND FIXTURES

# Pennsylvania Rate Case

---

## Table of Contents

SCOPE.....	3
Customer Cost Study .....	3
Primary/Secondary Customer Cost Study .....	3
DEFINITIONS AND TERMS .....	4
Company Computer Systems, Data and Processes .....	4
CCS .....	4
CREWS.....	4
GIS.....	4
SAP .....	5
Software Tools.....	5
SQL.....	5
Toad Data Point.....	5
Microsoft Excel.....	5
External Data Sources.....	5
Handy-Whitman Index .....	5
Electric Utility Cost Allocation Manual .....	6
FERC Account 364 – POLES, TOWERS, AND FIXTURES.....	8
Assumptions and Method.....	8
FERC Account 365 - OVERHEAD CONDUCTORS AND DEVICES .....	10
Assumptions and Method.....	10
FERC Account 367 - UNDERGROUND CONDUCTORS AND DEVICES .....	11
Assumptions and Method.....	11
FERC Account 368 - LINE TRANSFORMERS.....	13
Assumptions and Method.....	13
FERC Account 364 – POLES, TOWERS, AND FIXTURES.....	15
Assumptions and Method.....	16
FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES .....	18
Assumptions and Method.....	18

---



## Pennsylvania Rate Case

---

FERC Account 366 – UNDERGROUND CONDUIT .....	20
Assumptions and Method.....	20
FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES .....	20
Assumptions and Method.....	20
FERC Account 364 – POLES, TOWERS, AND FIXTURES.....	25
Assumptions and Method.....	25
Figure 1 – Primary Customer Connection & Routing.....	26

## Pennsylvania Rate Case

---

### **SCOPE**

This report looks at two concepts, the allocation of certain distribution plant accounts to a customer cost (aka “minimum grid”) or demand costs, here after referred to as the Customer Cost Study, and the allocation of certain distribution costs to customers served as primary voltage accounts. NARUC describes the basics of Customer Costs Studies in their publication “Electric Utility Cost Allocation Manual<sup>1</sup>,” but the basics of these studies are to serve the purpose of allocating utility costs and/or asset values to different classes of customers.

### **Customer Cost Study**

The Customer Cost Study is designed to separate the asset values into component costs, as follows;

- Customer Related Costs
- Demand Related Costs
- Energy Related Costs

The costs of the distribution system are primarily impacted by demand and the number of customers, so this study serves the purpose of allocating utility costs and/or asset values to those two cost components<sup>2</sup>. The plant accounts considered in this study are:

- FERC Account 364 – POLES, TOWERS, AND FIXTURES
- FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES
- FERC Account 367 – UNDERGROUND C ONDUCTORS & DEVICES
- FERC Account 368 – LINE TRANSFORMERS

### **Primary/Secondary Customer Cost Study**

The primary/secondary customer cost study is aimed at determining the portion of the distribution assets that are used to serve primary voltage customers; for example, the distribution transformer, secondary conductor, and service conductor types of distribution plant are not used to serve these customers. Similarly some accounts have limited assets that are used to provide service to these primary service customers; the Primary/Secondary Customer Cost Study is designed to determine the extent of each of those accounts used by the Primary Voltage Customer<sup>3</sup>. The accounts considered in this study are:

---

<sup>1</sup> National Association of Regulatory Utility Commissions (NARUC). *Electric Utility Cost Allocation Manual*, 1992.

<sup>2</sup> *ibid*, p. 21.

<sup>3</sup> *ibid*, p. 19.

---

## Pennsylvania Rate Case

---

- FERC Account 364 – POLES, TOWERS, AND FIXTURES
- FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES
- FERC Account 366 – UNDERGROUND CONDUIT
- FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

### **DEFINITIONS AND TERMS**

A number of large data bases house the information used in the preparation of this report. The following definitions and terms describe: those systems and applications, from which data was extracted; the software tools used to extract, analyze, and summarize that information; and finally references are provided to any external data sources used.

#### **Company Computer Systems, Data and Processes**

The Company has a number of computer systems that house data used for this study. As utilities have grown, so has the size and complexity of these systems leading to the need to use software tools like SQL queries to analyze data sets that can no-longer be effectively analyzed using common desktop tools like Excel.

#### **CCS**

The Company's CCS or "Customer Care System" is the customer accounting and billing system. With data contained in this system the Company is able to tell the type of customer; the customer's customer rate code. The GIS and CCS customer records are connected through connection object database keys, which enable the Company to determine where, on the geographically represented system, each customer, and customer type, is connected. The CCS is a sub-system of SAP (see SAP below).

#### **CREWS**

CREWS is FirstEnergy's work management system, used by the Operating Companies to perform engineering estimates for construction work.

#### **GIS**

The Company's GIS or "Geographical Information System" is the computer system providing a geographically referenced, asset database of the installed distribution plant information, including information on poles, primary conductors, fuses, transformers, and switches, and how those pieces of the electric distribution system are electrically interconnected from the substation to the customer. The GIS is used primarily for mapping and detailing the distribution system aiding engineering design, planning and troubleshooting tasks.

## Pennsylvania Rate Case

---

### SAP

SAP<sup>4</sup> offers bundles of applications and services to enable companies to manage their businesses. These applications can include customer care systems (CCS), billing, financial, purchasing, inventory, and human resources functions.

### Software Tools

#### SQL

Structured Query Language (SQL)<sup>5</sup> is a special programming language designed to manage and extract data held in a relational data base management system (RDBS), like Oracle, Sybase, MySQL, or, Microsoft SQL Server. Most of the Company's data bases, used for the preparation of this report, are Oracle RDBSs.

#### Toad Data Point

Toad Data Point, by Quest Software Inc<sup>6</sup>, a cross-platform, self-service, data-integration tool that simplifies data access, preparation and provisioning. FirstEnergy uses Toad Data Point for general SQL execution and Data Cleaning as it pertains to studies on large datasets.

#### Microsoft Excel

Excel, by Microsoft<sup>7</sup>, is a general use spreadsheet application. The software has functions allowing calculations, graphing, and aggregating data through use of pivot tables.

### External Data Sources

#### Handy-Whitman Index

The *Handy-Whitman Index of Public Utility Construction*<sup>8</sup> provides asset price indexes and the capital book value against a benchmark year. Handy-Whitman Index numbers serve as a yardstick to estimate the impact of fluctuations in the value of material and labor costs, allowing assets of a known age to be reflected in other years. Average prices and cost trends are used to develop the Handy-Whitman Index. This Index is commonly used by utilities and regulators in their calculations of rate base for rate cases and in their valuations of property for insurance purposes.

---

<sup>4</sup> SAP, [www.sap.com](http://www.sap.com).

<sup>5</sup> ISO/IEC 9075-1:2011, *Information technology -- Database languages -- SQL -- Part 1: Framework (SQL/Framework)*,

<sup>6</sup> Quest Software, <https://www.quest.com/>.

<sup>7</sup> Microsoft, [www.microsoft.com](http://www.microsoft.com).

<sup>8</sup> *Handy-Whitman Index of Public Utility Construction*, Whitman, Requardt and Associates, LLP, 801 South Caroline Street, Baltimore, MD 21231,

## Pennsylvania Rate Case

---

### **Electric Utility Cost Allocation Manual<sup>9</sup>**

The Electric Utility Cost Allocation Manual, by NARUC, was written by a team of utility, public utility commission, and FERC representatives and provides frameworks for costs of service studies. Section II of this Manual contains five chapters that explain the dominant method of cost allocation - the embedded cost study, which is based upon historical or known utility costs. Areas covered are production costs, transmission costs, distribution costs and the classification and allocation of customer-related costs and investments.

---

<sup>9</sup> National Association of Regulatory Utility Commissions (NARUC). *Electric Utility Cost Allocation Manual*, 1992.

---

## Pennsylvania Rate Case

---

### Customer Component of

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

FERC Account 368 – LINE TRANSFORMERS

## Pennsylvania Rate Case

---

### **FERC Account 364 – POLES, TOWERS, AND FIXTURES**

This plant distribution account is predominately made up of the various wood distribution poles used to support primary and secondary distribution conductors.

#### **Assumptions and Method**

- The Company's GIS was used to determine the number of wood distribution poles, by size and install year. In the analysis, these poles were replaced by the minimum size wood distribution poles that have seen common use within the study territory; 35-foot poles for those supporting primary conductors without joint use underbuild.
  - Poles without an install year were omitted
  - Poles with install years < 1912 were omitted
  - Only poles supporting primary conductor were included (i.e., street-light and secondary only poles were omitted).
  - Only poles where POLE\_MAT in (D, L, M, N, P, R, W, Z) were considered ... the other materials are fiberglass, steel, concrete, aluminum, etc. materials that are unlikely for "distribution" poles.
  - Only poles where HEIGHT in (25, 30, 35, 40, 45, 50, 55, 60, 65, 70, 75, 80, 85, 90, & 95) were considered, the other pole heights typically indicate either street-light only poles, i.e., HEIGHT in (12, 15, 16, 17, 20, 27) or may reflect erroneous data.
- The current installed cost for each size pole was obtained from CREWS, and trended by size to build a list of costs by pole length for each size wood pole.
- The install years were used to age the current costs for the actual size and minimum size transformers using Handy-Whitman indices, and extended by the number of poles in service for each year, then summed to develop the customer component for this plant account.
- The percentage of minimum size cost (Customer Cost), of the Total Plant Value was calculated as the portion represented by the cost of the minimum sized units, 35 foot poles, as previously defined. The percentage of the demand costs for the account is the remainder, after the customer cost component was removed.
- This study was repeated for each Operating Company.

## Pennsylvania Rate Case

<b>FERC Account 364 POLES, TOWERS, AND FIXTURES SPLIT OF PLANT</b>					
Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
MetEd	\$512,183,279 <sup>10</sup>	72.12%	\$369,383,502	27.88%	\$142,799,777
Penelec	\$648,422,522 <sup>11</sup>	71.03%	\$460,548,104	28.97%	\$187,874,418
PennPower	\$141,519,310 <sup>12</sup>	77.62%	\$109,846,594	22.38%	\$31,672,716
West Penn Power	\$388,698,332 <sup>13</sup>	79.45%	\$308,831,323	20.55%	\$79,867,009

---

<sup>10</sup> Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

<sup>11</sup> Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

<sup>12</sup> Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

<sup>13</sup> Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.



## Pennsylvania Rate Case

### **FERC Account 365 - OVERHEAD CONDUCTORS AND DEVICES**

This plant distribution account is predominately made up of the various overhead distribution line conductors, operating at either primary or secondary voltage. This study considered primary conductors only, the Company’s GIS data is not sufficient to perform a similar analysis on the costs of secondary, service, and/or street-light conductors. The Company’s GIS data is not sufficient to perform a Handy-Whitman analysis of the install date for primary conductors.

#### **Assumptions and Method**

- The Company’s GIS was used to determine the wire miles of overhead distribution primary distribution line conductors. The conductors were categorized into two sizes, large and small.
  - Conductors with a blank or unknown conductor type/size were omitted.
  - Conductor segments longer than 700 feet were omitted as likely being in error.
- The current installed cost for each category of primary line conductor was obtained and used to cost out the currently installed system, if rebuilt using one of those two sizes.
- The minimum grid cost was developed using only the cost of the smaller conductor.
- The percentage of minimum size cost (Customer Cost), of the Total Plant Value was calculated as the portion represented by the cost of the system, built with the minimum sized conductor.

FERC Account 365 OVERHEAD CONDUCTORS AND DEVICES SPLIT OF PLANT					
Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
MetEd	\$797,168,745 <sup>14</sup>	95.12%	\$758,280,816	4.88%	\$38,887,929
Penelec	\$1,414,699,972 <sup>15</sup>	94.78%	\$1,340,840,718	5.22%	\$73,889,254
PennPower	\$245,096,672 <sup>16</sup>	97.46%	\$238,864,496	2.54%	\$6,232,176
West Penn	\$786,766,155 <sup>17</sup>	97.92%	\$770,409,114	2.08%	\$16,357,041

<sup>14</sup> Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

<sup>15</sup> Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

<sup>16</sup> Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

<sup>17</sup> Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

## Pennsylvania Rate Case

---

### **FERC Account 367 - UNDERGROUND CONDUCTORS AND DEVICES**

This plant distribution account is predominately made up of the various underground distribution line conductors, operating at either primary or secondary voltage. This study considered primary conductors only, the Company's GIS data is not sufficient to perform a similar analysis on the costs of secondary and/or service conductors.

#### **Assumptions and Method**

- The Company's GIS was used to determine the wire miles of underground distribution primary distribution line conductors, by size. These conductors were categorized into two sizes, large and small.
  - Conductors with a blank or unknown conductor type/size were omitted
  - Conductor segments greater than 2,500' were considered data errors and omitted
- The current installed cost for each category of primary line conductor was obtained and used to cost out the currently installed system, if rebuilt using one of those two sizes.
- The minimum grid cost was developed using only the cost of the smaller conductor.
- The percentage of minimum size cost (Customer Cost), of the Total Plan Value was calculated as the portion represented by the cost of the system, built with the minimum sized conductor.

## Pennsylvania Rate Case

FERC Account 367 UNDERGROUND CONDUCTORS AND DEVICES SPLIT OF PLANT					
Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
MetEd	\$302,819,812 <sup>18</sup>	93.18%	\$282,165,404	6.82%	\$20,654,408
Penelec	\$217,609,595 <sup>19</sup>	91.73%	\$199,601,495	8.27%	\$18,008,100
PennPower	\$87,304,345 <sup>20</sup>	92.0%	\$80,313,804	8.0%	\$6,990,541
West Penn Power	\$208,111,184 <sup>21</sup>	78.23%	\$162,813,324	21.77%	\$45,297,859

---

<sup>18</sup> Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

<sup>19</sup> Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

<sup>20</sup> Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

<sup>21</sup> Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

## Pennsylvania Rate Case

---

### **FERC Account 368 - LINE TRANSFORMERS**

This plant distribution account is predominately made up of the various distribution transformers used to step the distribution voltage down to the service-voltage level delivered to the customer. This account includes both overhead and pad-mounted transformers.

#### **Assumptions and Method**

- The Company's GIS system was used to determine the number of overhead and pad-mounted distribution transformers, by size and install year, to be replaced by the minimum size (25 KVA) overhead line transformer that is in common use within the study territory.
- The current installed cost for each size line transformer was obtained from CREWS, and trended by size to build a list of costs by size for each size overhead and pad-mounted distribution transformer.
- The install years were used to age the current costs for the actual size and minimum size transformers using Handy-Whitman indices, and extended by the number of transformers in service for each year, then summed to develop the customer component for this plant account.
- Transformers missing install year, construction type, or kVA were omitted.
- The percentage of minimum size cost, of the calculated current cost was calculated as the portion represented by the cost of the minimum sized units.

## Pennsylvania Rate Case

FERC Account 368 LINE TRANSFORMERS SPLIT OF PLANT					
Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
MetEd	\$473,624,742 <sup>22</sup>	54.51%	\$258,185,773	45.49%	\$215,438,969
Penelec	\$433,465,149 <sup>23</sup>	75.77%	\$328,435,914	24.23%	\$105,029,235
PennPower	\$125,055,206 <sup>24</sup>	67.77%	\$84,749,982	32.23%	\$40,305,314
West Penn Power	\$452,045,636 <sup>25</sup>	81.49%	\$368,367,496	18.51%	\$83,678,140

---

<sup>22</sup> Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 368, Balance at End of Year, pg. 207.

<sup>23</sup> Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 368, Balance at End of Year, pg. 207.

<sup>24</sup> Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 368, Balance at End of Year, pg. 207.

<sup>25</sup> Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 368, Balance at End of Year, pg. 207.

## **Pennsylvania Rate Case**

---

### **Primary Customer/Secondary Customer Component of**

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

FERC Account 366 – UNDERGROUND CONDUIT

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

## Pennsylvania Rate Case

---

### **FERC Account 364 – POLES, TOWERS, AND FIXTURES**

This plant distribution account is predominately made up of the various wood distribution poles used to support primary and secondary distribution conductors.

#### **Assumptions and Method**

Using data from the Company's GIS, the wood pole plant was separated by poles which have both primary and secondary attached facilities, poles with secondary attached facilities, poles with secondary attached facilities and wood poles with street-lighting facilities. To divide up the value of the account, the raw pole counts were calculated as well as a weighting based upon the cost to install a pole in today dollars, 2024.

The Company's pole data allows for the identification of the total wood poles plant, and wood poles with primary facilities attached, but does not allow for the identification of poles with private-outdoor lighting facilities, street-light facilities or secondary facilities. The poles serving primary service customers are allocated to primary rate customers, all other poles will need to be split between all rate classes, except primary service customers.

A list of primary accounts was extracted from the CCS and used as the starting point for traces in the GIS system. From these traces in GIS, for each of the primary accounts and their associated Connection Object were reviewed to determine if multiple primary customers shared primary circuit routes to ensure facilities allocated to primary rate customers were only counted once.

- Only poles supporting primary and secondary conductor were included (i.e., street-light only poles were omitted).
- Only poles where POLE\_MAT in (D, L, M, N, P, R, W, Z) were considered ... the other materials are fiberglass, steel, concrete, aluminum, etc. materials that are unlikely for "distribution" poles.
- Only poles where HEIGHT in (15, 20, 25, 30, 35, 40, 45, 50, 55, 60, 65, 70, 75, 80, 85, 90, & 95) were considered, the other pole heights typically indicate either street-light only poles, i.e., HEIGHT in (12, 15, 16, 17, 20, 27) or may reflect erroneous data.

## Pennsylvania Rate Case

<b>FERC Account 364 POLES, TOWERS, AND FIXTURES SPLIT OF PLANT</b>					
Company	Total Plant Value	Primary Customers		Secondary and Street Light Customers	
		Percent	Value	Percent	Value
MetEd	\$512,183,279 <sup>26</sup>	5.4%	\$27,883,140	94.6%	\$484,300,139
Penelec	\$648,422,522 <sup>27</sup>	4.96%	\$32,194,125	95.04%	\$612,228,397
PennPower	\$141,519,310 <sup>28</sup>	3.7%	\$5,304,933	96.3%	\$136,214,377
West Penn Power	\$388,698,332 <sup>29</sup>	1.9%	\$7,421,072	98.1%	\$388,698,332

When a device or structure serves multiple primary customers, it is only counted one time in the results. See Figure 1 for a simplified graphical.

---

<sup>26</sup> Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

<sup>27</sup> Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

<sup>28</sup> Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

<sup>29</sup> Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.



## Pennsylvania Rate Case

---

### **FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES**

This plant distribution account is predominately made up of the various overhead distribution line conductors, operating at either primary or secondary voltage. This study considered primary conductors only, the Company's GIS data is not sufficient to perform a similar analysis on the costs of secondary and/or service conductors.

#### **Assumptions and Method**

The primary conductors are allocated to both primary and secondary rates. To simplify the summations the conductors were divided into two sizes: large and small. The unique conductor paths, avoiding the duplicate counting of conductors, were calculated for all the primary customers back to the breaker on each circuit. The primary conductors were separated into small and large size conductors.

The conductor length of unique primary conductor feet is obtained by obtaining the span length of each primary line segment and then, by segment, multiplying by the number of conductors (1-phase vs 3-phase), and summing to obtain the total primary conductor feet used to serve primary customers. The same process is used for determining the total conductor feet for all primary conductors in the system.

A weighting is then used to account for the differences in cost to install a foot of large vs. small conductor. The weighted conductor length for primary conductors feeding primary rate customers is then compared to the weighted total conductor length of all conductors to obtain the percentage of primary conductor used by the primary rate customers.

## Pennsylvania Rate Case

FERC Account 365 OVERHEAD CONDUCTORS AND DEVICES SPLIT OF PLANT					
Company	Total Plant Value	Primary Customers		Secondary Customers	
		Percent	Value	Percent	Value
MetEd	\$797,168,745 <sup>30</sup>	5.24%	\$41,771,523	94.76%	\$755,397,222
Penelec	\$1,414,699,972 <sup>31</sup>	3.86%	\$54,606,976	90.4%	\$1,360,092,996
PennPower	\$245,096,672 <sup>32</sup>	5.56%	\$13,619,464	94.44%	\$231,477,208
West Penn Power	\$786,766,155 <sup>33</sup>	3.80%	\$29,849,980	96.20%	\$759,916,175

When a device or structure serves multiple primary customers, it is only counted one time in the results. See Figure 1 for a simplified graphical.

---

<sup>30</sup> Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

<sup>31</sup> Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

<sup>32</sup> Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

<sup>33</sup> Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

## Pennsylvania Rate Case

---

### **FERC Account 366 – UNDERGROUND CONDUIT**

Conduit systems are used to supply both the primary rate and secondary rate customers. The majority of the conduit system is used to protect primary cable (which can be used to serve both primary customers, and secondary customers via transformation), and of that majority, the bulk of the primary conduit system is installed to protect large primary cables. Said another way, where majority of the large-sized primary cables are installed in conduit, and the majority of the small-sized primary cables are direct buried. The majority of secondary cables are direct buried.

### **Assumptions and Method**

The circuit length of unique large sized, underground primary conductor feet is obtained by obtaining the span length of each primary line segment, and summing to obtain the total primary circuit feet used to serve primary customers. The same process is used for determining the total circuit feet for all large primary conductors in the system.

- Conductors with a blank or unknown conductor type/size were omitted
- Conductor segments greater than 2,500' were considered data errors and omitted

The circuit length for large primary conductors, serving primary rate customers, is then compared to the total large primary circuit length to obtain the percentage of conduit systems used by the primary rate customers.

## Pennsylvania Rate Case

FERC Account 366 UNDERGROUND CONDUIT SPLIT OF PLANT					
Company	Total Plant Value	Primary Customers		Secondary Customers	
		Percent	Value	Percent	Value
MetEd	\$34,790,846 <sup>34</sup>	3.92%	\$1,362,402	96.08%	\$33,428,444
Penelec	\$42,694,556 <sup>35</sup>	3.13%	\$1,337,284	96.87%	\$41,357,272
PennPower	\$8,088,308 <sup>36</sup>	4.16%	\$336,149	95.84%	\$7,752,159
West Penn Power	\$23,792,617 <sup>37</sup>	2.89%	\$686,450	94.9%	\$23,106,167

When a device or structure serves multiple primary customers, it is only counted one time in the results. See Figure 1 for a simplified graphical.

---

<sup>34</sup> Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 366, Balance at End of Year, pg. 207.

<sup>35</sup> Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 366, Balance at End of Year, pg. 207.

<sup>36</sup> Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 366, Balance at End of Year, pg. 207.

<sup>37</sup> Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 366, Balance at End of Year, pg. 207.

## Pennsylvania Rate Case

---

### **FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES**

This plant distribution account is predominately made up of the various underground distribution line conductors, operating at either primary or secondary voltage. This study considered primary conductors only, the Company's GIS data is not sufficient to perform a similar analysis on the costs of secondary and/or service conductors.

#### **Assumptions and Method**

The primary conductors are allocated to both primary and secondary rates. To simplify the summations the conductors were divided into two sizes: large and small. The unique conductor paths, avoiding the duplicate counting of conductors, were calculated for all the primary customers back to the breaker on each circuit. The primary conductors were separated into small and large size conductors.

- Conductors with a blank or unknown conductor type/size were omitted
- Conductor segments greater than 2,500' were considered data errors and omitted

The conductor length of unique primary conductor feet is obtained by obtaining the span length of each primary line segment and then, by segment, multiplying by the number of conductors (1-phase vs 3-phase), and summing to obtain the total primary conductor feet used to serve primary customers. The same process is used for determining the total conductor feet for all primary conductors in the system.

A weighting is then used to account for the differences in cost to install a foot of large vs. small conductor. The weighted conductor length for primary conductors feeding primary rate customers is then compared to the weighted total conductor length of all conductors to obtain the percentage of primary conductor used by the primary rate customers.

## Pennsylvania Rate Case

FERC Account 367 UNDERGROUND CONDUCTORS AND DEVICES SPLIT OF PLANT					
Company	Total Plant Value	Primary Customers		Secondary Customers	
		Percent	Value	Percent	Value
MetEd	\$302,819,812 <sup>38</sup>	0.288%	\$870,636	99.712%	\$301,949,176
Penelec	\$217,609,595 <sup>39</sup>	0.738%	\$1,605,060	99.26%	\$216,004,535
PennPower	\$87,304,345 <sup>40</sup>	1.32%	\$1,152,242	98.68%	\$86,152,103
West Penn Power	\$208,111,184 <sup>41</sup>	1.46%	\$3,033,505	98.54%	\$205,077,678

When a device or structure serves multiple primary customers, it is only counted one time in the results. See Figure 1 for a simplified graphical.

---

<sup>38</sup> Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

<sup>39</sup> Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

<sup>40</sup> Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

<sup>41</sup> Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

## Pennsylvania Rate Case

---

### Streetlight Component of

FERC Account 364 – POLES, TOWERS, AND FIXTURES

## Pennsylvania Rate Case

### **FERC Account 364 – POLES, TOWERS, AND FIXTURES**

This plant distribution account is predominately made up of the various wood distribution poles used to support primary and secondary distribution conductors.

#### **Assumptions and Method**

- The Company’s GIS was used to determine the number of street lights on distribution poles, by size and install year of the pole.
  - The count of poles does not identify if the pole is used for anything other than streetlights. (i.e. distribution primary or secondary conductors)
  - Streetlights attached to joint use poles were not included.
  - Poles taller than 55 feet were excluded from this study.
- The current installed cost for each size pole was obtained from CREWS, and trended by size to build a list of costs by pole length for each size wood pole.
- The install years were used to age the current costs for the actual size poles using Handy-Whitman indices, and extended by the number of poles in service for each year, then summed to develop the streetlight component for this plant account.

<b>FERC Account 364 POLES, TOWERS, AND FIXTURES SPLIT OF PLANT</b>			
Company	Total Plant Value	Streetlight Costs	
		Percent	Value
MetEd	\$512,183,279 <sup>42</sup>	1.45%	\$1,961,126
Penelec	\$648,422,522 <sup>43</sup>	2.43%	\$5,001,383
PennPower	\$141,519,310 <sup>44</sup>	1.61%	\$794,629
West Penn Power	\$388,698,332 <sup>45</sup>	2.81%	\$5,334,329

<sup>42</sup> Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

<sup>43</sup> Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

<sup>44</sup> Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

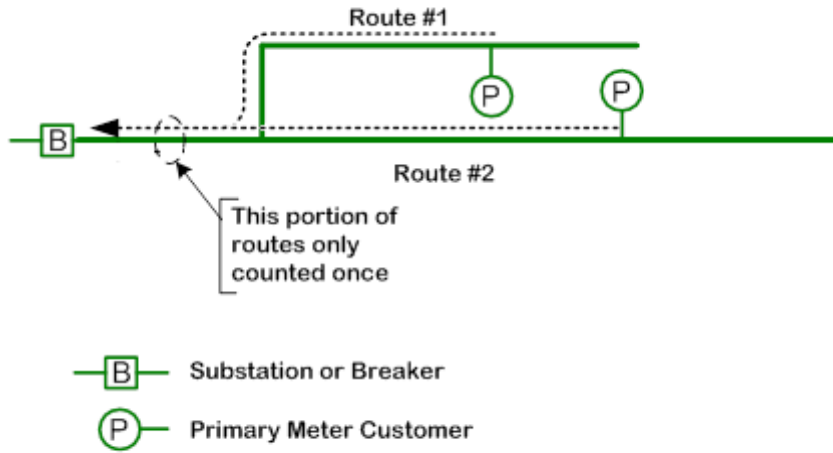
<sup>45</sup> Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.



# Pennsylvania Rate Case

---

Figure 1 – Primary Customer Connection & Routing



FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
Working Capital Requirement (\$000)  
Summary - Met-Ed Rate District

Line	Description	Met-Ed Rate District (\$000)	Average Daily Expenses	Revenue Lag	Ref.	Expense Lead	Ref.	Net (Lead) / Lag Days	Working Capital Requirement
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1	<b>Operations and Maintenance Expenses</b>								
2	Energy Purchases	\$ 647,549	\$ 1,774	54.76	A	(35.35)	B	19.41	\$ 34,436
3	Payroll	37,585	103	54.76	A	(17.39)	C	37.37	3,848
4	Benefits	45,454	125	54.76	A	(42.02)	C	12.75	1,587
5	Annual PSC Assessment	2,887	8	54.76	A	85.00	C	139.76	1,105
6	Service Company	53,818	147	54.76	A	(16.71)	C	38.06	5,611
7	Uncollectibles	19,196	53	0.00	A	0.00	C	0.00	-
8	Other O&M Expenses	149,484	410	54.76	A	(54.60)	C	0.16	66
9	<b>Total O&amp;M Expenses</b>	\$ 955,971	\$ 2,619						\$ 46,653
10	<b>Income Taxes</b>								
11	Federal Income Taxes	\$ 27,337	\$ 75	54.76	A	(37.00)	D	17.76	\$ 1,330
12	State Income Taxes	10,792	30	54.76	A	(37.00)	D	17.76	525
13	<b>Total Income Taxes</b>	\$ 38,129	\$ 104						\$ 1,856
14	<b>Taxes Other Than Income Taxes</b>								
15	Payroll Taxes	\$ 1,941	\$ 5	54.76	A	(21.17)	E	33.59	\$ 179
16	Ad Valorem Tax	434	1	54.76	A	24.41	F	79.18	94
17	Gross Receipts Tax	82,441	226	54.76	A	33.99	G	88.76	20,047
18	Public Utility Realty Tax	2,310	6	54.76	A	64.50	H	119.26	755
19	Sales and Use Tax	122	0	54.76	A	(29.49)	I-J	25.27	8
20	Other Tax	-	-	54.76	A	(21.17)	E	33.59	-
21	<b>Total Taxes Other Than Income Taxes</b>	\$ 87,248	\$ 239						\$ 21,083
22	<b>Interest Expense</b>								
23	Interest on Long-Term Debt	\$ 45,526	\$ 125	54.76	A	(93.86)	K	(39.09)	\$ (4,876)
24	Customer Deposits	2,501	7	54.76	A	(275.83)	K	(221.06)	(1,515)
25	<b>Total Interest Expense</b>	\$ 48,026	\$ 132						\$ (6,391)
26	<b>Prepayments</b>						L		\$ 2,033
27	<b>Cash Working Capital Requirement</b>	\$ 1,129,374	\$ 3,094						\$ 65,234

FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
Working Capital Requirement (\$000)  
Summary - Penelec Rate District

Line	Description	Penelec Rate District (\$000)	Average Daily Expenses	Revenue Lag	Ref.	Expense Lead	Ref.	Net (Lead) / Lag Days	Working Capital Requirement
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	<b>Operations and Maintenance Expenses</b>								
2	Energy Purchases	\$ 505,114	\$ 1,384	56.01	A	(35.91)	B	20.10	\$ 27,820
3	Payroll	42,908	118	56.01	A	(17.89)	C	38.13	4,482
4	Benefits	40,020	110	56.01	A	(38.62)	C	17.40	1,908
5	Annual PSC Assessment	2,886	8	56.01	A	85.00	C	141.01	1,115
6	Service Company	62,467	171	56.01	A	(16.71)	C	39.31	6,727
7	Uncollectibles	19,672	54	0.00	A	0.00	C	0.00	-
8	Other O&M Expenses	162,941	446	56.01	A	(53.92)	C	2.10	937
9	<b>Total O&amp;M Expenses</b>	\$ 836,008	\$ 2,290						\$ 42,988
10	<b>Income Taxes</b>								
11	Federal Income Taxes	\$ 28,008	\$ 77	56.01	A	(37.00)	D	19.01	\$ 1,459
12	State Income Taxes	11,122	30	56.01	A	(37.00)	D	19.01	579
13	<b>Total Income Taxes</b>	\$ 39,130	\$ 107						\$ 2,038
14	<b>Taxes Other Than Income Taxes</b>								
15	Payroll Taxes	\$ 2,107	\$ 6	56.01	A	(18.71)	E	37.31	\$ 215
16	Ad Valorem Tax	188	1	56.01	A	4.35	F	60.36	31
17	Gross Receipts Tax	74,709	205	56.01	A	55.07	G	111.09	22,737
18	Public Utility Realty Tax	1,668	5	56.01	A	64.50	H	120.51	551
19	Sales and Use Tax	123	0	56.01	A	(29.54)	I-J	26.48	9
20	Other Tax	1	0	56.01	A	(29.65)	E	26.37	0
21	<b>Total Taxes Other Than Income Taxes</b>	\$ 78,797	\$ 216						\$ 23,544
22	<b>Interest Expense</b>								
23	Interest on Long-Term Debt	\$ 47,877	\$ 131	56.01	A	(93.30)	K	(37.29)	\$ (4,891)
24	Customer Deposits	2,081	6	56.01	A	(287.11)	K	(231.09)	(1,318)
25	<b>Total Interest Expense</b>	\$ 49,959	\$ 137						\$ (6,209)
26	<b>Prepayments</b>						L		\$ 2,079
27	<b>Cash Working Capital Requirement</b>	\$ 1,003,893.22	\$ 2,750						\$ 64,441

FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
Working Capital Requirement (\$000)  
Summary - Penn Power Rate District

Line	Description	Penn Power Rate District (\$000)	Average Daily Expenses	Revenue Lag	Ref.	Expense Lead	Ref.	Net (Lead) / Lag Days	Working Capital Requirement
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	<b>Operations and Maintenance Expenses</b>								
2	Energy Purchases	\$ 186,512	\$ 511	51.06	A	(35.50)	B	15.57	\$ 7,955
3	Payroll	8,107	22	51.06	A	(17.20)	C	33.87	752
4	Benefits	12,638	35	51.06	A	(37.77)	C	13.29	460
5	Annual PSC Assessment	915	3	51.06	A	85.00	C	136.06	341
6	Service Company	15,876	43	51.06	A	(16.71)	C	34.35	1,494
7	Uncollectibles	5,000	14	0.00	A	0.00	C	0.00	-
8	Other O&M Expenses	45,865	126	51.06	A	(60.28)	C	(9.22)	(1,158)
9	<b>Total O&amp;M Expenses</b>	\$ 274,911	\$ 753						\$ 9,845
10	<b>Income Taxes</b>								
11	Federal Income Taxes	\$ 6,832	\$ 19	51.06	A	(37.00)	D	14.06	\$ 263
12	State Income Taxes	2,673	7	51.06	A	(37.00)	D	14.06	103
13	<b>Total Income Taxes</b>	\$ 9,505	\$ 26						\$ 366
14	<b>Taxes Other Than Income Taxes</b>								
15	Payroll Taxes	\$ 389	\$ 1	51.06	A	(20.10)	E	30.96	\$ 33
16	Ad Valorem Tax	80	0	51.06	A	14.06	F	65.12	14
17	Gross Receipts Tax	23,827	65	51.06	A	37.51	G	88.57	5,782
18	Public Utility Realty Tax	402	1	51.06	A	64.50	H	115.56	127
19	Sales and Use Tax	-	-	51.06	A	(29.77)	I-J	21.30	-
20	Other Tax	0	0	51.06	A	(39.90)	E	11.16	0
21	<b>Total Taxes Other Than Income Taxes</b>	\$ 24,698	\$ 68						\$ 5,957
22	<b>Interest Expense</b>								
23	Interest on Long-Term Debt	\$ 13,608	\$ 37	51.06	A	(93.44)	K	(42.37)	\$ (1,580)
24	Customer Deposits	537	1	51.06	A	(287.70)	K	(236.64)	(348)
25	<b>Total Interest Expense</b>	\$ 14,145	\$ 39						\$ (1,928)
26	<b>Prepayments</b>						L		\$ 595
27	<b>Cash Working Capital Requirement</b>	\$ 323,260	\$ 886						\$ 14,835

FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
Working Capital Requirement (\$000)  
Summary - West Penn Rate District

Line	Description	West Penn Rate District (\$000)	Average Daily Expenses	Revenue Lag	Ref.	Expense Lead	Ref.	Net (Lead) / Lag Days	Working Capital Requirement
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	<b>Operations and Maintenance Expenses</b>								
2	Energy Purchases	\$ 754,044	\$ 2,066	49.59	A	(35.09)	B	14.50	\$ 29,950
3	Payroll	34,484	94	49.59	A	(20.20)	C	29.40	2,777
4	Benefits	19,311	53	49.59	A	(36.76)	C	12.84	679
5	Annual PSC Assessment	3,574	10	49.59	A	85.00	C	134.59	1,318
6	Service Company	63,981	175	49.59	A	(16.71)	C	32.88	5,764
7	Uncollectibles	17,058	47	0.00	A	0.00	C	0.00	-
8	Other O&M Expenses	213,970	586	49.59	A	(55.39)	C	(5.80)	(3,401)
9	<b>Total O&amp;M Expenses</b>	\$ 1,106,423	\$ 3,031						\$ 37,087
10	<b>Income Taxes</b>								
11	Federal Income Taxes	\$ 28,784	\$ 79	49.59	A	(37.00)	D	12.59	\$ 993
12	State Income Taxes	11,550	32	49.59	A	(37.00)	D	12.59	398
13	<b>Total Income Taxes</b>	\$ 40,333	\$ 111						\$ 1,391
14	<b>Taxes Other Than Income Taxes</b>								
15	Payroll Taxes	\$ 2,022	\$ 6	49.59	A	(21.41)	E	28.18	\$ 156
16	Ad Valorem Tax	186	1	49.59	A	(18.56)	F	31.03	16
17	Gross Receipts Tax	91,285	250	49.59	A	37.26	G	86.85	21,720
18	Public Utility Realty Tax	1,720	5	49.59	A	64.50	H	114.09	538
19	Sales and Use Tax	7	0	49.59	A	(29.45)	I-J	20.14	0
20	Other Tax	-	-	49.59	A	(27.16)	E	22.43	-
21	<b>Total Taxes Other Than Income Taxes</b>	\$ 95,220	\$ 261						\$ 22,430
22	<b>Interest Expense</b>								
23	Interest on Long-Term Debt	\$ 44,187	\$ 121	49.59	A	(95.83)	K	(46.23)	\$ (5,597)
24	Customer Deposits	2,159	6	49.59	A	(279.51)	K	(229.92)	(1,360)
25	<b>Total Interest Expense</b>	\$ 46,346	\$ 127						\$ (6,957)
26	<b>Prepayments</b>						L		\$ 3,034
27	<b>Cash Working Capital Requirement</b>	\$ 1,288,323	\$ 3,530						\$ 56,986

FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
Revenue Lag

Line	Description	Revenue	(Lead)/Lag Days	Reference	Dollar Days
1	<b>Met-Ed Rate District</b>				
2	Electric Revenues	\$ 1,081,174,845	54.60	WP A-1	\$ 59,026,740,652
3	Other Revenues	29,707,469	60.90	WP A-4	1,809,144,713
4	<b>Total Operating Revenues</b>	<b>\$ 1,110,882,314</b>	<b>54.76</b>		<b>\$ 60,835,885,365</b>
5	<b>Penelec Rate District</b>				
6	Electric Revenues	\$ 1,019,054,617	56.81	WP A-1	\$ 57,887,397,544
7	Other Revenues	25,168,196	24.00	WP A-4	604,098,736
8	<b>Total Operating Revenues</b>	<b>\$ 1,044,222,814</b>	<b>56.01</b>		<b>\$ 58,491,496,280</b>
9	<b>Penn Power Rate District</b>				
10	Electric Revenues	\$ 313,238,001	50.17	WP A-1	\$ 15,715,970,893
11	Other Revenues	6,831,872	91.90	WP A-4	627,834,470
12	<b>Total Operating Revenues</b>	<b>\$ 320,069,873</b>	<b>51.06</b>		<b>\$ 16,343,805,364</b>
	<b>West Penn Rate District</b>				
13	Electric Revenues	\$ 1,180,539,461	50.98	WP A-1	\$ 60,186,993,634
14	Other Revenues	90,910,213	31.54	WP A-4	2,867,128,937
15	<b>Total Operating Revenues</b>	<b>\$ 1,271,449,675</b>	<b>49.59</b>		<b>\$ 63,054,122,571</b>

FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
Energy Purchases

Line	Description	Payments	Expense Lead	Dollar Days	Reference
1	<b>Met-Ed Rate District</b>				
2	Energy Purchases	\$ 539,999,915	(35.35)	\$ (19,090,810,312)	WP (B) - Energy Purchases
3	<b>Penelec Rate District</b>				
4	Energy Purchases	\$ 481,891,560	(35.91)	\$ (17,305,545,414)	WP (B) - Energy Purchases
5	<b>Penn Power Rate District</b>				
6	Energy Purchases	\$ 160,347,842	(35.50)	\$ (5,691,612,743)	WP (B) - Energy Purchases
7	<b>West Penn Rate District</b>				
8	Energy Purchases	\$ 669,127,724	(35.09)	\$ (23,482,830,598)	WP (B) - Energy Purchases

FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
O&M Expenses Summary

Line	Description	Amount	(Lead)/Lag Days	Dollar Days	Reference
1	<b>Met-Ed Rate District</b>				
2	Payroll		(17.39)		WP C-1
3	Benefits		(42.02)		WP C-2
4	Annual PSC Assessment		85.00		WP C-3
5	Service Company		(16.71)		WP C-4
6	Uncollectibles		-		WP C-5
7	Other O&M Expenses		(54.60)		WP C-6
8	<b>Penelec Rate District</b>				
9	Payroll		(17.89)		WP C-1
10	Benefits		(38.62)		WP C-2
11	Annual PSC Assessment		85.00		WP C-3
12	Service Company		(16.71)		WP C-4
13	Uncollectibles		-		WP C-5
14	Other O&M Expenses		(53.92)		WP C-6
15	<b>Penn Power Rate District</b>				
16	Payroll		(17.20)		WP C-1
17	Benefits		(37.77)		WP C-2
18	Annual PSC Assessment		85.00		WP C-3
19	Service Company		(16.71)		WP C-4
20	Uncollectibles		-		WP C-5
21	Other O&M Expenses		(60.28)		WP C-6
22	<b>West Penn Rate District</b>				
23	Payroll		(20.20)		WP C-1
24	Benefits		(36.76)		WP C-2
25	Annual PSC Assessment		85.00		WP C-3
26	Service Company		(16.71)		WP C-4
27	Uncollectibles		-		WP C-5
28	Other O&M Expenses		(55.39)		WP C-6



FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
Income Taxes

Line	Description	(Lead)/Lag Days
1	Federal Income Taxes	(37.00)
2	State Income Taxes	(37.00)

FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
Taxes Other Than Income Taxes

Line	Description	Expense	(Lead)/Lag Days	Reference	Dollar Days
1	<b>Met-Ed Rate District</b>				
2	FICA	\$ 6,057,629	(20.88)	E-1-1	\$ (126,500,249)
3	Federal Unemployment	28,259	(30.11)	E-2-1	(850,994)
4	State Unemployment	152,935	(31.02)	E-3-1	(4,744,461)
5	Total Payroll Taxes - Regular Payroll	\$ 6,238,822	(21.17)		\$ (132,095,704)
6	<b>Penelec Rate District</b>				
7	FICA	\$ 6,756,777	(18.39)	E-1-2	\$ (124,269,772)
8	Federal Unemployment	32,689	(30.12)	E-2-2	(984,450)
9	State Unemployment	143,911	(31.03)	E-3-2	(4,464,916)
10	Total Payroll Taxes - Regular Payroll	\$ 6,933,378	(18.71)		\$ (129,719,137)
11	<b>Penn Power Rate District</b>				
12	FICA	\$ 1,796,794	(19.88)	E-1-3	\$ (35,719,381)
13	Federal Unemployment	8,030	(30.09)	E-2-3	(241,594)
14	State Unemployment	28,936	(31.01)	E-3-3	(897,273)
15	Total Payroll Taxes - Regular Payroll	\$ 1,833,760	(20.10)		\$ (36,858,248)
16	<b>West Penn Rate District</b>				
17	FICA	\$ 6,124,347	(21.14)	E-1-4	\$ (129,487,767)
18	Federal Unemployment	29,617	(30.12)	E-2-4	(892,192)
19	State Unemployment	143,911	(31.02)	E-3-4	(4,464,052)
20	Total Payroll Taxes - Regular Payroll	\$ 6,297,875	(21.41)		\$ (134,844,011)

FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
Ad Valorem Tax

Line	Description	Expense	(Lead)/Lag Days	Reference	Dollar Days
1	<b>Met-Ed Rate District</b>				
2	Ad Valorem Tax	\$ 338,837	24.41	F-1	\$ 8,272,288
3	<b>Penelec Rate District</b>				
4	Ad Valorem Tax	\$ 151,323	4.35	F-2	\$ 658,056
5	<b>Penn Power Rate District</b>				
6	Ad Valorem Tax	\$ 72,489	14.06	F-3	\$ 1,019,070
7	<b>West Penn Rate District</b>				
8	Ad Valorem Tax	\$ 185,093	(18.56)	F-4	\$ (3,435,960)

FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
Gross Receipts Tax

Line	Description	Expense	(Lead)/Lag Days	Reference	Dollar Days
1	<b>Met-Ed Rate District</b>				
2	Gross Receipts Tax	\$ 62,193,250	33.99	G-1	\$ 2,114,201,375
3	<b>Penelec Rate District</b>				
4	Gross Receipts Tax	\$ 55,306,597	55.07	G-2	\$ 3,045,872,870
5	<b>Penn Power Rate District</b>				
6	Gross Receipts Tax	\$ 18,497,682	37.51	G-3	\$ 693,844,567
7	<b>West Penn Rate District</b>				
8	Gross Receipts Tax	\$ 67,304,217	37.26	G-4	\$ 2,507,423,340

FirstEnergy Pennsylvania Electric Company  
 2023 Lead-Lag Study  
 Public Utility Realty Tax

Line	Description	Service Period Start	Service Period End	Service Period Midpoint	Date Paid	Payment Amount	(Lead)/Lag Days	Weighted Days
1	Met-Ed Rate District	1/1/2023	12/31/2023	(182.50)	4/28/2023	\$ 2,571,576	64.50	\$ 165,866,652
2	Penelec Rate District	1/1/2023	12/31/2023	(182.50)	4/28/2023	1,599,171	64.50	103,146,530
3	Penn Power Rate District	1/1/2023	12/31/2023	(182.50)	4/28/2023	445,420	64.50	28,729,590
4	West Penn Rate District	1/1/2023	12/31/2023	(182.50)	4/28/2023	1,587,758	64.50	102,410,391

FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
Sales and Use Tax

Line	Description	Expense	(Lead)/Lag Days	Reference	Dollar Days
1	<b>Met-Ed Rate District</b>				
2	Sales and Use Tax	\$ 17,832,385	(29.49)	I-1	\$ (525,929,942)
3	<b>Penelec Rate District</b>				
4	Sales and Use Tax	\$ 19,019,921	(29.54)	I-2	\$ (561,812,763)
5	<b>Penn Power Rate District</b>				
6	Sales and Use Tax	\$ 5,110,172	(29.77)	I-3	\$ (152,109,386)
7	<b>West Penn Rate District</b>				
8	Sales and Use Tax	\$ 19,566,574	(29.45)	I-4	\$ (576,233,210)

FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
Use Tax

Line	Description	Expense	(Lead)/Lag Days	Reference	Dollar Days
1	<b>Met-Ed Rate District</b>				
2	Use Tax	\$ 558,438	(27.87)	J-1	\$ (15,562,027)
3	<b>Penelec Rate District</b>				
4	Use Tax	\$ 687,864	(29.65)	J-2	\$ (20,393,565)
5	<b>Penn Power Rate District</b>				
6	Use Tax	\$ 107,512	(39.90)	J-3	\$ (4,289,536)
7	<b>West Penn Rate District</b>				
8	Use Tax	\$ 701,184	(27.16)	J-4	\$ (19,045,648)

FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
Interest Expense

Line	Description	Amount	(Lead)/Lag Days	Dollar Days	Ref.
1	<b>Met-Ed Rate District</b>				
2	Interest on Long-Term Debt	\$ 36,750,000	(93.86)	\$ (3,449,250,000)	K-1-1
3	Customer Deposits	36,717,518	(275.83)	(10,127,621,814)	K-2
4	<b>Penelec Rate District</b>				
5	Interest on Long-Term Debt	\$ 53,375,000	(93.30)	\$ (4,980,025,000)	K-1-2
6	Customer Deposits	31,159,129	(287.11)	(8,945,984,931)	K-2
7	<b>Penn Power Rate District</b>				
8	Interest on Long-Term Debt	\$ 7,179,083	(93.44)	\$ (670,779,291)	K-1-3
9	Customer Deposits	7,968,792	(287.70)	(2,292,612,423)	K-2
10	<b>West Penn Rate District</b>				
11	Interest on Long-Term Debt	\$ 45,687,292	(95.83)	\$ (4,378,072,084)	K-1-4
12	Customer Deposits	31,662,915	(279.51)	(8,850,201,760)	K-2



FirstEnergy Pennsylvania Electric Company  
2023 Lead-Lag Study  
Prepayments

<u>Line</u>	<u>Description</u>	<u>13-Month Average Balance (\$000)</u>
1	<b>Met-Ed Rate District</b>	
2	Prepayments	\$ 2,033
3	<b>Penelec Rate District</b>	
4	Prepayments	\$ 2,079
5	<b>Penn Power Rate District</b>	
6	Prepayments	\$ 595
7	<b>West Penn Rate District</b>	
8	Prepayments	\$ 3,034

**FE PA STATEMENT NO. 8**  
**Mark Jones**

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY**

**DOCKET NO. R-2024-3047068**

**Direct Testimony  
of  
Mark A. Jones**

**List of Topics Addressed**

**Customer Experience  
Credit Card Fees  
Low-Income Programs  
Uncollectible Expense  
Electric Vehicle Programs  
Settlement Commitments**

**TABLE OF CONTENTS**

I.	INTRODUCTION AND PURPOSE .....	1
II.	CUSTOMER EXPERIENCE INITIATIVES.....	2
III.	CREDIT CARD FEES.....	7
IV.	LOW-INCOME ASSISTANCE INITIATIVE.....	9
V.	UNCOLLECTIBLE EXPENSE .....	12
VI.	ELECTRIC VEHICLE PILOT .....	13
VII.	SETTLEMENT COMMITMENTS.....	17
VII.	CONCLUSION.....	19



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

2 A. My testimony addresses the customer-focused organizational changes, as well as initiatives  
3 that FE PA has implemented over the last 24 to 48 months. Some of these initiatives are  
4 part of an ongoing effort to enhance customers' experience. I also testify about FE PA's  
5 proposal for a new low-income assistance initiative, its proposal to recover credit card fees,  
6 its proposed adjustments to uncollectible expense, and its proposed pilot program for  
7 electric vehicles.

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

9 A. Yes, I am sponsoring FE PA Exhibit MAJ-1, which provides the components for the  
10 uncollectible expense calculations.

11 **II. CUSTOMER EXPERIENCE INITIATIVES**

12 **Q. Please discuss the organizational changes that have taken place recently as well as the  
13 recent reorganization of FirstEnergy's Customer Experience business.**

14 A. FirstEnergy has undertaken a comprehensive structural and functional redesign of its  
15 organizations that provide direct support to its customers and enhanced its overall  
16 customer-focused strategy. This redesign allows for a more direct focus on the customers'  
17 needs from the customers' perspective gained from real-time insights and surveys.

18 More specifically, the customer-oriented business units have been reorganized to  
19 reflect a more customer-centric model, resulting in the Customer Service group being  
20 rebranded around Customer Experience, Customer Engagement, and Customer Care. This  
21 organization is led by a Senior Vice President of Customer Experience who reports directly  
22 to the Chief Operating Officer. Customer Experience consists of Customer Care and  
23 Customer Engagement, both which directly support the customer experience of

1 FirstEnergy’s operating companies, including FE PA. Each of these groups have distinct  
2 areas of focus, but also collectively strive to provide each FirstEnergy customer with the  
3 best possible experience and service in the most affordable way.

4 **Q. Can you explain the role of the Customer Care organization?**

5 A. The Customer Care organization is a major operations unit under the Senior Vice President  
6 of Customer Experience. Within the Customer Care organization, there are functions that  
7 focus on Customer Management (Billing, Controls, Supplier Services), Contact Centers  
8 (Customer Care Centers), Revenue Operations (Credit and Collections), National  
9 Accounts, Customer Support and Customer Analytics. Customer Care’s core function is  
10 ensuring the environment, tools, technologies, and policies can protect and meet the needs  
11 of FirstEnergy’s customers. The team executes strategies to enhance the customer  
12 experience, while meeting regulatory commitments and operational excellence. Just  
13 recently, in 2023, Customer Care replaced the customer-facing core systems to provide a  
14 more seamless, robust omni-channel environment that will continue to evolve over time.  
15 In addition to improving this new customer experience platform, Customer Care will  
16 continue to focus on creating operational efficiencies through automation, collections  
17 scheduling, digital collections, and by unlocking best practices to support customers and  
18 employees.

19 **Q. Can you explain what the Customer Engagement Team does?**

20 A. Customer Engagement leads efforts with Economic Development & Business  
21 Development, Energy Efficiency, and Customer Policy & Solutions. The Economic  
22 Development & Business Development organization staff works to attract traded sector  
23 companies into FE PA’s service territory, and helps existing trade sector customers expand

1 their operations in the FirstEnergy service territories. This team works closely with state  
2 organizations, their partners, as well as regional, local economic development  
3 organizations, consultants, local governments, brokers, and developers to assist in enabling  
4 a thriving economic growth plan on behalf of the Commonwealth.

5 The Energy Efficiency team develops and helps to implement a broad range of  
6 energy efficiency and peak demand reduction programs for residential, low-income,  
7 commercial, governmental, and industrial customers. These efforts are designed to meet  
8 or exceed each state's long-term energy and sustainability goals. The team educates  
9 customers on their energy usage and recommends ways they can improve their overall  
10 energy efficiency and conservation efforts. In conjunction with states' various regulatory  
11 programs, the team offers incentives and rebates for customers to upgrade their homes or  
12 facilities with more efficient and cost-effective technologies and promotes behaviors that  
13 reduce energy consumption. Combined, these efforts help customers save money on their  
14 electric bills and minimize carbon footprints.

15 Lastly, the Customer Policy & Solutions team develops and delivers products and  
16 solutions that customers want from regulated utilities, which comply with legislative and  
17 regulatory requirements. For example, the team has been educating customers about  
18 electric vehicles and developing additional educational information that customers can  
19 access in varying engagement channels.

20 **Q. Do the units within the Customer Experience organization engage in cross-functional**  
21 **initiatives?**

22 A. Yes. In addition to each unit's core functions, there is significant cross-department  
23 engagement. A customer-focused strategy is the responsibility of all our employees and



1 their work is expected to align with the goal of enhancing the customer experience. For  
2 example, low-income programs and digital innovation are two such areas. Through cross-  
3 department initiatives, the group has identified an impactful approach to connecting with  
4 low-income eligible program customers. The group identified new means to reach  
5 customers in need or at risk through video campaigns, employee ambassadors, and targeted  
6 communications. The group utilized third party vendors beginning in 2022 to reach  
7 communities via digital channels, such as email. As a result, in 2023, FirstEnergy saw a  
8 29% increase in the number of customers who qualified for low-income programs in  
9 Pennsylvania as compared to the same period in 2022. The campaigns were designed to  
10 relay the ease of enrollment and make the experience to connect customers with agencies  
11 intuitive and targeted.

12 Similarly, with respect to digital innovation, the Customer Experience team led a  
13 cross-department effort that empowered customers and enhanced experiences through  
14 items such as mobile-friendly information and visuals, a redesign to outage reporting, and  
15 additional education to consumers so that they could harness self-service features and have  
16 more information at their fingertips. Over the past several months, agile teams were able  
17 to roll out dozens of new digital features for customers across the key customer journeys  
18 of Outage, Move In/Move Out, and Payment/Billing.

19 The digital enhancements produced by the Customer Experience organization have  
20 focused on capabilities such as navigation, process improvements, proactive  
21 communication, and other key features on the FirstEnergy website. During 2023, the team  
22 improved quick link functionality, streamlined processes such as “Move In,” included  
23 typeahead searches and address first lookups. In 2024 and beyond, mobile enhancements

1 will focus on implementing credit checks, allowing for multiple meter move-ins, additional  
2 billing timeline awareness so customers are more connected with their specific billing  
3 statuses, autosave functionality, and other capabilities that will help multi-meter customers.  
4 FirstEnergy is also looking to enhance the total website design through a key project  
5 beginning in 2024 that will last approximately two years and align synergies, the flow, and  
6 brand across all pages for a more cohesive, fluid, and tailored experience for customers.  
7 With all these examples, the goal is to create digital channels for the customer to seamlessly  
8 interact with the Company as effortlessly and effectively as possible.

9 **Q. Please explain how the restructured Customer Experience organization will benefit**  
10 **FE PA customers.**

11 A. The restructuring of the Customer Experience organization has helped the Company focus  
12 on service satisfaction, brand trust, and product experience. The Customer Experience  
13 organization has made strides to modernize the customer facing technologies to provide a  
14 more seamless experience. Additionally, a surveying and customer feedback platform was  
15 implemented to connect with FE PA's customers and take their feedback through survey  
16 results to enhance the customers' experience. FirstEnergy has leveraged additional  
17 channels, such as digital platforms, to communicate and educate customers on programs  
18 and offerings to make it easier to resolve issues as well as find ways to save on energy  
19 usage. To further drive the ability to educate customers on benefits and offerings, such as  
20 low-income outreach and electrification programs, FirstEnergy is focusing on new  
21 initiatives in Pennsylvania that will increase customer awareness and adoption.

1 **Q. Please explain how FE PA is using customer feedback to improve the Customer**  
2 **Experience provided by its Care Centers.**

3 A. In response to feedback from customers, the Customer Experience is focused on several  
4 key areas to improve our overall customer centric experience. We are modernizing our  
5 technology such as the interactive voice response system to help improve hold times,  
6 transfers, and live agent response. We are also optimizing systems to aid in bill payment,  
7 move in and move out and outage reporting.

8 **III. CREDIT CARD FEES**

9 **Q. How are credit card fees being handled today?**

10 A. One-time credit card payments are currently assessed a fee by the vendor, which fees are  
11 directly passed to the customer making a payment by credit card.

12 **Q. Are there plans to change the collection of fees for credit card payments in the future?**

13 A. Yes. Customers expect to be able to have multiple choices for making payments. This  
14 includes increased preference for paying via devices connected to the internet, allowing  
15 customers to utilize debit and credit cards to pay their bills through mobile or online  
16 applications.

17 Providing options to customers with reasonable costs is a priority for FE PA.  
18 Benchmarking and customer surveys indicate that 45% of customers would pay by credit  
19 card with no fee. If these fees were included in regulatory recovery, the customer is no  
20 longer using the cost of the transaction to determine their path for payment and will choose  
21 based on their convenience preference – providing a higher quality customer experience.

1 **Q. What are the additional benefits for a fee-free electronic payment?**

2 A. Additional benefits include:

- 3 • Helping customers avoid disconnect or late payments;
- 4 • Eliminating burden of service fee on customers;
- 5 • Reducing confusion between third-pay vendor service fees verses utility payment  
6 amount tendered; and
- 7 • Increasing customer satisfaction by providing multiple no-fee options for payment –  
8 including credit, debit, ACH, and app-supported payment such as PayPal, Venmo,  
9 ApplePay, and GooglePay; and
- 10 • Reducing inconvenience of sending a check via mail.

11 Recovering service fees across all customers is consistent with other billing and  
12 payment utility services provided today, including processing mailed checks and  
13 printing/mailing monthly bills where other customers utilize the mobile e-Bill option. All  
14 credit, debit, and ACH transactions for residential customers for both one-time and  
15 recurring payment will be “fee-free”. Instead, these costs will be assessed by the vendor  
16 to FE PA, and then will be included for recovery through base distribution rates as part of  
17 the Company’s cost of service. Steps such as this are geared towards making the payment  
18 process as easy as possible for customers to make payments - so as to try to remove barriers  
19 to payment and help reduce or control uncollectible levels to the benefit of all of the  
20 Company’s customers.

1 **Q. What is the annual expense for these credit card service fees and how will the expense**  
2 **be recovered?**

3 A. The estimated annual expense for the credit card fees is \$5.2 million for 2025. These costs  
4 will be allocated across the residential class only, as these are the customers who will be  
5 benefiting from this change. The costs were forecasted at the rate district level based on  
6 historical credit card activities by rate district. Monitoring and benchmarking of any  
7 proposed fee changes will be completed as they are communicated by the vendor.

8 **IV. LOW-INCOME ASSISTANCE INITIATIVE**

9 **Q. Please discuss the new initiative that FE PA is proposing to further assist low-income**  
10 **customers.**

11 A. The Company proposes to create the Energy Assistance Outreach Team, (“EAOT”), whose  
12 purpose is to increase awareness of, and participation in, energy assistance programs  
13 available to low-income customers throughout FE PA’s service territory. The dedicated  
14 team would be responsible for creating educational resources, tools, and technology to  
15 reduce or eliminate barriers to program participation. The EAOT would engage with local  
16 charity-based organizations to gather information on challenges that reduce program  
17 participation. The EAOT would use this information to develop strategies to address the  
18 challenges and increase participation. Further, the EAOT will create a presence in the  
19 community by hosting or participating in local energy assistance fairs. The EAOT would  
20 also provide support to social service agencies when they have questions or special  
21 situations. The EAOT would complement similar efforts that are underway in our New  
22 Jersey and West Virginia territories.

1 **Q. What specific activities will the EAOT assist customers with?**

2 A. On a broad level, the team will educate low-income residential customers on the assistance  
3 programs and assist with the application process for assistance programs. More  
4 specifically, the team will:

- 5 1. Be responsible for education, resources, navigation of tools/technology needed to  
6 reduce and/or eliminate customer barriers to program participation;
- 7 2. Work with customers, agencies, local charities, churches, and local governments to  
8 understand the types of available programs;
- 9 3. Help customers by sharing what information is required to participate in the  
10 different programs;
- 11 4. Participate in energy assistance fairs and organize additional events as necessary;  
12 and
- 13 5. Be a support system for agencies to assist with special situations or barriers.

14 **Q. Why is FE PA proposing the EAOT?**

15 A. Twenty-four percent of FE PA's residential customers are estimated to be low-income and  
16 only one quarter of those low-income customers participate in available low-income  
17 programs. The goal is to connect customers in need with resources that are available to  
18 them. A centralized, dedicated team to assist customers with information about enrollment  
19 in all assistance programs will benefit customers by helping eligible customers receive  
20 assistance to pay their electric bills.

21 **Q. What is the annual budget for the EAOT?**

22 A. FE PA's annual budget for this initiative is \$762,520.

1 **Q. What are the components of the annual budget and how are they budgeted at the Rate**  
 2 **District level?**

3 A. Staffing, program materials and travel expenses are the main budget components. These  
 4 items are broken down in the chart below.

Staff – 7 dedicated and 1 Shared Resource	\$667,520.00
Materials	\$70,000.00
Travel	\$25,000.00
<b>Total (Annually)</b>	<b>\$762,520.00</b>

6 These costs will only be charged to the Residential class and this overall budget  
 7 will be allocated based upon each Rate Districts’ proportion of total residential customers  
 8 at the FE PA level.

9 **Q. Will FE PA have dedicated team members for its service territory?**

10 A. Yes, there will be seven full-time staff dedicated to the FE PA service territory.

11 **Q. Please describe the Company’s plan for outreach to customers lacking English**  
 12 **proficiency.**

13 A. The EAOT will utilize all methods currently implemented across the Company’s service  
 14 territory to provide assistance to customers lacking English proficiency. The Company  
 15 provides application and outreach materials in Spanish. Customers calling Customer Care  
 16 Centers can ask for a translator to assist with their call through a telephonic interpreting  
 17 service that can accommodate over 86 different languages.

1 **Q. How does FE PA intend to measure impact?**

2 A. FE PA intends to measure the impact of the EAOT by monitoring the number of customers  
3 enrolled in the Company's assistance programs and comparing it to historical numbers.

4 **V. UNCOLLECTIBLE EXPENSE**

5 **Q. Are any changes required in this proceeding to update the uncollectible accounts  
6 expense?**

7 A. Yes. Most notably, Chapter 14 of the Public Utility Code, which governs utilities'  
8 collections procedures for residential customers, is scheduled to sunset in December of  
9 2024. As a result, a number of changes to the collections procedures outlined in Chapter  
10 14 have been proposed by the legislature. Because the test year ending December 31, 2025,  
11 will be used to project the Company's uncollectible accounts expense, these proposed  
12 changes, if accepted, could have a significant impact on these calculations as more fully  
13 described below.

14 **Q. Please explain the calculations of the components which have been updated within the  
15 uncollectible accounts expense.**

16 A. The uncollectible accounts expense for each Rate District is as follows, Met-Ed \$19.2  
17 million, Penelec \$19.7 million, Penn Power \$5 million, and West Penn \$17.1 million for a  
18 total of \$61 million, which includes forecasted impacts resulting from increased revenue  
19 projections and the potential Chapter 14 collections rule changes.

20 The first component, revenue impact, is calculated using current rates and the linear  
21 increases associated with them resulting in an additional risk of approximately \$3.3 million  
22 of increased uncollectible account expense. The second component - arrears risk  
23 associated with the potential Chapter 14 collections rule changes, if implemented - is also



1 factored into the overall uncollectible expense. FE PA Exhibit MAJ-1 demonstrates the  
2 effects that the potential Chapter 14 revisions would have on uncollectible expenses, which  
3 total approximately \$15.9 million. Specifically, this exhibit highlights the notable risks to  
4 uncollectible account expenses associated with these potential rule changes to include: 1)  
5 allowing additional PUC approved installment plans and increasing the length of  
6 installment agreements for customers who seek PUC installment agreements; 2) extending  
7 the disconnection notice window; 3) expanded medical certificate options, including  
8 lengthening medical certificates from 30 days to 60 days and allowing more certifications  
9 than are currently allowed in a rolling 12 months; 4) summer moratoriums for low-income  
10 customers; and 5) elimination of security deposits. See FE PA Exhibit MAJ-1. To the  
11 extent that the General Assembly does not adopt the proposed changes to Chapter 14 of  
12 the Public Utility Code which form the basis for these adjustments, the Company will  
13 accordingly update its uncollectible expense claim for the FPFTY.

14 **VI. ELECTRIC VEHICLE PILOT**

15 **Q. Can you summarize the Company's Proposed Electric Vehicle ("EV") Pilot?**

16 A. Yes, the EV Pilot is intended to educate customers about EVs and encourage them to adopt  
17 EVs by providing incentives and expanding access to EV charging in the FE PA territory.  
18 In this proceeding, the Company is proposing to implement and recover the costs of the  
19 EV Pilot.

20 **Q. Why is the Company proposing the EV Pilot?**

21 A. FE PA recognizes that electrification of vehicles will play a significant role in the future of  
22 transportation and is proposing the EV pilot to help educate its customers and improve  
23 accessibility to that transition. Beyond benefits to the environment, electric vehicles can

1 be a significant method for customers to manage their overall energy wallet for the future.  
2 Auto manufacturers are already switching production from internal combustion engine  
3 vehicles to EVs. The proposed EV pilot will help customers better understand EV  
4 technology and how to take advantage of available grants, rebates, and incentives. The  
5 charging installation incentives in the EV Pilot will broaden access to EV charging, making  
6 EV ownership more feasible for customers. By focusing on education and accessibility,  
7 the goal of the EV pilot is to empower customers by equipping them with the resources  
8 and support necessary to transition to electric transportation.

9 **Q. What are the main components of FE PA's EV pilot?**

10 A. The EV Pilot contains two programs: (1) an education and awareness program; and (2) an  
11 incentive / rebate program.

12 **Q. Could you explain the main components of the education and awareness program?**

13 A. There are several components to the education and awareness program. First, there is an  
14 online EV education platform that will allow customers to learn more about EVs, compare  
15 various EV models, and see available incentives and rebates that are offered by FE PA and  
16 governmental agencies. This service was provided collectively to FE PA's predecessor  
17 companies in 2023 for an annual cost of \$66,671. The Company is seeking to recover  
18 future costs of this service as well as expand it to include resources specific to commercial  
19 and municipal fleet electrification.

20 Second, there is a grant assistance component that will provide financial support to  
21 local governmental entities, school boards, transit authorities, and qualifying non-profit  
22 organizations for professional grant application services to secure government funding.

1 Services include grant writing, application submission, post award reporting, and  
2 compliance monitoring.

3 Third, there is a fleet advisory program to aid commercial and municipal fleets with  
4 their fleet electrification transition. Services include feasibility studies, business cases, risk  
5 mitigation, cost-benefit analyses, road mapping, and procurement planning.

6 Fourth, there is a dealership toolkit program. This program will fund kiosks located  
7 at dealerships within the service territory that will provide remote concierge services to  
8 help educate customers prior to, during, and after their EV purchases. This will provide  
9 customers with an additional resource for answering questions about their potential or  
10 recent EV purchases including general purchasing information, vehicle maintenance,  
11 charging information, home charging installation, utility and governmental rebates and  
12 incentives, and utility rate programs. The total costs of the online EV education platform,  
13 grant assistance, fleet advisory service, and dealership toolkit program are estimated to be  
14 \$3,480,000 annually.

15 **Q. Could you explain the main components of the incentive/rebate program?**

16 A. There are three incentive/rebate components – a residential component, a non-residential  
17 component, and a DC fast charger component.

18 The residential component will offer a rebate for the installation of level 2 electric  
19 vehicle supply equipment by a licensed electrician. The rebates will be \$500 per residence.  
20 These rebates will help ensure that licensed professionals safely install the charging  
21 equipment.

22 The non-residential component will be available to government agencies, non-  
23 profit entities, workplaces, multi-unit dwellings, and commercial publicly available

1 locations. This program includes two sets of rebates – a customer-side make-ready rebate  
2 and a utility-side make-ready rebate. The customer-side make-ready rebate will reimburse  
3 qualifying customers for costs associated with the electric vehicle supply equipment as  
4 well as any electrical work that needs to be done on the customer side of the meter. The  
5 rebate amounts are capped at the lesser of \$2,000 per charging port or 75% of the qualifying  
6 cost. The cap for customers in environmental justice areas, as defined by the PA  
7 Department of Environmental Protection, is the lesser of \$3,000 per charging port or 75%  
8 of the qualifying costs. The utility-side make-ready rebates will reimburse qualifying  
9 customers for utility construction costs associated with EV charging installations, which  
10 are currently billed to those customers as contributions in aid of construction. The rebate  
11 amounts are capped at \$6,000 per charging port with an aggregate cap of \$12,000 per site.

12 The DC fast charger rebate component will be available to government agencies  
13 and non-profit entities installing DC fast chargers with a minimum charging capability of  
14 50 kilowatt per port. Customers utilizing this rebate are prohibited from also utilizing the  
15 aforementioned rebates for the same installations. Qualifying costs for the rebate include  
16 the electric vehicle supply equipment, customer-side make ready expenses, and utility  
17 construction costs billed to the customer as contributions in aid of construction. The rebate  
18 amounts are capped at \$25,000 per port with an aggregate cap of \$50,000 per site.

19 The total program allowance will be \$2,000,000 annually for the residential rebate  
20 component and \$2,000,000 annually for the combined non-residential and DC fast charging  
21 rebate components.

1 **Q. How will the Company recover the costs associated with the EV Pilot?**

2 A. Expenses will be tracked by revenue classes and will be charged directly to the revenue  
3 classes benefiting from the programs and recovered through base rates. Allocation across  
4 rate districts will be based upon each rate district's proportion of total customers by class  
5 at the FE PA level.

6 **Q. Why should FE PA customers fund the EV Pilot?**

7 A. Many of the program elements in the EV Pilot are specifically designed to benefit the  
8 public by helping to expand public charging infrastructure or assist public serving entities  
9 such as local governments and regional transit authorities. This provides benefit to all  
10 customers directly through improved public infrastructure and newer, cleaner public  
11 transportation as well as indirectly through reduced tailpipe emissions. Additionally,  
12 program elements such as the online education platform and dealership toolkits can even  
13 directly benefit customers who opt not to purchase EVs by helping them better understand  
14 the technology and providing resources to help them understand whether EVs are the right  
15 choice for them.

16 **VII. SETTLEMENT COMMITMENTS**

17 **Q. In the Joint Petition for Settlement of Rate Investigation ("Settlement Agreement")**  
18 **that the Pennsylvania Public Utility Commission ("Commission") approved in the**  
19 **2016 base rate proceeding at Docket Nos. R-2016-2537349, et al. FE PA's predecessor**  
20 **companies made various commitments for customer service and the universal**  
21 **services programs. Have the Rate Districts remained in compliance with those**  
22 **provisions?**

23 A. Yes, the Rate Districts are in compliance.

1 **Q. Specifically, the Settlement Agreement required the Company to achieve and**  
2 **maintain an annual call answer rate of at least 80% of calls answered within thirty**  
3 **seconds beginning with the twelve-month period ended 12/31/2016. Did the Rate**  
4 **Districts comply with this provision in the settlement agreement?**

5 A. Yes, the Rate Districts have remained in compliance with this performance metric.

6 **Q. The Rate Districts also agreed to establish a Universal Service Advisory Committee**  
7 **(“USAC”) that will hold meetings at least twice a year. Are the Rate Districts in**  
8 **compliance with this provision in the Settlement Agreement?**

9 A. Yes. Beginning in 2017, the Rate Districts established a USAC comprising representatives  
10 from the Rate Districts, the Pennsylvania Office of Consumer Advocate, the Coalition for  
11 Affordable Utility Services and Energy Efficiency in Pennsylvania, the Commission’s  
12 Bureau of Investigation and Enforcement, the Commission’s Bureau of Consumer Service  
13 and the organizations that administer the Companies’ Universal Service and Energy  
14 Conservation Plan (“USECP”), which hold meetings at least twice a year<sup>2</sup> with respect to  
15 the Companies’ USECP programs. The USAC’s purpose is to explore opportunities for  
16 enhancements to the Companies’ USECP programs, as well as opportunities for outreach  
17 and education, language access, notification to low-income customers regarding topics of  
18 interest, including security deposit waivers and bill clarity.

---

<sup>2</sup> In 2020, due to the Covid pandemic, the last meeting was held in May 2020. The meetings resumed in 2022.

1 **Q. Was this settlement term continued following the Pennsylvania Consolidation**  
2 **proceeding (“PA Consolidation”)?<sup>3</sup>**

3 A. Yes, as part of the PA Consolidation settlement agreement, the Company agreed to increase  
4 frequency and hold USAC meetings on a quarterly basis. Additionally, the Company  
5 agreed to expand the USAC meetings to include local organizations and agencies. The  
6 Company also committed to maintain specific levels of customer service performance as  
7 part of the PA Consolidation settlement agreement.

8 **Q. The Settlement Agreement also required the Company to file to increase the**  
9 **maximum credits allowable under its existing customer assistance program by an**  
10 **amount proportionate to 50% of the average increase to residential rates. Did the**  
11 **Rate Districts comply with this provision in the Settlement Agreement?**

12 A. Yes. An amended USECP for years 2015-2018 increasing the maximum bill-subsidy  
13 levels was filed on March 28, 2017, at Docket No. M-2014-2407729, *et al.* A further  
14 amended plan was filed on June 20, 2017, at Docket No. M-2014-2407729, *et al* and  
15 approved by the Commission on June 22, 2017.

16 **VII. CONCLUSION**

17 **Q. Does this conclude your testimony?**

18 A. Yes.

---

<sup>3</sup> *Joint Application of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, West Penn Power Company, Keystone Appalachian Transmission Company, Mid-Atlantic Interstate Transmission, LLC, and FirstEnergy Pennsylvania Electric Company, Docket Nos. A-2023-3038771, et al. (Order entered December 7, 2023).*

**Resume: Education and Experience of Mark A. Jones**

**Education:**

1994 - Bachelor of Arts in Technology from Kent State University

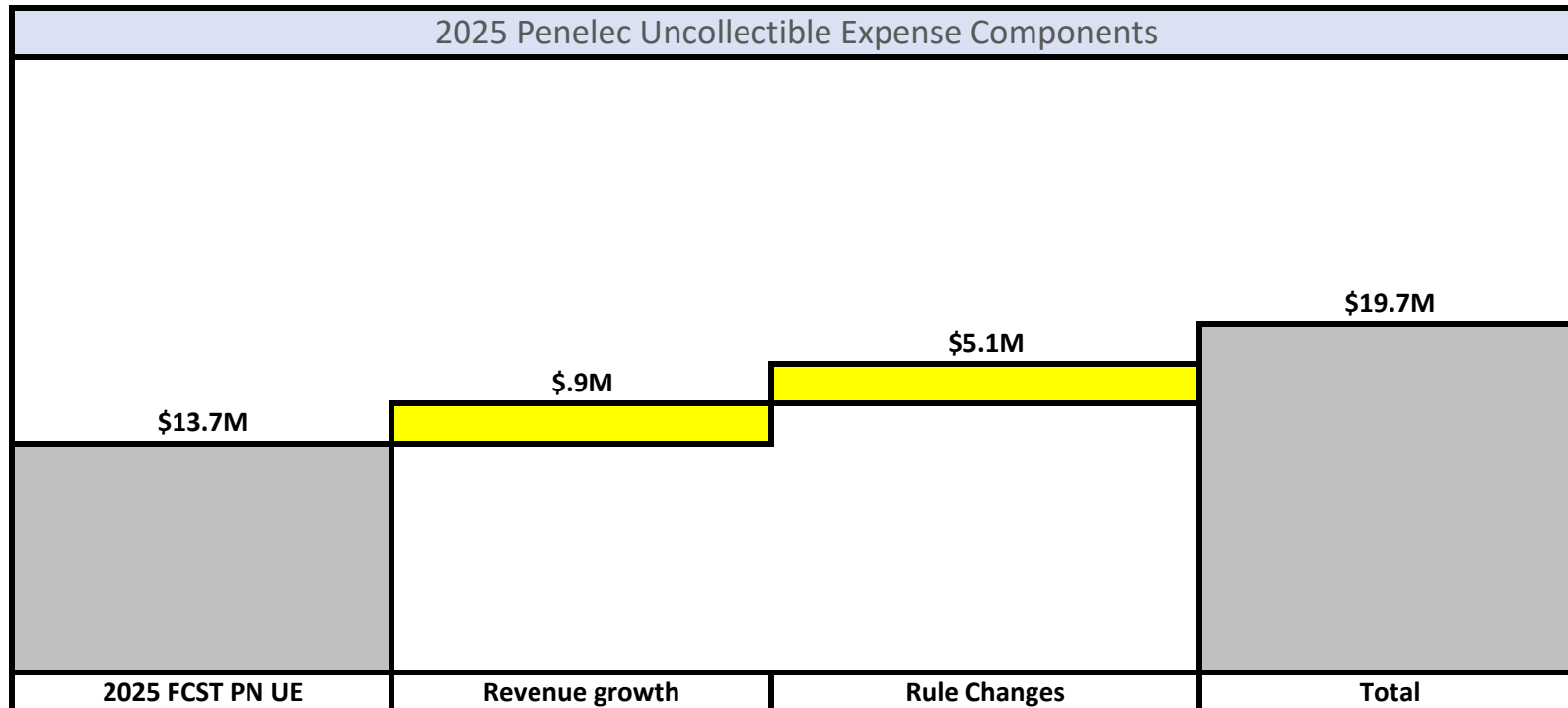
**Experience:**

1999 – 2000	Sr. Customer Account Representative, Illuminating Company Service Company
2000 – 2003	National Accounts Representative, FirstEnergy Solutions
2003 - 2006	Consultant, Supply Chain, FirstEnergy Service Company
2006 – 2011	Area Manager, Illuminating Company Service Company
2011-2012	Director, National Accounts, Customer Support & Consumer Products, FirstEnergy Service Company
2012 - 2017	Vice President, External Affairs, Jersey Central Power & Light Utility Service Company
2017-2018	Vice President, Utility Operations, Jersey Central Power & Light Utility Service Company
2018 - 2019	Regional President, Toledo Edison Service Company
2019 -2021	Regional President, Illuminating Company Service Company
9/2021 to Present	Vice President, Customer Engagement, FirstEnergy Service Company



2025 FE PA Uncollectible Expense Components			
			<b>\$45M - \$61</b>
	<b>\$3.3M</b>	<b>\$11-16M</b>	
<b>\$41.7M</b>			
<b>2025 FCST PA UE</b>	<b>Revenue growth</b>	<b>Rule Changes</b>	<b>Total</b>
		2025 UE	\$ 41,744,386
		Revenue growth	\$ 3,279,477
		<b>Chapter 14 Rule</b>	
		Extended Installment plan risk	\$ 6,543,307
		Security Deposit	2,152,021
		Medcert change	\$ 2,770,307
		PUC agreements	
		Disconnect extension	\$ 631,386
		Low Income - Summer	
		Moratorium	\$ 3,804,559
		<b>Total 2025 PA UE proposal</b>	<b>\$ 60,925,443</b>
		<b>Total Ch 14</b>	<b>\$ 15,901,580</b>
		<b>UE no CH 14</b>	<b>\$ 45,023,863</b>

2025 Met-Ed Uncollectible Expense Components			
			<b>\$19.2M</b>
		<b>\$5M</b>	
	<b>\$1M</b>		
<b>\$13.2M</b>			
<b>2025 FCST ME UE</b>	<b>Revenue growth</b>	<b>Rule Changes</b>	<b>Total</b>
		2025 ME UE	\$ 13,194,574
		Revenue growth	\$ 999,369
		<b>Chapter 14 Rule</b>	
		Extended Installment plan risk	\$ 2,068,210
		Security Deposit	\$ 655,795
		Medcert change	\$ 875,639
		PUC agreements	
		Disconnect extension	\$ 199,569
		Low Income - Summer Moratorium	\$ 1,202,546
		<b>Total 2025 ME UE proposal</b>	<b>\$ 19,195,702</b>
		<b>Total Ch 14</b>	<b>\$ 5,001,758</b>
		<b>UE no CH 14</b>	<b>\$ 14,193,943</b>



2025 PN UE	\$	13,654,914
Revenue growth	\$	917,545
<b>Chapter 14 Rule</b>		
Extended Installment plan risk	\$	2,140,367
Security Deposit	\$	602,101
Medcert change	\$	906,189
PUC agreements		
Disconnect extension	\$	206,531
Low Income - Summer		
Moratorium	\$	1,244,501
<b>Total 2025 PN UE proposal</b>	\$	<b>19,672,147</b>
<b>Total Ch 14</b>	\$	<b>5,099,689</b>
<b>UE no CH 14</b>	\$	<b>14,572,459</b>

2025 Penn Power Uncollectible Expense Components			
			\$5M
		\$1.3M	
	\$3M		
\$3.4M			
<b>2025 FCST PP UE</b>	<b>Revenue growth</b>	<b>Rule Changes</b>	<b>Total</b>
		2025 PP UE	\$ 3,397,020
		Revenue growth	\$ 292,010
		<b>Chapter 14 Rule</b>	
		Extended Installment plan risk	\$ 532,473
		Security Deposit	\$ 191,620
		Medcert change	\$ 225,438
		PUC agreements	
		Disconnect extension	\$ 51,380
		Low Income - Summer	
		Moratorium	\$ 309,602
		<b>Total 2025 PP UE proposal</b>	<b>\$ 4,999,544</b>
		<b>Total Ch 14</b>	<b>\$ 1,310,513</b>
		<b>UE no CH 14</b>	<b>\$ 3,689,030</b>

2025 West Penn Uncollectible Expense Components			
			<b>\$17.1M</b>
		<b>\$4.5M</b>	
	<b>\$1.1M</b>		
<b>\$11.5M</b>			
<b>2025 FCST WPP UE</b>	<b>Revenue growth</b>	<b>Rule Changes</b>	<b>Total</b>
		2025 WPP UE	\$ 11,497,877
		Revenue growth	\$ 1,070,553
		<b>Chapter 14 Rule</b>	
		Extended Installment plan risk	\$ 1,802,258
		Security Deposit	\$ 702,506
		Medcert change	\$ 763,040
		PUC agreements	
		Disconnect extension	\$ 173,906
		Low Income - Summer	
		Moratorium	\$ 1,047,910
		<b>Total 2025 WPP UE proposal</b>	<b>\$ 17,058,050</b>
		<b>Total Ch 14</b>	<b>\$ 4,489,620</b>
		<b>UE no CH 14</b>	<b>\$ 12,568,430</b>

**FE PA STATEMENT NO. 10**  
**Dylan D'Ascendis**

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY**

**DOCKET NO. R-2024-3047068**

**Direct Testimony  
of  
Dylan D'Ascendis**

**List of Topics Addressed**

**Return on Equity**

## TABLE OF CONTENTS

I.	INTRODUCTION AND BACKGROUND.....	1
II.	SUMMARY .....	3
III.	GENERAL PRINCIPLES.....	5
	A. Business Risk .....	9
	B. Financial Risk .....	11
IV.	FE PA AND THE UTILITY PROXY GROUP.....	11
V.	CAPITAL STRUCTURE.....	14
VI.	COMMON EQUITY COST RATE MODELS.....	15
	A. Discounted Cash Flow Model.....	17
	B. The Risk Premium Model.....	19
	C. The Capital Asset Pricing Model .....	31
	D. Common Equity Cost Rates for a Proxy Group of Domestic, Non-Price Regulated Companies Based on the DCF, RPM, and CAPM.....	40
VII.	CONCLUSION OF COMMON EQUITY COST RATE BEFORE ADJUSTMENTS .....	43
VIII.	ADJUSTMENTS TO THE COMMON EQUITY COST RATE.....	43
	A. Size Adjustment .....	43
	B. Credit Risk Adjustment.....	47
	C. Flotation Cost Adjustment .....	47
IX.	CONCLUSIONS REGARDING RETURN ON COMMON EQUITY .....	50



1                                   **DIRECT TESTIMONY**  
2   **OF**  
3                                   **DYLAN W. D’ASCENDIS**

4   **I.    INTRODUCTION AND BACKGROUND**

5   **Q.    Please state your name and business address.**

6   A.    My name is Dylan W. D’Ascendis. My business address is 3000 Atrium Way, Suite 200,  
7       Mount Laurel, NJ 08054.

8   **Q.    By whom are you employed and in what capacity?**

9   A.    I am a Partner at ScottMadden, Inc.

10 **Q.    Please summarize your professional experience and educational background.**

11 A.    I have offered expert testimony on behalf of investor-owned utilities before over 35 state  
12 regulatory commissions in the United States, the Federal Energy Regulatory Commission,  
13 the Alberta Utility Commission, the Canadian Energy Regulator, an American Arbitration  
14 Association panel, and the Superior Court of Rhode Island on issues including, but not  
15 limited to, common equity cost rate, rate of return, valuation, capital structure, class cost  
16 of service, and rate design.

17           On behalf of the American Gas Association (“AGA”), I calculate the AGA Gas  
18 Index, which serves as the benchmark against which the performance of the American Gas  
19 Index Fund (“AGIF”) is measured on a monthly basis. The AGA Gas Index and AGIF are  
20 a market capitalization weighted index and mutual fund, respectively, comprised of the  
21 common stocks of the publicly traded corporate members of the AGA.

22           I am a member of the Society of Utility and Regulatory Financial Analysts  
23 (“SURFA”). In 2011, I was awarded the professional designation "Certified Rate of Return

1 Analyst" by SURFA, which is based on education, experience, and the successful  
2 completion of a comprehensive written examination.

3 I am also a member of the National Association of Certified Valuation Analysts  
4 ("NACVA") and was awarded the professional designation "Certified Valuation Analyst"  
5 by NACVA in 2015.

6 I am a graduate of the University of Pennsylvania, where I received a Bachelor of  
7 Arts degree in Economic History. I have also received a Master of Business Administration  
8 with high honors and concentrations in Finance and International Business from Rutgers  
9 University.

10 The details of my educational background and expert witness appearances are  
11 shown in Appendix A.

12 **Q. Please describe the purpose of your testimony.**

13 A. The purpose of my testimony is to present evidence on behalf of FirstEnergy Pennsylvania  
14 Electric Company ("FE PA" or the "Company") and recommend an allowed rate of return  
15 on common equity ("ROE") for its Pennsylvania jurisdictional rate base.

16 **Q. Have you prepared exhibits in support of your recommendation?**

17 A. Yes. I have prepared FE PA Exhibits DWD-1 through DWD-9, which were prepared by  
18 me or under my direction.

19 **Q. What is your recommended ROE for FE PA?**

20 A. I recommend that the Pennsylvania Public Utility Commission (the "Commission")  
21 authorize FE PA the opportunity to earn an ROE of 11.30% on its jurisdictional rate base.  
22 The ratemaking capital structure and cost of long-term debt is sponsored by Company

1 Witness Wang. The overall rate of return is summarized on page 1 of FE PA Exhibit DWD-  
 2 1 and in Table 1 below:

3 **Table 1: Summary of Recommended Weighted Average Cost of Capital**

<u>Type of Capital</u>	<u>Ratios</u>	<u>Cost Rate</u>	<u>Weighted Cost Rate</u>
Long-Term Debt	46.94%	4.56%	2.14%
Common Equity	<u>53.81%</u>	11.30%	<u>6.08%</u>
Total	<u>100.00%</u>		<u>8.19%</u>

4 **II. SUMMARY**

5 **Q. Please summarize your recommended common equity cost rate.**

6 A. My recommended common equity cost rate of 11.30% is summarized on page 2 of FE PA  
 7 Exhibit DWD-1. I have assessed the market-based common equity cost rates of companies  
 8 of relatively similar, but not necessarily identical, risk to FE PA. Using companies of  
 9 relatively comparable risk as proxies is consistent with the principles of fair rate of return  
 10 established in the *Hope*<sup>1</sup> and *Bluefield*<sup>2</sup> decisions. No proxy group can be identical in risk  
 11 to any single company. Consequently, there must be an evaluation of relative risk between  
 12 the company and the proxy group to determine if it is appropriate to adjust the proxy  
 13 group’s indicated rate of return.

14 My recommendation results from applying several cost of common equity models,  
 15 specifically the Discounted Cash Flow (“DCF”) model, the Risk Premium Model  
 16 (“RPM”), and the Capital Asset Pricing Model (“CAPM”), to the market data of a proxy  
 17 group of 13 electric utilities (“Utility Proxy Group”) whose selection criteria will be  
 18 discussed below. In addition, I applied the DCF model, RPM, and CAPM to a proxy group  
 19 of 45 domestic, non-price regulated companies comparable in total risk to the Utility Proxy

<sup>1</sup> *Federal Power Comm’n v. Hope Natural Gas Co.*, 320 U.S. 591 (1944) (“Hope”).

<sup>2</sup> *Bluefield Water Works Improvement Co. v. Public Serv. Comm’n*, 262 U.S. 679 (1922) (“Bluefield”).

1 Group (“Non-Price Regulated Proxy Group”).<sup>3</sup> The results derived from each are as  
 2 follows:

3 **Table 2: Summary of Common Equity Cost Rates**

Discounted Cash Flow Model	9.89%
Risk Premium Model	11.47%
Capital Asset Pricing Model	12.48%
Cost of Equity Models Applied to Comparable Risk, Non-Price Regulated Companies	<u>12.95%</u>
Indicated Range of Common Equity Cost Rates Before Adjustments	9.89% - 12.95%
Credit Risk Adjustment	-0.08%
Flotation Cost Adjustment	<u>0.21%</u>
Indicated Cost of Common Equity Cost Rates After Adjustment	<u>10.01% - 13.07%</u>
Recommended Cost of Common Equity	<u>11.30%</u>

4 The indicated common equity cost rates across these models range from 9.89% to  
 5 12.95% before any Company-specific adjustments. My Company-specific indicated range  
 6 of common equity cost rates, adjusted for credit risk and flotation costs, which will be  
 7 discussed in detail below, is between 10.01% and 13.07%. From this range, I recommend  
 8 that the Commission authorize an ROE of 11.30% for the Company.

9 **Q. How is the remainder of your direct testimony organized?**

10 A. The remainder of my direct testimony is organized as follows:

- 11 • *Section III* – Provides a summary of financial theory and regulatory principles  
 12 pertinent to the development of the cost of capital;

---

<sup>3</sup> The development of the Non-Price Regulated Proxy Group is explained in more detail in Section V, part D.

- 1 • *Section IV* – Explains my selection of the Utility Proxy Group used to develop my  
2 analytical results;
- 3 • *Section V* – Discusses the reasonableness of the Company’s requested capital  
4 structure;
- 5 • *Section VI* – Describes the analyses on which my recommendation is based;
- 6 • *Section VII* – Summarizes my common equity cost rate before adjustments to reflect  
7 Company-specific factors;
- 8 • *Section VIII* – Explains my adjustments to my common equity cost rate to reflect the  
9 Company-specific factors; and
- 10 • *Section IX* – Presents my conclusions regarding ROE.

11 **III. GENERAL PRINCIPLES**

12 **Q. What general principles have you considered in arriving at your recommended**  
13 **common equity cost rate?**

14 A. In unregulated industries, marketplace competition is the principal determinant of the price  
15 of products or services. For regulated public utilities, regulation must act as a substitute  
16 for marketplace competition. Assuring that the utility can fulfill its obligations to the  
17 public, while providing safe and reliable service, requires a level of earnings sufficient to  
18 maintain the integrity of presently invested capital. Sufficient earnings also permit the  
19 attraction of needed new capital at a reasonable cost, for which the utility must compete  
20 with other firms of comparable risk, consistent with the fair rate of return standards  
21 established by the U.S. Supreme Court in the previously cited *Hope* and *Bluefield* cases.

22 The U.S. Supreme Court affirmed the fair rate of return standards in *Hope*, when it  
23 stated:

1 The rate-making process under the Act, *i.e.*, the fixing of ‘just and reasonable’  
2 rates, involves a balancing of the investor and the consumer interests. Thus  
3 we stated in the Natural Gas Pipeline Co. case that ‘regulation does not insure  
4 that the business shall produce net revenues.’ 315 U.S. at page 590, 62 S.Ct.  
5 at page 745. But such considerations aside, the investor interest has a  
6 legitimate concern with the financial integrity of the company whose rates are  
7 being regulated. From the investor or company point of view it is important  
8 that there be enough revenue not only for operating expenses but also for the  
9 capital costs of the business. These include service on the debt and dividends  
10 on the stock. Cf. Chicago & Grand Trunk R. Co. v. Wellman, 143 U.S. 339,  
11 345, 346 12 S.Ct. 400,402. By that standard the return to the equity owner  
12 should be commensurate with returns on investments in other enterprises  
13 having corresponding risks. That return, moreover, should be sufficient to  
14 assure confidence in the financial integrity of the enterprise, so as to maintain  
15 its credit and to attract capital.<sup>4</sup>

16 In summary, the U.S. Supreme Court has found that a return should be adequate to  
17 attract capital at reasonable terms and enable the utility to provide service while  
18 maintaining its financial integrity. As discussed above, and in keeping with established  
19 regulatory standards, that return should be commensurate with the returns expected  
20 elsewhere for investments of equivalent risk. The Commission’s decision in this  
21 proceeding, therefore, should provide the Company with the opportunity to earn a return  
22 that is: (1) adequate to attract capital at reasonable cost and terms; (2) sufficient to ensure  
23 its financial integrity; and (3) commensurate with returns on investments in enterprises  
24 having corresponding risks.

25 Lastly, the required return for a regulated public utility is established on a stand-  
26 alone basis, *i.e.*, for the utility operating company at issue in a rate case. Parent entities,  
27 like other investors, have capital constraints and must look at the attractiveness of the  
28 expected risk-adjusted return of each investment alternative in their capital budgeting  
29 process. That is, utility holding companies that own many utility operating companies have

---

<sup>4</sup> *Hope*, 320 U.S. 591, 603 (1944).

1 choices as to where they will invest their capital within the holding company family.  
2 Therefore, the opportunity cost concept applies regardless of whether the funding source  
3 is public or corporate.

4 When funding is provided by a parent entity, the return still must be sufficient to  
5 provide an incentive to allocate equity capital to the subsidiary or business unit rather than  
6 other internal or external investment opportunities. That is, the regulated subsidiary must  
7 compete for capital with all the parent company's affiliates, and with other similar risk  
8 companies, which may include non-utilities. In that regard, investors value corporate  
9 entities on a sum-of-the-parts basis and expect each division within the parent company to  
10 provide an appropriate risk-adjusted return.

11 It therefore is important that the authorized ROE for the Company reflects the risks  
12 and prospects of its operations and supports its financial integrity from a stand-alone  
13 perspective. Consequently, the ROE authorized in this proceeding should be sufficient to  
14 support the operational (i.e., business risk) and financing (i.e., financial risk) of the  
15 Company's utility operations on a stand-alone basis.

16 Marketplace data must be relied on in assessing a common equity cost rate  
17 appropriate for ratemaking purposes. Just as the use of the market data for the proxy group  
18 adds reliability to the informed expert's judgment used in arriving at a recommended  
19 common equity cost rate, the use of multiple, generally accepted common equity cost rate  
20 models also adds reliability and accuracy when arriving at a recommended common equity  
21 cost rate.

1 **Q. Within that broad framework, how is the cost of capital estimated in regulatory**  
2 **proceedings?**

3 A. Regulated utilities primarily use common stock and long-term debt to finance their  
4 permanent property, plant, and equipment (i.e., rate base). The fair rate of return for a  
5 regulated utility is based on its weighted average cost of capital, in which the costs of the  
6 individual sources of capital are weighted by their respective book values.

7 The cost of capital is the return investors require to make an investment in a firm.  
8 Investors will provide funds to a firm only if the return that they *expect* is equal to, or  
9 greater than, the return that they *require* to accept the risk of providing funds to the firm.

10 The cost of capital (that is, the combination of the costs of debt and equity) is based  
11 on the economic principle of “opportunity costs.” The principle of opportunity costs  
12 recognizes that investing in any asset (whether debt or equity securities) represents a  
13 forgone opportunity to invest in alternative assets. For any investment to be sensible, its  
14 expected return must be at least equal to the return expected on alternative investment  
15 opportunities with comparable risks. Because investments with like risks should offer  
16 similar returns, the opportunity cost of an investment should equal the return available on  
17 an investment of comparable risk.

18 The cost of debt is contractually defined and can be directly observed as the interest  
19 rate or yield on debt securities. However, the cost of equity is not directly observable and  
20 must be estimated based on market data and various financial models. Because the cost of  
21 equity is premised on opportunity costs, the models used to determine it are typically  
22 applied to a group of “comparable” or “proxy” companies.



1 In the end, the estimated cost of capital should reflect the return that investors  
2 require considering the subject company's business and financial risks, and the returns  
3 available on comparable investments.

4 **A. Business Risk**

5 **Q. Please define business risk and explain why it is important for determining a fair rate  
6 of return.**

7 A. The investor-required return on common equity reflects investors' assessment of the total  
8 investment risk of the subject firm. Total investment risk is often discussed in the context  
9 of business and financial risk.

10 Business risk reflects the uncertainty associated with owning a company's common  
11 stock without the company's use of debt and/or preferred stock financing. One way of  
12 considering the distinction between business and financial risk is to view the former as the  
13 uncertainty of the expected earned return on common equity, assuming the firm is financed  
14 with no debt.

15 Examples of business risks generally faced by utilities include, but are not limited  
16 to, the regulatory environment, mandatory environmental compliance requirements,  
17 customer mix and concentration of customers, service territory economic growth, market  
18 demand, operations, capital intensity, size, the degree of operating leverage, emerging  
19 technologies including distributed energy resources, the vagaries of weather, and the like,  
20 all of which have a direct bearing on earnings.

21 Although analysts, including rating agencies, may categorize business risks  
22 individually, as a practical matter, such risks are interrelated and not wholly distinct from  
23 one another. When determining an appropriate return on common equity, the relevant issue

1 is where investors see the subject company in relation to other similarly situated utility  
2 companies (i.e., the Utility Proxy Group). To the extent investors view a company as being  
3 exposed to higher risk, the required return will increase, and vice versa.

4 For regulated utilities, business risks are both long-term and near-term in nature.  
5 Whereas near-term business risks are reflected in year-to-year variability in earnings and  
6 cash flow brought about by economic or regulatory factors, long-term business risks reflect  
7 the prospect of an impaired ability of investors to obtain both a fair rate of return on, and  
8 return of, their capital. Moreover, because utilities accept the obligation to provide safe,  
9 adequate and reliable service (in exchange for a reasonable opportunity to earn a fair return  
10 on their investment), they generally do not have the option to delay, defer, or reject capital  
11 investments. Because those investments are capital-intensive, utilities generally do not  
12 have the option to avoid raising external funds. The obligation to serve and the  
13 corresponding need to access capital is even more acute during period of capital market  
14 distress.

15 Because utilities invest in long-lived assets, long-term business risks are of  
16 paramount concern to equity investors. That is, the risk of not recovering the return on  
17 their investment extends far into the future. The timing and nature of events that may lead  
18 to losses, however, also are uncertain and, consequently, those risks and their implications  
19 for the required return on equity tend to be difficult to quantify. Regulatory commissions  
20 (like investors who commit their capital) must review a variety of quantitative and  
21 qualitative data and apply their reasoned judgment to determine how long-term risks weigh  
22 in their assessment of the market-required return on common equity.

1        **B.     Financial Risk**

2        **Q.     Please define financial risk and explain why it is important in determining a fair rate**  
3        **of return.**

4        A.     Financial risk is the additional risk created by the introduction of debt and preferred stock  
5        into the capital structure. The higher the proportion of debt and preferred stock in the  
6        capital structure, the higher the financial risk to common equity owners (i.e., failure to  
7        receive dividends due to default or other covenants). Therefore, consistent with the basic  
8        financial principle of risk and return, common equity investors require higher returns as  
9        compensation for bearing higher financial risk.

10       **Q.     Are bond and credit ratings a proxy for a firm's combined business and financial**  
11       **risks to equity owners (i.e., investment risk)?**

12       A.     Yes, similar bond ratings/issuer credit ratings reflect, and are representative of, similar  
13       combined business and financial risks (i.e., total risk) faced by bond investors.<sup>5</sup> Although  
14       specific business or financial risks may differ between companies, the same bond/credit  
15       rating indicates that the combined risks are roughly similar from a debtholder perspective.  
16       The caveat is that these debtholder risk measures do not translate directly to risks for  
17       common equity.

18       **IV.    FE PA AND THE UTILITY PROXY GROUP**

19       **Q.     Why is it necessary to develop a proxy group when estimating the ROE for FE PA?**

20       A.     Because FE PA is not publicly traded and does not have publicly traded equity securities,  
21       it is necessary to develop groups of publicly traded, comparable companies to serve as

---

<sup>3</sup> Risk distinctions within S&P's bond rating categories are recognized by a plus or minus, e.g., within the A category, an S&P rating can be at A+, A, or A-. Similarly, risk distinction for Moody's ratings are distinguished by numerical rating gradations, e.g., within the A category, a Moody's rating can be A1, A2 and A3.

1 “proxies” for the Company. In addition to the analytical necessity of doing so, the use of  
2 proxy companies is consistent with the *Hope* and *Bluefield* comparable risk standards, as  
3 discussed above. I have selected two proxy groups that, in my view, are fundamentally  
4 risk-comparable to the Company: a Utility Proxy Group and a Non-Price Regulated Proxy  
5 Group, which is comparable in total risk to the Utility Proxy Group.

6 Even when proxy groups are carefully selected, it is common for analytical results  
7 to vary from company to company. Despite the care taken to ensure comparability, because  
8 no two companies are identical, market expectations regarding future risks and prospects  
9 will vary within the proxy group. It therefore is common for analytical results to reflect a  
10 seemingly wide range, even for a group of similarly situated companies. At issue is how  
11 to estimate the ROE from within that range. That determination will be best informed by  
12 employing a variety of sound analyses and necessarily must consider the sort of  
13 quantitative and qualitative information discussed throughout my direct testimony.  
14 Additionally, a relative risk analysis between the Company and the Utility Proxy Group  
15 must be made to determine whether or not explicit Company-specific adjustments need to  
16 be made to the Utility Proxy Group indicated results.

17 My analyses are based on the Utility Proxy Group, containing U.S. electric utilities.  
18 As discussed earlier, utilities must compete for capital with other companies with  
19 commensurate risk (including non-utilities) and, to do so, must be provided the opportunity  
20 to earn a fair and reasonable return. Consequently, it is appropriate to consider the Utility  
21 Proxy Group’s market data in determining the Company’s ROE.

1 **Q. Are you familiar with FE PA's operations?**

2 A. Yes. FE PA owns and operates an electric distribution system across Pennsylvania.<sup>6</sup> The  
3 operations subject to this proceeding are the electric distribution operations in  
4 Pennsylvania, which serve approximately 2 million customers over 32,400 square miles.  
5 FE PA is not publicly-traded but rather is an operating subsidiary of FirstEnergy Corp. (the  
6 "Parent" or "FirstEnergy"), which operates in six states,<sup>7</sup> serves approximately six million  
7 customers, and is publicly traded under symbol FE.

8 **Q. Please explain how you chose the companies in the utility proxy group.**

9 A. Because the cost of equity is a comparative exercise, my objective in developing a proxy  
10 group was to select companies that are comparable to the Company. Because the Company  
11 is a 100% rate-regulated electric distribution utility, I applied the following criteria to select  
12 my Utility Proxy Group:

- 13 (i) They were included in the Eastern, Central, or Western Electric Utility Group of  
14 *Value Line Investment Survey* (Standard Edition) ("*Value Line*");
- 15 (ii) They have 70% or greater of fiscal year 2022 total operating income derived from,  
16 and 70% or greater of fiscal year 2022 total assets attributable to, regulated electric  
17 operations;
- 18 (iii) At the time of preparation of this testimony, they had not publicly announced that  
19 they were involved in any major merger or acquisition activity (i.e., one publicly-  
20 traded utility merging with or acquiring another) or any other major development;
- 21 (iv) They have not cut or omitted their common dividends during the five years ending  
22 2022 or through the time of preparation of this testimony;

---

<sup>6</sup> FE PA was formed as a consolidated entity consisting of the operations of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, and West Penn Power Company.

<sup>7</sup> FirstEnergy Corp., 2022 SEC Form 10-K, at 1. In addition to Pennsylvania, FirstEnergy also serves customers in Maryland, Ohio, West Virginia, New Jersey, and New York.

- 1 (v) They have *Value Line* and Bloomberg Professional Services (“Bloomberg”)  
 2 adjusted Beta coefficients (“beta”);  
 3 (vi) They have positive *Value Line* five-year dividends per share (“DPS”) growth rate  
 4 projections; and  
 5 (vii) They have *Value Line*, Zacks, or Yahoo! Finance consensus five-year earnings per  
 6 share (“EPS”) growth rate projections.

7 The following 14 companies met these criteria:

8 **Table 3: Utility Proxy Group Companies**

Company Name	Ticker Symbol
Alliant Energy Corporation	LNT
Ameren Corporation	AEE
American Electric Power Corporation	AEP
Duke Energy Corporation	DUK
Edison International	EIX
Entergy Corporation	ETR
Evergy, Inc.	EVRG
IDACORP, Inc.	IDA
NorthWestern Corporation	NWE
OGE Energy Corporation	OGE
Pinnacle West Capital Corporation	PNW
Portland General Electric Company	POR
Southern Company	SO
Xcel Energy Inc.	XEL

9 **V. CAPITAL STRUCTURE**

10 **Q. What is FE PA’s requested capital structure?**

11 A. The Company’s requested capital structure consists of 46.19% long-term debt and 53.81%  
 12 common equity, as shown on page 1 of FE PA Exhibit DWD-1. FE PA’s requested capital  
 13 structure is its expected capital structure at December 31, 2025, as testified by Company  
 14 Witness Wang.

1 **Q. How does FE PA’s common equity ratio of 53.81% compare with the common equity**  
2 **ratios maintained by the utility proxy group?**

3 A. FE PA’s common equity ratio of 53.81% is reasonable and consistent with the range of  
4 common equity ratios maintained by the Utility Proxy Group. As shown on pages 1 and  
5 2 of FE PA Exhibit DWD-2, common equity ratios of the Utility Proxy Group companies  
6 range from 30.19% to 56.13% for fiscal year 2022.

7 In addition to comparing FE PA’s actual common equity ratio with common equity  
8 ratios currently and expected to be maintained by the Utility Proxy Group, I also compared  
9 the Company’s actual common equity ratio with the equity ratios maintained by the  
10 operating subsidiaries of the Utility Proxy Group companies. As shown on page 3 of FE  
11 PA Exhibit DWD-2, common equity ratios of the operating utility subsidiaries of the Utility  
12 Proxy Group range from 38.87% to 59.36% for fiscal year 2022.

13 In my opinion, FE PA’s expected capital structure consisting of 46.94% long-term  
14 debt and 53.81% common equity is appropriate for ratemaking purposes. It is appropriate  
15 because it is generally consistent with the capital structure ratios (based on total permanent  
16 capital) maintained by the Utility Proxy Group on whose market data I base my  
17 recommended common equity cost rate.

18 **VI. COMMON EQUITY COST RATE MODELS**

19 **Q. Is it important that cost of common equity models be market-based?**

20 A. Yes. As discussed previously, regulated public utilities, like the Company, must compete  
21 for equity in capital markets along with all other companies with commensurate risk,  
22 including non-utilities. The cost of common equity is thus determined based on equity  
23 market expectations for the returns of those companies. If an individual investor is

1 choosing to invest their capital among companies with comparable risk, they will choose  
2 the company providing a higher return over a company providing a lower return.

3 **Q. Are the cost of common equity models you use market-based models?**

4 A. Yes. The DCF model is market-based in that market prices are used in developing the  
5 dividend yield component of the model. Regarding the RPM, the total market risk  
6 premium approach uses bond ratings and expected bond yields that reflect the market's  
7 assessment of bond/credit risk, and the Predictive Risk Premium Model ("PRPM") uses  
8 monthly market returns in addition to expectations of the risk-free rate. In addition, betas  
9 ("β"), which reflect the market/systematic risk component of equity risk premium, are  
10 derived from regression analyses of market prices. The CAPM is market based for many  
11 of the same reasons that the RPM is market based (i.e., the use of expected bond yields and  
12 betas). Selection criteria for the Non-Price Regulated Proxy Group are based on regression  
13 analyses of market prices and reflect the market's assessment of total risk.

14 **Q. What analytical approaches did you use to determine the company's ROE?**

15 A. As discussed earlier, I have relied on the DCF model, the RPM, and the CAPM, which I  
16 apply to the Utility Proxy Group described above. I also applied these same models to a  
17 Non-Price Regulated Proxy Group described later in this section.

18 I rely on multiple models because reasonable investors use a variety of tools and do  
19 not rely exclusively on a single source of information or single model. Moreover, the  
20 specific models on which I rely focus on different aspects of return requirements and  
21 provide different insights into investors' views of risk and return. The DCF model, for  
22 example, estimates the investor-required return assuming a constant expected dividend  
23 yield and growth rate in perpetuity, while Risk Premium-based methods (i.e., the RPM and



1 CAPM approaches) provide the ability to reflect investors' views of risk, future market  
 2 returns, and the relationship between interest rates and the ROE. Just as the use of market  
 3 data for the Utility Proxy Group adds the reliability necessary to inform expert judgment  
 4 in arriving at a recommended common equity cost rate, the use of multiple generally  
 5 accepted common equity cost rate models also adds reliability and accuracy when arriving  
 6 at a recommended common equity cost rate.

7 **A. Discounted Cash Flow Model**

8 **Q. Please describe the DCF model, generally.**

9 A. The theory underlying the DCF model is that the present value of an expected future stream  
 10 of net cash flows during the investment holding period can be determined by discounting  
 11 those cash flows at the cost of capital, or the investors' capitalization rate. DCF theory  
 12 indicates that an investor buys a stock for an expected total return rate, which is derived  
 13 from the cash flows received from dividends and market price appreciation.  
 14 Mathematically, the dividend yield on market price plus a growth rate equals the  
 15 capitalization rate; i.e., the total common equity return rate expected by investors, as shown  
 16 in Equation [1] below:

17 
$$K_e = (D_0 (1+g))/P + g$$

18 where:

19  $K_e$  = the required Return on Equity;  
 20  $D_0$  = the annualized Dividend Per Share;  
 21  $P$  = the current stock price; and  
 22  $g$  = the growth rate.

23 **Q. Which version of the DCF model do you use?**

24 A. I used the single-stage constant growth DCF model.

1 **Q. Please describe the dividend yield you used in applying the constant growth DCF**  
2 **model.**

3 A. The unadjusted dividend yields are based on the proxy companies' dividends as of  
4 December 29, 2023, divided by the average closing market price for the 60 trading days  
5 ended December 29, 2023.<sup>8</sup>

6 **Q. Please explain your adjustment to the dividend yield.**

7 A. Because dividends are paid periodically (e.g., quarterly), as opposed to continuously  
8 (daily), an adjustment must be made to the dividend yield. This is often referred to as the  
9 discrete, or the Gordon Periodic, version of the DCF model.

10 DCF theory calls for using the full growth rate, or  $D_1$ , in calculating the model's  
11 dividend yield component. Since the companies in the Utility Proxy Group increase their  
12 quarterly dividends at various times during the year, a reasonable assumption is to reflect  
13 one-half the annual dividend growth rate in the dividend yield component, or  $D_{1/2}$ . Because  
14 the dividend should be representative of the next 12-month period, this adjustment is a  
15 conservative approach that does not overstate the dividend yield. Therefore, the actual  
16 average dividend yields in Column 1, page 1 of FE PA Exhibit DWD-3 have been adjusted  
17 upward to reflect one-half the average projected growth rate shown in Column 5.

18 **Q. Please explain the basis for the growth rates you apply to the utility proxy group in**  
19 **your constant growth DCF model.**

20 A. Investors with more limited resources than institutional investors are likely to rely on  
21 widely available financial information services, such as *Value Line*, Zacks, and Yahoo!

---

<sup>8</sup> See, Column 1, page 1 of FE PA Exhibit DWD-3.

1 Finance. Investors realize that analysts have significant insight into the dynamics of the  
2 industries and individual companies they analyze, as well as companies' abilities to  
3 effectively manage the effects of changing laws and regulations, and ever-changing  
4 economic and market conditions. For these reasons, I used analysts' five-year forecasts of  
5 EPS growth in my DCF analysis.

6 Over the long run, there can be no growth in DPS without growth in EPS. Security  
7 analysts' earnings expectations have a more significant influence on market prices than  
8 dividend expectations. Thus, using earnings growth rates in a DCF analysis provides a  
9 better match between investors' market price appreciation expectations and the growth rate  
10 component of the DCF.

11 **Q. Please summarize the constant growth DCF model results.**

12 A. As shown on page 1 of Exhibit DWD-3, the application of the Constant Growth DCF model  
13 to the Utility Proxy Group result in mean and median indicated ROEs of 9.89%.

14 **B. The Risk Premium Model**

15 **Q. Please describe the theoretical basis of the RPM.**

16 A. The RPM is based on the fundamental financial principle of risk and return; namely, that  
17 investors require greater returns for bearing greater risk. The RPM recognizes that  
18 common equity capital has greater investment risk than debt capital, as common equity  
19 shareholders are behind debt holders in any claim on a company's assets and earnings. As  
20 a result, investors require higher returns from common stocks than from bonds to  
21 compensate them for bearing the additional risk.

22 While it is possible to directly observe bond returns and yields, investors' required  
23 common equity returns cannot be directly determined or observed. According to RPM

1 theory, one can estimate a common equity risk premium over bonds (either historically or  
2 prospectively) and use that premium to derive a cost rate of common equity. The cost of  
3 common equity equals the expected cost rate for long-term debt capital, plus a risk  
4 premium over that cost rate, to compensate common shareholders for the added risk of  
5 being unsecured and last-in-line for any claim on the corporation's assets and earnings  
6 upon liquidation.

7 **Q. Please explain the total market approach RPM.**

8 A. The total market approach RPM adds a prospective public utility bond yield to an average  
9 of: (1) an equity risk premium that is derived from a beta-adjusted total market equity risk  
10 premium, (2) an equity risk premium based on the S&P Utilities Index, and (3) an equity  
11 risk premium based on authorized ROEs for electric utilities.

12 **Q. Please explain how you determined the expected bond yield applicable to the utility  
13 proxy group.**

14 A. The first step in the total market approach RPM analysis is to determine the expected bond  
15 yield. Because both ratemaking and the cost of capital, including the common equity cost  
16 rate, are prospective in nature, a prospective yield on similarly-rated long-term debt is  
17 essential. Because I am unaware of any publication that provides forecasted public utility  
18 bond yields, I relied on a consensus forecast of about 50 economists of the expected yield  
19 on Aaa-rated corporate bonds for the six calendar quarters ending with the second calendar  
20 quarter of 2025, and *Blue Chip's* long-term projections for 2025 to 2029, and 2030 to 2034.  
21 As shown on line 1, page 1 of Exhibit DWD-4, the average expected yield on Moody's  
22 Aaa-rated corporate bonds is 4.90%.

1           Because that 4.90% estimate represents a corporate bond yield and not a utility  
2 specific bond yield, I adjusted the expected Aaa-rated corporate bond yield to an equivalent  
3 A2-rated public utility bond yield. That resulted in an upward adjustment of 0.73%, which  
4 represents a recent spread between Aaa-rated corporate bonds and A2-rated public utility  
5 bonds.<sup>9</sup> Adding that recent 0.73% spread to the expected Aaa-rated corporate bond yield  
6 of 4.90% results in an expected A2-rated public utility bond yield of 5.63%.

7           I then reviewed the average credit rating for the Utility Proxy Group from Moody's  
8 to determine if an adjustment to the estimated A2-rated public utility bond was necessary.  
9 Since the Utility Proxy Group's average Moody's long-term issuer rating is Baa1, another  
10 adjustment to the expected A2-rated public utility bond is needed to reflect the difference  
11 in bond ratings. An upward adjustment of 0.17%, which represents two-thirds of a recent  
12 spread between A2-rated and Baa2-rated public utility bond yields, is necessary to make  
13 the A2-rated prospective bond yield applicable to an Baa1-rated public utility bond.<sup>10</sup>  
14 Adding the 0.17% to the 5.63% prospective A2-rated public utility bond yield results in a  
15 5.80% expected bond yield applicable to the Utility Proxy Group.

---

<sup>9</sup> As shown on line 2 and explained in note 2, page 1 of FE PA Exhibit DWD-4.

<sup>10</sup> As shown on line 4 and explained in note 3, page 1 of FE PA Exhibit DWD-4.

**Table 4: Summary of the Calculation of the Utility Proxy Group  
Projected Bond Yield<sup>11</sup>**

Prospective Yield on Moody's Aaa-Rated Corporate Bonds ( <i>Blue Chip</i> )	4.90%
Adjustment to Reflect Yield Spread Between Moody's Aaa-Rated Corporate Bonds and Moody's A2-Rated Utility Bonds	0.73%
Adjustment to Reflect the Utility Proxy Group's Average Moody's Bond Rating of Baa1	<u>0.17%</u>
Prospective Bond Yield Applicable to the Utility Proxy Group	<u>5.80%</u>

To develop the total market approach RPM estimate of the appropriate return on equity, this prospective bond yield is then added to the average of the three different equity risk premiums, which I now discuss, in turn.

**a. Beta-Derived Equity Risk Premium**

**Q. Please explain how the beta-derived equity risk premium is determined.**

A. The components of the beta-derived risk premium model are: (1) an expected market equity risk premium over corporate bonds, and (2) the beta. The derivation of the beta-derived equity risk premium that I applied to the Utility Proxy Group is shown on lines 1 through 9, page 6 of Exhibit DWD-4. The total beta-derived equity risk premium I applied is based on an average of three historical market data-based equity risk premiums, two *Value Line*-based equity risk premiums and a Bloomberg-based equity risk premium. Each of these is described below.

<sup>11</sup> As shown on page 1 of FE PA Exhibit DWD-4.

1 **Q. How did you derive a market equity risk premium based on long-term historical**  
2 **data?**

3 A. To derive a historical market equity risk premium, I used the most recent holding period  
4 returns for the large company common stocks from the Stocks, Bonds, Bills, and Inflation  
5 (“SBBI”) Yearbook 2023 (“SBBI - 2023”)<sup>12</sup> less the average historical yield on Moody’s  
6 Aaa/Aa2-rated corporate bonds for the period 1928 to 2022. Using holding period returns  
7 over a very long time is appropriate because it is consistent with the long-term investment  
8 horizon presumed by investing in a going concern, i.e., a company expected to operate in  
9 perpetuity.

10 SBBI’s long-term arithmetic mean monthly total return rate on large company  
11 common stocks was 11.78% and the long-term arithmetic mean monthly yield on Moody’s  
12 Aaa/Aa2-rated corporate bonds was 5.96%.<sup>13</sup> As shown on line 1, page 6 of Exhibit DWD-  
13 4, subtracting the mean monthly bond yield from the total return on large company stocks  
14 results in a long-term historical equity risk premium of 5.82%.

15 I used the arithmetic mean monthly total return rates for the large company stocks  
16 and yields (income returns) for the Moody’s Aaa/Aa2-rated corporate bonds, because they  
17 are appropriate for the purpose of estimating the cost of capital as noted in SBBI - 2023.<sup>14</sup>  
18 Using the arithmetic mean return rates and yields is appropriate because historical total  
19 returns and equity risk premiums provide insight into the variance and standard deviation  
20 of returns needed by investors in estimating future risk when making a current investment.  
21 If investors relied on the geometric mean of historical equity risk premiums, they would

---

<sup>12</sup> See, SBBI-2023 Appendix A Tables: Kroll Stocks, Bonds, Bills, & Inflation 1926-2022.

<sup>13</sup> As explained in note 1, page 7 of FE PA Exhibit DWD-4.

<sup>14</sup> SBBI - 2023, at page 200-201.

1 have no insight into the potential variance of future returns, because the geometric mean  
 2 relates the change over many periods to a constant rate of change, thereby obviating the  
 3 year-to-year fluctuations, or variance, which is critical to risk analysis.

4 **Q. Please explain the derivation of the regression-based market equity risk premium.**

5 A. To derive the regression-based market equity risk premium of 7.27% shown on line 2, page  
 6 of Exhibit DWD-4, I used the same monthly annualized total returns on large company  
 7 common stocks relative to the monthly annualized yields on Moody's Aaa/Aa2-rated  
 8 corporate bonds as mentioned above. I modeled the relationship between interest rates and  
 9 the market equity risk premium using the observed monthly market equity risk premium  
 10 as the dependent variable, and the monthly yield on Moody's Aaa/Aa2-rated corporate  
 11 bonds as the independent variable. I then used a linear Ordinary Least Squares ("OLS")  
 12 regression, in which the market equity risk premium is expressed as a function of the  
 13 Moody's Aaa/Aa2-rated corporate bonds yield:

$$RP = \alpha + \beta (R_{Aaa/Aa2})$$

15 **Q. Please explain the derivation of the PRPM equity risk premium.**

16 A. The PRPM, published in the *Journal of Regulatory Economics*,<sup>15</sup> was developed from the  
 17 work of Robert F. Engle, who shared the Nobel Prize in Economics in 2003 "for methods  
 18 of analyzing economic time series with time-varying volatility ("ARCH)".<sup>16</sup> Engle found  
 19 that volatility changes over time and is related from one period to the next, especially in  
 20 financial markets. Engle discovered that volatility of prices and returns clusters over time

---

<sup>15</sup> Autoregressive conditional heteroscedasticity. See "A New Approach for Estimating the Equity Risk Premium for Public Utilities", Pauline M. Ahern, Frank J. Hanley and Richard A. Michelfelder, Ph.D. *The Journal of Regulatory Economics* (December 2011), 40:261-278.

<sup>16</sup> [www.nobelprize.org](http://www.nobelprize.org).



1 and is therefore highly predictable and can be used to predict future levels of risk and risk  
2 premiums.

3 The PRPM estimates the risk-return relationship directly, as the predicted equity  
4 risk premium is generated by predicting volatility or risk. The PRPM is not based on an  
5 estimate of investor behavior, but rather on an evaluation of the results of that behavior  
6 (i.e., the variance of historical equity risk premiums).

7 The inputs to the model are the historical monthly returns on large company  
8 common stocks minus the monthly yields on Moody's Aaa/Aa-rated corporate bonds  
9 during the period from January 1928 through December 2023.<sup>17</sup> Using a generalized form  
10 of ARCH, known as GARCH, I calculated each Utility Proxy Group company's projected  
11 equity risk premium using Eviews<sup>®</sup> statistical software. When the GARCH model is  
12 applied to the historical return data, it produces a predicted GARCH variance series and a  
13 GARCH coefficient. Multiplying the predicted monthly variance by the GARCH  
14 coefficient and then annualizing it<sup>18</sup> produces the predicted annual equity risk premium.  
15 The resulting PRPM predicted a market equity risk premium of 9.35%.<sup>19</sup>

16 **Q. Please explain the derivation of a projected equity risk premium based on *Value Line***  
17 **data for your RPM analysis.**

18 A. As noted above, because both ratemaking and the cost of capital are prospective, a  
19 prospective market equity risk premium is needed. The derivation of the forecasted or  
20 prospective market equity risk premium can be found in note 4, page 7 of Exhibit DWD-

---

<sup>17</sup> Data from January 1928 to December 2022 is from SBBI - 2023. Data from January 2023 to September 2023 is from Bloomberg.

<sup>18</sup> Annualized Return = (1 + Monthly Return) ^12 - 1.

<sup>19</sup> Shown on line 3, page 6 of FE PA Exhibit DWD-4.

1 4. Consistent with my calculation of the dividend yield component in my DCF analysis,  
2 this prospective market equity risk premium is derived from an average of the three- to  
3 five-year median market price appreciation potential by *Value Line* for the 13 weeks ended  
4 December 29, 2023, plus an average of the median estimated dividend yield for the  
5 common stocks of the 1,700 firms covered in *Value Line*'s Standard Edition.<sup>20</sup>

6 The average median expected price appreciation is 62%, which translates to a  
7 12.82% annual appreciation, and, when added to the average of *Value Line*'s median  
8 expected dividend yields of 2.33%, equates to a forecasted annual total return rate on the  
9 market of 15.15%. The forecasted Moody's Aaa-rated corporate bond yield of 4.90% is  
10 deducted from the total market return of 15.15%, resulting in an equity risk premium of  
11 10.25%, as shown on line 4, page 6 of Exhibit DWD- 4.

12 **Q. Please explain the derivation of an equity risk premium based on the S&P 500**  
13 **companies.**

14 A. Using data from *Value Line*, I calculated an expected total return on the S&P 500 companies  
15 using expected dividend yields and long-term growth estimates as a proxy for capital  
16 appreciation. The expected total return for the S&P 500 is 14.14%. Subtracting the  
17 prospective yield on Moody's Aaa-rated corporate bonds of 4.90% results in a 9.24%  
18 projected equity risk premium.

19 **Q. Please explain the derivation of an equity risk premium based on Bloomberg data.**

20 A. Using data from Bloomberg, I calculated an expected total return on the S&P 500 using  
21 expected dividend yields and long-term growth estimates as a proxy for capital

---

<sup>20</sup> As explained in detail in note 1, page 2 of FE PA Exhibit DWD-4.

1 appreciation, identical to the method described above. The expected total return for the  
 2 S&P 500 is 17.52%. Subtracting the prospective yield on Moody’s Aaa-rated corporate  
 3 bonds of 4.90% results in a 12.62% projected equity risk premium.

4 **Q. What is your conclusion of a beta-derived equity risk premium for use in your RPM**  
 5 **analysis?**

6 A. I gave equal weight to all six equity risk premiums based on each source - historical, *Value*  
 7 *Line*, and Bloomberg - in arriving at an 9.09% equity risk premium.

8 **Table 5: Summary of the Calculation of the Equity Risk Premium Using Total**  
 9 **Market Returns**<sup>21</sup>

Historical Spread Between Total Returns of Large Stocks and Aaa and Aa2-Rated Corporate Bond Yields (1928 – 2022)	5.82%
Regression Analysis on Historical Data	7.27%
PRPM Analysis on Historical Data	9.35%
Prospective Equity Risk Premium using Total Market Returns from <i>Value Line</i> Summary & Index less Projected Aaa Corporate Bond Yields	10.25%
Prospective Equity Risk Premium using Measures of Capital Appreciation and Income Returns from <i>Value Line</i> for the S&P 500 less Projected Aaa Corporate Bond Yields	9.24%
Prospective Equity Risk Premium using Measures of Capital Appreciation and Income Returns from Bloomberg Professional Services for the S&P 500 less Projected Aaa Corporate Bond Yields	<u>12.62%</u>
<b>Average</b>	<u>9.09%</u>

15 After calculating the average market equity risk premium of 9.09%, I adjusted it by  
 16 beta to account for the risk of the Utility Proxy Group. As discussed below, beta is a  
 17 meaningful measure of prospective relative risk to the market as a whole, and is a logical  
 18 way to allocate a company’s, or proxy group’s, share of the market’s total equity risk

<sup>21</sup> As shown on page 6 of FE PA Exhibit DWD-4.

1 premium relative to corporate bond yields. As shown on page 6 of FE PA Exhibit DWD-  
2 4, the average of the mean and median beta for the Utility Proxy Group is 0.81. Multiplying  
3 the 0.81 average beta by the market equity risk premium of 9.09% results in a beta-adjusted  
4 equity risk premium for the Utility Proxy Group of 7.36%.

5 **b. S&P Utility Index Derived Equity Risk Premium**

6 **Q. How did you derive the equity risk premium based on the S&P utility index and**  
7 **Moody's A2-rated public utility bonds?**

8 A. I estimated three equity risk premiums based on S&P Utility Index holding period returns,  
9 and two equity risk premiums based on the expected returns of the S&P Utilities Index,  
10 using *Value Line* and Bloomberg data, respectively. Turning first to the S&P Utility Index  
11 holding period returns, I derived a long-term monthly arithmetic mean equity risk premium  
12 between the S&P Utility Index total returns of 10.63% and monthly Moody's A2-rated  
13 public utility bond yields of 6.44% from 1928 to 2022 to arrive at an equity risk premium  
14 of 4.20%.<sup>22</sup> I then used the same historical data to derive an equity risk premium of 5.01%  
15 based on a regression of the monthly equity risk premiums. The final S&P Utility Index  
16 holding period equity risk premium involved applying the PRPM using the historical  
17 monthly equity risk premiums from January 1928 to December 2023 to arrive at a PRPM-  
18 derived equity risk premium of 4.80% for the S&P Utility Index.

19 I then derived expected total returns on the S&P Utilities Index of 10.63% and  
20 10.61% using data from *Value Line* and Bloomberg, respectively, and subtracted the  
21 prospective Moody's A2-rated public utility bond yield of 5.63%,<sup>23</sup> which resulted in

---

<sup>22</sup> As shown on line 1, page 10 of Exhibit DWD-4.

<sup>23</sup> Derived on line 3, page 1 of Exhibit DWD-4.

equity risk premiums of 5.00% and 4.98%, respectively. As with the market equity risk premiums, I averaged each risk premium based on each source (i.e., historical, *Value Line*, and Bloomberg) to arrive at my utility-specific equity risk premium of 4.80%.

**Table 6: Summary of the Calculation of the Equity Risk Premium Using S&P Utility Index Holding Returns<sup>24</sup>**

Historical Spread Between Total Returns of the S&P Utilities Index and A2-Rated Utility Bond Yields (1928 – 2022)	4.20%
Regression Analysis on Historical Data	5.01%
PRPM Analysis on Historical Data	4.80%
Prospective Equity Risk Premium using Measures of Capital Appreciation and Income Returns from <i>Value Line</i> for the S&P Utilities Index less Projected A2 Utility Bond Yields	5.00%
Prospective Equity Risk Premium using Measures of Capital Appreciation and Income Returns from Bloomberg Professional Services for the S&P Utilities Index less Projected A2 Utility Bond Yields	<u>4.98%</u>
<b>Average</b>	<u>4.80%</u>

**c. Authorized Return Derived Equity Risk Premium**

**Q. How do you derive an equity risk premium of 4.85% based on authorized ROEs for electric utilities?**

A. The equity risk premium of 4.85% shown on line 3, page 5 of FE PA Exhibit DWD-4 is the result of a regression analysis based on regulatory awarded ROEs related to the yields on Moody’s A2-rated public utility bonds. That analysis is shown on page 9 of FE PA Exhibit DWD-4. Page 9 of FE PA Exhibit DWD-4 contains the graphical results of a regression analysis of 1,232 rate cases for electric utilities which were fully litigated during the period from January 1, 1980 through December 29, 2023. It shows the implicit equity risk premium relative to the yields on A2-rated public utility bonds immediately prior to the issuance of each regulatory decision.

<sup>24</sup> As shown on page 10 of Exhibit DWD-4.

1           It is readily discernible that there is an inverse relationship between the yield on  
2           A2-rated public utility bonds and equity risk premiums. In other words, as interest rates  
3           decline, the equity risk premium rises and vice versa, a result consistent with financial  
4           literature on the subject.<sup>25</sup> I used the regression results to estimate the equity risk premium  
5           applicable to the projected yield on Moody's A2-rated public utility bonds. Given the  
6           expected A2-rated utility bond yield of 5.63%, it can be calculated that the indicated equity  
7           risk premium applicable to that bond yield is 4.85%, which is shown on line 3, page 5 of  
8           FE PA Exhibit DWD-4.

9   **Q.    What is your conclusion of an equity risk premium for use in your total market**  
10 **approach RPM analysis?**

11   A.    The equity risk premium I apply to the Utility Proxy Group is 5.67%, which is the average  
12        of the beta-adjusted equity risk premium for the Utility Proxy Group, the S&P Utilities  
13        Index, and the authorized return utility equity risk premiums of 7.36%, 4.80%, and 4.85%,  
14        respectively.<sup>26</sup>

15 **Q.    What is the indicated RPM common equity cost rate based on the total market**  
16 **approach?**

17   A.    As shown on line 7, page 1 of FE PA Exhibit DWD-4 and shown on Table 7, below, I  
18        calculated a common equity cost rate of 11.47% for the Utility Proxy Group based on the  
19        total market approach RPM.

---

<sup>25</sup> See, e.g., Robert S. Harris and Felicia C. Marston, *The Market Risk Premium: Expectational Estimates Using Analysts' Forecasts*, Journal of Applied Finance, Vol. 11, No. 1, 2001, at pages 11 to 12; Eugene F. Brigham, Dilip K. Shome, and Steve R. Vinson, *The Risk Premium Approach to Measuring a Utility's Cost of Equity*, Financial Management, Spring 1985, at pages 33 to 45.

<sup>26</sup> As shown on page 5 of FE PA Exhibit DWD-4.

**Table 7: Summary of the Total Market Return Risk Premium Model<sup>27</sup>**

Prospective Moody's Baa1-Rated Utility Bond Applicable to the Utility Proxy Group	5.80%
Prospective Equity Risk Premium	<u>5.67%</u>
Indicated Cost of Common Equity	<u>11.47%</u>

**C. The Capital Asset Pricing Model****Q. Please explain the theoretical basis of the CAPM.**

A. CAPM theory defines risk as the co-variability of a security's returns with the market's returns as measured by beta ( $\beta$ ). A beta less than 1.0 indicates lower variability than the market as a whole, while a beta greater than 1.0 indicates greater variability than the market.

The CAPM assumes that all non-market or unsystematic risk can be eliminated through diversification. The risk that cannot be eliminated through diversification is called market, or systematic, risk. In addition, the CAPM presumes that investors only require compensation for systematic risk, which is the result of macroeconomic and other events that affect the returns on all assets. The model is applied by adding a risk-free rate of return to a market risk premium, which is adjusted proportionately to reflect the systematic risk of the individual security relative to the total market as measured by the beta. The traditional CAPM model is expressed as:

$$R_s = R_f + \beta (R_m - R_f)$$

Where:  $R_s$  = Return rate on the common stock

$R_f$  = Risk-free rate of return

$R_m$  = Return rate on the market as a whole

<sup>27</sup> As shown on page 1 of FE PA Exhibit DWD-4.

1                      $\beta$          =         Adjusted beta (volatility of the  
2   security relative to the market as a whole)

3                     Numerous tests of the CAPM have measured the extent to which security returns  
4                     and beta are related as predicted by the CAPM, confirming its validity. The empirical  
5                     CAPM ("ECAPM") reflects the reality that while the results of these tests support the  
6                     notion that the beta is related to security returns, the empirical Security Market Line  
7                     ("SML") described by the CAPM formula is not as steeply sloped as the predicted SML.<sup>28</sup>  
8                     The ECAPM reflects this empirical reality.

9     **Q.         Why is the use of the ECAPM appropriate in determining the ROE for FE PA?**

10                     The ECAPM is a well-established model that has been relied on in both academic and  
11                     regulatory settings. Fama and French clearly state regarding Figure 2, below, that "[t]he  
12                     returns on the low beta portfolios are too high, and the returns on the high beta portfolios  
13                     are too low."<sup>29</sup>

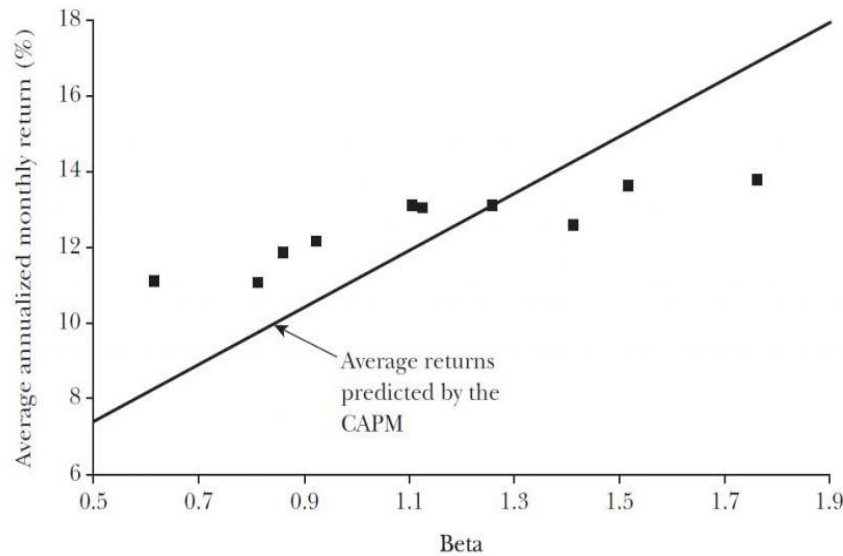
---

<sup>28</sup> Morin, at page 220.

<sup>29</sup> Eugene F. Fama and Kenneth R. French, "The Capital Asset Pricing Model: Theory and Evidence", *Journal of Economic Perspectives*, Vol. 18, No. 3, Summer 2004 at 33 "Fama & French".



Figure 2 <http://pubs.aeaweb.org/doi/pdfplus/10.1257/0895330042162430>  
**Average Annualized Monthly Return versus Beta for Value Weight Portfolios Formed on Prior Beta, 1928–2003**



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15

In addition, Morin observes that while the results of these tests support the notion that beta is related to security returns, the empirical SML described by the CAPM formula is not as steeply sloped as the predicted SML. Morin states:

With few exceptions, the empirical studies agree that ... low-beta securities earn returns somewhat higher than the CAPM would predict, and high-beta securities earn less than predicted.<sup>30</sup>

\* \* \*

Therefore, the empirical evidence suggests that the expected return on a security is related to its risk by the following approximation:

$$K = R_F + x \beta(R_M - R_F) + (1-x) \beta(R_M - R_F)$$

where x is a fraction to be determined empirically. The value of x that best explains the observed relationship [is]  $\text{Return} = 0.0829 + 0.0520 \beta$  is between 0.25 and 0.30. If  $x = 0.25$ , the equation becomes:

$$K = R_F + 0.25(R_M - R_F) + 0.75 \beta(R_M - R_F)^{31}$$

<sup>30</sup> Morin, at 207.

<sup>31</sup> Morin, at 221.

1 Fama and French provide similar support for the ECAPM when they state:

2 The early tests firmly reject the Sharpe-Lintner version of the CAPM. There  
3 is a positive relation between beta and average return, but it is too 'flat'...  
4 The regressions consistently find that the intercept is greater than the  
5 average risk-free rate... and the coefficient on beta is less than the average  
6 excess market return... This is true in the early tests... as well as in more  
7 recent cross-section regressions tests, like Fama and French (1992).<sup>32</sup>

8 Finally, Fama and French further note:

9 Confirming earlier evidence, the relation between beta and average return  
10 for the ten portfolios is much flatter than the Sharpe-Linter CAPM predicts.  
11 The returns on low beta portfolios are too high, and the returns on the high  
12 beta portfolios are too low. For example, the predicted return on the  
13 portfolio with the lowest beta is 8.3 percent per year; the actual return as  
14 11.1 percent. The predicted return on the portfolio with the highest beta is  
15 16.8 percent per year; the actual is 13.7 percent.<sup>33</sup>

16 Research from Dianna R. Harrington also supports the use of the ECAPM.

17 Harrington summarizes studies on the predicted results of the CAPM versus the actual  
18 returns in her text Modern Portfolio Theory & the Capital Asset Pricing Model:

19 So far we have learned some very interesting things about the CAPM  
20 and reality. Some of the earliest work tested realized data (history)  
21 against data generated by simulated portfolios. Early studies by  
22 Douglas (1969) and Lintner (Douglas [1969]) showed discrepancies  
23 between what was expected on the basis of the CAPM and the actual  
24 relationships that were apparent in the capital markets. Theoretically,  
25 the minimal rate of return from the portfolios (the intercept) and the  
26 actual risk-free rate for the period should have been equal. They were  
27 not.

28 \* \* \*

29 Another study, now more famous than Lintner's was done by Black,  
30 Jensen, and Scholes (1972). Lintner had used what is called a cross-  
31 sectional method (looking at a number of stock returns during one time  
32 period), whereas Black, Jensen, and Scholes used a time-series method  
33 (using returns for a number of stocks over several time periods). To  
34 make their test, Black, Jensen, and Scholes assumed that what had  
35 happened in the past was a good proxy for the investor expectations (a

---

<sup>32</sup> Fama & French, at 32.

<sup>33</sup> Fama & French, at 33.

1 frequent assumption in CAPM tests). Using historical data, they  
 2 generated estimates using what we call the market model:

$$3 \quad R_{jt} = \alpha_j + \beta_j (R_{mt}) + \varepsilon_j$$

4 Where:

5 R = total returns

6  $\beta$  = the slope of the line (the incremental return for risk)

7  $\alpha$  = the intercept or a constant (expected to be 0 over time and across all firms)

8  $\varepsilon$  = an error term (expected to be random, without information)

9 m = the market proxy

10 j = the firm or portfolio

11 t = the time period

12 Instead of using single stocks, they formed portfolios in an effort to  
 13 wash out one source of error; because betas of single firms are quite  
 14 unstable. On the basis of the CAPM, they expected to find

- 15 1. That the intercept was equal to the risk-free rate (their  
 16 proxy was the Treasury bill rate)
- 17 2. That the capital market line had a positive slope and that  
 18 riskier (higher beta) securities provided higher return

19 Instead they found

- 20 1. That the intercept was different from the risk-free rate
- 21 2. That high-risk securities earned less and low-risk  
 22 securities earned more than predicted by the model
- 23 3. That the intercept seemed to depend on the beta of any  
 24 asset: high-beta stocks had a different intercept than low-  
 25 beta stocks

26 \* \* \*

27 Fama and MacBeth (1974) criticized the Black, Jensen, and Scholes  
 28 study (hereafter called BJS). In a reformation of the study, they  
 29 supported the first of the BJS findings. They found that the intercept  
 30 exceeded the risk-free proxy, but did not find the evidence to support  
 31 the other BJS conclusions.<sup>34</sup>

---

<sup>34</sup> Dianna R. Harrington, Modern Portfolio Theory & the Capital Asset Pricing Model – A User's Guide, Prentice-Hall, Inc. 1983, at 43-45.

1 Harrington discusses Black's potential solution to this phenomenon:

2 Black's replacement for the risk-free asset was a portfolio that had no  
 3 covariability with the market portfolio. Because the relevant risk in the  
 4 CAPM is systematic risk, a risk-free asset would be the one with no  
 5 volatility relative to the market – that is, a portfolio with a beta of zero.  
 6 All investor-perceived levels of risk could be obtained from various  
 7 linear combinations of Black's zero-beta portfolio and the market  
 8 portfolio... Since  $R_z$  (the rate of return of the zero-beta asset) and  $R_m$   
 9 are uncorrelated (as  $R_f$  and  $R_m$  were assumed to be in the simple CAPM),  
 10 the investor can choose from various combinations of  $R_z$  and  $R_m$ . On  
 11 segment  $R_m Y$ ,  $R_z$ , is sold short and proceeds are invested in  $R_m$ . On  
 12 segment  $R_z R_m$ , portions of the zero-beta portfolio are purchased. At  $R_m$ ,  
 13 the investor is fully invested in the market portfolio. The equilibrium  
 14 CAPM was rewritten by Black as follows:

$$E(R_i) = (1 - \beta_i) E(R_z) + \beta_i E(R_m)$$

15 Where:

16  
 17 E indicates expected,  
 18  $E(R_z)$  is less than  $E(R_m)$ , and  
 19  $R_z$  holdings over the whole market must be in equilibrium. That is, the  
 20 number of short sellers and lenders of securities must be equal.

21 Black's adaptation is intriguing. The result of using this model is a  
 22 capital market line that has a less steep slope and a higher intercept than  
 23 those of the simple CAPM. If Black's model is more correct in its  
 24 description of investor behavior in the marketplace, then the use of the  
 25 simple model would produce equity return predictions that would be too  
 26 low for stocks with betas greater than one and too high for stocks with  
 27 betas of less than one.<sup>35</sup>

28 Clearly, the justification from Morin, Fama and French, and Harrington, along with  
 29 their reviews of other academic research on the CAPM, validate the use of the ECAPM.  
 30 In addition, the New York Public Service Commission has been using this form of the  
 31 CAPM, with factors of 0.25 and 0.75, since the mid-1990s. As such, the ECAPM is a well-  
 32 established model that has been relied on in both academic and regulatory settings. I  
 33 continue to believe it is an appropriate model to estimate FE PA's ROE, and in view of

---

<sup>35</sup> Dianna R. Harrington, Modern Portfolio Theory & the Capital Asset Pricing Model – A User's Guide, Prentice-Hall, Inc. 1983, at 43-45.

1 theory and practical research, I have applied both the traditional CAPM and the ECAPM  
2 to the companies in the Utility Proxy Group and averaged the results.

3 **Q. What beta coefficients did you use in your CAPM analysis?**

4 A. For the beta in my CAPM analysis, I considered two sources: *Value Line* and Bloomberg  
5 Professional Services. While both of those services adjust their calculated (or “raw”) betas  
6 to reflect the tendency of beta to regress to the market mean of 1.00, *Value Line* calculates  
7 beta over a five-year period, while Bloomberg calculates it over a two-year period.

8 **Q. Please describe your selection of a risk-free rate of return.**

9 A. As shown in FE PA Exhibit DWD-5, the risk-free rate adopted for both applications of the  
10 CAPM is 4.15%. This risk-free rate is based on the average of the *Blue Chip* consensus  
11 forecast of the expected yields on 30-year U.S. Treasury bonds for the six quarters ending  
12 with the second calendar quarter of 2025, and long-term projections for the years 2025 to  
13 2029 and 2030 to 2034.

14 **Q. Why do you use the projected 30-year treasury yield in your analyses?**

15 A. The yield on long-term U.S. Treasury bonds is almost risk-free and its term is consistent  
16 with the long-term cost of capital to public utilities measured by the yields on Moody’s  
17 A2-rated public utility bonds; the long-term investment horizon inherent in utilities’  
18 common stocks; and the long-term life of the jurisdictional rate base to which the allowed  
19 fair rate of return (i.e., cost of capital) will be applied. In contrast, short-term U.S. Treasury  
20 yields are more volatile and largely a function of Federal Reserve monetary policy.

1 **Q. Please explain the estimation of the expected risk premium for the market used in**  
2 **your CAPM analyses.**

3 A. The basis of the market risk premium is explained in detail in note 1 on Exhibit DWD-5.  
4 As discussed above, the market risk premium is derived from an average of three historical  
5 data-based market risk premiums, two *Value Line* data-based market risk premiums, and  
6 one Bloomberg data-based market risk premium.

7 The long-term income return on U.S. Government securities of 5.00% was  
8 deducted from the SBBI - 2023 monthly historical total market return of 12.03%, which  
9 results in an historical market equity risk premium of 7.03%.<sup>36</sup> I applied a linear OLS  
10 regression to the monthly annualized historical returns on the S&P 500 relative to historical  
11 yields on long-term U.S. Government securities from SBBI -2023. That regression  
12 analysis yielded a market equity risk premium of 8.27%. The PRPM market equity risk  
13 premium is 10.44%, and is derived using the PRPM relative to the yields on long-term U.S.  
14 Treasury securities from January 1926 through December 2023.

15 The *Value Line*-derived forecasted total market equity risk premium is derived by  
16 deducting the forecasted risk-free rate of 4.15%, discussed above, from the *Value Line*  
17 projected total annual market return of 15.15%, resulting in a forecasted total market equity  
18 risk premium of 11.00%. The S&P 500 projected market equity risk premium using *Value*  
19 *Line* data is derived by subtracting the projected risk-free rate of 4.15% from the projected  
20 total return of the S&P 500 of 14.14%. The resulting market equity risk premium is 9.99%.

21 The S&P 500 projected market equity risk premium using Bloomberg data is  
22 derived by subtracting the projected risk-free rate of 4.15% from the projected total return

---

<sup>36</sup> SBBI - 2023, at Appendix A-1 (1) through A-1 (3) and Appendix A-7 (19) through A-7 (21).

of the S&P 500 of 17.52%. The resulting market equity risk premium is 13.37%. These six measures, when averaged, result in an average total market equity risk premium of 10.02%.

**Table 8: Summary of the Calculation of the Market Risk Premium for Use in the CAPM<sup>37</sup>**

Historical Spread Between Total Returns of Large Stocks and Long-Term Government Bond Yields (1926 – 2022)	7.03%
Regression Analysis on Historical Data	8.27%
PRPM Analysis on Historical Data	10.44%
Prospective Equity Risk Premium using Total Market Returns from <i>Value Line</i> Summary & Index less Projected 30-Year Treasury Bond Yields	11.00%
Prospective Equity Risk Premium using Measures of Capital Appreciation and Income Returns from <i>Value Line</i> for the S&P 500 less Projected 30-Year Treasury Bond Yields	9.99%
Prospective Equity Risk Premium using Measures of Capital Appreciation and Income Returns from Bloomberg Professional Services for the S&P 500 less Projected 30-Year Treasury Bond Yields	<u>13.37%</u>
<b>Average</b>	<u>10.02%</u>

**Q. What are the results of your application of the traditional and empirical CAPM to the utility proxy group?**

A. As shown on page 1 of Exhibit DWD-5, the mean result of my CAPM/ECAPM analyses is 12.45%, the median is 12.50%, and the average of the two is 12.48%. Consistent with my reliance on the average of mean and median DCF results discussed above, the indicated common equity cost rate using the CAPM/ECAPM is 12.48%.

<sup>37</sup> As shown on page 2 of Exhibit DWD-5.

1       **D.     Common Equity Cost Rates for a Proxy Group of Domestic, Non-Price**  
2       **Regulated Companies Based on the DCF, RPM, and CAPM**

3       **Q.     Why do you also consider a proxy group of domestic, non-price regulated companies?**

4       A.     Although I am not an attorney, my interpretation of the *Hope* and *Bluefield* cases is that  
5       they did not specify that comparable risk companies had to be utilities. Since the purpose  
6       of rate regulation is to be a substitute for marketplace competition, non-price regulated  
7       firms operating in the competitive marketplace make an excellent proxy if they are  
8       comparable in total risk to the Utility Proxy Group being used to estimate the cost of  
9       common equity. The selection of such domestic, non-price regulated competitive firms  
10      theoretically and empirically results in a proxy group which is comparable in total risk to  
11      the Utility Proxy Group, since all of these companies compete for capital in the exact same  
12      markets.

13      **Q.     How did you select non-price regulated companies that are comparable in total risk**  
14      **to the utility proxy group?**

15      A.     In order to select a proxy group of domestic, non-price regulated companies similar in total  
16      risk to the Utility Proxy Group, I relied on the betas and related statistics derived from  
17      *Value Line* regression analyses of weekly market prices over the most recent 260 weeks  
18      (i.e., five years). These selection criteria resulted in a proxy group of 45 domestic, non-  
19      price regulated firms comparable in total risk to the Utility Proxy Group. Total risk is the  
20      sum of non-diversifiable market risk and diversifiable company-specific risks. The criteria  
21      used in selecting the domestic, non-price regulated firms was:

- 22      (i)     They must be covered by *Value Line Investment Survey* (Standard Edition);  
23      (ii)    They must be domestic, non-price regulated companies, i.e., not utilities;



- 1 (iii) Their betas must lie within plus or minus two standard deviations of the average  
2 unadjusted betas of the Utility Proxy Group; and  
3 (iv) The residual standard errors of the *Value Line* regressions which gave rise to the  
4 unadjusted betas must lie within plus or minus two standard deviations of the  
5 average residual standard error of the Utility Proxy Group.

6 Betas measure market, or systematic, risk, which is not diversifiable. The residual  
7 standard errors of the regressions measure each firm's company-specific, diversifiable risk.  
8 Companies that have similar betas and similar residual standard errors resulting from the  
9 same regression analyses have similar total investment risk.

10 **Q. Have you prepared an exhibit which shows the data from which you selected the 45**  
11 **domestic, non-price regulated companies that are comparable in total risk to the**  
12 **utility proxy group?**

13 A. Yes, the basis of my selection and both proxy groups' regression statistics are shown in  
14 Exhibit DWD-6.

15 **Q. Did you calculate common equity cost rates using the DCF model, RPM, and CAPM**  
16 **for the non-price regulated proxy group?**

17 A. Yes. Because the DCF model, RPM, and CAPM have been applied in an identical manner  
18 as described above, I will not repeat the details of the rationale and application of each  
19 model. One exception is in the application of the RPM, where I did not use public utility-  
20 specific equity risk premiums.

21 Page 2 of Exhibit DWD-7 derives the Constant Growth DCF model common equity  
22 cost rate. As shown, the indicated common equity cost rate is 10.80%.

23 Pages 3 through 5 of Exhibit DWD-7 contain the data and calculations that support  
24 the 13.76% RPM common equity cost rate. As shown on line 1, page 3 of Exhibit DWD-

1 7, the consensus prospective yield on Moody's Baa-rated corporate bonds for the six  
2 quarters ending in the second quarter of 2025, and for the years 2025 to 2029 and 2030 to  
3 2034, is 5.95%.<sup>38</sup> Since the Non-Price Regulated Proxy Group has an average Moody's  
4 long-term issuer rating of A3, a downward adjustment of 0.28% to the projected Baa2-  
5 rated corporate bond yield is necessary to reflect a difference in ratings which results in a  
6 projected A3-rated corporate bond yield of 5.67% for the Non-Regulated Proxy group.

7 When the beta-adjusted risk premium of 8.09%<sup>39</sup> relative to the Non-Price  
8 Regulated Proxy Group is added to the prospective A3-rated corporate bond yield of  
9 5.67%, the indicated RPM common equity cost rate is 13.76%.

10 Page 6 of Exhibit DWD-7 contains the inputs and calculations that support my  
11 indicated CAPM/ECAPM common equity cost rate of 13.28%.

12 **Q. How is the cost rate of common equity based on the non-price regulated proxy group**  
13 **comparable in total risk to the utility proxy group?**

14 A. As shown on page 1 of Exhibit DWD-7, the results of the common equity models applied  
15 to the Non-Price Regulated Proxy Group -- which group is comparable in total risk to the  
16 Utility Proxy Group -- are as follows: 10.80% (DCF), 13.76% (RPM), and 13.28%  
17 (CAPM). The average of the mean and median of these models is 12.95%, which I used  
18 as the indicated common equity cost rates for the Non-Price Regulated Proxy Group.

---

<sup>38</sup> *Blue Chip Financial Forecasts*, January 1, 2024 at 2 and December 1, 2023 at 14.

<sup>39</sup> Derived on page 5 of Exhibit DWD-7.

1 **VII. CONCLUSION OF COMMON EQUITY COST RATE BEFORE ADJUSTMENTS**

2 **Q. What is the indicated common equity cost rate before adjustments?**

3 A. By applying multiple cost of common equity models to the Utility Proxy Group and the  
4 Non-Price Regulated Proxy Group, the indicated range of common equity cost rates  
5 attributable to the Utility Proxy Group before any relative risk adjustments is between  
6 9.89% and 12.95%. I used multiple cost of common equity models as primary tools in  
7 arriving at my recommended common equity cost rate, because each of these models is  
8 theoretically sound and available to investors, and because no single model is so inherently  
9 precise that it can be relied on to the exclusion of other theoretically sound models. Using  
10 multiple models adds reliability to the estimated common equity cost rate, with the  
11 prudence of using multiple cost of common equity models supported in both the financial  
12 literature and regulatory precedent.

13 Based on these common equity cost rate results, I conclude that a range of common  
14 equity cost rates between 9.89% and 12.95% is reasonable and appropriate before any  
15 adjustments for relative risk differences between FE PA and the Utility Proxy Group are  
16 made.

17 **VIII. ADJUSTMENTS TO THE COMMON EQUITY COST RATE**

18 **A. Size Adjustment**

19 **Q. Does a company's size relative to the utility proxy group companies increase its  
20 business risk?**

21 A. Yes. A smaller size relative to the Utility Proxy Group companies indicates greater relative  
22 business risk for the Company because, all else being equal, size has a material bearing on  
23 risk. Size affects business risk because smaller companies generally are less able to cope

1 with significant events that affect sales, revenues and earnings. For example, smaller  
2 companies face more risk exposure to business cycles and economic conditions, both  
3 nationally and locally. Additionally, the loss of revenues from a few larger customers  
4 would have a greater effect on a small company than on a bigger company with a larger,  
5 more diverse, customer base. This is true for utilities, as well as for non-regulated  
6 companies.

7 As further evidence that smaller firms are riskier, investors generally demand  
8 greater returns from smaller firms to compensate for less marketability and liquidity of  
9 their securities. Kroll's Cost of Capital Navigator: U.S. Cost of Capital Module ("Kroll")  
10 discusses the nature of the small-size phenomenon, providing an indication of the  
11 magnitude of the size premium based on several measures of size. In discussing "Size as  
12 a Predictor of Equity Premiums," Kroll states:

13 The size effect is based on the empirical observation that companies of  
14 smaller size are associated with greater risk and, therefore, have greater cost  
15 of capital [sic]. The "size" of a company is one of the most important risk  
16 elements to consider when developing cost of equity capital estimates for  
17 use in valuing a business simply because size has been shown to be a  
18 *predictor* of equity returns. In other words, there is a significant (negative)  
19 relationship between size and historical equity returns - as size *decreases*,  
20 returns tend to *increase*, and vice versa. (footnote omitted) (emphasis in  
21 original)<sup>40</sup>

22 Furthermore, in "The Capital Asset Pricing Model: Theory and Evidence," Fama  
23 and French note size is indeed a risk factor which must be reflected when estimating the  
24 cost of common equity. On page 14, they note:

25 . . . the higher average returns on small stocks and high book-to-market  
26 stocks reflect unidentified state variables that produce undiversifiable

---

<sup>40</sup> Kroll, Cost of Capital Navigator: U.S. Cost of Capital Module, Size as a Predictor of Equity Returns, at 1.

1 risks (covariances) in returns not captured in the market return and are  
2 priced separately from market betas.<sup>41</sup>

3 Based on this evidence, Fama and French proposed their three-factor model which  
4 includes a size variable in recognition of the effect size has on the cost of common equity.

5 Also, it is a basic financial principle that the use of funds invested, and not the  
6 source of funds, is what gives rise to the risk of any investment.<sup>42</sup> Eugene Brigham, a well-  
7 known authority, states:

8 A number of researchers have observed that portfolios of small-firms  
9 (sic) have earned consistently higher average returns than those of large-  
10 firm stocks; this is called the “small-firm effect.” On the surface, it  
11 would seem to be advantageous to the small firms to provide average  
12 returns in a stock market that are higher than those of larger firms. In  
13 reality, it is bad news for the small firm; **what the small-firm effect**  
14 **means is that the capital market demands higher returns on stocks**  
15 **of small firms than on otherwise similar stocks of the large firms.**  
16 (emphasis added)<sup>43</sup>

17 Consistent with the financial principle of risk and return discussed above, increased  
18 relative risk due to small size must be considered in the allowed rate of return on common  
19 equity.

20 **Q. Is a relative risk adjustment due to FE PA’s small size when compared to the utility**  
21 **proxy group necessary in this proceeding?**

22 A. No. FE PA has similar risk to the average utility in the Utility Proxy Group because FE PA  
23 is similar in size to the Utility Proxy Group companies. I measured FE PA’s size based on  
24 an estimated market capitalization of common for FE PA (whose common stock is not  
25 publicly traded).

---

<sup>41</sup> Fama & French, at 25-43.

<sup>42</sup> Brealey, Richard A. and Myers, Stewart C., Principles of Corporate Finance (McGraw-Hill Book Company, 1996), at 204-205, 229.

<sup>43</sup> Brigham, Eugene F., Fundamentals of Financial Management, Fifth Edition (The Dryden Press, 1989), at 623.

**Table 9: Size as Measured by Market Capitalization for FE PA's  
Electric Operations and the Utility Proxy Group**

	Market Capitalization* (\$ Millions)	Times Greater than The Company
FE PA	\$6,567	
Utility Proxy Group	\$15,918	2.4x
*From page 1 of Exhibit DWD-8.		

FE PA's estimated market capitalization was \$6.6 billion as of December 29, 2023, compared with the market capitalization of the average company in the Utility Proxy Group of \$15.9 billion as of December 29, 2023. The average company in the Utility Proxy Group has a market capitalization 2.4 times the size of FE PA's estimated market capitalization.

As a result, it is necessary to consider if an adjustment to the indicated range of common equity cost rates attributable to the Utility Proxy Group is necessary. The determination is based on the size premiums for portfolios of New York Stock Exchange, American Stock Exchange, and NASDAQ listed companies ranked by deciles for the 1926 to 2022 period.<sup>44</sup> The average size premium for the Utility Proxy Group with a market capitalization of \$15.9 billion falls in the 2<sup>nd</sup> decile, while the Company's estimated market capitalization of \$6.6 billion places it in the 3<sup>rd</sup> decile. The size premium spread between the 2<sup>nd</sup> decile and the 3<sup>rd</sup> decile is 0.12%. It is my determination that the size premium spread between the 2<sup>nd</sup> and 3<sup>rd</sup> decile of 0.12% is not significant enough to include it in the determination of my recommended range of ROEs at this time.

<sup>44</sup> Source: Kroll, Cost of Capital Navigator.

1           **B.     Credit Risk Adjustment**

2   **Q.     Please discuss your proposed credit risk adjustment.**

3   A.     FE PA's long-term issuer ratings are A3 and BBB from Moody's Investors Services and  
4           S&P, respectively, which are slightly less risky than the average long-term issuer ratings  
5           for the Utility Proxy Group of Baa1 and BBB+, respectively.<sup>45</sup> Hence, an downward credit  
6           risk adjustment is necessary to reflect the less risky credit rating, i.e., A3, of FE PA relative  
7           to the Baa1 average Moody's bond rating of the Utility Proxy Group.<sup>46</sup>

8           An indication of the magnitude of the necessary downward adjustment to reflect  
9           the lesser credit risk inherent in a A3 bond rating is one-third of a recent three-month  
10          average spread between Moody's A2 and Baa2-rated public utility bond yields of 0.25%,  
11          shown on page2 of Exhibit DWD-4, or 0.08%.<sup>47</sup>

12          **C.     Flotation Cost Adjustment**

13   **Q.     What are flotation costs?**

14   A.     Flotation costs are those costs associated with the sale of new issuances of common stock.  
15           They include market pressure and the mandatory unavoidable costs of issuance (e.g.,  
16           underwriting fees and out-of-pocket costs for printing, legal, registration, etc.). For every  
17           dollar raised through debt or equity offerings, the Company receives less than one full  
18           dollar in financing.

---

<sup>45</sup> Source of Information: S&P Global Market Intelligence.

<sup>46</sup> As shown on page 3 of Exhibit DWD-4.

<sup>47</sup>  $0.08\% = 0.25\% * (1/3)$ .

1 **Q. Why is it important to recognize flotation costs in the allowed common equity cost**  
2 **rate?**

3 A. It is important because there is no other mechanism in the ratemaking paradigm through  
4 which such costs can be recognized and recovered. Because these costs are real, necessary,  
5 and legitimate, recovery of these costs should be permitted. As noted by Morin:

6 The costs of issuing these securities are just as real as operating and  
7 maintenance expenses or costs incurred to build utility plants, and fair  
8 regulatory treatment must permit recovery of these costs....

9 The simple fact of the matter is that common equity capital is not  
10 free....[Flotation costs] must be recovered through a rate of return  
11 adjustment.<sup>48</sup>

12 **Q. Should flotation costs be recognized only if there was an issuance during the test year**  
13 **or there is an imminent post-test year issuance of additional common stock?**

14 A. No. As noted above, there is no mechanism to recapture such costs in the ratemaking  
15 paradigm other than an adjustment to the allowed common equity cost rate. Flotation costs  
16 are charged to capital accounts and are not expensed on a utility's income statement. As  
17 such, flotation costs are analogous to capital investments, albeit negative, reflected on the  
18 balance sheet. Recovery of capital investments relates to the expected useful lives of the  
19 investment. Since common equity has a very long and indefinite life (assumed to be  
20 infinity in the standard regulatory DCF model), flotation costs should be recovered through  
21 an adjustment to common equity cost rate, even when there has not been an issuance during  
22 the test year, or in the absence of an expected imminent issuance of additional shares of  
23 common stock.

---

<sup>48</sup> Morin, at 329.



1           Historical flotation costs are a permanent loss of investment to the utility and should  
2 be accounted for. When any company, including a utility, issues common stock, flotation  
3 costs are incurred for legal, accounting, printing fees and the like. For each dollar of issuing  
4 market price, a small percentage is expensed and is permanently unavailable for investment  
5 in utility rate base. Since these expenses are charged to capital accounts and not expensed  
6 on the income statement, the only way to restore the full value of that dollar of issuing price  
7 with an assumed investor required return of 10% is for the net investment to earn more  
8 than 10% to net back to the investor a fair return on that dollar. In other words, if a company  
9 issues stock at \$1.00 with 5% in flotation costs, it will net \$0.95 in investment. Assuming  
10 the investor in that stock requires a 10% return on their invested \$1.00 (i.e., a return of  
11 \$0.10), the company needs to earn approximately 10.5% on its invested \$0.95 to receive a  
12 \$0.10 return.

13 **Q. Do the common equity cost rate models you have used already reflect investors’**  
14 **anticipation of flotation costs?**

15 A. No. All of these models assume no transaction costs. The literature is quite clear that these  
16 costs are not reflected in the market prices paid for common stocks. For example, Brigham  
17 and Daves confirm this and provide the methodology utilized to calculate the flotation  
18 adjustment.<sup>49</sup> In addition, Morin confirms the need for such an adjustment even when no  
19 new equity issuance is imminent.<sup>50</sup> Consequently, it is proper to include a flotation cost

---

<sup>49</sup> Eugene F. Brigham and Phillip R. Daves, Intermediate Financial Management, 9th Edition, Thomson/Southwestern, at p. 342.

<sup>50</sup> Morin, at 342.

1 adjustment when using cost of common equity models to estimate the common equity cost  
2 rate.

3 **Q. How did you calculate the flotation cost allowance?**

4 A. I modified the DCF calculation to provide a dividend yield that would reimburse investors  
5 for issuance costs in accordance with the method cited in literature by Brigham and Daves,  
6 as well as by Morin. The flotation cost adjustment recognizes the actual costs of issuing  
7 equity that were incurred by FirstEnergy. Based on the issuance costs shown on page 1 of  
8 Exhibit DWD-9, an adjustment of 0.21% is required to reflect the flotation costs applicable  
9 to the Utility Proxy Group.

10 **Q. What is the indicated cost of common equity after your company-specific  
11 adjustments?**

12 A. Applying the negative 0.08% credit risk adjustment and the 0.21% flotation cost  
13 adjustment to the indicated range of common equity cost rates between 9.89% and 12.95%  
14 results in a range of common equity cost rates between 10.01% and 13.07%.

15 **IX. CONCLUSIONS REGARDING RETURN ON COMMON EQUITY**

16 **Q. What is your recommended ROE for FE PA?**

17 A. Given the discussion above and the results from the analyses in this testimony, I  
18 recommend that an ROE of 11.30%, within a range between 10.01% and 13.07% is  
19 appropriate for the Company at this time.

20 **Q. In your opinion, is your proposed ROE of 11.30% just and reasonable to FE PA and  
21 its customers?**

22 A. Yes, it is.

1 **Q. Does this conclude your testimony?**

2 **A. Yes, it does.**

### **Summary**

Dylan is an experienced consultant and a Certified Rate of Return Analyst (CRRA) and Certified Valuation Analyst (CVA). Dylan joined ScottMadden in 2016 and is a leading expert witness with respect to cost of capital, capital structure, and valuation. He has served as a consultant for investor-owned and municipal utilities and authorities for 15 years. Dylan has testified as an expert witness on over 150 occasions regarding rate of return, cost of service, rate design, and valuation before more than 35 regulatory jurisdictions in the United States and Canada, an American Arbitration Association panel, and the Superior Court of Rhode Island. He also maintains the benchmark index against which the Hennessy Gas Utility Mutual Fund performance is measured. Dylan holds a B.A. in economic history from the University of Pennsylvania and an M.B.A. with concentrations in finance and international business from Rutgers University.

### **Areas of Specialization**

- Expert Witness Testimony
- Rates and Regulation
- Return on Equity
- Valuation
- Utility Regulations
- Rate Case Planning, Management, and Support
- Utility Benchmarking

### **Recent Articles and Speeches**

- “Decoupling, Risk Impacts, and the Cost of Capital.” Co-authored with Richard A. Michelfelder, Ph.D., Rutgers University and Pauline M. Ahern. *The Electricity Journal*. March 2020
- “Decoupling Impact and Public Utility Conservation Investment.” Co-authored with Richard A. Michelfelder, Ph.D., Rutgers University and Pauline M. Ahern. *Energy Policy Journal*. 130 (2019), 311-319
- “Establishing Alternative Proxy Groups.” Presentation before the Society of Utility and Regulatory Financial Analysts: 51st Financial Forum. April 4, 2019. New Orleans, LA
- “Past Is Prologue: Future Test Year.” Presentation before the National Association of Water Companies 2017 Southeast Water Infrastructure Summit. May 2, 2017. Savannah, GA
- “Comparative Evaluation of the Predictive Risk Premium Model™, the Discounted Cash Flow Model and the Capital Asset Pricing Model.” Co-authored with Richard A. Michelfelder, Ph.D., Rutgers University, Pauline M. Ahern, and Frank J. Hanley. *The Electricity Journal*. May 2013
- “Decoupling: Impact on the Risk and Cost of Common Equity of Public Utility Stocks.” Presentation before the Society of Utility and Regulatory Financial Analysts: 45th Financial Forum. April 17-18, 2013. Indianapolis, IN

### **Recent Assignments**

- Provided expert testimony on the cost of capital for ratemaking purposes before numerous state utility regulatory agencies
- Maintains the benchmark index against which the Hennessy Gas Utility Mutual Fund performance is measured
- Sponsored valuation testimony for a large municipal water company in front of an American Arbitration Association Board to justify the reasonability of their lease payments to the city
- Co-authored a valuation report on behalf of a large investor-owned utility in response to a new state regulation which allowed the appraised value of acquired assets into rate base



Sponsor	Date	Case/Applicant	Docket No.	Subject
<b>Regulatory Commission of Alaska</b>				
Alaska Power Company	08/23	Alaska Power Company	Docket No. TA 909-2 / U-23-054	Capital Structure
ENSTAR Natural Gas Company	08/22	ENSTAR Natural Gas Company	Docket No. TA334-4	Rate of Return
Cook Inlet Natural Gas Storage Alaska, LLC	07/21	Cook Inlet Natural Gas Storage Alaska, LLC	Docket No. TA45-733	Capital Structure
Alaska Power Company	09/20	Alaska Power Company; Goat Lake Hydro, Inc.; BBL Hydro, Inc.	Tariff Nos. TA886-2; TA6-521; TA4-573	Capital Structure
Alaska Power Company	07/16	Alaska Power Company	Docket No. TA857-2	Rate of Return
<b>Alberta Utilities Commission</b>				
AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	02/23	AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	Proceeding ID. 27084	Determination of Cost-of-Capital Parameters
AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	01/20	AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	2021 Generic Cost of Capital, Proceeding ID. 24110	Rate of Return
<b>Arizona Corporation Commission</b>				
Foothills Water & Sewer, LLC	10/23	Foothills Water & Sewer, LLC	Docket No. WS-21182A-23-0292	Rate of Return and Fair Value Rate Base
Arizona Water Company	12/22	Arizona Water Company – Eastern Group	Docket No. W-01445A-22-0286	Rate of Return
EPCOR Water Arizona, Inc.	08/22	EPCOR Water Arizona, Inc.	Docket No. WS-01303A-22-0236	Rate of Return
EPCOR Water Arizona, Inc.	06/20	EPCOR Water Arizona, Inc.	Docket No. WS-01303A-20-0177	Rate of Return
Arizona Water Company	12/19	Arizona Water Company – Western Group	Docket No. W-01445A-19-0278	Rate of Return
Arizona Water Company	08/18	Arizona Water Company – Northern Group	Docket No. W-01445A-18-0164	Rate of Return
<b>Arkansas Public Service Commission</b>				
Southwestern Electric Power Co.	07/21	Southwestern Electric Power Co.	Docket No. 21-070-U	Return on Equity
CenterPoint Energy Resources Corp.	05/21	CenterPoint Arkansas Gas	Docket No. 21-004-U	Return on Equity
<b>California Public Utilities Commission</b>				
San Gabriel Valley Water Company	05/23	San Gabriel Valley Water Company	Docket No. A23-05-001	Return on Equity
<b>Colorado Public Utilities Commission</b>				
Atmos Energy Corporation	08/22	Atmos Energy Corporation	Docket No. 22AL-0348G	Rate of Return
Summit Utilities, Inc.	04/18	Colorado Natural Gas Company	Docket No. 18AL-0305G	Rate of Return
Atmos Energy Corporation	06/17	Atmos Energy Corporation	Docket No. 17AL-0429G	Rate of Return
<b>Commission of the Canada Energy Regulator</b>				
Trans-Northern Pipelines Inc.	11/22	Trans-Northern Pipelines Inc.	Docket No. C-22197	Cost of Capital
<b>Delaware Public Service Commission</b>				
Artesian Water Company, Inc.	04/23	Artesian Water Company, Inc.	Docket No. 23-0601	Rate of Return
Delmarva Power & Light Co.	12/22	Delmarva Power & Light Co.	Docket No. 22-0897 (Electric)	Return on Equity
Delmarva Power & Light Co.	01/22	Delmarva Power & Light Co.	Docket No. 22-002 (Gas)	Return on Equity
Delmarva Power & Light Co.	11/20	Delmarva Power & Light Co.	Docket No. 20-0149 (Electric)	Return on Equity
Delmarva Power & Light Co.	10/20	Delmarva Power & Light Co.	Docket No. 20-0150 (Gas)	Return on Equity



Sponsor	Date	Case/Applicant	Docket No.	Subject
Tidewater Utilities, Inc.	11/13	Tidewater Utilities, Inc.	Docket No. 13-466	Capital Structure
<b>Public Service Commission of the District of Columbia</b>				
Washington Gas Light Company	04/22	Washington Gas Light Company	Formal Case No. 1169	Rate of Return
Washington Gas Light Company	09/20	Washington Gas Light Company	Formal Case No. 1162	Rate of Return
<b>Federal Energy Regulatory Commission</b>				
LS Power Grid California, LLC	10/20	LS Power Grid California, LLC	Docket No. ER21-195-000	Rate of Return
<b>Florida Public Service Commission</b>				
Peoples Gas System, Inc.	04/23	Peoples Gas System, Inc.	Docket No. 20230023-GU	Rate of Return
Tampa Electric Company	04/21	Tampa Electric Company	Docket No. 20210034-EI	Return on Equity
Peoples Gas System, Inc.	09/20	Peoples Gas System, Inc.	Docket No. 20200051-GU	Rate of Return
Utilities, Inc. of Florida	06/20	Utilities, Inc. of Florida	Docket No. 20200139-WS	Rate of Return
<b>Hawaii Public Utilities Commission</b>				
Launiupoko Irrigation Company, Inc.	12/20	Launiupoko Irrigation Company, Inc.	Docket No. 2020-0217 / Transferred to 2020-0089	Capital Structure
Lanai Water Company, Inc.	12/19	Lanai Water Company, Inc.	Docket No. 2019-0386	Cost of Service / Rate Design
Manele Water Resources, LLC	08/19	Manele Water Resources, LLC	Docket No. 2019-0311	Cost of Service / Rate Design
Kaupulehu Water Company	02/18	Kaupulehu Water Company	Docket No. 2016-0363	Rate of Return
Aqua Engineers, LLC	05/17	Puhi Sewer & Water Company	Docket No. 2017-0118	Cost of Service / Rate Design
Hawaii Resources, Inc.	09/16	Laie Water Company	Docket No. 2016-0229	Cost of Service / Rate Design
<b>Illinois Commerce Commission</b>				
Ameren Illinois Company d/b/a Ameren Illinois	01/23	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 23-0082 (Electric)	Return on Equity
Ameren Illinois Company d/b/a Ameren Illinois	01/23	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 23-0067 (Gas)	Return on Equity
Utility Services of Illinois, Inc.	02/21	Utility Services of Illinois, Inc.	Docket No. 21-0198	Rate of Return
Ameren Illinois Company d/b/a Ameren Illinois	07/20	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 20-0308	Return on Equity
Utility Services of Illinois, Inc.	11/17	Utility Services of Illinois, Inc.	Docket No. 17-1106	Cost of Service / Rate Design
Aqua Illinois, Inc.	04/17	Aqua Illinois, Inc.	Docket No. 17-0259	Rate of Return
Utility Services of Illinois, Inc.	04/15	Utility Services of Illinois, Inc.	Docket No. 14-0741	Rate of Return
<b>Indiana Utility Regulatory Commission</b>				
Aqua Indiana, Inc.	03/16	Aqua Indiana, Inc. Aboite Wastewater Division	Docket No. 44752	Rate of Return
Twin Lakes, Utilities, Inc.	08/13	Twin Lakes, Utilities, Inc.	Docket No. 44388	Rate of Return
<b>Kansas Corporation Commission</b>				
Atmos Energy Corporation	07/19	Atmos Energy Corporation	19-ATMG-525-RTS	Rate of Return
<b>Kentucky Public Service Commission</b>				
Bluegrass Water Utility Operating Company	02/23	Bluegrass Water Utility Operating Company	2022-00432	Return on Equity
Atmos Energy Corporation	07/22	Atmos Energy Corporation	2022-00222	PRP Rider Rate
Water Service Corporation of KY	06/22	Water Service Corporation of KY	2022-00147	Rate of Return
Atmos Energy Corporation	07/21	Atmos Energy Corporation	2021-00304	PRP Rider Rate



Sponsor	Date	Case/Applicant	Docket No.	Subject
Atmos Energy Corporation	06/21	Atmos Energy Corporation	2021-00214	Rate of Return
Duke Energy Kentucky, Inc.	06/21	Duke Energy Kentucky, Inc.	2021-00190	Return on Equity
Bluegrass Water Utility Operating Company	10/20	Bluegrass Water Utility Operating Company	2020-00290	Return on Equity
<b>Louisiana Public Service Commission</b>				
Utilities, Inc. of Louisiana	05/21	Utilities, Inc. of Louisiana	Docket No. U-36003	Rate of Return
Southwestern Electric Power Company	12/20	Southwestern Electric Power Company	Docket No. U-35441	Return on Equity
Atmos Energy Corporation	04/20	Atmos Energy Corporation	Docket No. U-35535	Rate of Return
Louisiana Water Service, Inc.	06/13	Louisiana Water Service, Inc.	Docket No. U-32848	Rate of Return
<b>Maine Public Utilities Commission</b>				
Northern Utilities, Inc. d/b/a Unitil	05/23	Northern Utilities, Inc. d/b/a Unitil	Docket No. 2023-00051	Return on Equity
Summit Natural Gas of Maine, Inc.	03/22	Summit Natural Gas of Maine, Inc.	Docket No. 2022-00025	Rate of Return
The Maine Water Company	09/21	The Maine Water Company	Docket No. 2021-00053	Rate of Return
<b>Maryland Public Service Commission</b>				
Washington Gas Light Company	05/23	Washington Gas Light Company	Case No. 9704	Rate of Return
FirstEnergy Service Company	03/23	Potomac Edison Company	Case No. 9695	Rate of Return
Washington Gas Light Company	08/20	Washington Gas Light Company	Case No. 9651	Rate of Return
FirstEnergy Corporation	08/18	Potomac Edison Company	Case No. 9490	Rate of Return
<b>Massachusetts Department of Public Utilities</b>				
Unitil Corporation	9/23	Fitchburg Gas & Electric Co. (Elec.)	D.P.U. 23-80	Rate of Return
Unitil Corporation	9/23	Fitchburg Gas & Electric Co. (Gas)	D.P.U. 23-81	Rate of Return
Unitil Corporation	12/19	Fitchburg Gas & Electric Co. (Elec.)	D.P.U. 19-130	Rate of Return
Unitil Corporation	12/19	Fitchburg Gas & Electric Co. (Gas)	D.P.U. 19-131	Rate of Return
Liberty Utilities	07/15	Liberty Utilities d/b/a New England Natural Gas Company	D.P.U. 15-75	Rate of Return
<b>Minnesota Public Utilities Commission</b>				
Northern States Power Company	11/01	Northern States Power Company	Docket No. G002/GR-21-678	Return on Equity
Northern States Power Company	10/21	Northern States Power Company	Docket No. E002/GR-21-630	Return on Equity
Northern States Power Company	11/20	Northern States Power Company	Docket No. E002/GR-20-723	Return on Equity
<b>Mississippi Public Service Commission</b>				
Great River Utility Operating Co.	07/22	Great River Utility Operating Co.	Docket No. 2022-UN-86	Rate of Return
Atmos Energy Corporation	03/19	Atmos Energy Corporation	Docket No. 2015-UN-049	Capital Structure
Atmos Energy Corporation	07/18	Atmos Energy Corporation	Docket No. 2015-UN-049	Capital Structure
<b>Missouri Public Service Commission</b>				
Confluence Rivers Utility Operating Company, Inc.	01/23	Confluence Rivers Utility Operating Company, Inc.	Case No. WR-2023-0006/SR-2023-0007	Rate of Return
Spire Missouri, Inc.	12/20	Spire Missouri, Inc.	Case No. GR-2021-0108	Return on Equity
Indian Hills Utility Operating Company, Inc.	10/17	Indian Hills Utility Operating Company, Inc.	Case No. SR-2017-0259	Rate of Return
Raccoon Creek Utility Operating Company, Inc.	09/16	Raccoon Creek Utility Operating Company, Inc.	Case No. SR-2016-0202	Rate of Return
<b>Public Utilities Commission of Nevada</b>				
Southwest Gas Corporation	09/23	Southwest Gas Corporation	Docket No. 23-09012	Return on Equity
Southwest Gas Corporation	09/21	Southwest Gas Corporation	Docket No. 21-09001	Return on Equity
Southwest Gas Corporation	08/20	Southwest Gas Corporation	Docket No. 20-02023	Return on Equity



Sponsor	Date	Case/Applicant	Docket No.	Subject
<b>New Hampshire Public Utilities Commission</b>				
Aquarion Water Company of New Hampshire, Inc.	12/20	Aquarion Water Company of New Hampshire, Inc.	Docket No. DW 20-184	Rate of Return
<b>New Jersey Board of Public Utilities</b>				
Middlesex Water Company	05/23	Middlesex Water Company	Docket No. WR23050292	Rate of Return
FirstEnergy Service Company	03/23	Jersey Central Power & Light Co.	Docket No. ER23030144	Rate of Return
Atlantic City Electric Company	02/23	Atlantic City Electric Company	Docket No. ER20120746	Return on Equity
Middlesex Water Company	05/21	Middlesex Water Company	Docket No. WR21050813	Rate of Return
Atlantic City Electric Company	12/20	Atlantic City Electric Company	Docket No. ER20120746	Return on Equity
FirstEnergy Service Company	02/20	Jersey Central Power & Light Co.	Docket No. ER20020146	Rate of Return
Aqua New Jersey, Inc.	12/18	Aqua New Jersey, Inc.	Docket No. WR18121351	Rate of Return
Middlesex Water Company	10/17	Middlesex Water Company	Docket No. WR17101049	Rate of Return
Middlesex Water Company	03/15	Middlesex Water Company	Docket No. WR15030391	Rate of Return
The Atlantic City Sewerage Company	10/14	The Atlantic City Sewerage Company	Docket No. WR14101263	Cost of Service / Rate Design
Middlesex Water Company	11/13	Middlesex Water Company	Docket No. WR1311059	Capital Structure
<b>New Mexico Public Regulation Commission</b>				
New Mexico Gas Company	09/23	New Mexico Gas Company	Case No. 23-00255-UT	Return on Equity
Southwestern Public Service Co.	11/22	Southwestern Public Service Co.	Case No. 22-00286-UT	Return on Equity
Southwestern Public Service Co.	01/21	Southwestern Public Service Co.	Case No. 20-00238-UT	Return on Equity
<b>North Carolina Utilities Commission</b>				
Carolina Water Service, Inc.	07/22	Carolina Water Service, Inc.	Docket No. W-354 Sub 400	Rate of Return
Aqua North Carolina, Inc.	06/22	Aqua North Carolina, Inc.	Docket No. W-218 Sub 573	Rate of Return
Carolina Water Service, Inc.	07/21	Carolina Water Service, Inc.	Docket No. W-354 Sub 384	Rate of Return
Piedmont Natural Gas Co., Inc.	03/21	Piedmont Natural Gas Co., Inc.	Docket No. G-9, Sub 781	Return on Equity
Duke Energy Carolinas, LLC	07/20	Duke Energy Carolinas, LLC	Docket No. E-7, Sub 1214	Return on Equity
Duke Energy Progress, LLC	07/20	Duke Energy Progress, LLC	Docket No. E-2, Sub 1219	Return on Equity
Aqua North Carolina, Inc.	12/19	Aqua North Carolina, Inc.	Docket No. W-218 Sub 526	Rate of Return
Carolina Water Service, Inc.	06/19	Carolina Water Service, Inc.	Docket No. W-354 Sub 364	Rate of Return
Carolina Water Service, Inc.	09/18	Carolina Water Service, Inc.	Docket No. W-354 Sub 360	Rate of Return
Aqua North Carolina, Inc.	07/18	Aqua North Carolina, Inc.	Docket No. W-218 Sub 497	Rate of Return
<b>North Dakota Public Service Commission</b>				
Northern States Power Company	09/21	Northern States Power Company	Case No. PU-21-381	Rate of Return
Northern States Power Company	11/20	Northern States Power Company	Case No. PU-20-441	Rate of Return
<b>Public Utilities Commission of Ohio</b>				
Aqua Ohio, Inc.	11/22	Aqua Ohio, Inc.	Case No. 22-1094-WW-AIR	Rate of Return
Duke Energy Ohio, Inc.	10/21	Duke Energy Ohio, Inc.	Case No. 21-887-EL-AIR	Return on Equity
Aqua Ohio, Inc.	07/21	Aqua Ohio, Inc.	Case No. 21-0595-WW-AIR	Rate of Return
Aqua Ohio, Inc.	05/16	Aqua Ohio, Inc.	Case No. 16-0907-WW-AIR	Rate of Return
<b>Pennsylvania Public Utility Commission</b>				
Columbia Water Company	05/23	Columbia Water Company	Docket No. R-2023-3040258	Rate of Return
Borough of Ambler	06/22	Borough of Ambler – Bureau of Water	Docket No. R-2022-3031704	Rate of Return
Citizens' Electric Company of Lewisburg	05/22	C&T Enterprises	Docket No. R-2022-3032369	Rate of Return
Valley Energy Company	05/22	C&T Enterprises	Docket No. R-2022-3032300	Rate of Return



Sponsor	Date	Case/Applicant	Docket No.	Subject
Community Utilities of Pennsylvania, Inc.	04/21	Community Utilities of Pennsylvania, Inc.	Docket No. R-2021-3025207	Rate of Return
Vicinity Energy Philadelphia, Inc.	04/21	Vicinity Energy Philadelphia, Inc.	Docket No. R-2021-3024060	Rate of Return
Delaware County Regional Water Control Authority	02/20	Delaware County Regional Water Control Authority	Docket No. A-2019-3015173	Valuation
Valley Energy, Inc.	07/19	C&T Enterprises	Docket No. R-2019-3008209	Rate of Return
Wellsboro Electric Company	07/19	C&T Enterprises	Docket No. R-2019-3008208	Rate of Return
Citizens' Electric Company of Lewisburg	07/19	C&T Enterprises	Docket No. R-2019-3008212	Rate of Return
Steelton Borough Authority	01/19	Steelton Borough Authority	Docket No. A-2019-3006880	Valuation
Mahoning Township, PA	08/18	Mahoning Township, PA	Docket No. A-2018-3003519	Valuation
SUEZ Water Pennsylvania Inc.	04/18	SUEZ Water Pennsylvania Inc.	Docket No. R-2018-000834	Rate of Return
Columbia Water Company	09/17	Columbia Water Company	Docket No. R-2017-2598203	Rate of Return
Veolia Energy Philadelphia, Inc.	06/17	Veolia Energy Philadelphia, Inc.	Docket No. R-2017-2593142	Rate of Return
Emporium Water Company	07/14	Emporium Water Company	Docket No. R-2014-2402324	Rate of Return
Columbia Water Company	07/13	Columbia Water Company	Docket No. R-2013-2360798	Rate of Return
Penn Estates Utilities, Inc.	12/11	Penn Estates, Utilities, Inc.	Docket No. R-2011-2255159	Capital Structure / Long-Term Debt Cost Rate
<b>South Carolina Public Service Commission</b>				
Blue Granite Water Co.	12/19	Blue Granite Water Company	Docket No. 2019-292-WS	Rate of Return
Carolina Water Service, Inc.	02/18	Carolina Water Service, Inc.	Docket No. 2017-292-WS	Rate of Return
Carolina Water Service, Inc.	06/15	Carolina Water Service, Inc.	Docket No. 2015-199-WS	Rate of Return
Carolina Water Service, Inc.	11/13	Carolina Water Service, Inc.	Docket No. 2013-275-WS	Rate of Return
United Utility Companies, Inc.	09/13	United Utility Companies, Inc.	Docket No. 2013-199-WS	Rate of Return
Utility Services of South Carolina, Inc.	09/13	Utility Services of South Carolina, Inc.	Docket No. 2013-201-WS	Rate of Return
Tega Cay Water Services, Inc.	11/12	Tega Cay Water Services, Inc.	Docket No. 2012-177-WS	Capital Structure
<b>South Dakota Public Service Commission</b>				
Northern States Power Company	06/22	Northern States Power Company	Docket No. EL22-017	Rate of Return
<b>Tennessee Public Utility Commission</b>				
Piedmont Natural Gas Company	07/20	Piedmont Natural Gas Company	Docket No. 20-00086	Return on Equity
<b>Public Utility Commission of Texas</b>				
Southwestern Public Service Co.	02/23	Southwestern Public Service Co.	Docket No. 54634	Return on Equity
CSWR – Texas Utility Operating Company, LLC	02/23	CSWR – Texas Utility Operating Company, LLC	Docket No. 54565	Rate of Return
Oncor Electric Delivery Co. LLC	05/22	Oncor Electric Delivery Co. LLC	Docket No. 53601	Return on Equity
Southwestern Public Service Co.	02/21	Southwestern Public Service Co.	Docket No. 51802	Return on Equity
Southwestern Electric Power Co.	10/20	Southwestern Electric Power Co.	Docket No. 51415	Rate of Return
<b>Texas Railroad Commission</b>				
Atmos Pipeline – Texas, a Division of Atmos Energy Corporation	05/23	Atmos Pipeline – Texas, a Division of Atmos Energy Corporation	Docket No. OS-23-00013758	Return on Equity
<b>Virginia State Corporation Commission</b>				
Washington Gas Light Company	06/22	Washington Gas Light Company	PUR-2022-00054	Return on Equity
Virginia Natural Gas, Inc.	04/21	Virginia Natural Gas, Inc.	PUR-2020-00095	Return on Equity
Massanutten Public Service Corporation	12/20	Massanutten Public Service Corporation	PUE-2020-00039	Return on Equity



Appendix A  
Resume and Testimony Listing of:  
**Dylan W. D'Ascendis, CRRA, CVA**  
**Partner**

Sponsor	Date	Case/Applicant	Docket No.	Subject
Aqua Virginia, Inc.	07/20	Aqua Virginia, Inc.	PUR-2020-00106	Rate of Return
WGL Holdings, Inc.	07/18	Washington Gas Light Company	PUR-2018-00080	Rate of Return
Atmos Energy Corporation	05/18	Atmos Energy Corporation	PUR-2018-00014	Rate of Return
Aqua Virginia, Inc.	07/17	Aqua Virginia, Inc.	PUR-2017-00082	Rate of Return
Massanutten Public Service Corp.	08/14	Massanutten Public Service Corp.	PUE-2014-00035	Rate of Return / Rate Design
<b>Public Service Commission of West Virginia</b>				
FirstEnergy Service Company	05/23	Monongahela Power Company and The Potomac Edison Company	Case No. 23-0460-E-42T	Return on Equity
FirstEnergy Service Company	12/21	Monongahela Power Company and The Potomac Edison Company	Case No. 21-0857-E-CN (ELG)	Return on Equity
FirstEnergy Service Company	11/21	Monongahela Power Company and The Potomac Edison Company	Case No. 21-0813-E-P (Solar)	Return on Equity

**FirstEnergy Pennsylvania Electric Companies**  
**Recommended Capital Structure and Cost Rates**  
**for Ratemaking Purposes**  
**at December 31, 2025**

<u>Type Of Capital</u>	<u>Ratios (1)</u>	<u>Cost Rate</u>	<u>Weighted Cost Rate</u>
Long-Term Debt	46.19%	4.56% (1)	2.11%
Common Equity	<u>53.81%</u>	11.30% (2)	<u>6.08%</u>
Total	<u><u>100.00%</u></u>		<u><u>8.19%</u></u>

## Notes:

- (1) Company-provided.
- (2) From page 2 of this Exhibit.

**FirstEnergy Pennsylvania Electric Companies**  
**Brief Summary of Common Equity Cost Rate**

<u>Line No.</u>	<u>Principal Methods</u>	<u>Proxy Group of Fourteen Electric Utilities</u>
1.	Discounted Cash Flow Model (DCF) (1)	9.89%
2.	Risk Premium Model (RPM) (2)	11.47%
3.	Capital Asset Pricing Model (CAPM) (3)	12.48%
4.	Market Models Applied to Comparable Risk, Non-Price Regulated Companies (4)	<u>12.95%</u>
5.	Indicated Common Equity Cost Rate before Adjustment for Unique Risk	9.89% - 12.95%
6.	Business Risk Adjustment (5)	0.00%
7.	Credit Risk Adjustment (6)	-0.08%
8.	Flotation Cost Adjustment (7)	<u>0.21%</u>
9.	Indicated Common Equity Cost Rate after Adjustment	<u>10.01% - 13.07%</u>
10.	Recommended Common Equity Cost Rate	<u>11.30%</u>

- Notes:
- (1) From page 1 of Exhibit DWD-3.
  - (2) From page 1 of Exhibit DWD-4.
  - (3) From page 1 of Exhibit DWD-5.
  - (4) From page 1 of Exhibit DWD-7.
  - (5) Business risk adjustment to reflect the Companies' unique risk compared to the Utility Proxy Group as detailed in Mr. D'Ascendis' Direct Testimony.
  - (6) Company-specific risk adjustment to reflect the Companies' lower risk due to a greater long-term rating relative to the proxy group as detailed in Mr. D'Ascendis' Direct Testimony.
  - (7) From page 1 of Exhibit DWD-9.



**Capital Structure Based upon Total Permanent Capital for the  
Proxy Group of Fourteen Electric Utilities  
2018 - 2022, Inclusive**

<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>5 YEAR AVERAGE</u>
-------------	-------------	-------------	-------------	-------------	---------------------------

**Capital Structure Based upon Total Permanent Capital for the  
Proxy Group of Fourteen Electric Utilities  
2018 - 2022, Inclusive**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>5 YEAR AVERAGE</u>
<u>NorthWestern Corporation</u>						
Long-Term Debt	49.56 %	52.09 %	52.72 %	52.27 %	51.98 %	51.72
Preferred Stock	-	-	-	-	-	-
Common Equity	<u>50.44</u>	<u>47.91</u>	<u>47.28</u>	<u>47.73</u>	<u>48.02</u>	<u>48.28</u>
Total Capital	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00</u>
<u>OGE Energy Corporation</u>						
Long-Term Debt	50.75 %	52.57 %	49.04 %	43.56 %	44.00 %	47.98
Preferred Stock	-	-	-	-	-	-
Common Equity	<u>49.25</u>	<u>47.43</u>	<u>50.96</u>	<u>56.44</u>	<u>56.00</u>	<u>52.02</u>
Total Capital	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00</u>
<u>Pinnacle West Capital Corporation</u>						
Long-Term Debt	56.30 %	54.46 %	52.85 %	50.91 %	49.59 %	52.82
Preferred Stock	-	-	-	-	-	-
Common Equity	<u>43.70</u>	<u>45.54</u>	<u>47.15</u>	<u>49.09</u>	<u>50.41</u>	<u>47.18</u>
Total Capital	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00</u>
<u>Portland General Electric Company</u>						
Long-Term Debt	56.75 %	54.82 %	53.83 %	50.06 %	49.72 %	53.04
Preferred Stock	-	-	-	-	-	-
Common Equity	<u>43.25</u>	<u>45.18</u>	<u>46.17</u>	<u>49.94</u>	<u>50.28</u>	<u>46.96</u>
Total Capital	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00</u>
<u>Southern Company</u>						
Long-Term Debt	64.37 %	64.99 %	63.22 %	61.71 %	63.72 %	63.60
Preferred Stock	-	0.36	0.38	0.40	0.42	0.31
Common Equity	<u>35.63</u>	<u>34.65</u>	<u>36.40</u>	<u>37.89</u>	<u>35.86</u>	<u>36.09</u>
Total Capital	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00</u>
<u>Xcel Energy Inc.</u>						
Long-Term Debt	58.97 %	58.91 %	57.93 %	57.77 %	57.01 %	58.12
Preferred Stock	-	-	-	-	-	-
Common Equity	<u>41.03</u>	<u>41.09</u>	<u>42.07</u>	<u>42.23</u>	<u>42.99</u>	<u>41.88</u>
Total Capital	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00</u>
<u>Proxy Group of Fourteen Electric Utilities</u>						
Long-Term Debt	56.90 %	56.46 %	55.23 %	53.38 %	52.59 %	54.91
Preferred Stock	0.51	0.56	0.75	0.87	0.87	0.71
Common Equity	<u>42.59</u>	<u>42.98</u>	<u>44.02</u>	<u>45.75</u>	<u>46.55</u>	<u>44.38</u>
Total Capital	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00</u>

Source of Information  
Annual Forms 10-K

%

%

%

%

%

%

%

%

%

%

%

%

%

%

%

%





%

%

%

%

%

%

%

%

%

%

%

%

%

%

**FirstEnergy Pennsylvania Electric Companies**  
**Operating Subsidiary Company Capital Structures of the**  
**Proxy Group of Fourteen Electric Utilities**

Company Name	Parent Company Ticker	2022			Total Capital
		Common Equity	Preferred Equity	Long-Term Debt	
Interstate Power and Light Company	LNT	51.03%	0.00%	48.97%	100.00%
Wisconsin Power and Light Company	LNT	55.55%	0.00%	44.45%	100.00%
Ameren Illinois Company	AEE	55.61%	0.45%	43.94%	100.00%
Union Electric Company	AEE	50.72%	0.64%	48.64%	100.00%
AEP Texas Inc.	AEP	40.30%	0.00%	59.70%	100.00%
Appalachian Power Company	AEP	47.43%	0.00%	52.57%	100.00%
Indiana Michigan Power Company	AEP	47.24%	0.00%	52.76%	100.00%
Kentucky Power Company	AEP	43.83%	0.00%	56.17%	100.00%
Kingsport Power Company	AEP	NA	NA	NA	NA
Ohio Power Company	AEP	50.20%	0.00%	49.80%	100.00%
Public Service Company of Oklahoma	AEP	54.30%	0.00%	45.70%	100.00%
Southwestern Electric Power Company	AEP	50.77%	0.00%	49.23%	100.00%
Wheeling Power Company	AEP	NA	NA	NA	NA
Duke Energy Carolinas, LLC	DUK	51.81%	0.00%	48.19%	100.00%
Duke Energy Florida, LLC	DUK	47.52%	0.00%	52.48%	100.00%
Duke Energy Indiana, LLC	DUK	51.90%	0.00%	48.10%	100.00%
Duke Energy Kentucky, Inc.	DUK	52.78%	0.00%	47.22%	100.00%
Duke Energy Ohio, Inc.	DUK	59.36%	0.00%	40.64%	100.00%
Duke Energy Progress, LLC	DUK	47.33%	0.00%	52.67%	100.00%
Southern California Edison Company	EIX	38.87%	4.01%	57.12%	100.00%
Entergy Arkansas, LLC	ETR	46.98%	0.00%	53.02%	100.00%
Entergy Louisiana, LLC	ETR	46.78%	0.00%	53.22%	100.00%
Entergy Mississippi, LLC	ETR	46.29%	0.00%	53.71%	100.00%
Entergy New Orleans, LLC	ETR	47.21%	0.00%	52.79%	100.00%
Entergy Texas, Inc.	ETR	47.15%	0.69%	52.16%	100.00%
Evergy Kansas Central, Inc.	EVRG	52.91%	0.00%	47.09%	100.00%
Evergy Kansas South, Inc.	EVRG	NA	NA	NA	NA
Evergy Metro, Inc.	EVRG	51.66%	0.00%	48.34%	100.00%
Evergy Missouri West, Inc.	EVRG	NA	NA	NA	NA
Westar Energy (KPL)	EVRG	NA	NA	NA	NA
Idaho Power Company	IDA	54.53%	0.00%	45.47%	100.00%
NorthWestern Corporation	NWE	50.32%	0.00%	49.68%	100.00%
Oklahoma Gas and Electric Company	OGE	55.57%	0.00%	44.43%	100.00%
Arizona Public Service Company	PNW	47.96%	0.00%	52.04%	100.00%
Portland General Electric Company	POR	41.10%	0.00%	58.90%	100.00%
Alabama Power Company	SO	52.19%	0.00%	47.81%	100.00%
Georgia Power Company	SO	54.24%	0.00%	45.76%	100.00%
Mississippi Power Company	SO	55.41%	0.00%	44.59%	100.00%
Northern States Power Company	XEL	51.78%	0.00%	48.22%	100.00%
Northern States Power Company	XEL	53.69%	0.00%	46.31%	100.00%
Public Service Company of Colorado	XEL	55.38%	0.00%	44.62%	100.00%
Southwestern Public Service Company	XEL	51.37%	0.00%	48.63%	100.00%
Average		<u>50.25%</u>	<u>0.16%</u>	<u>49.60%</u>	
Minimum		<u>38.87%</u>	<u>0.00%</u>	<u>40.64%</u>	
Maximum		<u>59.36%</u>	<u>4.01%</u>	<u>59.70%</u>	

Source: S&P Global Market Intelligence

**FirstEnergy Pennsylvania Electric Companies**  
**Indicated Common Equity Cost Rate Using the Discounted Cash Flow Model for the**  
**Utility Proxy Group**

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
	Average Dividend Yield (1)	Value Line Projected Five Year Growth in EPS (2)	Zack's Five Year Projected Growth Rate in EPS	Yahoo! Finance Projected Five Year Growth in EPS	Average Projected Five Year Growth in EPS (3)	Adjusted Dividend Yield (4)	Indicated Common Equity Cost Rate (5)
<u>Proxy Group of Fourteen Electric Utilities</u>							
Alliant Energy Corporation	3.62 %	6.50 %	6.30 %	6.65 %	6.48 %	3.74 %	10.22 %
Ameren Corporation	3.30	6.50	6.20	5.40	6.03	3.40	9.43
American Electric Power Corporation	4.52	6.50	4.80	3.70	5.00	4.63	9.63
Duke Energy Corporation	4.50	5.00	6.10	6.70	5.93	4.63	10.56
Edison International	4.73	4.50	3.70	4.85	4.35	4.83	9.18
Entergy Corporation	4.61	0.50	6.40	11.00	5.97	4.75	10.72
Eversource Energy	5.10	7.50	4.30	2.50	4.77	5.22	9.99
IDACORP, Inc.	3.42	4.00	4.10	3.70	3.93	3.49	7.42 (6)
NorthWestern Corporation	5.12	3.50	5.20	4.08	4.26	5.23	9.49
OGE Energy Corporation	4.83	6.50	3.70	(12.34)	5.10	4.95	10.05
Pinnacle West Capital Corporation	4.78	2.50	5.90	5.90	4.77	4.89	9.66
Portland General Electric Company	4.57	5.00	6.00	4.60	5.20	4.69	9.89
Southern Company	4.06	6.50	4.00	7.10	5.87	4.18	10.05
Xcel Energy Inc.	3.45	6.00	6.00	6.30	6.10	3.56	9.66
						Average	<u>9.89 %</u>
						Median	<u>9.89 %</u>
						Average of Mean and Median	<u>9.89 %</u>

Notes:

- (1) Indicated dividend at 12/29/2023 divided by the average closing price of the last 60 trading days ending 12/29/2023 for each company.
- (2) From pages 2 through 15 of this Exhibit
- (3) Average of columns 2 through 4 excluding negative growth rates.
- (4) This reflects a growth rate component equal to one-half the conclusion of growth rate (from column 5) x column 1 to reflect the periodic payment of dividends (Gordon Model) as opposed to the continuous payment. Thus, for Alliant Energy Corporation,  $3.62\% \times (1 + (1/2 \times 6.48\%)) = 3.74\%$ .
- (5) Column 5 + Column 6.
- (6) Results were excluded from the final average and median as they were more than two standard deviations from the proxy group's mean.

Source of Information: Value Line Investment Survey.  
www.zacks.com, Downloaded on 12/29/2023.  
www.yahoo.com, Downloaded on 12/29/2023.

**FirstEnergy Pennsylvania Electric Companies**  
**Indicated Common Equity Cost Rate**  
**Through Use of a Risk Premium Model**  
**Using an Adjusted Total Market Approach**

<u>Line No.</u>		<u>Proxy Group of Fourteen Electric Utilities</u>
1.	Prospective Yield on Aaa Rated Corporate Bonds (1)	4.90 %
2.	Adjustment to Reflect Yield Spread Between Aaa Rated Corporate Bonds and A2 Rated Public Utility Bonds (2)	<u>0.73</u>
3.	Adjusted Prospective Yield on A2 Rated Public Utility Bonds	5.63 %
4.	Adjustment to Reflect Bond Rating Difference of Proxy Group (3)	<u>0.17</u>
5.	Adjusted Prospective Bond Yield	5.80 %
6.	Equity Risk Premium (4)	<u>5.67</u>
7.	Risk Premium Derived Common Equity Cost Rate	<u><u>11.47 %</u></u>

- Notes:
- (1) Consensus forecast of Moody's Aaa Rated Corporate bonds from Blue Chip Financial Forecasts (see pages 8 and 9 of this Exhibit).
  - (2) The average yield spread of A2 rated public utility bonds over Aaa rated corporate bonds of 0.73% from page 2 of this Exhibit.
  - (3) Adjustment to reflect the Baa1 Moody's LT issuer rating of the Utility Proxy Group as shown on page 3 of this Exhibit. The 0.17% adjustment is derived by taking 2/3 of the spread between A2 and Baa2 Public Utility Bonds (2/3 \* 0.25% = 0.17%) as derived from page 2 of this Exhibit.
  - (4) From page 5 of this Exhibit.

**FirstEnergy Pennsylvania Electric Companies**  
**Interest Rates and Bond Spreads for**  
**Moody's Corporate and Public Utility Bonds**

Selected Bond Yields

	[1]	[2]	[3]
	<u>Aaa Rated Corporate Bond</u>	<u>A2 Rated Public Utility Bond</u>	<u>Baa2 Rated Public Utility Bond</u>
Dec-2023	4.74 %	5.43 %	5.68 %
Nov-2023	5.28	6.05	6.29
Oct-2023	<u>5.61</u>	<u>6.34</u>	<u>6.61</u>
Average	<u><u>5.21 %</u></u>	<u><u>5.94 %</u></u>	<u><u>6.19 %</u></u>

Selected Bond Spreads

A2 Rated Public Utility Bonds Over Aaa Rated Corporate Bonds: 0.73 % (1)

Baa2 Rated Public Utility Bonds Over A2 Rated Public Utility Bonds: 0.25 % (2)

- Notes:  
 (1) Column [2] - Column [1].  
 (2) Column [3] - Column [2].

Source of Information:  
 Bloomberg Professional Services.

**FirstEnergy Pennsylvania Electric Companies**  
**Comparison of Long-Term Issuer Ratings for the**  
**Utility Proxy Group**

<u>Proxy Group of Fourteen Electric Utilities</u>	Moody's		Standard & Poor's	
	Long-Term Issuer Rating		Long-Term Issuer Rating	
	December 2023		December 2023	
	Long-Term Issuer Rating (1)	Numerical Weighting (2)	Long-Term Issuer Rating (1)	Numerical Weighting (2)
Alliant Energy Corporation	Baa1	8.0	A/A-	6.5
Ameren Corporation	A3	7.0	BBB+	8.0
American Electric Power Corporation	Baa1	8.0	A-	7.0
Duke Energy Corporation	A3	7.0	BBB+	8.0
Edison International	Baa1	8.0	BBB	9.0
Entergy Corporation	Baa1	8.0	BBB+	8.0
Evergy, Inc.	Baa1	8.0	BBB+	8.0
IDACORP, Inc.	Baa1	8.0	BBB	9.0
NorthWestern Corporation	Baa2	9.0	BBB	9.0
OGE Energy Corporation	A3	7.0	A-	7.0
Pinnacle West Capital Corporation	A3	7.0	BBB+	8.0
Portland General Electric Company	A3	7.0	BBB+	8.0
Southern Company	A3	7.0	BBB+	8.0
Xcel Energy Inc.	A3	7.0	A-	7.0
Average	Baa1	7.6	BBB+	7.9
FirstEnergy Pennsylvania	A3	7.0	BBB	9.0

Notes:

(1) Ratings are that of the average of each company's utility operating subsidiaries.

(2) From page 4 of this Exhibit.

Source Information: Moody's Investors Services.  
Standard & Poor's Global Utilities Rating Services.

Numerical Assignment for  
Moody's and Standard & Poor's Bond Ratings

<u>Moody's Bond Rating</u>	<u>Numerical Bond Weighting</u>	<u>Standard &amp; Poor's Bond Rating</u>
Aaa	1	AAA
Aa1	2	AA+
Aa2	3	AA
Aa3	4	AA-
A1	5	A+
A2	6	A
A3	7	A-
Baa1	8	BBB+
Baa2	9	BBB
Baa3	10	BBB-
Ba1	11	BB+
Ba2	12	BB
Ba3	13	BB-
B1	14	B+
B2	15	B
B3	16	B-



**FirstEnergy Pennsylvania Electric Companies**  
**Judgment of Equity Risk Premium for the**  
**Utility Proxy Group**

<u>Line No.</u>		<u>Proxy Group of Fourteen Electric Utilities</u>
1.	Calculated equity risk premium based on the total market using the beta approach (1)	7.36 %
2.	Mean equity risk premium based on a study using the holding period returns of public utilities with A2 rated bonds (2)	4.80
3.	Predicted Equity Risk Premium Based on Regression Analysis of 1,232 Fully-Litigated Electric Cases (3)	<u>4.85</u>
4.	Average equity risk premium	<u><u>5.67</u></u> %

Notes: (1) From page 7 of this Exhibit.  
(2) From page 11 of this Exhibit.  
(3) From page 12 of this Exhibit.

**FirstEnergy Pennsylvania Electric Companies**  
**Derivation of Equity Risk Premium Based on the Total Market Approach**  
**Using the Beta for the**  
**Utility Proxy Group**

<u>Line No.</u>	<u>Equity Risk Premium Measure</u>	<u>Proxy Group of Fourteen Electric Utilities</u>
1.	Kroll Equity Risk Premium (1)	5.82 %
2.	Regression on Kroll Risk Premium Data (2)	7.27
3.	Kroll Equity Risk Premium based on PRPM (3)	9.35
4.	Equity Risk Premium Based on Value Line Summary and Index (4)	10.25
5.	Equity Risk Premium Based on Value Line S&P 500 Companies (5)	9.24
6.	Equity Risk Premium Based on Bloomberg S&P 500 Companies (6)	<u>12.62</u>
7.	Conclusion of Equity Risk Premium	9.09 %
8.	Adjusted Beta (7)	<u>0.81</u>
9.	Forecasted Equity Risk Premium	<u><u>7.36 %</u></u>

Notes provided on page 7 of this Exhibit.

**FirstEnergy Pennsylvania Electric Companies**  
**Derivation of Equity Risk Premium Based on the Total Market Approach**  
**Using the Beta for the**  
**Utility Proxy Group**

## Notes:

- (1) Based on the arithmetic mean historical monthly returns on large company common stocks from Kroll 2022 SBBI® Yearbook minus the arithmetic mean monthly yield of Moody's average Aaa and Aa corporate bonds from 1928-2022.
- (2) This equity risk premium is based on a regression of the monthly equity risk premiums of large company common stocks relative to Moody's average Aaa and Aa rated corporate bond yields from 1928-2022 referenced in note 1 above.
- (3) The Predictive Risk Premium Model (PRPM) is discussed in Mr. D'Ascendi's Direct Testimony. The PRPM risk premium is derived by applying the PRPM to the monthly risk premiums between Kroll large company common stock monthly returns and average Aaa and Aa corporate monthly bond yields, from January 1928 through December 2023.
- (4) The equity risk premium based on the Value Line Summary and Index is derived by subtracting the average consensus forecast of Aaa corporate bonds of 4.90% (from page 1 of this Exhibit) from the projected 3-5 year total annual market return of 15.15% (described fully in note 1 on page 2 of Exhibit DWD-5).
- (5) Using data from Value Line for the S&P 500, an expected total return of 14.14% was derived based upon expected dividend yields and long-term earnings growth estimates as a proxy for capital appreciation. Subtracting the average consensus forecast of Aaa corporate bonds of 4.90% results in an expected equity risk premium of 9.24%.
- (6) Using data from Bloomberg for the S&P 500, an expected total return of 17.52% was derived based upon expected dividend yields and long-term earnings growth estimates as a proxy for capital appreciation. Subtracting the average consensus forecast of Aaa corporate bonds of 4.90% results in an expected equity risk premium of 12.62%.
- (7) Average of mean and median beta from page 1 of Exhibit DWD-5.

## Sources of Information:

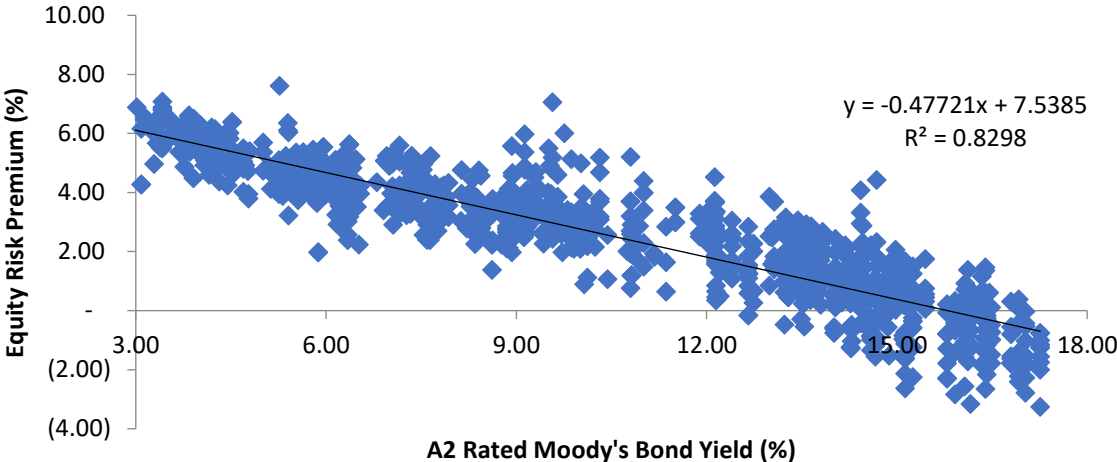
Stocks, Bonds, Bills, and Inflation - 2023 SBBI Yearbook, Kroll.  
Value Line Summary and Index.  
Blue Chip Financial Forecasts December 28, 2023 and December 1, 2023  
Bloomberg Professional Services.

**FirstEnergy Pennsylvania Electric Companies**  
**Derivation of Mean Equity Risk Premium Based Studies**  
**Using Holding Period Returns and**  
**Projected Market Appreciation of the S&P Utility Index**

<u>Line No.</u>	<u>Equity Risk Premium based on S&amp;P Utility Index Holding Period Returns (1):</u>	<u>Implied Equity Risk Premium</u>
1.	Historical Equity Risk Premium	4.20 %
2.	Regression of Historical Equity Risk Premium (2)	5.01
3.	Forecasted Equity Risk Premium Based on PRPM (3)	4.80
4.	Forecasted Equity Risk Premium based on Projected Total Return on the S&P Utilities Index (Value Line Data) (4)	5.00
5.	Forecasted Equity Risk Premium based on Projected Total Return on the S&P Utilities Index (Bloomberg Data) (5)	<u>4.98</u>
6.	Average Equity Risk Premium (6)	<u><u>4.80 %</u></u>

- Notes: (1) Based on S&P Public Utility Index monthly total returns and Moody's Public Utility Bond average monthly yields from 1928-2022. Holding period returns are calculated based upon income received (dividends and interest) plus the relative change in the market value of a security over a one-year holding period.
- (2) This equity risk premium is based on a regression of the monthly equity risk premiums of the S&P Utility Index relative to Moody's A2 rated public utility bond yields from 1928 - 2022 referenced in note 1 above.
- (3) The Predictive Risk Premium Model (PRPM) is applied to the risk premium of the monthly total returns of the S&P Utility Index and the monthly yields on Moody's A2 rated public utility bonds from January 1928 - December 2023.
- (4) Using data from Value Line for the S&P Utilities Index, an expected return of 10.63% was derived based on expected dividend yields and long-term growth estimates as a proxy for market appreciation. Subtracting the expected A2 rated public utility bond yield of 5.63%, calculated on line 3 of page 1 of this Exhibit results in an equity risk premium of 5.00%. (10.63% - 5.63% = 5.00%)
- (5) Using data from Bloomberg Services for the S&P Utilities Index, an expected return of 10.61% was derived based on expected dividend yields and long-term growth estimates as a proxy for market appreciation. Subtracting the expected A2 rated public utility bond yield of 5.63%, calculated on line 3 of page 1 of this Exhibit results in an equity risk premium of 4.98%. (10.61% - 5.63% = 4.98%)
- (6) Average of lines 1 through 5.

**FirstEnergy Pennsylvania Electric Companies**  
**Prediction of Equity Risk Premiums Relative to**  
**Moody's A2 Rated Utility Bond Yields - Electric Utilities**



		Prospective A2 Rated Utility Bond (1)		Prospective Equity Risk Premium
<u>Constant</u>	<u>Slope</u>	<u>5.63 %</u>		<u>4.85 %</u>
7.5385 %	-0.47721			

Notes:

(1) From line 3 of page 1 of this Exhibit.

Source of Information: Regulatory Research Associates.

**FirstEnergy Pennsylvania Electric Companies**  
**Indicated Common Equity Cost Rate Through Use**  
**of the Traditional Capital Asset Pricing Model (CAPM) and Empirical Capital Asset Pricing Model (ECAPM)**

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
<u>Proxy Group of Fourteen Electric Utilities</u>	<u>Value Line Adjusted Beta</u>	<u>Bloomberg Adjusted Beta</u>	<u>Average Beta</u>	<u>Market Risk Premium (1)</u>	<u>Risk-Free Rate (2)</u>	<u>Traditional CAPM Cost Rate</u>	<u>ECAPM Cost Rate</u>	<u>Indicated Common Equity Cost Rate (3)</u>
Alliant Energy Corporation	0.90	0.72	0.81	10.02 %	4.15 %	12.26 %	12.74 %	12.50 %
Ameren Corporation	0.90	0.72	0.81	10.02	4.15	12.26	12.74	12.50
American Electric Power Corporation	0.80	0.67	0.74	10.02	4.15	11.56	12.21	11.89
Duke Energy Corporation	0.85	0.68	0.76	10.02	4.15	11.76	12.36	12.06
Edison International	1.00	0.87	0.93	10.02	4.15	13.47	13.64	13.55 (4)
Entergy Corporation	0.95	0.75	0.85	10.02	4.15	12.66	13.04	12.85
Evergy, Inc.	0.95	0.70	0.82	10.02	4.15	12.36	12.82	12.59
IDACORP, Inc.	0.85	0.69	0.77	10.02	4.15	11.86	12.44	12.15
NorthWestern Corporation	0.95	0.68	0.81	10.02	4.15	12.26	12.74	12.50
OGE Energy Corporation	1.05	0.74	0.90	10.02	4.15	13.17	13.42	13.29
Pinnacle West Capital Corporation	0.95	0.73	0.84	10.02	4.15	12.56	12.97	12.77
Portland General Electric Company	0.90	0.70	0.80	10.02	4.15	12.16	12.66	12.41
Southern Company	0.90	0.67	0.78	10.02	4.15	11.96	12.51	12.24
Xcel Energy Inc.	0.85	0.68	0.76	10.02	4.15	11.76	12.36	12.06
Mean			<u>0.81</u>			<u>12.29 %</u>	<u>12.76 %</u>	<u>12.45 %</u>
Median			<u>0.81</u>			<u>12.26 %</u>	<u>12.74 %</u>	<u>12.50 %</u>
Average of Mean and Median			<u>0.81</u>			<u>12.28 %</u>	<u>12.75 %</u>	<u>12.48 %</u>

Notes on page 2 of this Exhibit.

**FirstEnergy Pennsylvania Electric Companies**  
**Notes to Accompany the Application of the CAPM and ECAPM**

Notes:

- (1) The market risk premium (MRP) is derived by using six different measures from three sources: Kroll, Value Line, and Bloomberg as illustrated below:

Historical Data MRP Estimates:

Measure 1: Kroll Arithmetic Mean MRP (1926-2022)

Arithmetic Mean Monthly Returns for Large Stocks 1926-2022:	12.03 %
Arithmetic Mean Income Returns on Long-Term Government Bonds:	5.00
MRP based on Kroll Historical Data:	<u>7.03 %</u>

Measure 2: Application of a Regression Analysis to Kroll Historical Data (1926-2022)

8.27 %

Measure 3: Application of the PRPM to Kroll Historical Data: (January 1926 - December 2023)

10.44 %

Value Line MRP Estimates:

Measure 4: Value Line Projected MRP Thirteen weeks ending December 29, 2023.

Total projected return on the market 3-5 years hence*:	15.15 %
Projected Risk-Free Rate (see note 2):	4.15
MRP based on Value Line Summary & Index:	<u>11.00 %</u>

\*Forecasted 3-5 year capital appreciation plus expected dividend yield

Measure 5: Value Line Projected Return on the Market based on the S&P 500

Total return on the Market based on the S&P 500:	14.14 %
Projected Risk-Free Rate (see note 2):	4.15
MRP based on Value Line data	<u>9.99 %</u>

Measure 6: Bloomberg Projected MRP

Total return on the Market based on the S&P 500:	17.52 %
Projected Risk-Free Rate (see note 2):	4.15
MRP based on Bloomberg data	<u>13.37 %</u>

Average of Value Line, Kroll, and Bloomberg MRP: 10.02 %

- (2) For reasons explained in the direct testimony, the appropriate risk-free rate for cost of capital purposes is the average forecast of 30 year Treasury Bonds per the consensus of nearly 50 economists reported in Blue Chip Financial Forecasts. (See pages 8 and 9 of Exhibit DWD-4) The projection of the risk-free rate is illustrated below:

First Quarter 2024	4.30 %
Second Quarter 2024	4.30
Third Quarter 2024	4.20
Fourth Quarter 2024	4.10
First Quarter 2025	4.00
Second Quarter 2025	4.00
2025-2029	4.10
2030-2034	4.20
	<u>4.15 %</u>

- (3) Average of Column 6 and Column 7.

- (4) Results were excluded from the final average and median as they were more than two standard deviations from the proxy group's mean.

Sources of Information:

- Value Line Summary and Index.
- Blue Chip Financial Forecasts December 28, 2023 and December 1, 2023
- Stocks, Bonds, Bills, and Inflation - 2023 SBBBI Yearbook, Kroll.
- Bloomberg Professional Services.

**FirstEnergy Pennsylvania Electric Companies**  
**Basis of Selection of the Group of Non-Price Regulated Companies**  
**Comparable in Total Risk to the Utility Proxy Group**

The criteria for selection of the proxy group of non-price regulated companies comparable in total risk to the Utility Proxy Group was that the non-price regulated companies be domestic and reported in Value Line Investment Survey (Standard Edition).

The proxy group of non-price regulated companies was selected based on the unadjusted beta range of 0.65 - 0.91 and residual standard error of the regression range of 2.6538 - 3.1650 of the proxy group of fourteen electric utilities.

These ranges are based upon plus or minus two standard deviations of the unadjusted beta and standard error of the regression. Plus or minus three standard deviations captures 95.50% of the distribution of unadjusted betas and residual standard errors of the regression.

The standard deviation of the Utility Proxy Group's residual standard error of the regression is 0.1278. The standard deviation of the standard error of the regression is calculated as follows:

$$\text{Standard Deviation of the Std. Err. of the Regr.} = \frac{\text{Standard Error of the Regression}}{\sqrt{2N}}$$

where: N = number of observations. Since Value Line betas are derived from weekly price change observations over a period of five years, N = 259

$$\text{Thus, } 0.1278 = \frac{2.9094}{\sqrt{518}} = \frac{2.9094}{22.7596}$$

Source of Information: Value Line Proprietary Database, December 2023.  
Value Line Investment Survey (Standard Edition).



**FirstEnergy Pennsylvania Electric Companies**  
**Basis of Selection of Comparable Risk**  
**Domestic Non-Price Regulated Companies**

	[1]	[2]	[3]	[4]
<u>Proxy Group of Fourteen Electric Utilities</u>	<u>Value Line Adjusted Beta</u>	<u>Unadjusted Beta</u>	<u>Residual Standard Error of the Regression</u>	<u>Standard Deviation of Beta</u>
Alliant Energy Corporation	0.85	0.72	2.8754	0.0642
Ameren Corporation	0.85	0.72	2.6556	0.0592
American Electric Power Corporation	0.75	0.60	2.8010	0.0625
Duke Energy Corporation	0.85	0.73	2.8589	0.0638
Edison International	0.95	0.90	3.4527	0.0770
Entergy Corporation	0.95	0.85	2.8571	0.0637
Evergy, Inc.	0.90	0.84	2.9841	0.0678
IDACORP, Inc.	0.80	0.65	2.7648	0.0617
NorthWestern Corporation	0.90	0.83	2.8897	0.0645
OGE Energy Corporation	1.00	0.98	2.8969	0.0646
Pinnacle West Capital Corporation	0.90	0.82	3.0709	0.0685
Portland General Electric Company	0.85	0.76	2.9458	0.0657
Southern Company	0.90	0.83	2.7920	0.0623
Xcel Energy Inc.	0.80	0.67	2.8860	0.0644
Average	<u>0.88</u>	<u>0.78</u>	<u>2.9094</u>	<u>0.0650</u>
Beta Range (+/- 2 std. Devs. of Beta)	0.65	0.91		
2 std. Devs. of Beta	0.13			
Residual Std. Err. Range (+/- 2 std. Devs. of the Residual Std. Err.)	2.6538	3.1650		
Std. dev. of the Res. Std. Err.	0.1278			
2 std. devs. of the Res. Std. Err.	0.2556			

Source of Information: Value Line Proprietary Database, December 2023.

**FirstEnergy Pennsylvania Electric Companies**  
**Proxy Group of Non-Price Regulated Companies**  
**Comparable in Total Risk to the**  
**Utility Proxy Group**

	[1]	[2]	[3]	[4]
<u>Proxy Group of Fourty-Five Non-Price Regulated Companies</u>	<u>Value Line Adjusted Beta</u>	<u>Unadjusted Beta</u>	<u>Residual Standard Error of the Regression</u>	<u>Standard Deviation of Beta</u>
3M Company	0.95	0.88	2.6568	0.0593
Abbott Labs.	0.90	0.83	2.8864	0.0644
Agilent Technologies	0.95	0.86	2.8378	0.0633
Air Products & Chem.	0.90	0.84	2.8029	0.0625
Alphabet Inc.	0.95	0.86	2.7317	0.0609
Altria Group	0.90	0.80	3.1178	0.0696
Assurant Inc.	0.90	0.80	2.8167	0.0628
Booz Allen Hamilton	0.85	0.75	3.1624	0.0706
Brady Corp.	0.95	0.89	2.9113	0.0650
Bristol-Myers Squibb	0.80	0.68	3.0143	0.0673
Broadridge Fin'l	0.90	0.78	2.8391	0.0633
Brown-Forman 'B'	0.85	0.75	2.8019	0.0625
CACI Int'l	0.90	0.78	3.0796	0.0687
Chemed Corp.	0.80	0.65	2.8629	0.0639
Cisco Systems	0.90	0.81	2.7267	0.0608
CSW Industrials	0.90	0.80	3.0966	0.0691
Danaher Corp.	0.90	0.81	2.6569	0.0593
Dolby Labs.	0.95	0.90	2.7326	0.0610
Fastenal Co.	0.90	0.83	3.0992	0.0691
Franklin Electric	0.95	0.85	2.9918	0.0667
GATX Corp.	0.95	0.90	3.1116	0.0694
Henry (Jack) & Assoc	0.85	0.71	2.9576	0.0660
Hunt (J.B.)	0.95	0.89	3.1607	0.0705
Ingredion Inc.	0.90	0.84	2.8563	0.0637
Int'l Business Mach.	0.95	0.90	2.7698	0.0618
Landstar System	0.80	0.65	2.9423	0.0656
Lockheed Martin	0.90	0.83	2.8568	0.0637
Monster Beverage	0.85	0.75	3.0527	0.0681
MSC Industrial Direc	0.95	0.86	2.9664	0.0662
Oracle Corp.	0.85	0.71	2.8932	0.0645
Packaging Corp.	0.95	0.89	2.9972	0.0669
Pfizer, Inc.	0.80	0.69	2.9493	0.0658
Selective Ins. Group	0.85	0.74	3.0019	0.0670
Sensient Techn.	0.95	0.88	2.7605	0.0616
Service Corp. Int'l	0.95	0.85	3.0027	0.0670
Sherwin-Williams	0.95	0.86	2.8633	0.0639
Sirius XM Holdings	0.90	0.82	2.9907	0.0667
Smith (A.O.)	0.90	0.80	2.9692	0.0662
Texas Instruments	0.90	0.80	2.8210	0.0629
Thermo Fisher Sci.	0.90	0.78	2.7308	0.0609
UniFirst Corp.	0.95	0.87	2.8590	0.0638
VeriSign Inc.	0.95	0.85	2.9410	0.0656
Waters Corp.	0.95	0.86	3.0260	0.0675
Watsco, Inc.	0.85	0.76	2.9424	0.0656
Western Union	0.85	0.70	3.0536	0.0681
Average	<u>0.90</u>	<u>0.81</u>	<u>2.9178</u>	<u>0.0651</u>
Proxy Group of Fourteen Electric Utilities	<u>0.88</u>	<u>0.78</u>	<u>2.9094</u>	<u>0.0650</u>

Source of Information:

Value Line Proprietary Database, December 2023.

**FirstEnergy Pennsylvania Electric Companies**  
**Summary of Cost of Equity Models Applied to**  
**Proxy Group of Non-Price Regulated Companies**  
**Comparable in Total Risk to the**  
**Utility Proxy Group**

Principal Methods	Proxy Group of Fourty-Five Non- Price Regulated Companies
Discounted Cash Flow Model (DCF) (1)	10.80 %
Risk Premium Model (RPM) (2)	13.76
Capital Asset Pricing Model (CAPM) (3)	13.28
	Mean 12.61 %
	Median 13.28 %
	Average of Mean and Median 12.95 %

Notes:

- (1) From page 2 of this Exhibit.
- (2) From page 3 of this Exhibit.
- (3) From page 6 of this Exhibit.

**FirstEnergy Pennsylvania Electric Companies**  
**DCF Results for the Proxy Group of Non-Price-Regulated Companies Comparable in Total Risk to the**  
**Utility Proxy Group**

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Proxy Group of Fourty-Five Non-Price Regulated Companies	Average Dividend Yield	Value Line Projected Five Year Growth in EPS	Zack's Five Year Projected Growth Rate in EPS		Average Projected Five Year Growth Rate in EPS (1)	Adjusted Dividend Yield	Indicated Common Equity Cost Rate (2)
3M Company	6.23 %	4.50 %	7.30 %	NA %	5.90 %	6.41 %	12.31 %
Abbott Labs.	2.20	4.50	9.00	-2.00	6.75	2.27	9.02
Agilent Technologies	0.79	13.50	8.00	7.70	9.73	0.83	10.56
Air Products & Chem.	2.55	10.50	11.30	10.02	10.61	2.69	13.30
Alphabet Inc.	0.00	13.00	16.60	17.53	15.71	0.00	NA
Altria Group	9.48	6.00	3.00	2.19	3.73	9.66	13.39
Assurant Inc.	1.80	10.50	14.60	14.60	13.23	1.92	15.15
Booz Allen Hamilton	1.50	8.00	12.00	12.00	10.67	1.58	12.25
Brady Corp.	1.70	11.00	7.00	7.00	8.33	1.77	10.10
Bristol-Myers Squibb	4.59	NA	3.10	-0.35	3.10	4.66	7.76
Broadridge Fin'l	1.73	9.50	NA	11.80	10.65	1.82	12.47
Brown-Forman 'B'	1.52	16.50	NA	11.00	13.75	1.62	15.37
CACI Int'l	0.00	7.00	9.50	6.70	7.73	0.00	NA
Chemed Corp.	0.28	6.50	8.90	10.00	8.47	0.29	8.76
Cisco Systems	3.06	8.50	6.20	5.77	6.82	3.16	9.98
CSW Industrials	0.42	8.00	16.00	12.00	12.00	0.45	12.45
Danaher Corp.	0.45	11.00	12.00	-1.40	11.50	0.48	11.98
Dolby Labs.	1.42	9.50	NA	16.00	12.75	1.51	14.26
Fastenal Co.	2.31	6.50	9.00	6.33	7.28	2.39	9.67
Franklin Electric	1.00	10.50	12.00	13.40	11.97	1.06	13.03
GATX Corp.	1.99	8.50	NA	12.00	10.25	2.09	12.34
Henry (Jack) & Assoc	1.36	6.50	8.00	7.10	7.20	1.41	8.61
Hunt (J.B.)	0.91	9.00	15.00	4.50	9.50	0.95	10.45
Ingredion Inc.	3.10	8.00	11.00	10.00	9.67	3.25	12.92
Int'l Business Mach.	4.38	3.00	3.90	2.52	3.14	4.45	7.59
Landstar System	0.75	1.00	NA	12.00	6.50	0.77	7.27
Lockheed Martin	2.83	7.00	8.60	11.33	8.98	2.96	11.94
Monster Beverage	0.00	11.00	20.80	22.64	18.15	0.00	NA
MSC Industrial Direc	3.35	5.00	NA	10.60	7.80	3.48	11.28
Oracle Corp.	1.46	10.00	9.10	9.61	9.57	1.53	11.10
Packaging Corp.	3.17	9.00	5.00	-14.29	7.00	3.28	10.28
Pfizer, Inc.	5.59	2.00	7.00	-13.35	4.50	5.72	10.22
Selective Ins. Group	1.37	15.00	23.80	23.80	20.87	1.51	22.38 (3)
Sensient Techn.	2.76	2.50	NA	3.80	3.15	2.80	5.95
Service Corp. Int'l	1.92	5.00	7.20	12.00	8.07	2.00	10.07
Sherwin-Williams	0.90	7.00	12.40	14.17	11.19	0.95	12.14
Sirius XM Holdings	2.20	28.50	6.60	8.26	14.45	2.36	16.81
Smith (A.O.)	1.73	9.50	9.00	8.00	8.83	1.81	10.64
Texas Instruments	3.36	3.50	9.00	10.00	7.50	3.49	10.99
Thermo Fisher Sci.	0.29	9.50	7.70	2.10	6.43	0.30	6.73
UniFirst Corp.	0.77	9.00	NA	8.50	8.75	0.80	9.55
VeriSign Inc.	0.00	13.00	NA	8.00	10.50	0.00	NA
Waters Corp.	0.00	10.00	3.90	3.84	5.91	0.00	NA
Watsco, Inc.	2.53	9.00	9.00	4.42	7.47	2.62	10.09
Western Union	7.73	-0.50	NA	0.97	0.97	7.77	8.74
						Mean	<u>10.96 %</u>
						Median	<u>10.64 %</u>
						Average of Mean and Median	<u>10.80 %</u>

NA= Not Available

Notes:

- (1) Average of columns 2 through 4 excluding negative growth rates.
- (2) The application of the DCF model to the domestic, non-price regulated comparable risk companies is identical to the application of the DCF to the Utility Proxy Groups. The dividend yield is derived by using the 60 day average price and the spot indicated dividend as of December 29, 2023. The dividend yield is then adjusted by 1/2 the average projected growth rate in EPS, which is calculated by averaging the 5 year projected growth in EPS provided by Value Line, www.zacks.com, and www.yahoo.com (excluding any negative growth rates) and then adding that growth rate to the adjusted dividend yield.
- (3) Results were excluded from the final average and median as they were more than two standard deviations from the proxy group's mean.

Source of Information:

Value Line Investment Survey.  
 www.zacks.com, Downloaded on 12/29/2023.  
 www.yahoo.com, Downloaded on 12/29/2023.

**FirstEnergy Pennsylvania Electric Companies**  
**Indicated Common Equity Cost Rate**  
**Through Use of a Risk Premium Model**  
**Using an Adjusted Total Market Approach**

<u>Line No.</u>		<u>Proxy Group of Fourty- Five Non-Price Regulated Companies</u>
1.	Prospective Yield on Baa2 Rated Corporate Bonds (1)	5.95 %
2.	Adjustment to Reflect Bond rating Difference of Non-Price Regulated Companies (2)	<u>(0.28)</u>
3.	Adjusted Prospective Bond Yield	5.67
4.	Equity Risk Premium (3)	<u>8.09</u>
5.	Risk Premium Derived Common Equity Cost Rate	<u><u>13.76 %</u></u>

Notes: (1) Average forecast of Baa corporate bonds based upon the consensus of nearly 50 economists reported in Blue Chip Financial Forecasts dated December 28, 2023 and December 1, 2023 (see pages 8 and 9 of Exhibit DWD-4). The estimates are detailed below.

First Quarter 2024	6.10 %
Second Quarter 2024	6.00
Third Quarter 2024	6.00
Fourth Quarter 2024	5.90
First Quarter 2025	5.80
Second Quarter 2025	5.80
2025-2029	6.00
2030-2034	<u>6.00</u>
Average	<u><u>5.95 %</u></u>

(2) The average yield spread of Baa2 rated corporate bonds over A2 corporate bonds for the three months ending December 2023. To reflect the A3 average rating of the Non-Price Regulated Proxy Group, the prospective yield on Baa corporate bonds must be adjusted by 2/3 of the spread between A2 and Baa2 corporate bond yields as shown below:

	<u>A2 Corp. Bond Yield</u>	<u>Baa2 Corp. Bond Yield</u>	<u>Spread</u>
Dec-23	5.26 %	5.65 %	0.39 %
Nov-23	5.87	6.29	0.42
Oct-23	6.18	6.63	<u>0.45</u>
		Average yield spread	<u>0.42</u>
		2/3 of spread	<u><u>0.28</u></u>

(3) From page 5 of this Exhibit.

**FirstEnergy Pennsylvania Electric Companies**  
**Comparison of Long-Term Issuer Ratings for the**  
**Utility Proxy Group**

Proxy Group of Forty-Five Non-Price Regulated Companies	Moody's Long-Term Issuer Rating December 2023		Standard & Poor's Long-Term Issuer Rating December 2023	
	Long-Term Issuer Rating	Numerical Weighting (1)	Long-Term Issuer Rating	Numerical Weighting (1)
	3M Company	A3	7.0	BBB+
Abbott Labs.	Aa3	4.0	AA-	4.0
Agilent Technologies	Baa1	8.0	BBB+	8.0
Air Products & Chem.	A2	6.0	A	6.0
Alphabet Inc.	Aa2	3.0	AA+	2.0
Altria Group	A3	7.0	BBB	9.0
Assurant Inc.	Baa2	9.0	BBB	9.0
Booz Allen Hamilton	NA	--	NA	--
Brady Corp.	NA	--	NA	--
Bristol-Myers Squibb	A2	6.0	A	6.0
Broadridge Fin'l	Baa2	9.0	BBB	9.0
Brown-Forman 'B'	A1	5.0	A-	7.0
CACI Int'l	NA	--	BB+	11.0
Chemed Corp.	WR	--	NR	--
Cisco Systems	A1	5.0	AA-	4.0
CSW Industrials	NA	--	NA	--
Danaher Corp.	A3	7.0	A-	7.0
Dolby Labs.	NA	--	NA	--
Fastenal Co.	NA	--	NA	--
Franklin Electric	NA	--	NA	--
GATX Corp.	Baa2	9.0	BBB	9.0
Henry (Jack) & Assoc	NA	--	NA	--
Hunt (J.B.)	Baa1	8.0	BBB+	8.0
Ingredion Inc.	Baa1	8.0	BBB	9.0
Int'l Business Mach.	A3	7.0	A-	7.0
Landstar System	NA	--	NA	--
Lockheed Martin	A2	6.0	A-	7.0
Monster Beverage	NA	--	NA	--
MSC Industrial Direc	NA	--	NA	--
Oracle Corp.	Baa2	9.0	BBB	9.0
Packaging Corp.	Baa2	9.0	BBB	9.0
Pfizer, Inc.	A2	6.0	A	6.0
Selective Ins. Group	Baa2	9.0	BBB	9.0
Sensient Techn.	WR	--	NR	--
Service Corp. Int'l	Ba3	13.0	BB+	11.0
Sherwin-Williams	Baa2	9.0	BBB	9.0
Sirius XM Holdings	NA	--	BB	12.0
Smith (A.O.)	NA	--	NA	--
Texas Instruments	Aa3	4.0	A+	5.0
Thermo Fisher Sci.	A3	7.0	A-	7.0
UniFirst Corp.	NA	--	NA	--
VeriSign Inc.	Baa3	10.0	BBB	9.0
Waters Corp.	NA	--	NA	--
Watsco, Inc.	NA	--	NA	--
Western Union	Baa2	9.0	BBB	9.0
Average	<u>A3</u>	<u>7.4</u>	<u>BBB+</u>	<u>7.8</u>

Notes:

(1) From page 4 of Exhibit DWD-4.

Source of Information:

Bloomberg Professional Services.

**FirstEnergy Pennsylvania Electric Companies**  
**Derivation of Equity Risk Premium Based on the Total Market Approach**  
**Using the Beta for**  
**Non-Price Regulated Companies of Comparable risk to the**  
**Utility Proxy Group**

<u>Line No.</u>	<u>Equity Risk Premium Measure</u>	<u>Proxy Group of Forty-Five Non-Price Regulated Companies</u>
1.	Kroll Equity Risk Premium (1)	5.82 %
2.	Regression on Kroll Risk Premium Data (2)	7.27
3.	Kroll Equity Risk Premium based on PRPM (3)	9.35
4.	Equity Risk Premium Based on <u>Value Line</u> Summary and Index (4)	10.25
5.	Equity Risk Premium Based on <u>Value Line</u> S&P 500 Companies (5)	9.24
6.	Equity Risk Premium Based on Bloomberg S&P 500 Companies (6)	<u>12.62</u>
7.	Conclusion of Equity Risk Premium	9.09 %
8.	Adjusted Beta (7)	<u>0.89</u>
9.	Forecasted Equity Risk Premium	<u><u>8.09</u></u> %

Notes:

- (1) From note 1 of page 7 of Exhibit DWD-4.
- (2) From note 2 of page 7 of Exhibit DWD-4.
- (3) From note 3 of page 7 of Exhibit DWD-4.
- (4) From note 4 of page 7 of Exhibit DWD-4.
- (5) From note 5 of page 7 of Exhibit DWD-4.
- (6) From note 6 of page 7 of Exhibit DWD-4.
- (7) Average of mean and median beta from page 6 of this Exhibit.

Sources of Information:

Stocks, Bonds, Bills, and Inflation - 2023 SBBI Yearbook, Kroll.  
 Value Line Summary and Index.  
 Blue Chip Financial Forecasts December 28, 2023 and December 1, 2023  
 Bloomberg Professional Services.

**FirstEnergy Pennsylvania Electric Companies**  
**Traditional CAPM and ECAPM Results for the Proxy Group of Non-Price-Regulated Companies Comparable in Total Risk to the**  
**Utility Proxy Group**

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Proxy Group of Forty-Five Non-Price Regulated Companies	Value Line Adjusted Beta	Bloomberg Beta	Average Beta	Market Risk Premium (1)		Traditional CAPM Cost Rate	ECAPM Cost Rate	Indicated Common Equity Cost Rate (3)
3M Company	0.95	1.01	0.98	10.02 %	4.15 %	13.97 %	14.02 %	13.99 %
Abbott Labs.	0.90	0.84	0.87	10.02	4.15	12.87	13.19	13.03
Agilent Technologies	0.95	1.07	1.01	10.02	4.15	14.27	14.24	14.26
Air Products & Chem.	0.90	0.88	0.89	10.02	4.15	13.07	13.34	13.20
Alphabet Inc.	0.90	1.13	1.01	10.02	4.15	14.27	14.24	14.26
Altria Group	0.85	0.63	0.74	10.02	4.15	11.56	12.21	11.89
Assurant Inc.	0.90	0.76	0.83	10.02	4.15	12.46	12.89	12.68
Booz Allen Hamilton	0.85	0.84	0.85	10.02	4.15	12.66	13.04	12.85
Brady Corp.	0.95	0.88	0.91	10.02	4.15	13.27	13.49	13.38
Bristol-Myers Squibb	0.80	0.68	0.68	10.02	4.15	10.96	11.76	11.36 (4)
Broadridge Fin'l	0.90	1.02	0.96	10.02	4.15	13.77	13.87	13.82
Brown-Forman B'	0.90	0.84	0.87	10.02	4.15	12.87	13.19	13.03
CACI Int'l	0.90	0.77	0.84	10.02	4.15	12.56	12.97	12.77
Chemed Corp.	0.80	0.58	0.69	10.02	4.15	11.06	11.84	11.45 (4)
Cisco Systems	0.90	0.84	0.87	10.02	4.15	12.87	13.19	13.03
CSW Industrials	0.90	0.78	0.84	10.02	4.15	12.56	12.97	12.77
Danaher Corp.	0.90	1.08	0.99	10.02	4.15	14.07	14.09	14.08
Dolby Labs.	0.95	0.86	0.91	10.02	4.15	13.27	13.49	13.38
Fastenal Co.	0.90	0.94	0.92	10.02	4.15	13.37	13.57	13.47
Franklin Electric	0.90	0.92	0.91	10.02	4.15	13.27	13.49	13.38
GATX Corp.	0.95	0.90	0.92	10.02	4.15	13.37	13.57	13.47
Henry (Jack) & Assoc	0.85	0.82	0.84	10.02	4.15	12.56	12.97	12.77
Hunt (J.B.)	0.95	0.96	0.96	10.02	4.15	13.77	13.87	13.82
Ingredion Inc.	0.90	0.63	0.77	10.02	4.15	11.86	12.44	12.15
Int'l Business Mach.	0.95	0.77	0.86	10.02	4.15	12.77	13.12	12.94
Landstar System	0.80	0.82	0.81	10.02	4.15	12.26	12.74	12.50
Lockheed Martin	0.90	0.64	0.77	10.02	4.15	11.86	12.44	12.15
Monster Beverage	0.85	0.72	0.79	10.02	4.15	12.06	12.59	12.33
MSC Industrial Direc	0.90	0.87	0.89	10.02	4.15	13.07	13.34	13.20
Oracle Corp.	0.85	1.00	0.93	10.02	4.15	13.47	13.64	13.55
Packaging Corp.	0.95	0.86	0.90	10.02	4.15	13.17	13.42	13.29
Pfizer, Inc.	0.80	0.73	0.77	10.02	4.15	11.86	12.44	12.15
Selective Ins. Group	0.85	0.61	0.73	10.02	4.15	11.46	12.14	11.80
Sensient Techn.	0.95	0.98	0.96	10.02	4.15	13.77	13.87	13.82
Service Corp. Int'l	0.95	0.83	0.89	10.02	4.15	13.07	13.34	13.20
Sherwin-Williams	0.95	1.07	1.01	10.02	4.15	14.27	14.24	14.26
Sirius XM Holdings	0.95	1.05	1.00	10.02	4.15	14.17	14.17	14.17
Smith (A.O.)	0.90	1.03	0.96	10.02	4.15	13.77	13.87	13.82
Texas Instruments	0.90	1.01	0.96	10.02	4.15	13.77	13.87	13.82
Thermo Fisher Sci.	0.90	1.00	0.95	10.02	4.15	13.67	13.79	13.73
UniFirst Corp.	0.90	0.80	0.85	10.02	4.15	12.66	13.04	12.85
VeriSign Inc.	0.90	1.07	0.99	10.02	4.15	14.07	14.09	14.08
Waters Corp.	0.95	1.00	0.98	10.02	4.15	13.97	14.02	13.99
Watsco, Inc.	0.90	1.10	1.00	10.02	4.15	14.17	14.17	14.17
Western Union	0.85	0.86	0.86	10.02	4.15	12.77	13.12	12.94
		Mean	<u>0.89</u>			<u>13.04</u> %	<u>13.32</u> %	<u>13.26</u> %
		Median	<u>0.89</u>			<u>13.07</u> %	<u>13.34</u> %	<u>13.29</u> %
		Average of Mean and Median	<u>0.89</u>			<u>13.06</u> %	<u>13.33</u> %	<u>13.28</u> %

Notes:

- (1) From note 1 of page 2 of Exhibit DWD-5.
- (2) From note 2 of page 2 of Exhibit DWD-5.
- (3) Average of CAPM and ECAPM cost rates.
- (4) Results were excluded from the final average and median as they were more than two standard deviations from the proxy group's mean.



**FirstEnergy Pennsylvania Electric Companies**  
**Derivation of Investment Risk Adjustment Based upon**  
**Kroll Associates' Size Premia for the Decile Portfolios of the NYSE/AMEX/NASDAQ**

Line No.		[1]		[2]	[3]	[4]
		Market Capitalization on December 29, 2023 (1) ( millions )	(times larger)	Applicable Decile of the NYSE/AMEX/NASDAQ (2)	Applicable Size Premium (3)	Spread from Applicable Size Premium (4)
1.	<u>FirstEnergy Pennsylvania - based on the Utility Proxy Group</u>	\$ 6,567.531		3	0.57%	
2.	<u>Proxy Group of Fourteen Electric Utilities</u>	\$ 15,918.152	2.4 x	2	0.45%	0.12%
			[A]	[B]	[C]	[D]
			Decile	Market Capitalization of Smallest Company ( millions )	Market Capitalization of Largest Company ( millions )	Size Premium (Return in Excess of CAPM)*
		Largest	1	\$ 31,549.077	\$ 2,203,381.286	-0.26%
			2	12,372.885	31,316.513	0.45%
			3	5,918.981	12,323.854	0.57%
			4	3,770.176	5,916.017	0.58%
			5	2,365.425	3,769.877	0.93%
			6	1,389.851	2,365.076	1.16%
			7	789.019	1,389.118	1.37%
			8	377.076	782.383	1.18%
			9	218.389	373.879	2.15%
		Smallest	10	2.015	218.227	4.83%

\*From 2023 Kroll Cost of Capital Navigator

Notes:

- (1) From page 2 of this Exhibit.
- (2) Gleaned from Columns [B] and [C] on the bottom of this page. The appropriate decile (Column [A]) corresponds to the market capitalization of the proxy group, which is found in Column [1].
- (3) Corresponding risk premium to the decile is provided in Column [D] on the bottom of this page.
- (4) Line No. 1 Column [3] – Line No. 2 Column [3]. For example, the 0.12% in Column [4], Line No. 2 is derived as follows  
 $0.12\% = 0.57\% - 0.45\%$ .

**FirstEnergy Pennsylvania Electric Companies**  
**Market Capitalization of FirstEnergy Pennsylvania and the**  
**Utility Proxy Group**

		[1]	[2]	[3]	[4]	[5]	[6]
<u>Company</u>	<u>Exchange</u>	<u>Common Stock Shares Outstanding at Fiscal Year End 2022 ( millions )</u>	<u>Book Value per Share at Fiscal Year End 2022 (1)</u>	<u>Total Common Equity at Fiscal Year End 2022 ( millions )</u>	<u>Closing Stock Market Price on December 29, 2023</u>	<u>Market-to-Book Ratio on December 29, 2023 (2)</u>	<u>Market Capitalization on December 29, 2023 (3) ( millions )</u>
FirstEnergy Pennsylvania		NA	NA	3,867.804 (4)	NA		
Based upon Proxy Group of Fourteen Electric Utilities						169.8 (5)	\$ 6,567.531 (6)
<b>Proxy Group of Fourteen Electric Utilities</b>							
Alliant Energy Corporation	NASDAQ	251.135	\$ 24.99	\$ 6,276.00	\$ 51.30	205.3 %	\$ 12,883.224
Ameren Corporation	NYSE	262.000	\$ 40.11	\$ 10,508.00	\$ 72.34	180.4	18,953.08
American Electric Power Corporation	NASDAQ	513.866	\$ 46.50	\$ 23,893.40	\$ 81.22	174.7	41,736.20
Duke Energy Corporation	NYSE	770.000	\$ 61.51	\$ 47,360.00	\$ 97.04	157.8	74,720.80
Edison International	NYSE	382.208	\$ 35.70	\$ 13,643.00	\$ 71.49	200.3	27,324.09
Entergy Corporation	NYSE	211.177	\$ 61.40	\$ 12,966.99	\$ 101.19	164.8	21,368.95
Evergy, Inc.	NASDAQ	229.546	\$ 41.32	\$ 9,483.70	\$ 52.20	126.3	11,982.31
IDACORP, Inc.	NYSE	50.562	\$ 55.52	\$ 2,807.24	\$ 98.32	177.1	4,971.25
NorthWestern Corporation	NASDAQ	63.278	\$ 42.12	\$ 2,665.18	\$ 50.89	120.8	3,220.23
OGE Energy Corporation	NYSE	200.200	\$ 22.05	\$ 4,413.40	\$ 34.93	158.4	6,992.99
Pinnacle West Capital Corporation	NYSE	113.247	\$ 53.41	\$ 6,048.65	\$ 71.84	134.5	8,135.68
Portland General Electric Company	NYSE	89.283	\$ 31.13	\$ 2,779.00	\$ 43.34	139.2	3,869.54
Southern Company	NYSE	1,090.000	\$ 27.90	\$ 30,408.00	\$ 70.12	251.4	76,430.80
Xcel Energy Inc.	NASDAQ	549.578	\$ 30.34	\$ 16,675.00	\$ 61.91	204.0	34,024.38
Median		240.341	\$ 40.711	\$ 9,995.850	\$ 70.805	169.8 %	\$ 15,918.152

NA= Not Available

- Notes: (1) Column 3 / Column 1.  
 (2) Column 4 / Column 2.  
 (3) Column 1 \* Column 4.  
 (4) Requested rate base multiplied by the requested common equity ratio.  
 (5) The market-to-book ratio of FirstEnergy Pennsylvania on December 29, 2023 is assumed to be equal to the market-to-book ratio of the Utility Proxy Group on December 29, 2023 as appropriate.  
 (6) Column [3] multiplied by Column [5].

Source of Information: 2022 Annual Forms 10K.  
 Finance.Yahoo.com.  
 Bloomberg Professional Services.

**FirstEnergy Pennsylvania Electric Companies**  
**Derivation of the Flotation Cost Adjustment to the Cost of Common Equity**

Equity Issuances

	[Column 1]	[Column 2]	[Column 3]	[Column 4]	[Column 5]	[Column 6]	[Column 7]	[Column 8]	[Column 9]	[Column 10]	
<u>Date</u>	<u>Transaction (1)</u>	<u>Shares Issued (1)</u>	<u>Market Price per Share (1)</u>	<u>Average Offering Price per Share (1)</u>	<u>Market Pressure (2)</u>	<u>Issuance Expense</u>	<u>Net Proceeds per Share (3)</u>	<u>Gross Equity Issue before Costs (4)</u>	<u>Total Net Proceeds (5)</u>	<u>Total Flotation Costs (6)</u>	<u>Flotation Cost Percentage (7)</u>
9/11/2003	Equity Offering	32,200,000	\$ 31.1000	\$ 30.0000	\$ 1.10	\$ 0.975	\$ 29.0250	\$ 1,001,420,000	\$ 934,605,000	\$ 66,815,000	6.67%
1/22/2018	Private Placement	30,120,482	\$ 29.4000	\$ 28.2200	\$ 1.18	\$ -	\$ 28.2200	\$ 885,542,171	\$ 850,000,002	\$ 35,542,169	4.01%
12/13/2021	Equity Offering	25,588,535	\$ 40.1700	\$ 39.0800	\$ 1.09	\$ 1.016	\$ 38.0639	\$ 999,999,948	\$ 973,999,948	\$ 53,891,503	2.60%
								<u>\$ 2,886,962,119</u>	<u>\$ 2,758,604,950</u>	<u>\$ 156,248,672</u>	<u>4.45%</u>

Flotation Cost Adjustment

	[Column 11]	[Column 12]	[Column 13]	[Column 14]	[Column 15]	[Column 16]
	<u>Average Dividend Yield (8)</u>	<u>Average Projected EPS Growth Rate (8)</u>	<u>Adjusted Dividend Yield (9)</u>	<u>Average DCF Cost Rate Unadjusted for Flotation (10)</u>	<u>DCF Cost Rate Adjusted for Flotation (11)</u>	<u>Flotation Cost Adjustment (12)</u>
Proxy Group of Fourteen Electric Utilities	4.33 %	5.27 %	4.44 %	9.71 %	9.92 %	0.21 %

- Notes:
- (1) From Company SEC filings.
  - (2) Col. 2 - Col. 3.
  - (3) Col. 2 - Col. 4 - Col. 5.
  - (4) Col. 1 x Col. 2.
  - (5) Col. 1 x Col. 6.
  - (6) Col. 1 \*(Col. 4 + Col. 5).
  - (7) (Col. 7 - Col. 8) / Col. 7.
  - (8) From page 1 of Exhibit DWD-3.
  - (9) Col. 11 \*(1+0.5\*Col. 12).
  - (10) Col. 12 + Col. 13.
  - (11) (Col. 13 / (1 - Col. 10)) + Col. 12.
  - (12) Col. 15 - Col. 14.

**FE PA STATEMENT NO. 11**  
**Weizhong (Bill) Wang**

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY**

**DOCKET NO. R-2024-3047068**

**Direct Testimony  
of  
Bill Wang**

**List of Topics Addressed**

**Capital Structure  
Cost of Long-Term Debt  
Weighted Average Cost of Capital**

**TABLE OF CONTENTS**

I. INTRODUCTION AND PURPOSE ..... 1

II. CAPITAL STRUCTURE ..... 3

III. COST OF LONG-TERM DEBT ..... 5

IV. OVERALL COST OF CAPITAL..... 6

V. CONCLUSION..... 6



1 **Q. Have you ever testified before the Pennsylvania Public Utility Commission**  
2 **(“Commission”)?**

3 A. No, I have never testified before this Commission. I have, however, testified before the  
4 Maryland Public Service Commission, New Jersey Board of Public Utilities, and the Public  
5 Service Commission of West Virginia.

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

7 A. I am testifying on behalf of FE PA, formerly known as the individual Pennsylvania utility  
8 operating companies Metropolitan Edison Company, Pennsylvania Electric Company,  
9 Pennsylvania Power Company, and West Penn Power Company (collectively, the  
10 “Predecessor Companies”).

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

12 A. My testimony describes and supports the capital structure, embedded cost of long-term  
13 debt, and overall weighted average cost of capital claimed by FE PA.

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

15 A. Yes. I am sponsoring the following summary schedules for FE PA, which will be discussed  
16 further in this testimony:

- 17 • FE PA Exhibit No. BW-1: Capitalization and Capitalization Ratios
- 18 • FE PA Exhibit No. BW-2: Schedule of Long-Term Debt Outstanding Projected  
19 at December 31, 2025
- 20 • FE PA Exhibit No. BW-3: Overall Weighted Average Cost of Capital Projected  
21 at December 31, 2025



1           Additionally, I am responsible for the Commission’s base rate filing requirements  
2           II-B-5; III-A-1 through III-A-2; III-B-1 through III-B-5; III-C-1; III-D-2 through III-D-4;  
3           III-E-1 through III-E-2; III-E-4; III-F-2 through III-F-4. Each of these exhibits or filing  
4           requirements were prepared by me or under my supervision.

5       **II. CAPITAL STRUCTURE**

6       **Q. Please explain the steps FirstEnergy has taken in recent years to improve its balance**  
7       **sheet.**

8       A. Since 2021, FirstEnergy has significantly improved its balance sheet by raising \$7 billion  
9       dollars in equity capital. This includes a \$1 billion common equity transaction in late 2021,  
10       a \$2.4 billion sale of a 19.9% equity interest in FirstEnergy Transmission, LLC (“FET”) in  
11       2022, and an additional \$3.5 billion sale of a 30% equity interest in FET in first quarter of  
12       2024. The equity transactions allowed FirstEnergy to reduce long-term debt as a  
13       percentage of total debt to 26% at year-end 2023 versus 33% at year-end 2021. Also,  
14       FirstEnergy plans to deploy \$450 million of the Q1 2024 FET sale proceeds to reduce long-  
15       term debt at FE PA in 2024.

16       **Q. What capital structure ratio are you proposing be utilized for purposes of**  
17       **determining overall weighted average cost of capital?**

18       A. I recommend using FE PA’s projected capital structure at December 31, 2025, exclusive  
19       of short-term debt. That date corresponds to the end of the fully projected future test year  
20       in this proceeding and, accordingly, reflects the mix of long-term debt and common equity  
21       capital. See FE PA Exhibit No. BW-1 for the proposed capital structure.

1 **Q. Why are you proposing using FE PA’s capital structure instead of by rate district?**

2 A. On January 1, 2024, the Predecessor Companies merged into FE PA pursuant to the  
3 Commission’s Order at Docket Nos. A-2023-3038771, et al (“PA Consolidation”). As part  
4 of PA Consolidation, the tariffs of the Predecessor Companies were combined into a single  
5 tariff for FE PA, which consists of the Met-Ed, Penelec, Penn Power, West Penn and  
6 Pennsylvania State University (“PSU”) rate districts (individually a “Rate District” and in  
7 any combination the “Rate Districts”).<sup>1</sup> Following the consummation of the merger  
8 transaction, the existing long-term debt obligations of the Predecessor Companies, both  
9 senior unsecured and secured (first mortgage bonds), became obligations of FE PA by  
10 operation of law. Going forward, all refinancings of the Predecessor Companies debt and  
11 new debt issuances will be done at FE PA.

12 **Q. Does this mean all of the Rate Districts have the same capital structure?**

13 A. Yes, that is correct.

14 **Q. Does FE PA have any preferred stock?**

15 A. No, FE PA does not have any preferred stock outstanding.

16 **Q. How did you derive the anticipated capital structure ratio at December 31, 2025?**

17 A. As set forth in FE PA Exhibit No. BW-1, the starting point was the actual capital structure  
18 in place at December 31, 2023 for the Predecessor Companies, which represents the end of  
19 the historic test year. Then, based on recent financial forecasts, the respective amounts of  
20 long-term debt and common equity were projected forward to December 31, 2024, the end

---

<sup>1</sup> 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.

1 of the future test year, and to December 31, 2025, the end of the fully projected future test  
2 year, to capture: (1) consummated and planned issuances of long-term debt; (2) the pay  
3 down of long-term debt; (3) the amortization of long-term debt discount; (4) planned equity  
4 infusions; and 5) anticipated changes in retained earnings.

5 **Q. What specific capital structure ratio do you recommend be adopted for rate of return**  
6 **purposes in this case?**

7 A. Since rate setting is prospective, the rate of return should reflect a utility's expected capital  
8 structure at the end of the fully projected future test year. Therefore, I recommend the  
9 adoption of the projected December 31, 2025, capital structure ratio of 46.2% long-term  
10 debt and 53.8% common equity.

11 **III. COST OF LONG-TERM DEBT**

12 **Q. What cost rate have you assigned to the long-term debt component of FE PA capital**  
13 **structure?**

14 A. The determination of a utility's weighted average long-term debt cost rate is essentially an  
15 arithmetic exercise due to the fact that the utility has contracted for the use of the capital in  
16 question for a defined period of time at a specified cost rate. The necessary calculations,  
17 which take into account issuance expense, are provided in FE PA Exhibit No. BW-2.

18 **Q. Please describe what is shown in FE PA Exhibit No. BW-2.**

19 A. FE PA Exhibit No. BW-2 itemizes each series of debt, the date of issuance, maturity,  
20 original amount issued and projected amount outstanding as of December 31, 2025. The  
21 Premium/Discount and Issuance Expenses column represents legal, underwriting and other  
22 miscellaneous costs associated with each issuance. The principal amount issued, adjusted

1 for any premium or discount, less any issuance expenses, equals the Net Proceeds. The  
2 effective rate is calculated by taking the Net Proceeds at the time of issuance and  
3 calculating the Internal Rate of Return based on the interest rate and the years to maturity.  
4 After the effective rate is calculated for each individual series, the rates are weighted by  
5 taking the effective rate multiplied by each respective amount outstanding divided by the  
6 total amount of long-term debt outstanding.

7 **Q. What long-term debt cost rate do you recommend be utilized in developing FE PA's**  
8 **overall cost of capital?**

9 A. As indicated in FE PA Exhibit No. BW-2, FE PA's projected weighted average long-term  
10 debt cost rate is 4.56%.

11 **IV. OVERALL COST OF CAPITAL**

12 **Q. How did you calculate FE PA's overall cost of capital?**

13 A. As set forth in FE PA Exhibit No. BW-2, I quantified and then combined FE PA's weighted  
14 average cost of long-term debt and common equity by multiplying the projected December  
15 31, 2025 capitalization ratio presented in FE PA Exhibit No. BW-1 by: (1) the average cost  
16 of debt developed in FE PA Exhibit No. BW-2; and (2) FE PA's requested return on  
17 common equity of 11.30%. The proposed cost of equity is supported by Company witness  
18 D'Ascendis in FE PA Statement No. 10. FE PA's overall weighted cost of capital is 8.19%

19 **V. CONCLUSION**

20 **Q. Does this conclude your testimony?**

21 A. Yes, it does.

**FirstEnergy Pennsylvania Electric Company**  
**Capitalization & Capitalization Ratios**  
(\$ in Thousands)

	Actuals at December 31, 2023 <sup>(1)</sup>		Forecast at December 31, 2024		Forecast at December 31, 2025	
	Amount	Ratios	Amount	Ratios	Amount	Ratios
	<u>Outstanding</u>	<u>Rate Making</u>	<u>Outstanding</u>	<u>Rate Making</u>	<u>Outstanding</u>	<u>Rate Making</u>
Long Term Debt <sup>(2)</sup>	4,176,342	51.03%	3,731,208 <sup>(3)</sup>	47.88%	3,735,139 <sup>(3)</sup>	46.19%
Preferred Stock	0	0.00%	0	0.00%	0	0.00%
Common Equity	4,007,813	48.97%	4,062,383	52.12%	4,352,022	53.81%
Total Capital	<u>8,184,155</u>	<u>100.00%</u>	<u>7,793,591</u>	<u>100.00%</u>	<u>8,087,162</u>	<u>100.00%</u>

**Notes:** <sup>(1)</sup> Pro forma capitalization using the PA Operating Companies financials as of 12/31/23.

<sup>(2)</sup> Includes current portion of long-term debt

<sup>(3)</sup> Reflects changes in long-term debt of:

\$250 million decrease in 2024 due to the early redemption of Metropolitan Edison's \$250 million 4.00% notes due 4/15/25

\$200 million decrease in 2024 due to the early redemption of Pennsylvania Electric Company's \$200 million 4.15% notes due 4/15/25

Approximately \$8.5 million increase due to the amortization of debt discount and expense, and approximately \$0.3 million increase in capital lease obligations.

Approximately \$0.3 million increase due to capital lease obligations.

**FirstEnergy Pennsylvania Electric Company**  
**Schedule of Long Term Debt Outstanding at 12/31/2025**

Subsidiary	Title	Date of Offering	Date of Maturity	Principal Amount Issued	Amount Outstanding	Amount Retired	Amount Reacquired	Gain (Loss) on Reacquisition	Interest Rate	Prem / (Disc) & (Issuance) Expenses	Net Proceeds	Annual / Sinking Fund	Effective Rate	Total Average Weighted Effective Cost Rate
ME	5.20% Senior Notes	3/30/2023	4/1/2028	425,000,000	425,000,000				5.20%	(4,422,221)	420,577,779		5.440%	
ME	4.30% Senior Notes	1/10/2019	1/15/2029	500,000,000	500,000,000				4.30%	(5,033,719)	494,966,281		4.425%	
PN	3.25% Series	9/8/2017	3/15/2028	300,000,000	300,000,000				3.25%	(3,278,446)	296,721,554		3.374%	
PN	6.15% Series	9/28/2009	10/1/2038	250,000,000	250,000,000				6.15%	(2,982,095)	247,017,905		6.239%	
PN	3.60% Series	6/3/2019	6/1/2029	300,000,000	300,000,000				3.60%	(3,279,741)	296,720,259		3.732%	
PN	3.61% Series	4/20/2020	5/1/2032	125,000,000	125,000,000				3.61%	(785,346)	124,214,654		3.675%	
PN	3.71% Series	4/20/2020	5/1/2035	125,000,000	125,000,000				3.71%	(785,346)	124,214,654		3.765%	
PN	5.15% Series	3/30/2023	3/30/2026	300,000,000	300,000,000				5.15%	(2,685,465)	297,314,535		5.478%	
PP	4.24% Series	7/11/2016	7/11/2056	50,000,000	50,000,000				4.24%	(743,443)	49,256,557		4.318%	
PP	4.37% Series	10/3/2018	10/1/2048	50,000,000	50,000,000				4.37%	(542,421)	49,457,579		4.436%	
PP	3.79% Series	11/29/2022	12/1/2032	150,000,000	150,000,000				3.79%	(1,013,630)	148,579,191		3.905%	
WPP	4.45% Series	9/17/2015	9/15/2045	150,000,000	150,000,000				4.45%	(1,128,198)	148,871,802		4.496%	
WPP	3.84% Series	12/15/2016	12/15/2046	100,000,000	100,000,000				3.84%	(743,173)	99,256,827		3.882%	
WPP	4.09% Series	9/15/2017	9/15/2047	100,000,000	100,000,000				4.09%	(671,495)	99,328,505		4.129%	
WPP	4.14% Series	12/15/2017	12/15/2047	275,000,000	275,000,000				4.14%	(1,716,762)	273,283,238		4.177%	
WPP	4.22% Series	5/21/2019	6/1/2059	100,000,000	100,000,000				4.22%	(699,027)	99,300,973		4.256%	
WPP	4.22% Series	8/15/2019	8/15/2059	150,000,000	150,000,000				4.22%	(916,887)	149,083,113		4.252%	
WPP	5.29% Series	12/13/2022	1/15/2033	300,000,000	300,000,000				5.29%	(2,227,509)	297,772,491		5.386%	
				<b>3,750,000,000</b>	<b>3,750,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>(33,654,924)</b>	<b>3,715,937,898</b>			<b>4.56%</b>

FirstEnergy Pennsylvania Companies  
 Projected Capital Cost Rates  
 12/31/2025

	<u>(\$000)</u>	<u>Ratios</u>	<u>Cost Rate</u>	<u>Weighted Average Cost of Capital</u>
Common Equity	4,352,022	53.81%	11.30%	6.08%
Preferred Stock				
Long-term Debt	3,735,139	46.19%	4.56%	2.11%
Total Capitalization	<u>8,087,162</u>	<u>100.00%</u>		<u>8.19%</u>