

May 16, 2023

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VIA ELECTRONIC FILING

Andrew S. Johnston, Executive Secretary
Maryland Public Service Commission
William Donald Schaefer Tower, 16th Floor
6 St. Paul Street
Baltimore, Maryland 21202

**Re: Case No. 9695 – In the Matter of The Potomac Edison Company’s
Application for Adjustments to its Retail Rates for the Distribution of
Electric Energy**

Dear Executive Secretary Johnston:

With regard to the above-referenced matter, The Potomac Edison Company (the “Company”) hereby files the Supplemental Direct Testimony of the following witnesses:

- Raymond E. Valdes
- John J. Spanos, with Exhibits JJS-1 Update and JJS-2 Update
- Susan M. Colflesh, with Exhibit SMC-1 Update
- Jill A. Soltis, with all Exhibits JAS including Updates to Exhibits JAS-1, JAS-2, JAS 3-1 through JAS 3-4, JAS 3-16 through JAS 3-18, JAS 3-20, JAS 3-26 through 3-30, JAS 3-33, JAS 3-34, and JAS 3-36 through 3-38
- Timothy S. Lyons, with Exhibits TSL-2 Update, TSL-3 Update, and TSL-4 Update
- Stephanie L. Fall, with Exhibits SLF-1 Update and SLF-2 Update

As initially noted in the Direct Testimony of Raymond E. Valdes filed with the Company’s Application in this proceeding on March 22, 2023, this Supplemental Direct Testimony filing updates certain Company witnesses’ testimony and exhibits based on updates to depreciation rate results calculated using plant and reserve balance data as of December 31, 2022, to synchronize the depreciation study with the end of the 2022 historical test year. The enclosed Supplemental Direct Testimony also reflects a handful of minor corrections to the Company’s Direct Testimony as well as the Office of People’s Counsel’s (“OPC”) proposal to move the Commission’s consideration of the Company’s planned limited-income assistance initiatives, proposed pursuant to section 4-309 of the Maryland Code’s Public Utilities Article, to a Phase II proceeding.

Please do not hesitate to contact me with any questions.

May 16, 2023

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Respectfully submitted,

/s/ J. Joseph Curran, III

J. Joseph Curran, III
Counsel for The Potomac Edison Company

Enclosures

Cc: Parties of record, Case No. 9695

BEFORE THE
PUBLIC SERVICE COMMISSION
OF MARYLAND

In the Matter of The Potomac
Edison Company's Application
For Adjustments to its Retail
Rates for the Distribution of
Electric Energy

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Case No. 9695

SUPPLEMENTAL DIRECT TESTIMONY OF
RAYMOND E. VALDES

Concerning: Updated Depreciation Rate Results, Identification of Company Witnesses
Sponsoring Updates and Filing Supplemental Direct Testimony

May 16, 2023

1 Q. PLEASE STATE YOUR NAME AND POSITION.

2 A. My name is Raymond E. Valdes. I am employed by FirstEnergy Service Company as
3 Director, Rates and Regulatory Affairs – West Virginia/Maryland. I am testifying on
4 behalf of The Potomac Edison Company (“PE” or “Company”). My educational
5 background and qualifications were provided in my Direct Testimony filed on March 22,
6 2023.

7 Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL DIRECT TESTIMONY?

8 A. On pages 11-12 of my Direct Testimony, I indicated that the depreciation study sponsored
9 by Company witness Spanos was based upon plant and reserve balance data as of June 30,
10 2022, but the Company had recently provided Mr. Spanos with updated plant and reserve
11 balance data as of December 31, 2022 to synchronize the depreciation study with the end
12 of the 2022 historical test year. Upon completion of that study, the Company planned to
13 file an update to its distribution base rate case to reflect the updated depreciation rate results
14 as well as any other changes or corrections that may have occurred subsequent to the March
15 22, 2023 filing. The purpose of my Supplemental Direct Testimony is to present the results
16 of the update, as well as identify Company witnesses that will sponsor the updates.

17 Q. IN YOUR DIRECT TESTIMONY, YOU INDICATED THAT THE COMPANY’S
18 FILING INCLUDED AN ACTUAL TEST YEAR OF 2022. HAS THAT CHANGED?

19 A. No. The Company’s filing submitted on March 22, 2023, included actual cost data from a
20 historical test year of 2022 and did not include any forecasted costs during 2022.¹ That has

¹ Although the Company’s March 22, 2023 filing was based on actual cost data from 2022, it did include some post-test year adjustments.

1 not changed. The update included in this supplemental filing consists primarily of updates
2 to proposed adjustments (such as depreciation and salaries and wage expenses), along with
3 an update to an allocator, and subsequent miscellaneous adjustments (such as updates to
4 income taxes that are dependent upon updates to adjustments and allocators). However,
5 the 2022 historical actual cost information has not changed. A description of the specific
6 expense and cost updates are contained in the Supplemental Direct Testimony of Company
7 witnesses Spanos and Colflesh.

8 Q. PLEASE SUMMARIZE THE UPDATED OVERALL REQUEST IN THIS CASE.

9 A. As a result of updates discussed in the Supplemental Direct Testimony of Company
10 witnesses Spanos and Colflesh, the Company is now requesting a \$50.4 million increase in
11 distribution revenue based on an overall rate of return of 7.54%. This is an increase of \$2.9
12 million as compared to the distribution revenue increase of \$47.5 million included in the
13 Company's March 22, 2023, filing. The majority of the \$2.9 million incremental increase
14 is due to the update to depreciation rates and its effect on various depreciation-related
15 adjustments (\$2.2 million of the \$2.9 million).

16 Q. ARE THERE ANY ITEMS THAT AFFECT THE NET INCREASE EXPERIENCED BY
17 CUSTOMERS?

18 A. Yes. The Company's requested increase continues to reflect the movement of about \$4.8
19 million of Electric Distribution Investment Surcharge ("EDIS") revenues from the
20 surcharge to distribution rates. However, the Office of People's Counsel ("OPC") has

1 requested that the Company remove its proposed low-income assistance programs² and
2 instead review the low-income proposal within Phase II of this case. Therefore, subject to
3 approval of the Public Utility Law Judge, the Company has agreed to OPC's request, and
4 the residential customer impact of the low-income assistance programs are no longer
5 reflected in the net impact to distribution rates until Phase II has concluded.

6 Q. WHAT IS THE NET EFFECT OF THE UPDATED INCREASE TO DISTRIBUTION
7 RATES AND THE REDUCTION TO THE EDIS?

8 A. The net effect to customer rates is \$45.6 million, which is comprised of the \$50.4 million
9 increase in distribution revenue less the \$4.8 million decrease in the EDIS. Table 1 below
10 shows a summary of the impact per rate schedule of the Company's request for rate relief.

² The proposed low-income assistance programs consist of an "Energy Assistance Outreach Team" and a "50% Discount Program", as described in the Direct Testimony of Company witness Larned.

Table 1

Rate Schedule	Distribution Revenue ¹		EDIS		Total Bill
	Current	Proposed	Reduction	Change	% Change ²
(a)	(b)	(c)	(d)	(e) = (c)+(d)- (b)	(f)
R (residential)	\$ 83,434,046	\$ 118,689,197	\$ (2,885,189)	\$ 32,369,962	9.7%
G, C	24,649,053	32,245,750	(789,248)	6,807,449	6.2%
Hag/Fred	22,208	29,528	(1,239)	6,081	6.9%
C-A, CSH	435,542	578,968	(28,456)	114,970	4.1%
PH, AGS	19,362,724	25,394,540	(1,043,863)	4,987,952	2.9%
PP	1,374,959	1,802,380	(14,192)	413,230	0.7%
Street Lighting	4,969,621	5,896,409	(25,029)	901,760	14.4%
Total	\$ 134,248,154	\$ 184,636,773	\$ (4,787,214)	\$ 45,601,405	6.7%

¹ Distribution includes tax surcharges for the Franchise Tax and the Montgomery County Fuel Energy Local Tax

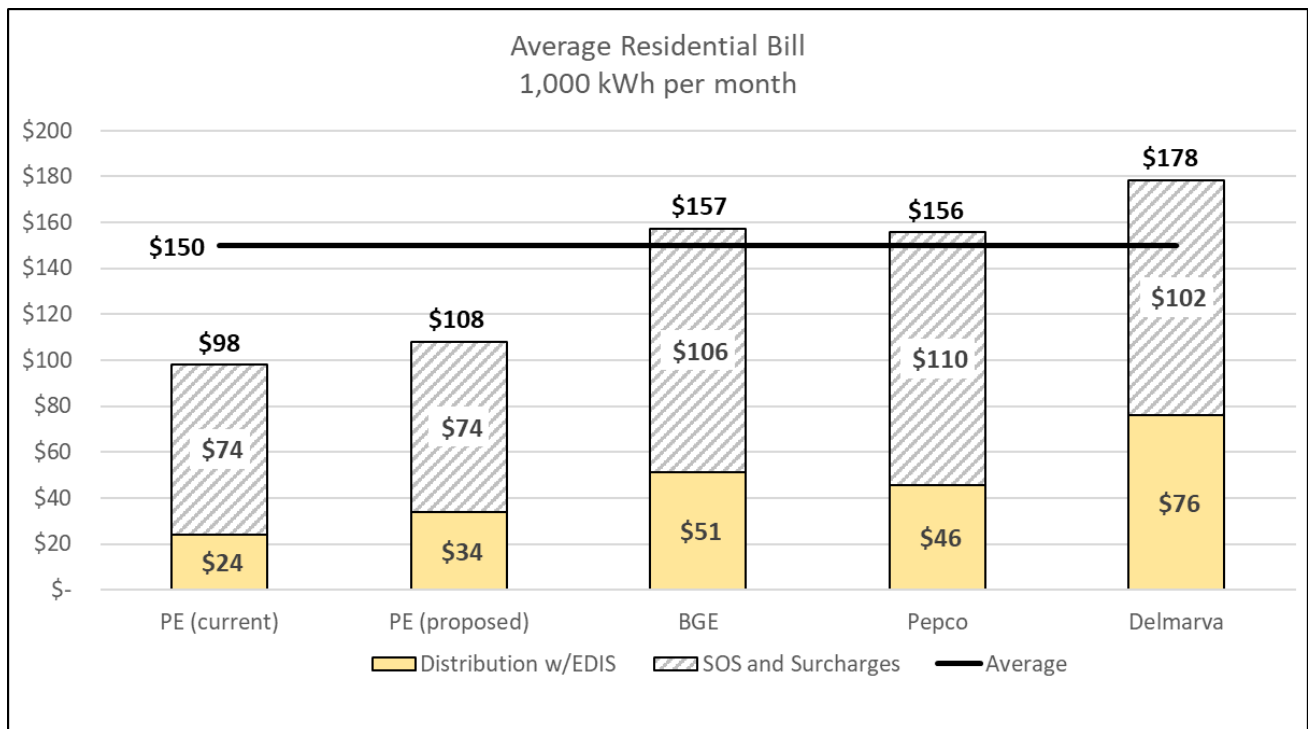
² Based upon rates as of March 2023

The proposed rate increase results in an increase of \$9.74 per month for a residential customer using 1,000 kWh per month, representing a 9.9% increase in the customer's total bill.³ For an aggregate of all customer classes, the proposed rate increase results in a 6.7% increase in the customer's total bill.

Q. IF THE COMPANY'S REQUEST IS APPROVED, HOW WILL PE'S RATES COMPARE TO THE RATES OF MARYLAND'S OTHER ELECTRIC UTILITIES?

³ The percentage increase of 9.9% differs slightly from the class average of 9.7% provided in Table 1 since the actual average monthly kWh usage is slightly higher than 1,000 kWh per month.

A. The Company's proposed rates will still compare favorably to those of Maryland's other investor-owned electric utilities in that they will continue to remain the lowest in the State of Maryland. The chart below shows the effect of the Company's residential rates before and after the proposed rate increase, which continues to result in a monthly bill that is less than the other Maryland investor-owned electric utilities on a distribution-only basis and a total bill basis.



Q. PLEASE PROVIDE AN OVERVIEW OF THE WITNESSES PROVIDING SUPPLEMENTAL DIRECT TESTIMONY SUPPORTING THE COMPANY'S PROPOSED UPDATE.

1 A. In addition to my testimony, the following witnesses are filing Supplemental Direct
2 Testimony on behalf of the Company along with updated exhibits that support the
3 previously mentioned updates.

4 1. John J. Spanos, President of Gannett Fleming Valuation and Rate Consultants,
5 LLC, discusses the update to the annual depreciation accrual rates.

6 2. Susan M. Colflesh, State Regulatory Analyst in the Rates and Regulatory
7 Affairs Department – West Virginia/Maryland, FirstEnergy Service Company,
8 discusses the updated jurisdictional separation study resulting from
9 depreciation-related expenses associated with updated depreciation rates,
10 updated salaries and wage information, an updated allocator, as well as small
11 miscellaneous updates.

12 3. Jill A. Soltis, State Regulatory Analyst in the Rates and Regulatory Affairs
13 Department – West Virginia/Maryland, FirstEnergy Service Company,
14 sponsors updates to her exhibits as a result of the updates discussed by
15 Company witnesses Spanos and Colflesh.

16 4. Timothy S. Lyons, Partner at ScottMadden, Inc, sponsors updates to the class
17 cost of service study and rate design as a result of the updates presented by
18 Company witness Soltis.

19 5. Stephanie L. Fall, Manager in the Rates and Regulatory Affairs Department –
20 West Virginia/Maryland, FirstEnergy Service Company, sponsors updates to
21 her tariff exhibits as a result of the updates discussed by Company witness
22 Lyons and myself.

- 1 Q. DOES THIS CONCLUDE YOUR SUPPLEMENTAL DIRECT TESTIMONY?
- 2 A. Yes, it does.

BEFORE THE
PUBLIC SERVICE COMMISSION
OF MARYLAND

In the Matter of The Potomac
Edison Company's Application
For Adjustments to its Retail
Rates for the Distribution of
Electric Energy

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Case No. 9695

SUPPLEMENTAL DIRECT TESTIMONY OF
JOHN J. SPANOS

Concerning: Updated Annual Depreciation Accrual Rates

May 16, 2023

1 Q. PLEASE STATE YOUR NAME AND POSITION.

2 A. My name is John J. Spanos, and I am President of Gannett Fleming Valuation and Rate
3 Consultants, LLC (“Gannett Fleming”). I am testifying on behalf of The Potomac Edison
4 Company (“PE” or “the Company”).

5 Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL DIRECT TESTIMONY?

6 A. The purpose of my Supplemental Direct Testimony is to update the annual depreciation
7 accrual rates by account discussed in my Direct Testimony filed on March 22, 2023. The
8 annual depreciation accrual rates have been updated to be as of December 31, 2022.

9 Q. PLEASE EXPLAIN WHAT YOU WOULD LIKE TO UPDATE FROM YOUR DIRECT
10 TESTIMONY.

11 A. The Company’s depreciation proposal with updated depreciation rates based on electric
12 plant in service as of December 31, 2022, which results in an overall increase in
13 depreciation expense of approximately \$4.9 million as compared to the currently approved
14 depreciation rates. The Company’s filing on March 22, 2023 indicated an approximate
15 \$3.0 million increase in annual depreciation expense when compared to the depreciation
16 rates based on electric plant in service as of June 30, 2022 that were presented in the
17 depreciation study submitted with my Direct Testimony. This increase is primarily due to
18 the amount of plant in service that was added since end of June.

19 The depreciation rates proposed by the Company in this case were calculated using
20 the MD Present Value Method with the discount rate based on the credit-adjusted risk-free
21 rate (“CARFR”). While I do not agree with the use of the MD Present Value Method, and
22 believe that the traditional method would help remedy the major issues with the MD

Present Value Method, the Commission has adopted the MD Present Value Method in recent cases, so the Company's proposal is to use the MD Present Value Method in this case.

The results of the Depreciation Study are summarized by plant function in the table below, which sets forth the original cost and recommended annual depreciation rates and accruals based on electric plant in service as of December 31, 2022. A table summarizing the results by plant account using the traditional method can be found in Exhibit JJS-1 Update. Results using the MD Present Value Method with a 5.93% CARFR discount rate can be found in Exhibit JJS-2 Update. The table below summarizes the results using both methods.

FUNCTION	ORIG. COST, MILLIONS	TRADITIONAL METHOD		PRESENT VALUE METHOD	
		DEPR. RATE	DEPR. AMOUNT, MILLIONS	DEPR. RATE	DEPR. AMOUNT, MILLIONS
<u>ELECTRIC PLANT</u>					
Intangible Plant	30.5	8.26	2.5	8.26	2.5
Distribution Plant	1,330.9	2.96	39.4	2.20	29.3
General Plant	61.2	4.93	3.0	4.81	3.0
Total Electric Plant	1,422.6	3.16	44.9	2.28	34.8

Q. DID YOU MAKE ANY CHANGES TO SURVIVOR CURVES BETWEEN THE DEPRECIATION STUDY SUBMITTED WITH YOUR DIRECT TESTIMONY AND THE DEPRECIATION RATES INCLUDED WITH THIS TESTIMONY?

A. Yes. The survivor curve proposed in the depreciation study for Account 367.00 Underground Conductors and Devices was the 44-R3. When the data through December 31, 2022 was analyzed, it indicated a service life slightly shorter and a slightly lower-mode

1 curve, so the 43-R2.5 was used to calculate the depreciation rates in Exhibits JJS-1 Update
2 and JJS-2 Update. The 43-R2.5 was considered along with the 44-R3 as the proposed
3 survivor curve for the depreciation study submitted with my Direct Testimony. However,
4 due to increased levels of retirements and in many cases younger retirements than
5 previously had been experienced, the 43-R2.5 reflects the most appropriate estimate for
6 this account through December 31, 2022.

7 Q. DID YOU MAKE ANY CHANGES TO NET SALVAGE ESTIMATES BETWEEN THE
8 DEPRECIATION STUDY SUBMITTED WITH YOUR DIRECT TESTIMONY AND
9 THE DEPRECIATION RATES INCLUDED WITH THIS TESTIMONY?

10 A. No.

11 Q. PLEASE PROVIDE AN OVERVIEW OF ANY OTHER CHANGES RELATED TO
12 DEPRECIATION RATES MADE WITH THE SUPPLEMENTAL DIRECT FILING.

13 A. Subtransmission assets were segregated into subaccounts for several distribution plant
14 accounts for the purpose of providing separate subtransmission depreciation rates. In
15 Exhibits JJS-1 Update and JJS-2 Update there are subtransmission subaccounts for
16 Accounts 362, 364, 365, 366, 367, 368, 369 and 370.

17 Q. DOES THIS CONCLUDE YOUR SUPPLEMENTAL DIRECT TESTIMONY?

18 A. Yes.

Exhibit JJS-1 Update

THE POTOMAC EDISON COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2022

ACCOUNT		SURVIVOR	NET	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL		COMPOSITE
(1)		CURVE	SALVAGE	AS OF	DEPRECIATION	ACCRUALS	ACCRUAL	ACCRUAL	REMAINING
		(2)	PERCENT	DECEMBER 31, 2022	RESERVE	(5)	AMOUNT	RATE	LIFE
				(3)	(4)		(6)	(7)=(6)/(3)	(8)=(5)/(6)
ELECTRIC PLANT									
INTANGIBLE PLANT									
303.00	MISCELLANEOUS INTANGIBLE PLANT	7-SQ	0	30,508,117.50	19,474,115	11,034,003	2,520,697	8.26	4.4
TOTAL INTANGIBLE PLANT				30,508,117.50	19,474,115	11,034,003	2,520,697	8.26	4.4
DISTRIBUTION PLANT									
360.20	LAND AND LAND RIGHTS - EASEMENTS	75-R3	0	10,999,110.61	3,082,158	7,916,952	147,041	1.34	53.8
361.00	STRUCTURES AND IMPROVEMENTS	65-S4	(20)	11,366,778.94	5,770,971	7,869,163	174,126	1.53	45.2
362.00	STATION EQUIPMENT	65-R2.5	(20)	188,090,891.16	71,024,162	154,684,908	3,079,987	1.64	50.2
362.01	STATION EQUIPMENT - SUBTRANSMISSION	65-R2.5	(20)	144,398.71	8,036	165,242	2,640	1.83	62.6
364.00	POLES, TOWERS AND FIXTURES	70-R4	(125)	131,481,658.73	70,127,972	225,705,761	4,672,837	3.55	48.3
364.01	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION	70-R4	(125)	1,578,807.48	256,539	3,295,778	51,540	3.26	63.9
365.00	OVERHEAD CONDUCTORS AND DEVICES	62-R1	(100)	154,781,996.78	39,468,964	270,095,029	5,481,259	3.54	49.3
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	62-R1	(100)	2,617,024.18	238,204	4,995,844	86,345	3.30	57.9
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING	70-R4	0	77,719,554.95	17,074,201	60,645,354	969,669	1.25	62.5
366.00	UNDERGROUND CONDUIT	65-R4	(50)	65,856,206.24	30,211,209	68,573,100	1,561,055	2.37	43.9
366.01	UNDERGROUND CONDUIT - SUBTRANSMISSION	65-R4	(50)	1,535,617.82	201,112	2,102,315	35,602	2.32	59.1
367.00	UNDERGROUND CONDUCTORS AND DEVICES	43-R2.5	(50)	305,181,968.21	96,071,308	361,701,644	12,378,818	4.06	29.2
367.01	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	43-R2.5	(50)	4,143,831.19	533,787	5,681,960	149,891	3.62	37.9
368.00	LINE TRANSFORMERS	50-R1.5	(35)	208,172,982.83	101,845,940	179,187,587	4,893,009	2.35	36.6
368.01	LINE TRANSFORMERS - SUBTRANSMISSION	50-R1.5	(35)	269,005.89	19,385	343,773	7,182	2.67	47.9
369.00	SERVICES	65-R4	(125)	74,881,017.38	54,295,319	114,186,970	2,665,035	3.56	42.8
369.01	SERVICES - SUBTRANSMISSION	65-R4	(125)	2,114.18	35	4,722	73	3.45	64.7
370.00	METERS	42-R2.5	(30)	57,799,594.09	24,994,597	50,144,875	1,781,771	3.08	28.1
370.01	METERS - SUBTRANSMISSION	42-R2.5	(30)	74,491.74	5,840	90,999	2,305	3.09	39.5
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30-R0.5	(40)	2,229,308.70	830,446	2,290,586	149,173	6.69	15.4
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	44-S0.5	(45)	31,938,559.78	12,353,601	33,957,311	1,064,309	3.33	31.9
TOTAL DISTRIBUTION PLANT				1,330,864,919.59	528,413,787	1,553,639,873	39,353,667	2.96	
GENERAL PLANT									
389.20	LAND RIGHTS	75-R3	0	3,778.48	884	2,895	50	1.32	57.9
390.10	STRUCTURES AND IMPROVEMENTS	60-R2	(15)	27,423,688.42	12,489,651	19,047,591	427,799	1.56	44.5
391.00	OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE	20-SQ	0	1,202,440.33	660,364	542,077	51,552	4.29	10.5
391.20	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	10-SQ	0	3,959,917.77	289,231	3,670,687	662,208	16.72	5.50
392.00	TRANSPORTATION EQUIPMENT	13-L2	20	4,689,308.63	2,166,051	1,585,396	155,569	3.32	10.2
393.00	STORES EQUIPMENT	20-SQ	0	37,767.52	9,112	28,656	1,864	4.94	15.4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	8,419,630.30	2,624,711	5,794,920	439,751	5.22	13.2
395.00	LABORATORY EQUIPMENT	20-SQ	0	331,712.29	256,141	75,571	13,827	4.17	5.50
396.00	POWER OPERATED EQUIPMENT	20-S0.5	5	844,764.42	802,525	1	0	-	*
397.00	COMMUNICATION EQUIPMENT	10-SQ	0	14,235,583.00	6,704,777	7,530,806	1,267,170	8.90	5.9
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	114,199.94	114,200	0	0	-	**
TOTAL GENERAL PLANT				61,262,791.10	26,117,646	38,278,600	3,019,790	4.93	
TOTAL DEPRECIABLE PLANT				1,422,635,828.19	574,005,548	1,602,952,476	44,894,154	3.16	

Exhibit JJS-1 Update

THE POTOMAC EDISON COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2022

ACCOUNT		SURVIVOR	NET	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL		COMPOSITE
(1)		CURVE	SALVAGE	AS OF	DEPRECIATION	ACCRUALS	ACCRUAL	ACCRUAL	REMAINING
		(2)	PERCENT	DECEMBER 31, 2022	RESERVE	(5)	AMOUNT	RATE	LIFE
				(3)	(4)		(6)	(7)=(6)/(3)	(8)=(5)/(6)
NONDEPRECIABLE									
301	ORGANIZATION			124,448.78					
360.1	LAND AND LAND RIGHTS - LAND			11,903,155.98	156,116				
389.1	LAND AND LAND RIGHTS - LAND			1,382,979.33					
399.1	ASSET RETIREMENT COSTS - GENERAL PLANT			14,235.89	11,309				
TOTAL NONDEPRECIABLE PLANT				13,424,819.98	167,425				
TOTAL ELECTRIC PLANT				1,436,060,648.17	574,172,973	1,602,952,476	44,894,154		

* FOR NEW ADDITIONS TO ACCOUNT 396.00 POWER OPERATED EQUIPMENT A 4.75% DEPRECIATION RATE IS RECOMMENDED BASED ON A 20-S0.5 SURVIVOR CURVE AND 5 PERCENT NET SALVAGE

** FOR NEW ADDITIONS TO ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT A 6.67% DEPRECIATION RATE IS RECOMMENDED BASED ON A 15-SQ SURVIVOR CURVE AND 0 PERCENT NET SALVAGE

NOTE: THE ANNUAL ACCRUAL RATE FOR NEW ADDITIONS AS OF JANUARY 1, 2023 ARE AS FOLLOWS:

ACCOUNT 363.00, ELECTRIC STORAGE BATTERY ACCRUAL RATE IS 6.67% BASED ON A 15-L3 SURVIVOR CURVE AND 0% NET SALVAGE

ACCOUNT 371.10, ELECTRIC VEHICLE CHARGING STATION ACCRUAL RATE IS 10.00% BASED ON A 10-S3 SURVIVOR CURVE AND 0% NET SALVAGE

Exhibit JJS-2 Update

THE POTOMAC EDISON COMPANY SUMMARY OF SURVIVOR CURVE, NET SALVAGE PERCENTS AND CALCULATED REMAINING LIFE ACCRUALS RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022 SFAS 143 METHOD - 5.93% DISCOUNT RATE

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2022 (4)	NET SALVAGE ACCRUAL AMOUNT (5)	BOOK DEPRECIATION RESERVE (6)	THEORETICAL RESERVE - NET SALVAGE (7)	BOOK RESERVE NO NET SALVAGE (8)=(6)-(7)	NET PLANT (9)=(4)-(8)	COMPOSITE REMAINING LIFE (10)	REM. LIFE ANNUAL ACCRUAL PLANT ONLY (11)=(9)/(10)	TOTAL ANNUAL ACCRUAL AMOUNT (12)=(8)+(11)	RATE (13)=(12)/(4)
ELECTRIC PLANT												
INTANGIBLE PLANT												
303.00	MISCELLANEOUS INTANGIBLE PLANT	7-SQ	0	30,508,117.50	-	19,474,115	-	19,474,115	11,034,003	4.4	2,520,697	8.26
	TOTAL INTANGIBLE PLANT			30,508,117.50	-	19,474,115	-	19,474,115	11,034,003		2,520,697	8.26
DISTRIBUTION PLANT												
360.20	LAND AND LAND RIGHTS - EASEMENTS	75-R3	0	10,990,110.61	-	3,082,158	-	3,082,158	7,916,952	53.8	147,041	1.34
361.00	STRUCTURES AND IMPROVEMENTS	65-S4	(20)	11,366,778.94	16,447	5,770,971	228,187	5,542,784	5,823,995	45.2	128,871	1.28
362.00	STATION EQUIPMENT	65-R2.5	(20)	188,090,891.16	188,484	71,024,162	2,281,889	68,742,273	119,348,618	50.2	2,376,393	1.36
362.01	STATION EQUIPMENT - SUBTRANSMISSION	65-R2.5	(20)	144,398.71	57	8,036	131	7,905	136,494	62.6	2,181	1.55
364.00	POLES, TOWERS AND FIXTURES	70-R4	(125)	131,481,658.73	898,971	70,127,972	12,368,112	57,759,859	73,721,800	48.3	1,526,279	1.84
364.01	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION	70-R4	(125)	1,578,807.48	3,479	256,539	18,272	238,267	1,340,541	63.9	20,964	1.55
365.00	OVERHEAD CONDUCTORS AND DEVICES	62-R1	(100)	154,781,996.78	1,391,743	39,468,964	14,021,888	25,447,076	129,334,921	49.3	2,624,699	2.59
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	62-R1	(100)	2,617,024.18	6,752	238,204	25,183	213,021	41,549	57.9	48,301	1.85
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING	70-R4	0	77,719,554.95	-	17,074,201	-	17,074,201	60,645,354	62.5	969,669	1.25
366.00	UNDERGROUND CONDUIT	65-R4	(50)	65,856,206.24	200,555	30,211,209	2,651,059	27,560,150	38,296,056	43.9	871,803	1.63
366.01	UNDERGROUND CONDUIT - SUBTRANSMISSION	65-R4	(50)	1,535,617.82	1,799	201,112	9,139	191,973	1,343,645	59.1	22,754	1.60
367.00	UNDERGROUND CONDUCTORS AND DEVICES	43-R2.5	(50)	305,181,968.21	2,104,252	96,071,308	21,328,749	74,742,559	230,439,409	29.2	7,886,521	3.27
367.01	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	43-R2.5	(50)	4,143,831.19	17,958	533,787	81,058	452,729	3,691,102	37.9	97,372	2.78
368.00	LINE TRANSFORMERS	50-R1.5	(35)	208,172,982.83	742,801	101,845,940	8,259,587	93,586,353	114,586,630	36.6	3,128,975	1.86
368.01	LINE TRANSFORMERS - SUBTRANSMISSION	50-R1.5	(35)	269,005.89	464	19,385	986	18,399	250,606	47.9	5,236	2.12
369.00	SERVICES	65-R4	(125)	74,881,017.38	682,020	54,295,319	9,454,784	44,840,535	30,040,482	42.8	701,121	1.85
369.01	SERVICES - SUBTRANSMISSION	65-R4	(125)	2,114.18	5	35	2	33	2,081	64.7	32	1.75
370.00	METERS	42-R2.5	(30)	57,799,594.09	280,804	24,994,597	3,084,017	21,910,581	35,889,013	28.1	1,275,225	2.69
370.01	METERS - SUBTRANSMISSION	42-R2.5	(30)	74,491.74	184	5,840	436	5,404	69,088	39.5	1,750	1.934
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30-R0.5	(40)	2,229,308.70	25,371	930,446	240,109	590,337	1,638,971	15.4	106,737	5.93
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	44-S0.5	(45)	31,938,559.78	172,395	12,353,601	1,642,622	10,710,979	21,227,581	31.9	665,327	2.62
	TOTAL DISTRIBUTION PLANT			1,330,864,919.59	6,734,542	528,413,787	75,696,212	452,717,575	878,147,345		22,600,499	29,335,041
GENERAL PLANT												
389.20	LAND RIGHTS	75-R3	0	3,778.48	-	884	-	884	2,895	57.9	50	1.32
390.10	STRUCTURES AND IMPROVEMENTS	60-R2	(15)	27,423,888.42	28,325	12,489,651	349,653	12,139,998	15,283,991	44.5	343,264	1.56
391.00	OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE	20-SQ	0	1,202,440.33	-	660,364	-	660,364	542,077	10.5	51,552	4.29
391.20	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	10-SQ	0	3,959,917.77	-	289,231	-	289,231	3,670,687	5.5	662,208	16.72
392.00	TRANSPORTATION EQUIPMENT	13-L2	20	4,689,308.63	(70,218)	2,166,051	(339,711)	2,505,761	2,183,547	10.2	214,263	3.32
393.00	STORES EQUIPMENT	20-SQ	0	37,767.52	-	9,112	-	9,112	28,656	15.4	1,864	4.94
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	8,419,630.30	-	2,624,711	-	2,624,711	5,794,920	13.2	439,751	5.22
395.00	LABORATORY EQUIPMENT	20-SQ	0	331,712.29	-	256,141	-	256,141	75,571	5.5	13,827	4.17
396.00	POWER OPERATED EQUIPMENT	20-S0.5	5	844,764.42	(2,560)	802,525	(28,256)	830,781	13,984	-	(2,560)	-
397.00	COMMUNICATION EQUIPMENT	10-SQ	0	14,235,583.00	-	6,704,777	-	6,704,777	7,530,806	5.9	1,267,170	8.90
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	114,199.94	-	114,200	-	114,200	(0)	-	-	-
	TOTAL GENERAL PLANT			61,262,791.10	(44,454)	26,117,646	(18,313)	26,135,959	35,126,832		2,993,949	4.81
	TOTAL DEPRECIABLE PLANT			1,422,635,828.19	6,690,088	574,005,548	75,677,900	498,327,648	924,308,180		28,115,145	34,805,233
NONDEPRECIABLE PLANT												
301.00	ORGANIZATION			124,448.78								
360.10	LAND AND LAND RIGHTS - LAND			11,903,155.98		156,115.75						
389.10	LAND AND LAND RIGHTS - LAND			1,382,979.33								
399.10	ASSET RETIREMENT COSTS - GENERAL PLANT			14,235.89		11,309						
	TOTAL NONDEPRECIABLE PLANT			13,424,819.98		167,425						
	TOTAL ELECTRIC PLANT			1,436,060,648.17	6,690,088	574,172,973	75,677,900	498,327,648	924,308,180		28,115,145	34,805,233

BEFORE THE
PUBLIC SERVICE COMMISSION
OF MARYLAND

In the Matter of The Potomac
Edison Company's Application
For Adjustments to its Retail
Rates for the Distribution of
Electric Energy

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Case No. 9695

SUPPLEMENTAL DIRECT TESTIMONY OF
SUSAN M. COLFLESH

Concerning: Updates to Jurisdictional Separation Study

May 16, 2023

1 Q. PLEASE STATE YOUR NAME AND POSITION.

2 A. My name is Susan M. Colflesh. I am employed by FirstEnergy Service Company as a State
3 Regulatory Analyst in the Rates and Regulatory Affairs Department – West
4 Virginia/Maryland. I am testifying on behalf of The Potomac Edison Company (“PE” or
5 “Company”). My educational background and qualifications were provided in my Direct
6 Testimony filed on March 22, 2023

7 Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL DIRECT TESTIMONY?

8 A. The purpose of my Supplemental Direct Testimony is to update the jurisdictional
9 separation study for updated depreciation-related expenses associated with updated
10 depreciation rates, updated salaries and wage information, an updated allocator, as well as
11 small miscellaneous updates as more fully described below.

12 Q. HAVE YOU PREPARED UPDATES TO PREVIOUS EXHIBITS TO ACCOMPANY
13 YOUR SUPPLEMENTAL DIRECT TESTIMONY?

14 A. Yes. Exhibit SMC-1, which is the jurisdictional separation study, has been updated and is
15 indicated with the term “Update” in the header. Since PE does business as an electric
16 public utility in Maryland and West Virginia, as well as owns transmission facilities in
17 Virginia, it is necessary to perform a jurisdictional separation study to determine the fair
18 share attributable to PE-Maryland distribution customers from the total PE amounts.

19 Q. PLEASE SUMMARIZE THE UPDATES TO EXHIBIT SMC-1 UPDATE.

20 A. In Exhibit SMC-1 Update, the primary update is the use of updated depreciation rates as
21 discussed by Company witness Spanos in his Supplemental Direct Testimony. The new

1 depreciation rates impact going-level Adjustments Nos. 16, 17, 18, 20, 33 and 34, resulting
2 in a net increase to these adjustments of \$2,237,514.

3 Q. HAVE ANY OTHER UPDATED ADJUSTMENTS BEEN INCORPORATED INTO
4 THE EXHIBIT SMC-1 UPDATE?

5 A. Yes. Adjustment Nos. 1 and 2, Salaries and Wages, have been updated to reflect new
6 information that has become available since my initial direct testimony. Specifically,
7 Adjustment No. 1, which annualizes test year salaries and wages, was updated to better
8 align the number of months prior to and after the wage increase. Adjustment No. 2, which
9 reflects the effect of 2023 salaries and wages in the going level of expenses, was updated
10 not only to align the number of pre- and post-increase months, but also to reflect new
11 bargaining employee contracts and related pay raises, which became known on April 27,
12 2023 as a result of a stipulation of settlement that provides for a 3.5% increase effective
13 May 1, 2023. Additionally, some bargaining positions were evaluated and benchmarked
14 and determined to be below equitable wage levels. The new bargaining agreement
15 provides for equity increases in 2023 to bring these employees up to comparable wages for
16 similar workers elsewhere. Both of these bargaining increases have been annualized and
17 incorporated into Adjustment No. 2 and going-level expenses in the jurisdictional
18 separation study. The updates to Adjustment Nos. 1 and 2 result in a net increase of
19 \$148,369.

20 Q. DO THE SALARIES AND WAGE UPDATES IMPACT ANY OTHER
21 ADJUSTMENTS?

1 A. Yes. In conjunction with the Salaries and Wage updates detailed above, Adjustment Nos.
2 3 and 4 for Company Savings Plan expenses and Adjustment Nos. 26 and 27 for Payroll
3 Tax expense have been updated, resulting in a net increase to these adjustments of \$16,037.

4 Q. WERE THERE ANY UPDATES TO ALLOCATIONS USED IN THE
5 JURISDICTIONAL SEPARATION STUDY?

6 A. Yes, the allocator O&M-DX, which is based on distribution operation and maintenance
7 ("O&M") expenses, was updated. This affected the Administrative & General Outside
8 Services portion of O&M expense by \$332,715. This also resulted in a ripple effect to the
9 Working Cash Calculation of rate base, increasing rate base by \$10,721.

10 Q ARE THERE ANY MISCELLANEOUS UPDATES?

11 A. Yes, a small update was made to Adjustment Nos. 37 and 38 for accumulated deferred
12 income taxes for the terminal treatment of reliability plant, resulting in a net increase of
13 \$38,105 to rate base. Further, Adjustment No. 36 increased rate base by \$5,283 due to the
14 cash working capital effect of the update to the previously mentioned adjustments. Finally,
15 as a consequence of the updates, state and federal income taxes are updated for Maryland
16 distribution prior to adjustments and after adjustments, along with a small change of \$123
17 to Adjustment No. 28 for interest synchronization.

18 Q. DOES THIS COMPLETE YOUR SUPPLEMENTAL DIRECT TESTIMONY

19 A. Yes, it does.

The Potomac Edison Company
Jurisdictional Separation Study
Maryland - Distribution
12 Months Ended December 31, 2022
In Whole Dollars

Exhibit SMC-1 Update
Page 1 of 10

Column	(1)	Reference ID (2)	Allocation Factor (3)	Total Company- Per Books (4)	Maryland (5)	West Virginia (6)	Other (7)	MD Distribution Alloc.Factor (8)	MD Distribution (9)	Going Level Adjustment (10)	Adj. No. (11)	MD Distrib. Going Level (12)	MD Distrib. Going Level AS FILED	Difference
<i>Rate Base - 13 Month Average Excluding Prior Period for Maryland Capacity Allocation Method - Avg. of 12 Monthly Peaks</i>														
SUMMARY OF ALLOCATION														
Electric Plant in Service				2,710,742,554	1,650,818,192	918,501,745	141,422,617		1,400,595,796	73,408,934		1,474,004,729	1,474,004,730	0
Reserves for Depreciation & Amortization				1,146,938,030	746,742,880	399,001,311	1,193,839		560,424,574	17,576,431		578,001,005	577,928,288	(72,717)
Net Electric Plant				1,563,804,524	904,075,312	519,500,433	140,228,778		840,171,222	55,832,503		896,003,724	896,076,441	72,717
Additions				-	-	-	-		-	-		-	-	-
Construction Work in Progress				94,967,228	60,842,623	-	34,124,605	-	42,795,678	7,779,093		50,574,771	50,574,771	-
Plant Held for Future Use				-	-	-	-		-	-		-	-	-
Prepayments				17,924,746	-	2,745,671	15,179,075		-	-		-	-	-
Working Capital				25,579,973	16,331,793	8,758,630	298,853		3,413,832	13,037,721		16,451,553	16,435,549	(16,004)
Total Additions				138,471,947	77,174,416	11,504,300	49,602,533		46,209,510	20,816,814		67,026,324	67,010,320	(16,004)
Deductions				-	-	-	-		-	-		-	-	-
Accumulated Deferred Taxes				293,096,866	245,024,429	99,359,039	(51,286,602)		219,665,468	5,771,667		225,437,135	225,475,241	38,105
Customer Advances for Construction				5,621,654	5,061,698	660,646	(100,690)		5,061,698	-		5,061,698	5,061,698	-
Customer Deposits				19,589,516	14,024,604	5,564,912	-		14,024,604	-		14,024,604	14,024,604	-
Contractor Retentions				-	-	-	-		-	-		-	-	-
Deferred Investment Tax Credit				-	-	-	-		-	-		-	-	-
Total Deductions				318,308,036	264,110,731	105,584,596	(51,387,291)		238,751,770	5,771,667		244,523,437	244,561,543	38,105
Total Rate Base				1,383,968,435	717,138,997	425,420,138	241,218,603		647,628,962	70,877,649		718,506,611	718,525,219	18,608
Operating Revenues				948,557,380	601,150,679	343,669,322	3,737,379		138,842,886	-		138,842,886	138,842,885	(1)
Operating Expenses				-	-	-	-		-	-		-	-	-
Operation and Maintenance				717,381,346	456,583,778	248,906,434	11,891,134		59,990,698	(2,849,541)		57,141,157	56,655,385	(485,771)
Depreciation and Amortization Expense				59,010,352	32,835,145	24,627,671	1,547,535		27,614,934	8,517,321		36,132,255	33,822,024	(2,310,231)
Regulatory Debits				10,047,784	2,441,806	7,605,978	0		938,317	(938,317)		-	-	-
Regulatory Credits				14,926,305	16,193,844	(1,244,383)	(23,156)		(3,215,103)	4,503,455		1,288,353	1,288,352	(1)
Accretion expense				22,788	-	-	22,788		-	-		-	-	-
Taxes - Other				47,813,320	34,840,619	12,622,766	349,936		30,563,131	55,537		30,618,668	30,607,318	(11,351)
Total Operating Expenses				849,201,895	542,895,192	292,518,466	13,788,237		115,891,977	9,288,456		125,180,433	122,373,079	(2,807,353)
Operating Income Before Tax				99,355,485	58,255,488	51,150,855	(10,050,858)		22,950,908	(9,288,456)		13,662,453	16,469,806	2,807,353
Income Taxes				-	-	-	-		-	-		-	-	-
State				(220,743)	(323,314)	92,694	9,877		(2,648,894)	(603,328)		(3,252,222)	(3,020,652)	231,570
Federal				1,062,818	(1,200,432)	772,291	(4,427,352)		(6,186,371)	(1,409,046)		(7,595,417)	(7,054,596)	540,821
Income Taxes Deferred - Net				19,067,939	9,201,678	4,889,672	4,976,588		8,298,486	-		8,298,486	8,298,486	0
Amortization of Investment Credit				-	-	-	-		-	-		-	-	-
Total Income Taxes				19,910,013	7,677,932	5,754,657	559,114		(536,779)	(2,012,374)		(2,549,154)	(1,776,762)	772,392
Operating Income				79,445,472	50,577,556	45,396,199	(10,609,972)		23,487,688	(7,276,081)		16,211,607	18,246,568	2,034,961
Allowance for Funds Used During Construction				5,790,352	3,709,705	-	2,080,647		2,609,344	-		2,609,344	2,609,343	(1)
Interest on Customer Deposits				(22,016)	(17,180)	(4,837)	1		(17,180)	-		(17,180)	(17,180)	0
Return				85,213,808	54,270,080	45,391,362	(8,529,324)		26,079,852	(7,276,081)		18,803,771	20,838,731	2,034,960
Rate of Return				6.157%	7.568%	10.670%	-3.536%		4.027%	-10.266%		2.617%	2.900%	0

Electric Plant in Service

The Potomac Edison Company
Jurisdictional Separation Study
Maryland - Distribution
12 Months Ended December 31, 2022
In Whole Dollars

Exhibit SMC-1 Update
Page 3 of 10

Column	(1)	Reference ID (2)	Allocation Factor (3)	Total Company- Per Books (4)	Maryland (5)	West Virginia (6)	Other (7)	MD Distribution Alloc.Factor (8)	MD Distribution (9)	Going Level Adjustment (10)	Adj. No. (11)	MD Distrib. Going Level (12)	MD Distrib. Level/ AS FILED	Going Difference
Depreciation Reserve on Regulatory Assets										726,023	(40)	726,023	726,023	-
COVID-19 Regulatory Asset Depreciation Adj										152,629	(41)	152,629	152,629	-
MD Electric Vehicle Program Reg Asset Depr. Adj										878,652		878,652	878,652	-
Total Reg Asset Depreciation Reserve														-
CWIP Depr Reserve										170,362	(34)	170,362	162,583	(7,779)
Total Depreciation				1,120,169,464	731,472,743	387,739,508	957,213		546,740,930	6,562,342		553,303,272	553,240,378	(62,893)
Accumulated Amortization Intangible Plant		TX60		26,768,566	15,270,137	11,261,803	236,626	S&W	13,683,644			13,683,644	13,683,644	1
Reliability Projectst in Test Year Adj.										37,268	(33)	37,268	32,530	(4,737)
Reliability Projects Post Test Adj.										40,016	(34)	40,016	34,930	(5,087)
Non Eligible Amounts										(12,062)	(42)	(12,062)	(12,062)	-
Allocation of FE Service Company Plant Adj.										10,948,867	(39b)	10,948,867	10,948,867	-
Total Depreciation & Amortization				1,146,938,030	746,742,880	399,001,311	1,193,839		560,424,574	17,576,431		578,001,005	577,928,288	(72,717)
Total Net Electric Plant				1,563,804,524	904,075,312	519,500,433	140,228,778		840,171,222	55,832,503		896,003,724	896,076,441	72,717
Additions				22,956,253										-
Construction Work in Progress														-
Production		D10		-			-		-	-		-	-	-
Transmission		D10		25,379,467	16,589,542		8,789,925	Direct other	-	-		-	-	-
Distribution		Direct		46,631,508	30,225,453		16,406,055	Direct - MD	30,225,453			30,225,453	30,225,453	-
Terminal treatment of post test year reliability projects.										7,779,093	(32b)	7,779,093	7,779,093	-
General & Intangible		GP60		22,956,253	14,027,628	-	8,928,625	S&W	12,570,225			12,570,225	12,570,225	-
Total Construction Work in Progress				94,967,228	60,842,623	-	34,124,605		42,795,678	7,779,093		50,574,771	50,574,771	-
Plant Held for Future Use														-
Production		D10		-	-	-	-		-	-		-	-	-
Transmission		GP20		-	-	-	-	Direct Other	-	-		-	-	-
Distribution		Direct		-	-	-	-	Direct MD	-	-		-	-	-
Total Plant Held for Future Use				-	-	-	-		-	-		-	-	-
Working Capital														-
Fuel In Stock		U10		-	-	-	-		-	-		-	-	-
Plant Materials and Supplies Adj.		D10		-	-	-	-		-	13,191,398	(35)	13,191,398	13,191,398	-
Prepayments														-
Commission Assessments		Direct		494,917	-	382,082	112,835	Direct-MD	-	-		-	-	-
WV Weatherization Program		Direct-WV		35,673	-	35,673		Direct-Other	-	-		-	-	-
Edison Electric Dues (Operating)		GP01		49,405	-	16,741	32,665	MDGP01	-	-		-	-	-
Plant Related		GP01		6,820,801	-	2,311,175	4,509,626	MDGP01	-	-		-	-	-
Labor Related		TX60		-	-	-	-	Direct-Other	-	-		-	-	-
Purchased Power (Relates to the Ft. Martin Securitization)		Direct-Other		5,560,365	-	-	5,560,365	Direct-Other	-	-		-	-	-
Other (MD Related, Nonoperating)		Direct-Other		4,963,584	-	-	4,963,584		-	-		-	-	-
Total Prepayments				17,924,746	-	2,745,671	15,179,075		-	-		-	-	-
Working Cash Calculation														-
Total Operating and Maintenance Expense				717,381,346	456,583,778	248,906,434	11,891,134		59,990,698	(2,849,541)		57,141,157	56,655,385	(485,771)
Taxes Other				47,813,320	34,840,619	12,622,766	349,936		30,563,131	55,537		30,618,668	30,607,318	(11,351)
State Taxes				(220,743)	(323,314)	92,694	9,877		-	-		-	-	-
Federal Taxes				1,062,818	(1,200,432)	772,291	(4,427,352)		-	-		-	-	-
Interest Expense-Common				29,488,167	17,958,032	9,991,771	1,538,364		16,092,280	(1,975,387)		14,116,893	14,117,341	448
Interest Expense-Customer Deposits				22,016	17,180	4,837	(1)		17,180			17,180	17,180	(0)
Interest Exp-AFUDC				(1,667,739)	(1,015,636)	(565,097)	(87,006)		(714,382)			(714,382)	(714,383)	(1)
Dividends on Preferred Stock				-	-	-	-		-	-		-	-	-
Total Cash Expense				793,879,185	506,860,227	271,825,696	9,274,952		105,948,908	(4,769,392)		101,179,516	100,682,840	(496,676)
Daily Cash Requirement				2,175,011	1,388,658	744,728	25,411		290,271	(13,067)		277,204	275,843	(1,361)
Total Cash Working Capital				25,579,973	16,331,793	8,758,630	298,853		3,413,832	(153,677)	(36)	3,260,155	3,244,151	(16,004)
Lead / Lag Days		11.76								(4,936,135)		(4,936,135)	(5,105,826)	(169,691)
Total Working Capital				43,504,719	16,331,793	11,504,300	15,477,928		3,413,832	13,037,721		16,451,553	16,435,549	(16,004)

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Column	(1)	Reference ID	Allocation Factor	Total Company- Per Books	Maryland	West Virginia	Other	MD Distribution Alloc.Factor	MD Distribution	Going Level Adjustment	Adj. No.	MD Distrib. Going Level	MD Distrib. Level/ AS FILED	Difference
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
Total Additions				138,471,947	77,174,416	11,504,300	49,602,533		46,209,510	20,816,814		67,026,324	67,010,320	(16,004)
Deductions														
Accumulated Deferred Taxes														
Plant Related - Federal & State			GP01	326,328,659	198,731,261	110,169,584	17,427,814	MDGP01	178,084,046			178,084,046	178,084,046	0
Plant Related - WV			GP01	-	-	-	-	MDGP01	-			-	-	-
Plant Related - MD			Direct	27,318,326	27,318,326	-	-	MDGP01	24,480,084			24,480,084	24,480,084	0
Labor Related - Federal & State			TX60	27,985,101	15,964,110	-	12,020,991	S&W	14,305,517			14,305,517	14,305,517	(0)
Labor Related - MD			Direct	2,068,538	2,068,538	-	-	S&W	1,853,627			1,853,627	1,853,627	(0)
Customer Related			GP01	-	-	-	-	-	-			-	-	-
CIACS - Federal			GP30 - WV only	(30,670,689)	-	(10,810,545)	(19,860,144)	Direct- Other	-			-	-	-
CIACS - MD			Direct	(3,258,478)	-	-	(3,258,478)	Direct- Other	-			-	-	-
Direct-MD Distribution Related			Direct	942,194	942,194	-	-	Direct-MD	942,194			942,194	942,194	-
Direct - WV			Direct- WV	-	-	-	-	Direct- WV	-			-	-	-
Direct - Other			Direct-Other	(57,616,785)	-	-	(57,616,785)	Direct- Other	-			-	-	-
Reliability Projects in Test Year Adj.										1,716,653	(37)	1,716,653	1,737,865	21,212
Reliability Projects Post Test Adj.										2,974,362	(38)	2,974,362	2,991,255	16,893
Service Company allocation of ADIT										1,080,653	(39c)	1,080,653	1,080,653	0
Total Accumulated Deferred Taxes				293,096,866	245,024,429	99,359,039	(51,286,602)		219,665,468	5,771,667		225,437,135	225,475,241	38,105
Customer Advances for Construction			Direct	5,621,654	5,061,698	660,646	(100,690)	Direct-MD	5,061,698			5,061,698	5,061,698	-
Customer Deposits			Direct	19,589,516	14,024,604	5,564,912	-	Direct-MD	14,024,604			14,024,604	14,024,604	-
Contractor Retentions				-	-	-	-		-			-	-	-
Deferred Investment Tax Credit			GP01	-	-	-	-		-			-	-	-
Total Deductions				318,308,036	264,110,731	105,584,596	(51,387,291)		238,751,770	5,771,667		244,523,437	244,561,543	38,105
Total Rate Base				1,383,968,435	717,138,997	425,420,138	241,218,603		647,628,962	70,877,649		718,506,611	718,525,219	18,608
Operating Revenues														
Sales of Electricity				Total Company- Per Books	Maryland	West Virginia	Other		Other					
Sales to Ultimate Customers														
Generation / SOS (MD)			RVSE1	Direct	277,743,980	277,743,980	-	Direct-Other	-			-	-	-
Distribution (MD)			RVSE1a	Direct	134,248,154	134,248,154	-	Direct-MD	134,248,154			134,248,154	134,248,154	(0)
Transmission & Ancillary			RVSE1B	Direct	14,537,944	14,537,944	-	Direct-Other	-			-	-	-
Bundled (WV)			RVSE1	Direct	334,782,948	-	334,782,948	Direct-Other	-			-	-	-
PURPA Generation (MD)			RVSE3	Direct	28,278,679	28,278,679	-	Direct-Other	-			-	-	-
Local Excise Tax (WV)			RVSE6	Direct	1,955,942	-	1,955,942	Direct-Other	-			-	-	-
WV Equalization			RVSE7	Direct	(22,084,248)	-	(22,084,248)	Direct-Other	-			-	-	-
MD Environmental Surcharge			RVSE8	Direct	978,222	978,222	-	Direct-Other	-			-	-	-
EmPower MD Surcharge			RVSE9	Direct	36,583,369	36,583,369	-	Direct-Other	-			-	-	-
MD Electric Vehicle			RVSE13	Direct	40,823	40,823	-	Direct-Other	-			-	-	-
MD Electric Distribution Infrastructure Surcharge			RVSE15	Direct	3,822,612	3,822,612	-	Direct-Other	-			-	-	-
Tax Reform Reduction to revenues			RVSEARAN	Direct	(2,173,045)	-	(2,173,045)	Direct-Other	-			-	-	-
WV Vegetation Management Surcharge			RVSE11	Direct	28,291,556	-	28,291,556	Direct-Other	-			-	-	-
Total Sales to Ultimate Customers				837,006,936	496,233,783	340,773,153	-		134,248,154	-		134,248,154	134,248,154	(0)
Sales for Resale														
Wholesale			RVSR1	Direct-Other	118,678	-	118,678	Direct-Other	-			-	-	-
MD Solar			RVSR1a	Direct	60,845	60,845	-	Direct-Other	-			-	-	-
PJM Cap Res Defic & RPM Auction			RVSR9	Direct	-	-	-	Direct-Other	-			-	-	-
Borderlines			RVSR12	Direct	1,438,912	1,438,912	-	Direct-Other	-			-	-	-
Spot Market			RVSR13	Direct	-	-	-	Direct-Other	-			-	-	-
PJM Trans-Other			RVSR14	Direct	-	-	-	Direct-Other	-			-	-	-
PJM Revenues for Energy Eff. Programs			RVSR15	Direct	83,824	56,411	27,413	(0)	Direct-Other	-		-	-	-
Warrior Run			RV5WR	Direct	87,580,326	87,580,326	-	Direct-Other	-			-	-	-
Total Sales for Resale				89,282,585	89,136,494	27,413	118,678		-	-		-	-	-
Total Sales of Electricity				926,289,521	585,370,277	340,800,566	118,678		134,248,154	-		134,248,154	134,248,154	(0)
PJM Transmission Revenues														
PJM Transmission			RVT1	Direct	-	-	-	Direct-Other	-			-	-	-
PJM Ancillary Serv Rev-WV Warrior Run			RVT2WR	Direct	716,596	716,596	-	Direct-Other	-			-	-	-
Aff Trans., Point to Point, Seams			RVT3B	Direct	814,183	424,582	211,226	Direct-Other	-			-	-	-
PJM-ARR-REV			RVT5	Direct	70,818	-	-	Direct-Other	-			-	-	-
PJM Network Transmission			RVT6	Direct	14,938,716	9,807,891	(860,222)	Direct-Other	-			-	-	-

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Column	(1)	Reference ID	Allocation Factor	Total Company- Per Books	Maryland	West Virginia	Other	MD Distribution Alloc.Factor	MD Distribution	Going Level Adjustment	Adj. No.	MD Distrib. Going Level	MD Distrib. Level/ AS FILED	Difference
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
Total PJM Transmission Revenues				16,540,313	11,019,887	(648,997)	6,169,423		-	-		-	-	-
Other Revenues (450, 451, 454, 456)														-
Forfeited Discounts/Late Payment Charges	RVO1	Direct		2,291,690	1,019,201	1,272,489	(0)	MDGP01	913,311			913,311	913,311	(0)
Rent - Distribution Plant Related	RVO2	Direct		4,068,635	2,338,995	1,729,640	(0)	Direct-MD	2,338,995			2,338,995	2,338,995	-
Rent Property, Land and Buildings & Temp. Fac.	RVO2B	Direct		41,158	29,233	1,600	10,326	MDGP50	26,195			26,195	26,195	(0)
Misc. Service Rev.-Distribution Related	RVO5	Direct		764,858	431,643	333,234	(19)	Direct-MD	431,643			431,643	431,643	-
Misc. Service Rev. Other	RVO11	Direct		1,943	-	1,943	(0)	Direct-Other	-			-	-	-
Other - Customer - Distribution Related	RVO6	C10		6,000	3,916	1,360	724	Direct MD	3,916			3,916	3,916	(0)
Other - Common - Transmission Related	RVO7	D10		11,815	5,524	1,467	4,824	Direct-Other	-			-	-	-
Wholesale Cust Dist OSFC & Misc MD Rev	RVO8	Direct		880,670	880,670	-	(0)	Direct-MD	880,670			880,670	880,670	-
Ft. Martin Equalization	RVO9	Direct		(2,566,576)	-	-	(2,566,576)	Direct-Other	-			-	-	-
PJM Trans-AYE (PEPCO)	RVO10	Direct		59,185	51,333	7,851	0	Direct-Other	-			-	-	-
Affer& AdminSecurAYE & Misc WV Rev.	RVO12	Direct		168,168	-	168,168	0	Direct-Other	-			-	-	-
Total Other Revenues				5,727,546	4,760,516	3,517,752	(2,550,722)		4,594,731	-		4,594,731	4,594,731	(0)
Total Operating Revenues				948,557,380	601,150,679	343,669,322	3,737,379		138,842,886	-		138,842,886	138,842,885	(1)
Operating Expenses														-
Operation and Maintenance														-
Power Prod. Steam - Rents - Leased Generation	EPR2	Direct		233,892,506	-	233,892,506	-	Direct-Other	-			-	-	-
Purchased Power				-			-		-			-	-	-
Purchased Power - Retail Load	EPP1	Direct		227,558,715	227,557,889	826	0	Direct-Other	-			-	-	-
ENEC-Affiliated PP WV Securitization Exper	EPP1B	Direct		5,558,411	-	-	5,558,411	Direct-Other	-			-	-	-
ENEC-Borderline Purchases-Meter Reading	EPP3	Direct		181,685	-	181,685	-	Direct-Other	-			-	-	-
Purchased Power - Aff. Borderlines	EPP4	Direct		1,776,366	1,776,366	-	-	Direct-Other	-			-	-	-
NUG Expenses & Capacity Purchases	EPP5	Direct		119,456,612	119,456,612	-	-	Direct-Other	-			-	-	-
Purchased power for EV Charging stations	EPP14	Direct		84,479	84,479	-	-	Direct-Other	-			-	-	-
ENEC - Spot Mkt., PJM Gen Exp Other, Ren	EPP12	Direct		4,719,321	4,740,629	(21,308)	0	Direct-Other	-			-	-	-
ENEC - PJM RPN Inadvert Interchange (Dm	EPP13	Direct		(146)	(149)	3	(0)	Direct-Other	-			-	-	-
Total Purchased Power				359,335,443	353,615,826	161,206	5,558,411		-	-		-	-	-
Other Expenses														-
MD- Settlement, Gen Mkt, Admin, Cap Purc	EPP12B	Direct		15,357,428	15,357,428	-	(0)	Direct-Other	-			-	-	-
ENEC-Deferred Power Cost	EPP7	Direct		(46,486,415)	34,912	(46,521,327)	0	Direct-Other	-			-	-	-
MD Warrior Run Capacity	EPP2	Direct		(3,651,333)	(3,651,333)	-	(0)	Direct-Other	-			-	-	-
Misc. - Capacity Related	EPP9	RD10		177,243	85,851	61,257	30,135	Direct-Other	-			-	-	-
Total Other Expenses				(34,603,077)	11,826,857	(46,460,069)	30,135		-	-		-	-	-
Total Production O&M				558,624,872	365,442,684	187,593,642	5,588,546		-	-		-	-	-
Transmission O&M	ET1	GP20		15,328,911	7,166,525	4,071,190	4,091,196	Direct-Other	-			-	-	-
PJM Transmission Expense				-			-	Direct-Other	-			-	-	-
Generation Deactivation Charges	ET1B	Direct		-	-	-	-	Direct-Other	-			-	-	-
Transmission Exp--MD & VA Veg Mgmt	ET8	Direct		1,717,802	-	1,717,802	0	Direct-Other	-			-	-	-
Market Admin., Monitoring & Compliance	ET2	Direct		177,940	14,539	163,401	(0)	Direct-Other	-			-	-	-
Transmission Enhancement Charges	ET7	Direct		32,518,476	17,951,288	14,567,188	0	Direct-Other	-			-	-	-
PJMANsvcsch9-Reliab	ET10	Direct		626	626	-	(0)	Direct-Other	-			-	-	-
PJMANsvcsch1-ASch9-1	ET9	Direct		14,606	14,666	(61)	0	Direct-Other	-			-	-	-
Miscellaneous Transmission Exp	ET6	Direct		422,078	277,567	78,900	65,612	Direct-Other	-			-	-	-
Total PJM Transmission				34,851,528	18,258,687	16,527,230	65,612		-	-		-	-	-
Total Transmission				50,180,439	25,425,212	20,598,419	4,156,808		-	-		-	-	-
Distribution														-
Common	ED1	Direct		47,011,905	33,287,329	13,704,073	20,503	Direct - MD	33,287,329			33,287,329	33,287,329	-
Distribution Exp - WV Veg Mgt Surcharge	ED2	Direct-WV		13,517,159	-	13,517,159	-		-			-	-	-
Salaries and Wages Adj. - 2022										95,074	(1)	95,074	255,885	160,810
Salaries and Wages Adj. - 2023										630,902	(2)	630,902	321,723	(309,179)
Storm Damage Adj.										(55,154)	(5)	(55,154)	(55,154)	-
Advertising Expense Adj.										(5,138)	(6)	(5,138)	(5,138)	-
COVID-19 Expense Adj										(20,841)	(14)	(20,841)	(20,841)	-
Total Distribution				60,529,064	33,287,329	27,221,232	20,503		33,287,329	644,844		33,932,173	33,783,804	(148,369)
Customer Accounts and Services														-
Uncollectibles	ECA1	Direct		2,824,842	3,235,707	(410,864)	(0)	Direct - MD	3,235,707			3,235,707	3,235,707	-

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Column	(1)	Reference ID	Allocation Factor	Total Company- Per Books	Maryland	West Virginia	Other	MD Distribution Alloc.Factor	MD Distribution	Going Level Adjustment	Adj. No.	MD Distrib. Going Level	MD Distrib. Going Level	AS FILED	Difference
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	COVID-19 Expense Adj				-	-			(2,103,093)	(14)		(2,103,093)	(2,103,093)	-	-
	Meter Reading & Billing	ECA2	C10	10,431,953	6,808,962	3,622,871	120	Direct - MD	6,808,962			6,808,962	6,808,962	-	-
	Postage Expense Adj.					-	-		46,132	(7)		46,132	46,132	-	-
	COVID-19 Expense Adj					-	-		(877)	(14)		(877)	(877)	-	-
	Misc. Cust Serv and Info Exp	ECA3	C10	3,655,955	2,386,251	1,269,662	41	Direct - MD	2,386,251	(4,438)	(6)	2,381,813	2,381,813	-	-
	Customer Assistance	ECA4	C10	357,584	233,396	124,184	5	Direct - MD	233,396			233,396	233,396	-	-
	Customer Rebates & Incentives	ECA5	Direct	4,263,820	4,258,262	5,558	(0)	Direct - Other	-			-	-	-	-
	Sales Expense	ECA6	C10	2	1	1	0	Direct - MD	1			1	1	-	-
	All Other Cust Accts & Services	ECA7	Direct	-	-	-	-	Direct - MD	-			-	-	-	-
	Other-Direct to Other	ECA9	Direct	45,245	45,245	-	-	Direct - MD	45,245	(45,245)	(6)	-	-	-	-
	Total Customer Accounts and Services	ECATOT or E45		21,579,401	16,967,824	4,611,412	165		12,709,562	(2,107,521)		10,602,041	10,602,041	-	-
	Administrative & General													-	-
	Commission Expense Adj.	EAG2	Direct	2,308,937	1,284,232	1,024,751	(46)	Direct - MD	1,284,232	41,952	(8)	1,326,184	1,326,184	-	-
	Rate Case Expense Adj.								423,557		(13)	423,557	423,557	-	-
	Employee Benefits (Acct. 926)	EAG3	TX60	(6,351,959)	(3,623,526)	(2,654,827)	(73,607)	S&W	(3,247,059)			(3,247,059)	(3,247,059)	-	-
	Employee Savings Plan Adj. - Test Year								2,852	(3)		2,852	2,852	-	-
	Employee Savings Plan Adj. - 2023								18,927	(4)		18,927	18,927	-	-
	Medical Insurance Expense Adj.								58,034	(9)		58,034	58,034	-	-
	Group Life Insurance Expense Adj.								(543)	(10)		(543)	(543)	-	-
	Pension/OPEB Expenses Adj.								962,253	(11) (12)		962,253	962,253	-	-
	COVID-19 Expense Adj								(55,050)	(14)		(55,050)	(55,050)	-	-
	Outside Services	EAG9	A&G	17,794,077	11,207,725	6,088,743	497,609	MDGP01	10,043,297			10,043,297	9,710,582	(332,715)	-
	Outside Services - MD & VA Transmissic	EAG10	Direct Other	1,256,470	-	-	1,256,470	Direct Other	-			-	-	-	-
	Service Company Carrying Charges Adj.								(2,743,458)	(15)		(2,743,458)	(2,743,458)	-	-
	COVID-19 Expense Adj								(83,458)	(14)		(83,458)	(83,458)	-	-
	General Advertising Expense	EAG6	Direct	156,193	57,236	70,628	28,329	Direct - MD	57,236			57,236	57,236	-	-
	Advertising Expense Adj.								(11,930)	(6)		(11,930)	(11,930)	-	-
	Dues and Memberships	EAG12	Direct-Other	228,249	-	-	228,249		-			-	-	-	-
	Administrative and General Salaries	EAG4	TX60	7,424,366	4,235,289	3,103,044	86,033	S&W	3,795,263			3,795,263	3,795,263	-	-
	All Other O&M	EAG11	A&G	3,651,237	2,299,774	1,249,390	102,073	S&W	2,060,838			2,060,838	2,060,838	-	-
	Total Administrative & General			26,467,570	15,460,730	8,881,729	2,125,111		13,993,807	(1,386,864)		12,606,943	12,269,540	(337,402)	-

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Column	(1)	Reference ID (2)	Allocation Factor (3)	Total Company- Per Books (4)	Maryland (5)	West Virginia (6)	Other (7)	MD Distribution Alloc. Factor (8)	MD Distribution (9)	Going Level Adjustment (10)	Adj. No. (11)	MD Distrib. Going Level (12)	MD Distrib. Level AS FILED	Going Level Difference
Total Taxes - Other				47,813,320	34,840,619	12,622,766	349,936		30,563,131	55,537		30,618,668	30,607,318	(11,351)
Accretion Expense		ACCR1	Direct	22,788	-	-	22,788	Direct- Other	-			-	-	-
Total Operating Expenses				849,201,895	542,895,192	292,518,466	13,788,237		115,891,977	9,288,456		125,180,433	122,373,079	(2,807,353)
Operating Income Before Tax				99,355,485	58,255,488	51,150,855	(10,050,858)		22,950,908	(9,288,456)		13,662,453	16,469,806	2,807,353
Income Taxes														-
Income Taxes Deferred														-
Direct Assignment - MD			Direct	585,737	585,737	-	-		585,737			585,737	585,737	-
Direct Assignment - WV			Direct	(478,788)	-	(478,788)	-		-			-	-	-
Plant Related			GP01	9,170,504	5,584,745	3,107,334	478,425	MDGP01	5,004,526			5,004,526	5,004,527	0
Labor Related			TX60	5,449,463	3,108,648	2,292,644	48,172	S&W	2,785,674			2,785,674	2,785,675	0
Customer Related			C10	(118,669)	(77,452)	(31,517)	(9,700)		(77,452)			(77,452)	(77,452)	-
Allocable Zero			Direct-Other	1,237,175	-	-	1,237,175	Direct-Other	-			-	-	-
Prior Period			Direct-Other	3,222,517	-	-	3,222,517	Direct-Other	-			-	-	-
Total Deferred Taxes - Net				19,067,939	9,201,678	4,889,672	4,976,588		8,298,486	-		8,298,486	8,298,486	0
Amortization of Investment Tax Credit			GP01	-	-	-	-	MDGP01	-			-	-	-
Income Tax Calculations														-
Operating Income Before Taxes				99,355,485	58,255,488	51,150,855	(10,050,858)		22,950,908	(9,288,456)		13,662,453	16,469,806	2,807,353
Interest Charges							-					-	-	-
Interest Charges - Common		INT1	GP01	(29,488,167)	(17,958,032)	(9,991,771)	(1,538,364)	MDGP01	(16,092,280)			(16,092,280)	(16,092,280)	0
Interest Synchronization Adj.							-			1,975,387	(28)	1,975,387	1,974,939	(448)
Interest Charges - Customer Deposits		INTCD	Direct	(22,016)	(17,180)	(4,837)	1	Direct- MD	(17,180)			(17,180)	(17,180)	0
Direct ABFUDC		ABFDC	GP01	1,667,739	1,015,636	565,097	87,006	MDCWIP	714,382			714,382	714,383	1
Total Interest Charges				(27,842,444)	(16,959,576)	(9,431,511)	(1,451,357)		(15,395,079)	1,975,387		(13,419,691)	(13,420,137)	(446)
Tax Deductions (Schedule M)														-
Sch M Deductions-Common		SCHM1	GP01	(33,829,556)	(20,601,900)	(11,462,807)	(1,764,849)	MDGP01	(18,461,463)			(18,461,463)	(18,461,462)	0
Sch M Deductions - Labor Related		SCHM2	TX60	(21,336,250)	(12,171,271)	(8,976,374)	(188,606)	S&W	(10,906,735)			(10,906,735)	(10,906,735)	(1)
Sch M Customer Related (Bad Debts)		SCHM3	C10	437,256	285,384	151,846	26	Direct- MD	285,384			285,384	285,384	-
Sch M Deductions-Direct- MD		SCHM4	Direct - Md	(2,439,296)	(2,439,296)	-	-	Direct- MD	(2,439,296)			(2,439,296)	(2,439,296)	-
Sch M Deductions-Direct - WV			Direct - WV	642,012	-	642,012	-		-			-	-	-
Sch M Deductions-Direct Other			Direct -other	(10,948,427)	-	-	(10,948,427)		-			-	-	-
Total Tax Deductions (Schedule M's)				(67,474,261)	(34,927,083)	(19,645,322)	(12,901,856)		(31,522,109)	-		(31,522,109)	(31,522,110)	(0)
Operating Income Less Tax Modifiers				4,038,780	6,368,829	22,074,022	(24,404,071)		(23,966,279)	(7,313,068)		(31,279,348)	(28,472,441)	2,806,907
Adjustment to Income - WV				(268,512)		(268,512)		Direct-other	-			-	-	-
Adjustment to Income - MD Bonus & Other adjustments				(10,078,439)	(10,078,439)			MDGP01	(8,141,525)			(8,141,525)	(8,141,525)	0
Adjustment to Income - VA Bonus & Other adjustments				(26,181,555)			(26,181,555)	Direct-other				-	-	-
Adjusted State Taxable Income - WV				3,770,268		3,770,268						-	-	-
Adjusted State Taxable Income - MD				(6,039,659)	(6,039,659)				(32,107,804)	(7,313,068)		(39,420,872)	(36,613,966)	2,806,907
Adjusted State Taxable Income - VA				(22,142,775)			(22,142,775)					-	-	-
PA Income Tax				-			-					-	-	-
VA Income Tax				(20,000)			(20,000)					-	-	-
WV Income Tax				92,694		92,694						-	-	-
MD Income Tax				(323,314)	(323,314)				(2,648,894)			(2,648,894)	(2,621,445)	27,449
State Tax NOL Reclass Expense				-								-	-	-
State Tax NOL Reclass Expense-Prior				29,877			29,877					-	-	-
Prior Period SIT Adj				-					-			-	-	-
State Income Taxes Adjustment										(603,328)	(29)	(603,328)	(399,207)	204,121
State Income Tax - Net				(220,743)	(323,314)	92,694	9,877		(2,648,894)	(603,328)		(3,252,222)	(3,020,652)	231,570
									-			-	-	-

The Potomac Edison Company
Jurisdictional Separation Study
Maryland - Distribution
12 Months Ended December 31, 2022
In Whole Dollars

Exhibit SMC-1 Update
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Column	(1)	Reference ID (2)	Allocation Factor (3)	Total Company- Per Books (4)	Maryland (5)	West Virginia (6)	Other (7)	MD Distribution Alloc. Factor (8)	MD Distribution (9)	Going Level Adjustment (10)	Adj. No. (11)	MD Distrib. Going Level (12)	MD Distrib. <u>Going</u> <u>Level</u> <u>AS FILED</u>	<u>Difference</u>
Federal Taxable Income				4,020,888	(5,716,345)	3,677,574	(22,122,774)		(29,458,910)	(6,709,740)		(36,168,650)	(34,391,729)	1,776,922
Federal Income Tax Current				844,387	(1,200,432)	772,291	(4,645,783)		(6,186,371)		-	(6,186,371)	(6,122,265)	64,106
Federal Income Tax									-			-	-	-
Federal Income Taxes Prior & Other				218,431			218,431		-			-	-	-
Federal Income Tax Adjustments:									-	(1,409,046)	(30)	(1,409,046)	(932,331)	476,715
First Energy Service Corp Alloc.				-	-	-	-		-			-	-	-
Federal - Prior & Other Adjustments									-			-	-	-
Net Federal Income Tax				1,062,818	(1,200,432)	772,291	(4,427,352)		(6,186,371)	(1,409,046)		(7,595,417)	(7,054,596)	540,821
Net Utility Operating Income				79,445,472	50,577,556	45,396,199	(10,609,972)		23,487,688	(7,276,081)		16,211,607	18,246,568	2,034,961
Allowance For Funds Used During Construction - ABFUDC		ABFDC	Direct	5,790,352	3,709,705	-	2,080,647	MDCWIP	2,609,344			2,609,344	2,609,343	(1)
Interest on Customer Deposits		INTCD	Direct	(22,016)	(17,180)	(4,837)	1	Direct- MD	(17,180)			(17,180)	(17,180)	0
Return		RETA		85,213,808	54,270,080	45,391,362	(8,529,324)		26,079,852	(7,276,081)		18,803,771	20,838,731	2,034,960
				-	-	-	-							-
ALLOCATION FACTOR DATA														
Allocation Factor Description		Allocation Factor		Total Company	Maryland	WV	Other	Alloc. Factor Percentages						
								Total Co	MD	WV		Other		
Demand at Generation Level - MWH (Retail & NonAffiliates)	D10			2,715,253	1,269,444	721,145	724,664	100.00%	46.752%	26.56%		26.689%		
Average Number of Customers	C10			436,112	284,639	151,449	24	100.00%	65.267%	34.73%		0.006%		
Allocation of MD Retail to MD Retail + Affil. & NonAffil. Wholesale:				Total MD Retail and Affiliated & Nonaffiliated Wholesale	MD Retail	MD Affil. & Nonaffil. Wholesale		Total MD Retail and Affiliated & Nonaffiliated Wholesale	MD Retail	MD Affil. & Nonaffil. Wholesale				
Dmd at Gen. Level - kW - VA w/o FERC	Direct-JD10			1,348,179	1,269,444	78,735		100.00%	94.160%	5.84%				
Allocation of MD Retail to Total Co. Retail & Affiliated Wholesale (Borderline):				Total Co. Retail & Affiliated Wholesale	MD Retail	Other		Total Co. Retail & Affiliated Wholesale	MD Retail	Other				
Demand at Generation Level - kW w/o FERC	RD10			1,274,181	1,269,444	4,737		100.00%	99.628%	0.37%				
Allocation of MD Retail & Affiliated Wholesale (Borderline) to Total Retail & Affiliated Wholesale (Borderline) and Nonaffiliated Wholesale Used to Allocate Transmission related \$'s				Total Co. Retail & Affiliated & Nonaffiliated Wholesale	MD Retail & Affiliated & Nonaffiliated Wholesale (Borderlines)	Other (Including All Non-Affiliated Wholesale)		Total Co. Retail & Affiliated & Nonaffiliated Wholesale	MD Retail & Affiliated & Nonaffiliated Wholesale (Borderlines)	Other (Including All Non-Affiliated Wholesale)				
Demand at Generation Level - kW w/o FERC Nonaffiliates	RBD10			1,964,974	1,291,972	673,002		1.0000	0.65750	0.3425				
Internally Calculated within Program				Total Company	Maryland	WV	Other	Alloc. Factor Percentages						
								Total Co	MD	WV		Other		
Production Plant	GP10			0	-	-	-							
Transmission Plant	GP20			518,590,690	242,449,915	137,731,773	138,409,002	1.00	46.752%	26.559%		26.689%		
Distribution Plant	GP30			2,060,549,901	1,333,557,442	726,285,224	707,235	1.00	64.719%	35.247%		0.034%		
Transmission & Distribution Plant	GP35			2,579,140,591	1,576,007,358	864,016,996	139,116,237	1.00	61.106%	33.500%		5.394%		
General Plant	GP50			91,254,742	51,794,750	37,510,269	1,949,723	1.00	56.758%	41.105%		2.137%		
Intangible Plant	GP60			40,347,220	23,016,085	16,974,479	356,657	1.00	57.045%	42.071%		0.884%		
Transmission, Distribution & General Plant	GP80			2,670,395,333	1,627,802,107	901,527,266	141,065,960	1.00	60.957%	33.760%		5.283%		
Total Electric Plant In Service	GP01			2,710,742,554	1,650,818,192	918,501,745	141,422,617	1.00	60.899%	33.884%		5.217%		
Total Construction Work in Progress	L00			94,967,228	60,842,623	-	34,124,605	1.00	64.067%	0.000%		35.933%		
Total Payroll Taxes	TX60			1,632,767	931,413	686,917	14,438	1.00	57.045%	42.071%		0.884%		
Transmission O&M	O&M-TX			50,180,439	25,425,212	20,598,419	4,156,808	1.00	50.668%	41.049%		8.284%		
Distribution O&M	O&M-DX			60,529,064	33,287,329	27,221,232	20,503	1.00	54.994%	44.972%		0.034%		

The Potomac Edison Company
Jurisdictional Separation Study
Maryland - Distribution
12 Months Ended December 31, 2022
In Whole Dollars

Exhibit SMC-1 Update
Page 10 of 10

Column	(1)	Reference ID (2)	Allocation Factor (3)	Total Company- Per Books (4)	Maryland (5)	West Virginia (6)	Other (7)	MD Distribution Alloc. Factor (8)	MD Distribution (9)	Going Level Adjustment (10)	Adj. No. (11)	MD Distrib. Going Level (12)	MD Distrib. Going Level AS FILED	Difference
A&G Payroll taxes		O&M-AG	1,607,852	917,199	676,434	14,218	1.00	57.045%	42.071%	0.884%				
O&M Less Fuel, Purch. Power and A&G less cust rebat		E00M	128,025,084	71,422,103	52,425,505	4,177,477	1.00	55.788%	40.949%	3.263%				
Total Cust. Accts/Cust.Svcs. Less MD customer rebate		E45	17,315,581	12,709,562	4,605,853	166	1.00	73.400%	26.599%	0.001%				
Gen & Intangible														
Alloc. Factor Percentages														
			Total PE S&W	Total PE Distrib. S&W	Total PE Other S&W	Total PE S&W	Total PE Distrib. S&W Alloc.		Total PE Other S&W Alloc.					
PE Salary & Wage MD Distrib. Alloc. (From PE 2022 FF1, pg. 354)		S&W	19,649,463	17,607,979	2,041,484	19,649,463	89.6105%		10.3895%					
			Total MD	MD Distribution	MD Other	Total MD	MD Distrib.		MD Other					
MD General Plant		MDGP50	51,794,750	46,413,527	5,381,223	1.00000	89.6105%		10.3895%					
Total MD Plant to MD Distribution Plant		MDGP01	1,650,818,192	1,333,557,442	317,260,750	1.00000	80.7816%		19.2184%					
MD Construction Work in Progress		MDCWIP	60,842,623	42,795,678	18,046,944.9	1.00000	70.3383%		29.6617%					
Total MD Revenue to MD Distribution Revenue		MDREV	601,150,679	138,842,886	462,307,793.8	1.00000	23.0962%		76.9038%					

State Tax Rates

Effective Tax Rates

PA Income Tax	-	VA Eff. Tax Rate	1.505%	6.000%	0.090%
MD Income Tax	5.353%	WV ETR	37.824%	6.500%	2.459%
VA Income Tax	0.090%				
WV Income Tax	2.459%	MD ETR	64.887%	8.250%	5.353%
Federal Income Tax Current	21.000%	PA ETR	0.000%	0.000%	0.000%

OTHER TAX ALLOCATION FACTORS:

PAYROLL RELATED

Allocation of A&G: FERC Form 1 Page 354 Distribution of Salaries & Wages for 12 ME 12/31/22

Transmission	2,041,484	10.23%
Distribution	12,825,099	64.27%
Customer Accounts	4,678,219	23.45%
Customer Service and informational	104,661	0.52%
Sales	-	0.00%
Subtotal without A&G	19,649,463	98.47%
Administrative and General	304,490	1.53%
Totals	19,953,953	
		100.00%
Distribution	17,607,979	89.61%
Transmission	2,041,484	10.39%
	19,649,463	100.00%

Allocation for A&G :	MD	WV	Other
Transmission	954,435	542,198	544,852
Distribution	8,300,276	4,520,463	4,361
Customer Serv & Accounts	3,121,642	1,660,955	283
A&G	62.986%	34.218%	2.796%

BEFORE THE
PUBLIC SERVICE COMMISSION
OF MARYLAND

In the Matter of The Potomac
Edison Company's Application
For Adjustments to its Retail
Rates for the Distribution of
Electric Energy

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Case No. 9695

SUPPLEMENTAL DIRECT TESTIMONY OF
JILL A. SOLTIS

Concerning: Updates to Adjustments

May 16, 2023

1 Q. PLEASE STATE YOUR NAME AND POSITION.

2 A. My name is Jill A. Soltis. I am employed by FirstEnergy Service Company and my title is
3 Analyst V, Rates and Regulatory Affairs – West Virginia/Maryland. I am testifying on
4 behalf of the Potomac Edison Company (“PE” or “Company”). My educational
5 background and qualifications were provided in my Direct Testimony filed on March 22,
6 2023.

7 Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL DIRECT TESTIMONY?

8 A. The purpose of my Supplemental Direct Testimony is to describe the update to the exhibits
9 to my direct testimony as a result of the updates provided in the Supplemental Direct
10 Testimony of Company witnesses Spanos and Colflesh.

11 Q. PLEASE DESCRIBE THE UPDATED INFORMATION YOU WILL BE PROVIDING
12 RELATED TO THE COMPANY’S DISTRIBUTION-RELATED REVENUE
13 REQUIREMENT.

14 A. As a result of the updated depreciation rates discussed by Company witness Spanos and
15 subsequent and additional updates discussed by Company witness Colflesh, I have updated
16 the exhibits to my Direct Testimony. The updated exhibits are indicated with the term
17 “Update” in the header. Although many exhibits do not need to be updated, for ease of
18 review, a full and complete set of the exhibits from my Direct Testimony have been
19 included with my Supplemental Direct Testimony. Exhibits that did not change do not
20 have the term “Update” in the header.

21 Q. DO YOU HAVE A LIST OF THE EXHIBIT ADJUSTMENTS THAT HAVE BEEN
22 UPDATED?

- 1 A. Yes. Listed below are the adjustments that have been updated, along with the sponsoring
2 witness and description of the adjustment. The adjustments listed below are the same
3 adjustments discussed in the Supplemental Direct Testimony of witness Colflesh.

Adjustments	Sponsoring Witness	Description
JAS 3-1 Update	Colflesh	Salaries and Wages – Test Year
JAS 3-2 Update	Colflesh	Salaries and Wages – 2023
JAS 3-3 Update	Colflesh	Employee Savings Plan – Test Year
JAS 3-4 Update	Colflesh	Employee Savings Plan – 2023
JAS 3-16 Update	Ward	New Depreciation Rates
JAS 3-17 Update	Soltis	Depreciation Expense on Reliability Projects – Test Year
JAS 3-18 Update	Soltis	Depreciation Expense on Reliability Projects – Post Test Year
JAS 3-20 Update	Colflesh	Service Company Allocation of Depreciation Expense
JAS 3-26 Update	Colflesh	Payroll Taxes Salaries and Wages – Test Year
JAS 3-27 Update	Colflesh	Payroll Taxes Salaries and Wages – 2023
JAS 3-28 Update	Soltis	Interest Synchronization
JAS 3-29 Update	Soltis	State Income Taxes
JAS 3-30 Update	Soltis	Federal Income Taxes
JAS 3-33 Update	Soltis	Accumulated Depreciation Reliability Projects – Test Year
JAS 3-34 Update	Soltis	Accumulated Depreciation Reliability Projects – Post Test Year
JAS 3-36 Update	Soltis	Cash Working Capital
JAS 3-37 Update	Soltis	Accumulated Deferred Income Taxes (“ADIT”) Reliability Projects – Test Year
JAS 3-38 Update	Soltis	ADIT Reliability Projects – Post Test Year

1

2 Q. IS THERE A SUMMARY OF THE COMPANY'S OVERALL RATE REQUEST?

3 A. Yes, Exhibit JAS-1 Update provides a summary of PE Total Company and Maryland
4 Electric Distribution financial results for the test year. This exhibit shows a per-book rate
5 of return ("ROR") of 4.027% and a return on equity ("ROE") of 4.03% with a fully adjusted
6 going-level ROR of 2.617% and a fully adjusted ROE of 1.40%. This contrasts with the
7 Company's current authorized ROR of 7.15% and current authorized ROE of 9.65% from
8 Order No. 89072 issued March 22, 2019, in Case No. 9490. Additionally, Exhibit JAS-4
9 Update also shows the calculation of the increase in revenues needed to earn the 7.54%
10 ROR described in the Direct Testimony of Company witness Wang. Based on the data
11 provided in the exhibits, the Company is requesting an updated distribution base revenue
12 increase of \$50,388,618. This amount was determined using the Company's Maryland
13 jurisdictional distribution-allocated financial results adjusted with known and measurable
14 adjustments to the test year ending December 31, 2022.

15 Q. DOES THIS CONCLUDE YOUR SUPPLEMENTAL DIRECT TESTIMONY?

16 A. Yes, it does.

The Potomac Edison Company
Maryland Distribution Rate of Return
12 Months Ending December 31, 2022

Line No.	Item Column (1)	Maryland					
		Total Company (2)	Electric Distribution (3)	Adjustments (4)	Going Level (5)	Pro Forma Adjustments (6)	Pro Forma (7)
1	Operating Revenues	\$ 948,557,380	\$ 138,842,886		\$ 138,842,886	\$ 50,388,618	\$ 189,231,504
2							
3	O & M Expense	\$ 717,381,346	\$ 59,990,698	\$ (2,849,541.98)	\$ 57,141,156	564,842	\$ 57,705,998
4	Depreciation and Amortization Expense	59,010,352	27,614,934	\$ 8,517,325.20	36,132,259		36,132,259
5	Regulatory Debits	10,047,784	938,317	\$ (938,316.71)	-		-
6	Regulatory Credits	14,926,305	(3,215,103)	\$ 4,503,455.41	1,288,353		1,288,353
7	Accretion Expense	22,788					-
8	Taxes Other than Income Taxes	47,813,320	30,563,131	\$ 55,537.21	30,618,668	1,007,772	31,626,441
9	State Income Tax	(220,743)	(2,648,894)	\$ (603,328.41)	(3,252,222)	4,027,320	775,098
10	Federal Income Tax	1,062,818	(6,186,371)	\$ (1,409,046.08)	(7,595,417)	9,405,624	1,810,206
11	Deferred Income Taxes	19,067,939	8,298,486		8,298,486		8,298,486
12	Total Operating Expenses	\$ 869,111,908	\$ 115,355,198	\$ 7,276,085	\$ 122,631,282	\$ 15,005,558	\$ 137,636,841
13							
14	Operating Income	\$ 79,445,472	\$ 23,487,688	\$ (7,276,085)	\$ 16,211,603	\$ 35,383,060	\$ 51,594,663
15							
16	AFUDC	5,790,352	2,609,344		2,609,344		2,609,344
17	Interest on Customer Deposits	(22,016)	(17,180)		(17,180)		(17,180)
18	Earnings	\$ 85,213,808	\$ 26,079,852	\$ (7,276,085)	\$ 18,803,767	\$ 35,383,060	\$ 54,186,827
19							
20	<u>Rate Base 13-Month Average</u>						
21	Electric Plant in Service	\$ 2,710,742,554	\$ 1,400,595,796	\$ 64,622,415	\$ 1,465,218,211		\$ 1,465,218,211
22	Less: Depreciation Reserve	1,146,938,030	560,424,574	16,697,779	577,122,353		577,122,353
23	Net Plant in Service	\$ 1,563,804,524	\$ 840,171,222	\$ 47,924,636	\$ 888,095,857	\$ -	\$ 888,095,857
24							
25	CWIP	\$ 94,967,228	\$ 42,795,678	\$ 7,779,093	\$ 50,574,771		\$ 50,574,771
26	Working Capital	25,579,973	3,413,832	(153,677)	3,260,155		3,260,155
27	Plant Materials & Supplies			13,191,398	13,191,398		13,191,398
28	Plant Held For Future Use	-	-				-
29	Prepaid Balances	17,924,746	-		-		-
30	Deferred Federal and State Tax Balance	293,096,866	219,665,468	5,771,668	225,437,136		225,437,136
31	Customer Deposits	19,589,516	14,024,604		14,024,604		14,024,604
32	Customer Advances	5,621,654	5,061,698		5,061,698		5,061,698
33	Regulatory Asset	-	-	7,907,867	7,907,867		7,907,867
34	Total Rate Base	\$ 1,383,968,435	\$ 647,628,962	\$ 70,877,649	\$ 718,506,610	\$ -	\$ 718,506,610
35							
36	Rate of Return	<u>6.157%</u>	<u>4.027%</u>		<u>2.617%</u>		<u>7.54%</u>
37							
38	Earnings		\$ 26,079,852		\$ 18,803,767		\$ 54,186,827
39	Interest Expense		12,093,309		13,416,821		13,416,821
40	Available for Common		<u>\$ 13,986,543</u>		<u>\$ 5,386,945</u>		<u>\$ 40,770,005</u>
41	Common Equity		<u>\$ 346,681,286</u>		<u>\$ 384,622,693</u>		<u>\$ 384,622,693</u>
42							
43	Return on Equity		<u>4.03%</u>		<u>1.40%</u>		<u>10.60%</u>
44							
45	Capital Structure						
46	Total Long-term Debt	\$ 671,287,336	46.47%	4.018%	1.87%		
47	Common Equity	\$ 773,299,730	53.53%	10.600%	5.67%		
48	Total	<u>\$ 1,444,587,066</u>	<u>100.00%</u>		<u>7.542%</u>		

The Potomac Edison Company
Maryland Distribution Adjustment Summary
12 Months Ending December 31, 2022

Adjustment Number (Witness)	Description		Maryland Distribution
		<u>Going Level</u>	
1	Colflesh	To annualize salaries and wages increases that occurred during the test year.	\$ 95,074.36
2	Colflesh	To annualize salaries and wages increases in 2023.	\$ 630,902.26
3	Colflesh	To annualize employee savings plan increases associated with increases in salaries and wages that occurred during the test year.	\$ 2,852.23
4	Colflesh	To annualize employee savings plan increases associated with increases in salaries and wages in 2023.	\$ 18,927.07
5	Ward	To adjust test year expenses for storm damages to a five year average going level.	\$ (55,153.99)
6	Ward	To remove non-eligible related advertising expenses from the test year.	\$ (66,751.10)
7	Ward	To increase postage expense related to changes in USPS postage rate.	\$ 46,132.41
8	Ward	To increase PSC assessment expense for change in assessment factor during the test year.	\$ 41,952.00
9	Colflesh	To annualize medical insurance expenses increases associated with increases in salaries and wages that occurred during the test year.	\$ 58,033.79
10	Colflesh	To annualize group life insurance expenses increases associated with increases in salaries and wages that occurred during the test year.	\$ (543.38)
11	Ashton	To smooth the mark to market adjustments associated with changes in pensions and OPEBs.	\$ (210,314.43)
12	Ashton	To adjust non-mark to market pension and OPEB expense to 5 year average.	\$ 1,172,567.45
13	Ward	To increase rate case expenses in the test year to recover rate case related charges over a three year time period.	\$ 423,557.00
14	Colflesh	To adjust test year O&M expense to remove items related to Covid-19.	\$ (2,263,319.27)
15	Colflesh	To adjust O&M expense to remove service company charges.	\$ (2,743,458.39)
16	Ward	To adjust depreciation expense for new depreciation rates.	\$ 4,958,324.41
17	Soltis	To increase depreciation expense for test year distribution reliability projects.	\$ 642,933.38
18	Soltis	To increase depreciation expense for post test year distribution reliability	\$ 620,528.35
19	Ward	To adjust test year to remove rate case expense amortization.	\$ (11,152.00)
20	Colflesh	To adjust depreciation and amortization expense for service company allocation of rate base.	\$ 2,295,539.06
21	Colflesh	To adjust the test year regulatory credit for removal of Conservation Voltage Reduction program.	\$ (33,049.93)

The Potomac Edison Company
Maryland Distribution Adjustment Summary
12 Months Ending December 31, 2022

Adjustment Number (Witness)	Description	Maryland Distribution
	<u>Going Level</u>	
22 Colflesh	To adjust regulatory credit to remove Covid-19 deferrals in test year.	\$ 2,263,319.27
23 Colflesh	To adjust regulatory debits to add Covid-19 regulatory asset amortization.	\$ 1,452,045.75
24 Ward	To adjust regulatory debits to add Electric Vehicle regulatory asset amortization.	\$ 305,258.00
25 Ward	To adjust regulatory credit to remove Electric Vehicle deferrals in test year.	\$ 527,034.32
26 Colflesh	To annualize payroll tax expenses associated with 2022 increases in salaries and wages.	\$ 7,273.19
27 Colflesh	To annualize payroll tax expenses associated with 2023 increases in salaries and wages.	\$ 48,264.02
28 Soltis	To reflect the State and Federal income tax effects of interest synchronization	\$ 543,577
29 Soltis	To reflect the State Income Tax effects of all adjustments subject to state income taxes.	\$ (603,328.41)
30 Soltis	To provide for the Federal Income Tax effects on all adjustments.	\$ (1,409,046.08)
31 Soltis	To adjust plant in service to reflect terminal treatment of test year distribution reliability projects.	\$ 20,128,727
32 a Soltis	To adjust rate base to reflect terminal treatment of post test year distribution reliability projects.	\$ 19,214,522
b	To adjust CWIP rate base to reflect terminal treatment of test year reliability projects.	\$ 7,779,093
33 Soltis	To reflect the depreciation expense effect on accumulated depreciation for the terminal treatment of test year distribution reliability projects.	\$ (642,933)
34 Soltis	To reflect the depreciation expense effect on accumulated depreciation for the terminal treatment of post test year distribution reliability projects.	\$ (620,528)
35 Soltis	To increase rate base for the Company's material and supplies recorded on books of the service company.	\$ 13,191,398
36 Soltis	To reflect the cash working capital requirements on going level adjustments.	\$ (153,677)
37 Soltis	To reflect the accumulated deferred income taxes for the terminal treatment of test year distribution reliability projects.	\$ (1,716,653)
38 Soltis	To reflect the accumulated deferred income taxes for the terminal treatment of post test year distribution reliability projects.	\$ (2,974,362)
39 a Colflesh	To adjust rate base for service company allocation of plant in service.	\$ 25,394,387
39 b Colflesh	To adjust rate base for service company allocation of reserve.	\$ (15,446,379)
39 c Colflesh	To adjust rate base for service company allocation of ADIT.	\$ (1,080,653)

The Potomac Edison Company
Maryland Distribution Adjustment Summary
12 Months Ending December 31, 2022

Adjustment Number (Witness)	Description		Maryland Distribution	
		<u>Going Level</u>		
40	Colflesh	To increase rate base for Covid-19 regulatory asset.	\$	6,534,206
41	Ward	To increase rate base for EV regulatory Asset.	\$	1,373,661
42	Ashton	To adjust rate base for non-eligible amounts.	\$	(103,159)
		<u>Accounting</u>		
43	Ashton	To adjust test year to remove any out of period items.	\$	(938,317)
		<u>Pro Forma</u>		
44	Soltis	To reflect the Pro Forma Revenue Requirement	\$	50,388,618
45	Soltis	To reflect the Pro Forma Uncollectible Expense	\$	425,115
46	Soltis	To reflect the Pro Forma Regulatory Assessment.	\$	139,728
47	Soltis	To reflect the Pro Forma Maryland Gross Receipt Tax.	\$	1,007,772
48	Soltis	To reflect the Pro Forma State Income Tax.	\$	4,027,320
49	Soltis	To reflect the Pro Forma Federal Income Tax.	\$	9,405,624

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 1
Salaries and Wages Adjustment

Line No.	Description Column (1)	Reference Account (2)	MD Distribution Amount (3)
1	2022 Salary & Wages Adjustment: Straight-Time Bargaining		
2	Production	920	
3	Transmission	920	
4	Distribution	920	\$ 56,550
5	Cust. Accts & Sales	920	
6	A&G	920	
7	Total	920	<u>\$ 56,550</u>
8	2022 Salary & Wages Adjustment: Straight-Time NonBargaining		
9	Production	920	
10	Transmission	920	
11	Distribution	920	\$ 38,525
12	Cust. Accts & Sales	920	
13	A&G	920	
14	Total	920	<u>\$ 38,525</u>
15	Total		<u>\$ 95,074</u>

Discussion:

Increase O&M expense to annualize salary increases in 2022.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 months ending December 31, 2022

Adjustment No. 1
Increase Salaries and Wages, Savings Plan & Payroll Taxes
To annualize Salary Increases in 2022

Labor Category	Annual Amount - Direct & ServCo Booked to PE	ST Wages **	Wage Increase	Pre-Increase 12/2022		Post-Increase 12/2022			2022 Labor		
				Months	Mo. Amount	Months	Mo. Amount	Annualized	PE Adjustment		
Bargaining ST	\$13,461,789	Local 0102	\$ 13,461,789	2.50%	5/1/2022	4	\$1,103,425	8	\$1,131,011	\$13,572,132	\$ 110,343
Subtotal Bargaining	\$13,461,789		\$ 13,461,789				\$1,103,425		\$1,131,011	\$13,572,132	\$ 110,343
Non-Bargaining ST	\$15,495,570			3.25%	3/1/2022	2	\$1,257,247	10	\$1,298,108	\$15,577,291	\$ 81,721
Total	\$28,957,359						\$2,360,672		\$2,429,119	\$29,149,423	\$ 192,064

PE Bargaining Straight Time Salary & Wage Adjustment Functionalized:

	MD
	Allocation
	Percentage
Allocations:	
O&M-D (Distribution O&M)	54.994%
C10 (Avg. Number of Customers)	65.267%
TX60 (Total Payroll Taxes)	57.045%
S&W Distrib PE-MD DX	89.610%

Functional Allocators	Total PE	MD Alloc.				
-0.063% Production	(69.22)	Direct	-			-
9.029% Transmission	9,963	Direct	-			-
68.769% Distribution	75,882	O&M-D	41,730	Direct-MD		41,730
27.810% Cust. Accts & Sales	30,686	C10	20,028	S&W Distrib.		17,947
-5.545% A&G	(6,119)	TX60	(3,490)	S&W Distrib.		(3,128)
100.000% TOTAL	\$110,343		58,268			\$56,549.66

PE Nonbargaining Straight Time Salary & Wage Adjustment Functionalized:

Functional Allocators	Total PE	MD Alloc.	MD	MD Distrib. Alloc.	Total MD Distrib
1.121% Production	\$916	Direct	-		-
11.694% Transmission	9,556				
59.118% Distribution	48,312	O&M-D	26,569	Direct-MD	26,569
3.839% Cust. Accts & Sales	3,138	C10	2,048	S&W Distrib.	1,835
24.228% A&G	19,799	TX60	11,294	S&W Distrib.	10,121
100.000% TOTAL	\$81,721		39,911		\$38,524.71

TOTAL O&M ADJUSTMENT \$95,074.36

Total PE's Savings Plan Adjustment on Annualized Salary & Wage Increases	Total MD Distrib
Bargaining 3.00%	1,696
Non-Bargaini 3.00%	1,156
TOTAL	2,852.23

Total PE's FICA Adjustment on Annualized Salary & Wage Increase	Total MD Distrib
Bargaining 7.65%	\$4,326
Non-Bargaini 7.65%	\$2,947
TOTAL	\$7,273.19

* Source: January 2021 First Energy Corporate Savings Plan

The Company will match 50% of pre-tax contributions (other than Catch-up Contributions) up to the first 6% of pre-tax Compensation the Participant contributes to the Plan.

** Bargaining Unit Salary and Wage Allocation

Union	# of Employees	Average Salary	
0102	248	\$ 89,565	Utility Workers of America

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 2
Salaries and Wages Adjustment

Line No.	Description Column (1)	Reference Account (2)	MD Distribution Amount (3)
1	2023 Salary & Wages Adjustment: Straight-Time Bargaining		
2	Production	920	
3	Transmissior	920	
4	Distributor	920	\$ 337,166
5	Cust. Accts & Sales	920	
6	A&G	920	
7	Total	920	<u>\$ 337,166</u>
8	2023 Salary & Wages Adjustment: Straight-Time NonBargaining		
9	Production	920	
10	Transmissior	920	
11	Distributor	920	\$ 293,736
12	Cust. Accts & Sales	920	
13	A&G	920	
14	Total	920	<u>\$ 293,736</u>
15	Total		<u>\$ 630,902</u>

Discussion:

Increase O&M expense to annualize salary increases in 2023.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 months ending December 31, 2022

Adjustment No. 2, 4 & 27
Increase Salaries and Wages, Savings Plan & Payroll Taxes
To annualize Salary Increases in 2023

Labor Category	Annual Amount - Direct & ServCo Alloc	Allocated ST Wages **	2022 Wage Increase	Pre-Increase 2022		Post-Increase 2022			2023 Wage Increase	Increase 2023		2023 Labor Adjustment
				Months	Mo. Amount	Months	Mo. Amount	Annualized		Mo. Amount	Annualized	
Bargaining ST	\$13,461,789	Local 0102 \$ 13,461,789	2.50% 5/1/2022	4	\$1,103,425	8	\$1,131,011	\$13,572,132	3.50%	\$1,170,596	\$ 14,047,156	\$ 475,025
Bargaining ST									Equity Increase	\$	182,871	\$ 182,871
Subtotal Bargaining	\$13,461,789				\$1,103,425		\$1,131,011	\$13,572,132		\$1,170,596	\$ 14,230,027	\$ 657,896
Non-Bargaining ST	\$15,495,570		3.25% 3/1/2022	2	\$1,257,247	10	\$1,298,108	\$15,577,291	4.00%	\$1,350,032	\$ 16,200,383	\$ 623,092
Total	\$28,957,359				\$2,360,672		\$2,429,119	\$29,149,423		\$2,520,628	\$ 30,430,410	\$ 1,280,987

	<u>MD</u>
	<u>Allocation</u>
<u>Allocations:</u>	<u>Percentages</u>
O&M-D (Distribution O&M)	54.994%
C10 (Avg. Number of Customers)	65.267%
TX60 (Total Payroll Taxes)	57.045%
S&W Distrib PE-MD DX	89.610%

PE Bargaining Straight Time Salary & Wage Adjustment Functionalized:

		<u>Total PE</u>	<u>MD Alloc.</u>	<u>MD</u>	<u>MD Distrib. Alloc.</u>	<u>Total MD Distrib</u>
Production	-0.063%	(\$413)	Direct	-		
Transmission	9.029%	\$59,401	Direct	-		
Distribution	68.769%	\$452,429	O&M-D	248,808	Direct-MD	248,808
Cust. Accts & Sales	27.810%	\$182,960	C10	119,413	S&W Distrib.	107,006
A&G	-5.545%	(\$36,481)	TX60	(20,811)	S&W Distrib.	(18,649)
TOTAL	100.000%	<u>\$657,896</u>		<u>\$347,410</u>		<u>\$337,166</u>

PE Nonbargaining Straight Time Salary & Wage Adjustment Functionalized:

		<u>Total PE</u>	<u>MD Alloc.</u>	<u>MD</u>	<u>MD Distrib. Alloc.</u>	<u>Total MD Distrib</u>
Production	1.121%	\$6,983	Direct	-		
Transmission	11.694%	72,864	Direct	-		
Distribution	59.118%	368,360	O&M-D	202,576	Direct-MD	202,576
Cust. Accts & Sales	3.839%	23,923	C10	15,614	S&W Distrib.	13,991.49
A&G	24.228%	150,961	TX60	86,116	S&W Distrib.	77,168.93
TOTAL	100.000%	<u>\$623,092</u>		<u>\$304,305</u>		<u>\$293,736</u>

Savings Plan Adjustment on Annualized Salary & Wage Increase *

Bargaining	3.00%	\$10,115	
Non-Bargaining	3.00%	\$8,812	
TOTAL		<u>\$18,927</u>	Adj. No. 4

FICA Adjustment on Annualized Salary & Wage Increase

Bargaining	7.65%	\$25,793	
Non-Bargaining	7.65%	\$22,471	
TOTAL		<u>\$48,264</u>	Adj. No. 27

* Source: January 2021 First Energy Corporate Savings Plan

The Company will match 50% of your pre-tax contributions (other than Catch-up Contributions) up to the first 6% of pre-tax Compensation the

** Bargaining Unit Salary and Wage Allocation

	<u># of</u>
<u>Union</u>	<u>Employees</u>
<u>Average Salary</u>	

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 3
Employee Savings Plan Adjustment

Line No.	Description Column (1)	Reference Account (2)	MD Distribution Amount (3)
1	2022 Savings Plan Adjustment:		
2	Production	926	
3	Transmission	926	
4	Distribution	926	\$ 2,852
5	Cust. Accts & Sales	926	
6	A&G	926	
7	Total	926	<u>\$ 2,852</u>
8			
9			
10			
11			
12	Total PE's Savings Plan Adjustment on Annualized Salary & Wage Increase found on Adj. 1:		\$ 95,074
13			
14			<u>Total MD Distrib</u>
15	Bargaining	3.00%	1,696
16	Non-Bargaining	3.00%	1,156
17	TOTAL		<u>2,852</u>
18			
19	The Company will match 50% of pre-tax contributions (other than Catch-up Contributions) up to the		
20	first 6% of pre-tax Compensation the Participant contributes to the Plan.		

Discussion:

Increase O&M expense to reflect the annualized effect of the expense portion of savings plan.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 4
Employee Savings Plan Adjustment

Line No.	Description Column (1)	Reference Account (2)	MD Distribution Amount (3)
1	2023 Savings Plan Adjustment:		
2	Production	926	
3	Transmission	926	
4	Distribution	926	\$ 18,927
5	Cust. Accts & Sales	926	
6	A&G	926	
7	Total	926	<u>\$ 18,927</u>
8			
9	Total PE's Savings Plan Adjustment on Annualized Salary & Wage Increase found on Adj. 1		
10	Bargaining		\$337,166
11	Non-Bargaining		\$ 293,736
12			
13			
14			<u>Total MD Distrib</u>
15	Bargaining	3.00%	10,115
16	Non-Bargaining	3.00%	8,812
17	TOTAL		<u>18,927</u>
18			
19	The Company will match 50% of pre-tax contributions (other than Catch-up Contributions) up to the		
20	first 6% of pre-tax Compensation the Participant contributes to the Plan.		

Discussion:

Increase O&M expense to reflect the annualized effect of the expense portion of savings plan

This adjustment is sponsored by Witness S. M. Colflesh

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 5
Adjustment to Distribution Storm O&M Expenses

Line No.	Description Column (1)	Reference Account (2)	Amount (3)
1	Storm Distribution O&M Expense for the Twelve Months Ending December 31, 2022	593	\$ 2,616,818
2	Average Annual Storm Distribution O&M Expense for the Five Years Ending December 31, 2022	593	<u>2,561,664 (A)</u>
3	Adjustment to Storm Distribution O&M Expense (Line 2 - Line 1)	593	<u>\$ (55,154)</u>

Discussion:

To adjust Distribution Storm O&M expenses for the test year to reflect a five year annual average ending December 31, 2022.

This adjustment is sponsored by Witness H. E. Ward.

(A) Support Computations:

		<u>593 Distribution</u>
4	Distribution Storm O&M Expense for the Twelve Months Ended December 31, 2018	\$ 2,043,885
5	Distribution Storm O&M Expense for the Twelve Months Ended December 31, 2019	5,643,850
6	Distribution Storm O&M Expense for the Twelve Months Ended December 31, 2020	1,072,305
7	Distribution Storm O&M Expense for the Twelve Months Ended December 31, 2021	1,431,460
8	Distribution Storm O&M Expense for the Twelve Months Ended December 31, 2022	<u>2,616,818</u>
9	Distribution Storm O&M Expense for the 5 Years Ending December 31, 2022 (Line 4 through Line 8)	<u>\$ 12,808,318</u>
10	Average Distribution Storm O&M Expense for the Five Years Ending December 31, 2022 (Line 9 divided by 5)	<u>\$ 2,561,664</u>

This adjustment is sponsored by Witness H. E. Ward.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 6
Remove Advertising Expenses

Line No.	Description Column (1)	Reference Account (2)	Total Company Amount (3)	MD Alloc. Factor (4)	MD Alloc. Factor % (5)	Total MD (6)	MD Distribution Alloc. Factor (7)	MD Distribution Alloc. Factor % (8)	Total MD Distrib (9)	Total MD Dist Adjustment
1	Distribution-Oper Supv & Engr	958000	\$ 19	GP30	65%	\$ 12	Direct	100%	\$ 12	\$ (12)
2	Distribution-Misc Expense	958800	\$ 7,920	GP30	65%	\$ 5,126	Direct	100%	\$ 5,126	\$ (5,126)
3	Cust Svc - Cust Assist Exp	990800	\$ 6,800	C10	65%	\$ 4,438	Direct	100%	\$ 4,438	\$ (4,438)
4	Cust Svc - Info & Inst Exp	990900	\$ 45,245	Direct	1%	\$ 45,245	Direct	100%	\$ 45,245	\$ (45,245)
5	A&G - Outside Services	992300	\$ 793	Other	0%	\$ -	Direct	100%	\$ -	
6	A&G - General Adv Exp	993010	\$ 156,193	Direct	1%	\$ 57,236	Direct	100%	\$ 57,236	\$ (11,930)
7	Total		<u>\$ 216,969</u>			<u>\$ 112,057</u>			<u>\$ 112,057</u>	<u>\$ (66,751)</u>

Discussion:

To remove certain advertising expenses so that only informational advertising expenses are in the test year per COMAR 20.07.04.08.

This adjustment is sponsored by Witness H. E. Ward.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 7
Postage Increase

Line No	Description Column (1)	Reference Account (2)	Total Company Amount (3)	Allocation Factor - C10 (4)	Maryland Amount (5)
1	Adjusted Customer Accounts Postage Expense	903	\$ 1,369,046	65.267%	\$ 893,535
2	Customer Accounts Postage Expense Per Books	903	\$ 1,271,757	65.267%	\$ 830,037
3	Postage increase	903	<u>\$ 97,289</u>	65.267%	<u>\$ 63,498</u>
4	Decrease due to increase in eBill Enrollments				\$ (17,365)
5	Total Adjustment				<u><u>\$ 46,132</u></u>

Discussion:

Adjust expense for the postage increases effective July 2022 and January 2023, and the impact from eBill Enrollments.

Details		Amount in Test Year	Going Level Amount	Adjustment Amount
6	6 months ended June 2022	\$ 632,551	\$ 703,359	\$ 70,809
7	6 months ended December 2022	639,206	665,747	\$ 26,541
		<u>\$ 1,271,757</u>	<u>\$ 1,369,106</u>	<u>\$ 97,350</u>
8	Price effective January 2022	0.429		
9	Price effective July 2022	0.458		
10	Increase in price versus Jan 2022 rates	0.029		
11	Percent increase in price from Jan 2022 to Jul 2022	<u>6.761%</u>		
12	Price effective January 2023	0.477		
13	Increase in price versus January 2022 rates	0.048		
14	Percent increase in price from Jan 2022 to Jan 2023	<u>11.194%</u>		
15	Increase in price versus July 2022 rates	0.019		
16	Percent increase in price from Jul 2022 to Jan 2023	<u>4.152%</u>		

This adjustment is sponsored by Witness H. E. Ward.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 8
Increase Commission Assessment

Line No.	Description Column (1)	Reference Account (2)	Amount (3)
1	Potomac Edison Maryland Pubic Service Commission Assessment Fees for Twelve Months Ended December 31, 2022	928	<u>\$ 1,208,269</u>
2	Potomac Edison Maryland Pubic Service Commission Assessment Fees for FY Starting July 1, 2022	928	<u>1,389,911</u>
3	Increase in Maryland Public Service Commission Assessment Fees (Line 2 - Line 1)	928	\$ 181,642
4	Potomac Edison Maryland Distribution Allocation Factor (MDREV Allocator)		<u>23.096%</u>
5	Increase in Regulatory Expense Associated with Maryland Public Service Commission Assessment Fee Rate Effective July 1, 2022 (Line 3 X Line 4)	928	<u>\$ 41,952</u>

Discussion:

To reflect increase in Regulatory Commission Expense due to increase in Maryland Commission
Assessment Fee.

MD PSC Assessment Fee July 1, 2021 - June 30, 2022 \$ 1,026,625

MD PSC Assessment Fee July 1, 2022 - June 30, 2023 \$ 1,389,911

This adjustment is sponsored by Witness H. E. Ward.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 9
Medical Insurance Expense Adjustment

Line No.	Description Column (1)	Reference Account (2)	Amount (3)	MD Alloc. Factor (4)	MD Alloc. Factor % (5)	Total MD (6)	MD Distrib. Alloc. Factor (7)	MD Distrib. Alloc. Factor % (8)	Total MD Distrib (9)
1	2023 Medical Expense	926	\$ 5,883,010						
2	2022 Medical Expense in Test Year	926	\$ 5,769,482						
3	Adjustment to O&M Expense (Line 1 Minus Line 2)		<u>\$ 113,528</u>	TX60	57.05%	\$ 64,762	S&W	89.610%	<u>\$ 58,034</u>

Discussion:

Adjust test year O&M expense to reflect going-level Medical expense.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 10
Group Life Insurance Expense Adjustment

Line No.	Description Column (1)	Reference Account (2)	Amount (3)	MD Alloc. Factor (4)	MD Alloc. Factor % (5)	Total MD (6)	MD Distrib. Alloc. Factor (7)	MD Distrib. Alloc. Factor % (8)	Total MD Distrib (9)
1	2023 Group Life Insurance Expense	926	\$ 63,731						
2	2022 Group Life Insurance Expense in Test Year	926	<u>64,794</u>						
3	Adjustment to O&M Expense (Line 1 Minus Line 2)		<u>\$ (1,063)</u>	TX60	57.05%	<u>\$ (606)</u>	S&W	89.61%	<u>\$ (543)</u>

Discussion:

Adjust test year O&M expense to reflect going-level Group Life Insurance expense.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 11
Pension & OPEB (Gain)/Loss Adjustment

Line No.	Description Column (1)	Reference Account (2)	Amount (3)	MD Alloc. Factor (4)	MD Alloc. Factor % (5)	Total MD (6)	MD Distrib. Alloc. Factor (7)	MD Distrib. Alloc. Factor % (8)	Total MD Distrib (9)
1	<u>2022 MTM Adjustment</u>								
2	Potomac Edison								
3	Pension	926	\$ 8,216,945						
4	OPEB	926	(367,881)						
5	Total MTM		<u>\$ 7,849,064</u>	TX60	57.05%	<u>\$ 4,477,501</u>	S&W	89.61%	<u>\$ 4,012,311</u>
6	<u>2023 Smoothing Adjustment</u>								
7	Potomac Edison								
8	Pension	926	\$ 7,155,041						
9	OPEB	926	282,596						
10	Total Smoothing		<u>\$ 7,437,638</u>	TX60	57.05%	<u>\$ 4,242,803</u>	S&W	89.61%	<u>\$ 3,801,996</u>
11	Increase in Pension and OPEB								<u>\$ (210,314)</u>

Discussion:

Remove mark to market adjustment from going level and replace with smoothing adjustment for pension and OPEB.

This adjustment is sponsored by Witness T. M. Ashton.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 12
Pension & OPEB Non-Market to Market Expense Adjustment

Line No.	Description	Reference Account	Amount	MD Alloc. Factor	MD Alloc. Factor %	Total MD	MD Distrib. Alloc. Factor	MD Distrib. Alloc. Factor %	Total MD Distrib
	Column (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	<u>2022 Non-MTM Pension & OPEB Expense</u>								
2	Potomac Edison								
3	Pension	926	\$ (15,450,325)						
4	OPEB	926	(1,771,465)						
5	Total Non-MTM Exp in Test Year		<u>\$ (17,221,790)</u>	TX60	57.05%	<u>\$ (9,824,176)</u>	S&W	89.61%	<u>\$ (8,803,492)</u>
6	<u>5-Year Average Non-MTM Pension & OPEB Expense</u>								
7	Potomac Edison								
8	Pension	926	\$ (12,454,601)						
9	OPEB	926	<u>\$ (2,473,360)</u>						
10	Total Average		<u>\$ (14,927,961)</u>	TX60	57.05%	<u>\$ (8,515,660)</u>	S&W	89.61%	<u>\$ (7,630,925) (A)</u>
11	Adjustment to Pension and OPEB Non-MTM Expense								\$ 1,172,567

Discussion:

Remove non-mark to market expense from going level and replace with 5 year average.

This adjustment is sponsored by Witness T. M. Ashton.

(A) Support Computations:

	Pension	OPEB	Total
12 Non-MTM O&M Expense for Twelve Months Ended December 31, 2018	\$ (6,984,989)	\$ (3,735,402)	\$ (10,720,391)
13 Non-MTM O&M Expense for Twelve Months Ended December 31, 2019	\$ (6,774,473)	\$ (2,872,755)	\$ (9,647,228)
14 Non-MTM O&M Expense for Twelve Months Ended December 31, 2020	\$ (14,345,406)	\$ (1,791,624)	\$ (16,137,030)
15 Non-MTM O&M Expense for Twelve Months Ended December 31, 2021	\$ (18,717,812)	\$ (2,195,553)	\$ (20,913,365)
16 Non-MTM O&M Expense for Twelve Months Ended December 31, 2022	\$ (15,450,325)	\$ (1,771,465)	\$ (17,221,790)
17 Non-MTM O&M Expense for the 5 Years Ending December 31, 2022 (Line 12 through Line 16)	\$ (62,273,005)	\$ (12,366,799)	\$ (74,639,804)
18 Average Non-MTM O&M Expense for the Five Years Ending December 31, 2022 (Line 17 / 5)	\$ (12,454,601)	\$ (2,473,360)	\$ (14,927,961)

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment Nos. 13 and 19
Rate Case Expense Adjustment

Line No.	Description Column (1)	Reference Account (2)	Amount (3)	Amortization Period (Years) (4)	Total MD Distribution (5)	
1	Customer Notice/Printing/Postage	928	\$ 14,126			
2	Employee Expenses	928	19,560			
3	Rate of Return Witness	928	27,500			
4	Depreciation Study Witness	928	386,100			
5	External Legal Fees	928	499,950			
6	Class Cost of Service Study and Rate Design Witness	928	113,316			
7	Lead Lag Study and Cash Working Capital Witness	928	53,618			
8	Electric Vehicle Benefit and Cost Analysis Witness	928	156,500			
8	Totals Deferred Maryland Rate Case Expenses		\$ 1,270,670	3	\$ 423,557	
9	2023 Maryland Rate Case Expenses in Test Year	928			\$ -	
10	Adjustment to Reflect Amortization of Rate Case Expenses (Line 9 - Line 10)	407.4			<u>\$ 423,557</u>	Adj# 13
11	Amortization for Recovery of 2018 Maryland Rate Case in Test Year	407.4	\$ 11,152		\$ 11,152	
12	Adjustment to Remove 2018 Rate Case Amortization from Test Year	407.4	\$ (11,152)		<u>\$ (11,152)</u>	Adj# 19

Discussion:

To increase going level expenses to recognize amortization of expenses associated with current distribution rate case
Also, remove test year amortization from recovery of 2018 rate case expense.

This adjustment is sponsored by Witness H. E. Ward.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 14
Remove COVID-19 Amounts from Test Year

Line No.	Description Column (1)	Reference Account (2)	PE - MD Amount (3)	Distribution Allocator (4)	Allocation Percentage (5)	MD Distribution (6)	MD Distribution Adjustment (7)
1	Operating Company Expenses:						
2	Employee Expenses	588	119.15	Direct	100%	119.15	
3	Materials & Supplies	588	20,721.84	Direct	100%	20,721.84	
4	Postage	903	877.25	Direct	100%	877.25	
5	FMLA Administration	926	61,432.64	A&G - DX	89.61%	55,050.09	
6	Subtotal		<u>83,150.88</u>			<u>76,768.33</u>	
7	Service Company Charges:						
8	Communications & Advertising	923	-	A&G - DX	89.61%	-	
9	Customer Service Technology	923	2,286.35	A&G - DX	89.61%	2,048.81	
10	Customer Accounting & Billing	923	76,308.37	A&G - DX	89.61%	68,380.30	
11	COVID Supply Purchases	923	3,886.65	A&G - DX	89.61%	3,482.85	
12	FMLA Administration	923	5,386.43	A&G - DX	89.61%	4,826.81	
13	Information Technology	923	69.99	A&G - DX	89.61%	62.72	
14	Other	923	5,196.34	A&G - DX	89.61%	4,656.47	
15	Subtotal		<u>93,134.13</u>			<u>83,457.95</u>	
16	Incremental Uncollectibles Expense Accrual	904	2,103,093.00	Direct	100%	2,103,093.00	
17	Total		<u>2,279,378.01</u>			<u>2,263,319.27</u>	
	Total O&M in Test Year		2,279,378.01			2,263,319.27	<u>\$ (2,263,319.27)</u>

Discussion:

Adjustment removes Covid-19 amounts from the test year.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 15
Adjust to Remove Service Company Carrying Charges from Test Year

Line No.	FERC Account	Description	Amount
1	923	Service Company Carrying Charges in Test Year	\$ 1,872,349
2		Jurisdictional Allocator GP01 - allocate to MD	60.90%
3		FE ServCo allocated to PE - MD	\$ 1,140,244
4		Distribution Allocator S&W	89.61%
5		FE ServCo allocated to PE - MD Distribution	\$ 1,021,778
6	923	Remove PE-MD Distribution Service Company Carrying Charges	\$ (1,021,778)

Discussion:

The FE Service Company charges Potomac Edison Carrying Charges which reimburse the Service Company for the cost of having the plant on their books, including ADITs' Interest, and a Return. This adjustment removed the carrying charges from the test year.

7	923	Service Company Depreciation & Amortization Expense in Test Year	\$ 3,154,879
8		Jurisdictional Allocator GP01 - allocate to MD	60.90%
9		FE ServCo allocated to PE - MD	\$ 1,921,293
10		Distribution Allocator S&W	89.61%
11		FE ServCo allocated to PE - MD Distribution	\$ 1,721,680
12	923	Remove PE-MD Distribution Depreciation & Amortization Expenses	<u>\$ (1,721,680)</u>

Discussion:

Depreciation expense from the Service Company is allocated and billed to Potomac Edison in FERC account 923. Service Company Depreciation expenses are calculated on Service Company Depreciation Rates, which may not be the same as Potomac Edisons Depreciation Rates, so the amount billed to Potomac Edison in account 923 related to Service Company depreciation and amortization is removed.

Depreciation expense on Potomac Edison - MD's allocated share of Service Company Plant Assets will be recalculated based on PE-Maryland Depreciation rates and added back to the test year on Adjustment 21.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 16
Adjust Depreciation Expense to Reflect New Depreciation Rates

Line No.	Description Column (1)	Reference Account (2)	MD Juris Amount (3)		
1	Depreciation Expense - New Rates	403	\$ 33,353,133		
2	Depreciation Expense - Current Rates	403	<u>28,456,194</u>		
3	Increase in Depreciation Expense (Line 1 minus Line 2)	403	<u>\$ 4,896,939</u>		
4	Breakdown by Function			Allocator	MD Distribution
5	Intangible Plant		\$ (937,756)	S&W 89.61%	\$ (840,327)
6	Distribution		5,487,777	Direct 100.00%	5,487,777
7	General		346,917	S&W 89.61%	310,874
8	Total		<u>\$ 4,896,939</u>		<u>\$ 4,958,324</u>

Discussion:

Adjust depreciation expense to reflect new proposed depreciation rates.

This adjustment is sponsored by Witness H. E. Ward.

THE POTOMAC EDISON COMPANY
TEST YEAR DEPRECIATION EXPENSE
BASED ON 13 MONTH AVERAGE
YEAR ENDED DECEMBER 31, 2022

Line No.	Plant Account Number	Description Column (1)	Average P,P & E In Service (2)	Average Unallocated Plant In Service (3)	Total Average Depreciable Plant (4)	Depreciation Rate ¹ (5)	Annual Depreciation Expense (6)	New Depreciation Rates (7)	New Depreciation Expense (8)	Change in Annual Depreciation Expense (9)
1		INTANGIBLE PLANT:								
2	301	Organization	\$ 88,078	\$ -	\$ 88,078		\$ -			
3	302	Franchises and Consents	-	-	-		-			
4	303	Miscellaneous Intangible Plant	22,928,008	-	22,928,008	12.35%	2,831,609	8.26%	1,893,853	(937,756)
5		TOTAL Intangible Plant	\$ 23,016,086	\$ -	\$ 23,016,086		\$ 2,831,609		\$ 1,893,853	\$ (937,756)
6		DISTRIBUTION PLANT								
7		SUB TRANSMISSION ACCOUNTS								
8	350.1	Land and Land Rights	\$ 399	\$ -	\$ -	0.00%	\$ -			
9	350.2	Land and Land Rights - Easements	\$ -	\$ -	\$ -	0.00%	\$ -	1.34%	-	-
10	352.1	Structures and Improvements	\$ 8,742	\$ -	\$ 8,742	1.20%	105	1.28%	112	7
11	353.0	Other Substation Equipment	\$ 1,021,961	\$ -	\$ 1,021,961	2.43%	24,834	1.55%	15,840	(8,993)
12	354.0	Towers and Fixtures	\$ 378,105	\$ -	\$ 378,105	1.30%	4,915	1.55%	5,861	945
13	355.0	Poles and Fixtures	\$ 1,691,514	\$ -	\$ 1,691,514	1.30%	21,990	1.55%	26,218	4,229
14	356.1	Overhead Conductors and Devices - Other	\$ 2,837,106	\$ -	\$ 2,837,106	1.54%	43,691	1.85%	52,486	8,795
15	356.2	Overhead Conductors and Devices - Clearing	\$ 3,241,453	\$ -	\$ 3,241,453	1.22%	39,546	1.85%	59,967	20,421
16	357.0	Underground Conduit	\$ 1,668,763	\$ -	\$ 1,668,763	1.43%	23,863	1.60%	26,700	2,837
17	358.0	Underground Conductors and Devices	\$ 4,348,762	\$ -	\$ 4,348,762	2.69%	116,982	2.78%	120,896	3,914
18		DISTRIBUTION ACCOUNTS								
18	360.1	Land and Land Rights - Easements - Non-Depreciable	\$ 11,924,720	-	-	0.00%	-			
19	360.1	Land and Land Rights - Easements - Depreciable	10,999,110	-	10,999,110	1.31%	144,088	1.34%	147,388	3,300
20	361.0	Structures and Improvements	11,305,178	-	11,305,178	1.20%	135,662	1.28%	144,706	9,044
21	362.0	Station Equipment - Breakers, Reg & Transformers	185,769,328	-	185,769,328	1.08%	2,006,309	1.36%	2,526,463	520,154
22	364	Poles, Towers, and Fixtures	131,541,962	-	131,541,962	1.30%	1,710,046	1.84%	2,420,372	710,327
23	365.0	Overhead Conductors and Devices	152,139,289	-	152,139,289	1.54%	2,342,945	2.59%	3,940,408	1,597,463
24	365.1	Overhead Conductors and Devices - Clearing	77,644,145	-	77,644,145	1.22%	947,259	1.25%	970,552	23,293
25	366	Underground Conduit	66,779,379	-	66,779,379	1.43%	954,945	1.63%	1,088,504	133,559
26	367.0	Underground Conductors and Devices	301,777,954	-	301,777,954	2.69%	8,117,827	3.27%	9,868,139	1,750,312
27	368.1	Line Transformers - Overhead (Material)	108,536,404	-	108,536,404	1.82%	1,975,363	1.86%	2,018,777	43,415

THE POTOMAC EDISON COMPANY
TEST YEAR DEPRECIATION EXPENSE
BASED ON 13 MONTH AVERAGE
YEAR ENDED DECEMBER 31, 2022

Line No.	Plant Account Number	Description	Average P,P & E In Service	Average Unallocated Plant In Service	Total Average Depreciable Plant	Depreciation Rate ¹	Annual Depreciation Expense	New Depreciation Rates	New Depreciation Expense	Change in Annual Depreciation Expense
		Column (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
28	368.2	Line Transformers - Overhead (Inst & Acc)	3,231,134	-	3,231,134	1.82%	58,807	1.86%	60,099	1,292
29	368.3	Line Transformers - Underground (Material)	92,792,517	-	92,792,517	1.82%	1,688,824	1.86%	1,725,941	37,117
30	368.4	Line Transformers - Underground (Inst & Acc)	373,774	-	373,774	1.82%	6,803	1.86%	6,952	150
31	369.1	Services - Overhead	31,249,511	-	31,249,511	1.41%	440,618	1.85%	578,116	137,498
32	369.2	Services - Underground	41,801,602	-	41,801,602	1.41%	589,403	1.85%	773,330	183,927
33	370.0	Meters - Materials	56,762,294	-	56,762,294	2.02%	1,146,598	2.69%	1,526,906	380,307
34	371.0	Installations on Customer Premises	2,171,897	-	2,171,897	8.10%	175,924	5.93%	128,793	(47,130)
35	373.0	Street Lighting and Signal Systems	31,560,437	-	31,560,437	2.71%	855,288	2.62%	826,883	(28,404)
36		TOTAL Distribution Plant	<u>\$ 1,333,557,442</u>	<u>\$ -</u>	<u>\$ 1,321,632,323</u>		<u>\$ 23,572,632</u>		<u>\$ 29,060,410</u>	<u>\$ 5,487,777</u>
37		GENERAL PLANT								
38	389.1	Land and Land Rights - Fee Land	\$ 1,564,830	-	\$ -	0.00%	\$ -	0.00%	-	-
39	389.2	Land and Rights - Easements	3,778	-	3,778	1.32%	50	1.32%	50	-
40	390.1	Structures and Improvements - Owned	137,397	-	137,397	1.40%	1,924	1.56%	2,143	220
41	390.1	Berkeley Service Center	1,861,558	-	1,861,558	1.40%	26,062	1.56%	29,040	2,978
42	390.1	Bower Ave Storeroom/Williamsport SC	3,808,915	-	3,808,915	1.40%	53,325	1.56%	59,419	6,094
43	390.1	Cumberland Service Center	2,970,203	-	2,970,203	1.40%	41,583	1.56%	46,335	4,752
44	390.1	Frederick Service Center	5,100,419	-	5,100,419	1.40%	71,406	1.56%	79,567	8,161
45	390.1	Mt. Airy Service Center	1,965,201	-	1,965,201	1.40%	27,513	1.56%	30,657	3,144
46	390.1	Oakland Service Center	2,497,899	-	2,497,899	1.40%	34,971	1.56%	38,967	3,997
47	390.1	Thurmont Service Center	1,235,448	-	1,235,448	1.40%	17,296	1.56%	19,273	1,977
48	390.1	Williamsport Service Center	3,248,878	-	3,248,878	1.40%	45,484	1.56%	50,682	5,198
49	390.1	Other	15,919	-	15,919	1.40%	223	1.56%	248	25
50	390.2	Structures and Improvements - Leased	-	-	-	1.40%	-	1.56%	-	-
51	391.0	Office Furniture and Fixtures	1,374,889	-	1,374,889	2.93%	40,284	4.29%	58,983	18,698
52	391.15	Office Furniture and Fixtures	121,628	-	121,628	0.00%	-	0.00%	-	-
53	391.2	Office Furniture and Fixtures - Information Systems	2,444,035	-	2,444,035	9.69%	236,827	16.72%	408,643	171,816
54	391.3	Office Furniture and Fixtures - Data Handling	-	-	-	3.28%	-	0.00%	-	-
55	392	Transportation Equipment	3,341,076	-	3,341,076	0.83%	27,731	3.32%	110,924	83,193
56	392	Other	-	-	-	0.83%	-	3.32%	-	-

THE POTOMAC EDISON COMPANY
TEST YEAR DEPRECIATION EXPENSE
BASED ON 13 MONTH AVERAGE
YEAR ENDED DECEMBER 31, 2022

Line No.	Plant Account Number	Description Column (1)	Average P,P & E In Service (2)	Average Unallocated Plant In Service (3)	Total Average Depreciable Plant (4)	Depreciation Rate ¹ (5)	Annual Depreciation Expense (6)	New Depreciation Rates (7)	New Depreciation Expense (8)	Change in Annual Depreciation Expense (9)
57	392	Autos		-	-	0.83%	-	3.32%	-	-
58	392	Light Trucks		-	-	0.83%	-	3.32%	-	-
59	392	Medium & Heavy Trucks		-	-		-		-	-
60	392	Trailers	-	-	-	0.83%	-	3.32%	-	-
61	392	ATV		-	-		-		-	-
62	393	Stores Equipment	81,819	-	81,819	2.76%	2,258	4.94%	4,042	1,784
63	394	Tools, Ship and Garage Equipment	6,766,423	-	6,766,423	4.42%	299,076	5.22%	353,207	54,131
64	395	Laboratory Equipment	345,493	-	345,493	2.27%	7,843	4.17%	14,407	6,564
65	396	Power Operated Equipment ³	527,062	-	527,062	0.20%	1,054	0.00%	-	(1,054)
66	397	Communication Equipment	12,272,834	-	12,272,834	9.06%	1,111,919	8.90%	1,092,282	(19,637)
67	398	Miscellaneous Equipment	109,046	-	109,046	4.70%	5,125	0.00%	-	(5,125)
68	399.1	Asset Retirement Costs for General Plant	13,371	-	13,371		-			
69		TOTAL General Plant	<u>\$ 51,794,750</u>	<u>\$ -</u>	<u>\$ 50,243,291</u>		<u>\$ 2,051,953</u>		<u>\$ 2,398,870</u>	<u>\$ 346,917</u>
70		TOTAL Plant In Service	<u>\$ 1,408,368,278</u>	<u>\$ -</u>	<u>\$ 1,394,891,700</u>		<u>\$ 28,456,194</u>		<u>\$ 33,353,133</u>	<u>\$ 4,896,939</u>

1 - Depreciation Rates effective 05/26/2021 CASE No. 9490 Phase II

- For new additions to account 396 power operated equipment a 4.75% depreciation rate is recommended based on a 20-S0.5 survivor curve and 5% net salvage

- For new additions to account 391.5 Office Furniture and Equipemtn - Office equipment a 10% depreciation rate is recommended based on a 10SQ and 0% net salvage

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 17
Depreciation Expense on Terminal Treatment of Reliability Projects

Line No.	Description Column (1)	Reference Account (2)	MD Depreciation Rates (3)	Amount (4)	MD Alloc. Factor (5)	MD Alloc. Factor % (6)	Total MD (7)	MD Distrib. Alloc. Factor (8)	MD Distrib. Alloc. Factor % (9)	Total MD Distrib (10)
1	Misc. Intangible Plant	30300	8.26%	\$ 72,905	GP60	57.045%	\$ 41,588	S&W	89.610%	\$ 37,268
2	Structures, Improvements	36110	1.28%	1,153	Direct		1,153	Direct		1,153
3	Station Equipment	36200	1.36%	33,926	Direct		33,926	Direct		33,926
4	Poles, Towers And Fixtures	36400	1.84%	17,732	Direct		17,732	Direct		17,732
5	Overhead Conductor, Devices	36500	2.59%	130,342	Direct		130,342	Direct		130,342
6	Clearing, Grading of Land	36510	1.25%	620	Direct		620	Direct		620
7	Underground Conduit	36600	1.63%	6,637	Direct		6,637	Direct		6,637
8	Underground Conductor, Devices	36700	3.27%	235,106	Direct		235,106	Direct		235,106
9	Line Transformers	36800	1.86%	45,862	Direct		45,862	Direct		45,862
10	Structures, Improvements	39010	1.56%	196	Direct		196	S&W	89.610%	176
11	Data Processing Equipment	39120	16.72%	185,452	GP35	61.106%	113,322	S&W	89.610%	101,549
12	Communication Equipment	39700	8.90%	59,471	GP35	61.106%	36,340	S&W	89.610%	32,565
13	Totals			<u>\$ 789,400</u>			<u>\$ 662,824</u>			<u>\$ 642,933</u>
									Intangible	\$ 37,268
									Distribution	471,377
									General	134,289

Discussion:

To reflect depreciation expense on terminal treatment of reliability projects completed during the test year.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments

Adjustment No. 18
Depreciation Expense on Terminal Treatment of Reliability Projects - Post Test Year, 6-Months Ended June 2023

Line No.	Description	Reference Account	MD Depreciation Rates	Amount	MD Alloc. Factor	MD Alloc. Factor %	Total MD	MD Distrib. Alloc. Factor	MD Distrib. Alloc. Factor %	Total MD Distrib
	Column (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Misc. Intangible Plant	30300	8.26%	\$ 78,282	GP60	57.045%	\$ 44,656	S&W	89.610%	\$ 40,016
2	Structures, Improvements	36110	1.28%	1,109	Direct		1,109	Direct		1,109
3	Station Equipment	36200	1.36%	33,410	Direct		33,410	Direct		33,410
4	Poles, Towers And Fixtures	36400	1.84%	35,823	Direct		35,823	Direct		35,823
5	Overhead Conductor, Devices	36500	2.59%	35,708	Direct		35,708	Direct		35,708
6	Clearing, Grading of Land	36510	1.25%	35,318	Direct		35,318	Direct		35,318
7	Underground Conduit	36600	1.63%	20,820	Direct		20,820	Direct		20,820
8	Underground Conductor, Devices	36700	3.27%	201,618	Direct		201,618	Direct		201,618
9	Line Transformers	36800	1.86%	36,558	Direct		36,558	Direct		36,558
10	Terminal CWIP W. Jefferson & Myersville		2.19%	170,362	Direct		170,362	Direct		170,362
11	Structures, Improvements	39010	1.56%	10,921	Direct		10,921	S&W	89.610%	9,786
12	Totals			<u>\$ 659,928</u>			<u>\$ 626,302</u>			<u>\$ 620,528</u>
								Intangible		\$ 40,016
								Distribution		400,364
								General		9,786
								CWIP		170,362

Discussion:

To reflect depreciation expense on terminal treatment of reliability projects anticipated to be completed prior to start of hearings.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 20

Adjust to add Service Company Depreciation and Amortization at Maryland Rate to Test Year

Line No.	Account	DESCRIPTION	13 Mo Avg Plant In Service Balance as of Dec 31, 2022	Maryland Depreciation Rate	Depreciation Expense based on MD Rates
1	301	Organization (Fully Amortized)	49,344	0.00%	\$ -
2	303	Miscellaneous Intangible Plant (Software)	542,813,167	8.26%	\$ 44,836,368
3	389	Land & Land Rights (non-depreciable)	187,282	0.00%	\$ -
4	390	Structures & Improvements	50,241,398	1.56%	\$ 783,766
5	390	Leasehold Improvements	28,919,388	1.56%	\$ 451,142
6	391.1	Office Furniture & Equipment	15,072,135	4.29%	\$ 646,595
7	391.2	Office Equipment - Information Systems	154,561,518	16.72%	\$ 25,842,686
8	392	Transportation Equipment	6,109,892	3.32%	\$ 202,848
9	393	Stores Equipment	17,057	4.94%	\$ 843
10	394	Tools, Shop & Garage Equipment	300,960	5.22%	\$ 15,710
11	395	Laboratory Equipment	733,941	4.17%	\$ 30,605
12	396	Power Operated Equipment	438,758	0.00%	\$ -
13	397	Communication Equipment	154,401,555	8.90%	\$ 13,741,738
14	398	Miscellaneous Equipment	3,597,174	0.00%	\$ -
15	399	Asset Retirement Costs for General Plant	40,721	0.00%	\$ -
16		SUB - TOTAL	<u>957,484,291</u>		<u>86,552,301</u>
17		Multifactor allocation factor from SC00 to PE for Depr Expense			4.86%
18		Allocated to PE - Total Company			4,206,442
19		Jurisdictional Allocation Factor GP01 - MD			60.90%
20		Allocated to PE- Maryland			2,561,686
21		Distribution allocator - Salaries & Wages			89.61%
22	403-404	Depreciation expense allocated to PE Maryland Distribution based on MD Depreciation rates			<u>\$ 2,295,539</u>
				Intangible	\$ 1,189,150
				General	\$ 1,106,389

Discussion:

Depreciation expense on Potomac Edison - MD's allocated share of Service Company Plant Assets has been recalculated based on PE-MD's Depreciation rates and added back to the test year in account 403 / 404.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
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Adjustment No. 21
Remove Conservation Voltage Reduction Program Amortization

Line No.	Description Column (1)	Reference Account (2)	MD Distribution Amount (3)
1	CVR Amortization in Test Year	407.4	\$ 33,050
2	Adjustment to Remove CVR Amortization	407.4	(33,050)

Discussion:

Adjustment to remove amortization of Conservation Voltage Reduction ("CVR") recovery in test year.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
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Adjustment No. 22
COVID-19 Deferral

Line No.	Description Column (1)	Reference Account (2)	Total MD Distribution Amount (3)
1	COVID-19 Deferrals in Test Year	407.4	\$ (2,263,319)
2	Adjustment to remove COVID-19 Deferrals	407.4	\$ 2,263,319

Discussion:

Adjustment to remove regulatory credits related to deferral of COVID-19 incremental costs in 2022 test year.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 23
COVID-19 Amortization Adjustment

Line No.	Description Column (1)	Reference Account (2)	PE - MD Amount (3)	Distribution Allocator (4)	Allocation Percentage (5)	MD Distribution (6)	Amortization Period (Years) (7)	Total MD Distribution (8)
1	Operating Company Expenses:							
2	Employee Expenses	588	7,587.12	Direct	100%	7,587.12		
3	Materials & Supplies	588	78,576.57	Direct	100%	78,576.57		
4	Misc. Leases & Rentals	588	249,546.38	Direct	100%	249,546.38		
5	Outside Contractors	923	8,356.07	A&G - DX	89.61%	7,487.91		
6	Postage	903	5,698.53	Direct	100%	5,698.53		
7	FMLA Administration	926	290,329.24	A&G - DX	89.61%	260,165.44		
8	Informational Advertising	909	2,765.02	Direct	100%	2,765.02		
9	Pandemic Recognition Awards	588	690,452.48	Direct	100%	690,452.48		
10	Overtime Labor	588	795.03	Direct	100%	795.03		
11	Subtotal		<u>1,334,106.44</u>			<u>1,303,074.48</u>		
12	Service Company Charges:							
13	Communications & Advertising	923	124,384.92	A&G - DX	89.61%	111,461.93		
14	Customer Service Technology	923	112,456.95	A&G - DX	89.61%	100,773.22		
15	Customer Accounting & Billing	923	169,187.12	A&G - DX	89.61%	151,609.40		
16	COVID Supply Purchases	923	89,702.65	A&G - DX	89.61%	80,382.98		
17	FMLA Administration	923	45,947.24	A&G - DX	89.61%	41,173.54		
18	Information Technology	923	13,960.28	A&G - DX	89.61%	12,509.87		
19	Other	923	27,151.93	A&G - DX	89.61%	24,330.98		
20	Subtotal		<u>582,791.09</u>			<u>522,241.92</u>		
21	Late Payment Fees Waived (Distribution Only)							
22	Residential	450	470,537.69	Direct	100%	470,537.69		
23	Commercial	450	110,401.48	Direct	100%	110,401.48		
24	Industrial	450	25,749.38	Direct	100%	25,749.38		
25	St Lighting	450	693.84	Direct	100%	693.84		
26	Subtotal		<u>607,382.39</u>			<u>607,382.39</u>		
27	Reconnection fees not charged	451	216.00	Direct	100%	216.00		
28	Incremental Uncollectibles Expense Accrual	904	4,827,313.97	Direct	100%	4,827,313.97		
29	Total		<u><u>7,351,809.89</u></u>			<u><u>7,260,228.76</u></u>	5	<u><u>\$ 1,452,046</u></u>

Discussion:

To increase going level expenses to recognize amortization of expenses associated with recovery of incremental COVID-19 costs.

This adjustment is sponsored by Witness S. M. Cofflesh.

The Potomac Edison Company
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Adjustment No. 24
Increase O&M Expense for Electric Vehicle Regulatory Asset

Line No.	Description Column (1)	Reference Account (2)	Amount (3)
1	Electric Vehicle Regulatory Asset at 12/31/22	182207	\$ 1,526,290
2	Amortize Over Years		5
3	Increase to Expense Per Year (Line 1 / Line 2)		<u>\$ 305,258</u>

Discussion:

Adjustment to increase O&M expense to reflect recovery of Electric Vehicle regulatory asset.

This adjustment is sponsored by Witness H. E. Ward.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 25
Remove Electric Vehicle Deferral in Test Year

Line No.	Description Column (1)	Reference Account (2)	Amount (3)
1	Test Year Electric Vehicle Deferral in Regulatory Credit	407.4	\$ (527,034)
2	Adjustment to remove Regulatory Credit		\$ 527,034

Discussion:

Adjustment to remove regulatory credit in test year related to Electric Vehicle deferral.

This adjustment is sponsored by Witness H. E. Ward.

The Potomac Edison Company
Maryland Distribution
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Adjustment No. 26
Payroll Taxes Salaries and Wages Adjustment

Line No.	Description Column (1)	Reference Account (2)	MD Distribution Amount (3)
	2022 FICA Adjustment:		
1	Production	408.1	
2	Transmission	408.1	
3	Distribution	408.1	\$ 7,273
4	Cust. Accts & Sales	408.1	
5	A&G	408.1	
6	Total	408.1	<u>\$ 7,273</u>
7			
8			
9			
10	Adjustment on Annualized Salary & Wage Increase found on Adj. 1:		\$ 95,074
11			
12	Calculation of Employer Portion of FICA tax on above Increase:		<u>Total MD Distrib</u>
13	Bargaining	7.65%	4,326
14	Non-Bargaining	7.65%	<u>2,947</u>
15	TOTAL		<u><u>7,273</u></u>

Discussion:

Increase O&M expense to reflect the annualized effect of the expense portion of FICA payroll tax increases.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
Maryland Distribution
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Adjustment No. 27
Payroll Taxes Salaries and Wages Adjustment

Line No.	Description Column (1)	Reference Account (2)	MD Distribution Amount (3)
	2023 FICA Adjustment:		
1	Production	408.1	
2	Transmission	408.1	
3	Distribution	408.1	\$ 48,264
4	Cust. Accts & Sales	408.1	
5	A&G	408.1	
6	Total	408.1	<u>\$ 48,264</u>
7			
8			
9			
10	Adjustment on Annualized Salary & Wage Increase found on Adj. 2:		\$ 630,902
11			
12	Calculation of Employer Portion of FICA tax on above Increase:		<u>Total MD Distrib</u>
13	Bargaining	7.65%	25,793
14	Non-Bargaining	7.65%	<u>22,471</u>
15	TOTAL		<u>48,264</u>

Increase O&M expense to reflect the annualized effect of the expense portion of FICA payroll tax increases.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
Maryland Distribution
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12 Months Ending December 31, 2022

Adjustment No. 28
Interest Synchronization

Line No.	Description Column (1)	Reference Account (2)	MD Distribution Amount (3)
1	Per Books Rate Base		\$ 647,628,962
2	Rate Base Adjustments ¹		71,031,326
3	Adjusted Rate Base		<u>\$ 718,660,287</u>
4	Interest Component of Rate of Return		<u>1.867%</u>
5	Adjusted Interest	427	\$ 13,419,691
7	Allocated Interest	427	<u>15,395,079</u>
9	Interest Adjustment		\$ (1,975,387)
10	Impact on State Taxable Income		\$ 1,975,387
11	State Income Tax Rate		<u>8.25%</u>
12	State Income Taxes	409.100	<u>\$ 162,969</u>
13	Federal Taxable Income		\$ 1,812,418
14	Federal Income Tax Rate		<u>21%</u>
15	Federal Income Taxes	409.149	<u>\$ 380,608</u>
16	State and Federal Income Tax Impact on Income		<u>\$ (543,577)</u>

Discussion:

To reflect the State and Federal income tax effects of substituting the amount of interest implicit in the capital structure used in the Company's rate of return request for book interest expense.

¹ Excludes cash working capital change in cash requirement from going level adjustments.

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Maryland Distribution
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Adjustment No. 29
State Income Taxes on Going Level Adjustments

Line No.	Going Level Adjustment No.	Description Column (1)	MD Distribution Taxable Income (2)
1	1	Salaries and Wages-Test Year	(95,074)
1	2	Salaries and Wages-2023	(630,902)
2	3	Employee Savings Plan-Test Year	(2,852)
2	4	Employee Savings Plan-2023	(18,927)
3	5	Storm Damage	55,154
4	6	Remove Advertising Expense	66,751
5	7	Increase Postage Expense	(46,132)
6	8	Commission Assessment Increase	(41,952)
7	9	Medical Insurance Expense	(58,034)
8	10	Group Life Insurance Expense	543
9	11	Pension/OPEB Expense MTM Related	210,314
10	12	Pension/OPEB Expense Non-MTM Related	(1,172,567)
10	13	Rate Case Expense	(423,557)
11	14	O&M Expense Recovered in Covid-19 Deferral	2,263,319
12	15	Service Company Charges	2,743,458
13	16	Depreciation Expense New Rates	(4,958,324)
14	17	Depreciation Expense on Test Year Reliability Projects	(642,933)
15	18	Depreciation Expense on Post Test Year Reliability Projects	(620,528)
16	19	Rate Case Expense Amortization	11,152
17	20	Depr Expense on Service Company Alloc of Rate Base	(2,295,539)
16	21	Conservation Voltage Reduction (407.4)	33,050
17	22	Covid-19 Regulatory Credit Removal (407.4)	(2,263,319)
18	23	Covid-19 Regulatory Asset Amortization (407.3)	(1,452,046)
19	24	Electric Vehicle Regulatory Asset Amortization (407.3)	(305,258)
20	25	Electric Vehicle Regulatory Credit Removal (407.4)	(527,034)
21	26	Payroll Taxes Salaries and Wages-Test Year	(7,273)
22	27	Payroll Taxes Salaries and Wages-2023	(48,264)
23	28	Interest Synchronization	1,975,387
24	43	Accounting Adjustments	938,317
25		Total Maryland State Taxable Income	\$ (7,313,072)
26		Maryland State Income Tax Rate	8.25%
27		Maryland State Income Tax on going level adjustments	<u>\$ (603,328)</u>
28		Discussion:	
29		To determine the effect of the going level adjustments on Maryland State Income Tax.	

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Adjustment No. 30
Federal Income Tax on Going Level Adjustments

Line No.	Description Column (1)	MD Distribution Taxable Income (2)
1	State Taxable Income from Adjustment No. 29	\$ (7,313,072)
2	Adjustment No. 29 - Maryland State Income Tax on going level	
3	adjustments	<u>(603,328)</u>
4		
5	Federal Taxable Income	\$ (6,709,743)
6		
7	Federal Income Tax Rate	<u>21.00%</u>
8		
9	Federal Income Taxes on going level adjustments	<u><u>\$ (1,409,046)</u></u>

Discussion:

To calculate effect of the going level adjustments on Federal Income Tax.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 31
Terminal Treatment of Reliability Projects

Line No.	Description Column (1)	Reference Account (2)	Terminal Treatment Amount (3)	MD Alloc. Factor (4)	MD Alloc. Factor % (5)	Total MD (6)	MD Distrib. Alloc. Factor (7)	MD Distrib. Alloc. Factor % (8)	Total MD Distrib (9)
1	Misc. Intangible Plant	30300	\$ 882,622	GP60	57.045%	\$ 503,492	S&W	89.610%	\$ 451,182
2	Structures, Improvements	36110	90,045	Direct		90,045	Direct		90,045
3	Station Equipment	36200	2,494,574	Direct		2,494,574	Direct		2,494,574
4	Poles, Towers And Fixtures	36400	963,718	Direct		963,718	Direct		963,718
5	Overhead Conductor, Devices	36500	5,032,496	Direct		5,032,496	Direct		5,032,496
6	Clearing, Grading of Land	36510	49,577	Direct		49,577	Direct		49,577
7	Underground Conduit	36600	407,157	Direct		407,157	Direct		407,157
8	Underground Conductor, Devices	36700	7,189,781	Direct		7,189,781	Direct		7,189,781
9	Line Transformers	36800	2,465,681	Direct		2,465,681	Direct		2,465,681
10	Structures, Improvements	39010	12,584	Direct		12,584	S&W	89.610%	11,277
11	Data Processing Equipment	39120	1,109,163	GP35	61.106%	677,764	S&W	89.610%	607,348
12	Communication Equipment	39700	668,211	GP35	61.106%	408,316	S&W	89.610%	365,894
13	Total		<u>\$ 21,365,607</u>			<u>\$ 20,295,184</u>			<u>\$ 20,128,727</u>

Discussion:

To reflect terminal treatment of reliability projects completed during the test year.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments

Adjustment No. 32
Terminal Treatment of Reliability Projects - Post Test Year, 6-Months Ended June 2023

Line No.	Description Column (1)	Reference Account (2)	Terminal Treatment Amount (3)	MD Alloc. Factor (4)	MD Alloc. Factor % (5)	Total MD (6)	MD Distrib. Alloc. Factor (7)	MD Distrib. Alloc. Factor % (8)	Total MD Distrib (9)
1	Misc. Intangible Plant	30300	\$ 947,723	GP60	57.045%	\$ 540,629	S&W	89.610%	\$ 484,460
2	Structures, Improvements	36110	86,641	Direct		86,641	Direct		86,641
3	Station Equipment	36200	2,456,647	Direct		2,456,647	Direct		2,456,647
4	Poles, Towers And Fixtures	36400	1,946,883	Direct		1,946,883	Direct		1,946,883
5	Overhead Conductor, Devices	36500	1,378,690	Direct		1,378,690	Direct		1,378,690
6	Clearing, Grading of Land	36510	2,825,427	Direct		2,825,427	Direct		2,825,427
7	Underground Conduit	36600	1,277,274	Direct		1,277,274	Direct		1,277,274
8	Underground Conductor, Devices	36700	6,165,682	Direct		6,165,682	Direct		6,165,682
9	Line Transformers	36800	1,965,502	Direct		1,965,502	Direct		1,965,502
10	Terminal CWIP W. Jefferson & Myersville		7,779,093	Direct		7,779,093	Direct		7,779,093
11	Structures, Improvements	39010	700,047	Direct		700,047	S&W	89.610%	627,315
12	Totals		<u>\$ 27,529,609</u>			<u>\$ 27,122,515</u>		Without CWIP CWIP	<u>\$ 19,214,522</u> <u>7,779,093</u>

Discussion:

To reflect terminal treatment of post test year reliability projects anticipated to be completed prior to start of hearings.

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Adjustment No. 33
Accumulated Depreciation on Terminal Treatment of Reliability Projects

Line No.	Description Column (1)	Reference Account (2)	Terminal Treatment Amount (3)	MD Alloc. Factor (4)	MD Alloc. Factor % (5)	Total MD (6)	MD Distrib. Alloc. Factor (7)	MD Distrib. Alloc. Factor % (8)	Total MD Distrib (9)
1	Misc. Intangible Plant	30300	\$ 72,905	GP60	57.045%	\$ 41,588	S&W	89.610%	\$ 37,268
2	Structures, Improvements	36110	1,153	Direct		1,153	Direct		1,153
3	Station Equipment	36200	33,926	Direct		33,926	Direct		33,926
4	Poles, Towers And Fixtures	36400	17,732	Direct		17,732	Direct		17,732
5	Overhead Conductor, Devices	36500	130,342	Direct		130,342	Direct		130,342
6	Clearing, Grading of Land	36510	620	Direct		620	Direct		620
7	Underground Conduit	36600	6,637	Direct		6,637	Direct		6,637
8	Underground Conductor, Devices	36700	235,106	Direct		235,106	Direct		235,106
9	Line Transformers	36800	45,862	Direct		45,862	Direct		45,862
10	Structures, Improvements	39010	196	Direct		196	S&W	89.610%	176
11	Data Processing Equipment	39120	185,452	GP35	61.106%	113,322	S&W	89.610%	101,549
12	Communication Equipment	39700	59,471	GP35	61.106%	36,340	S&W	89.610%	32,565
13	Total		<u>\$ 789,400</u>			<u>\$ 662,824</u>			<u>\$ 642,933</u>
								Intangible	\$ 37,267.61
								Distribution	\$ 471,376.68
								General	\$ 134,289.09

Discussion:

To reflect accumulated depreciation on terminal treatment of test year reliability projects.

The Potomac Edison Company
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Adjustment No. 34
Accumulated Depreciation on Terminal Treatment of Reliability Projects - Post Test Year, 6-Months Ended June 2023

Line No.	Description Column (1)	Reference Account (2)	Terminal Treatment Amount (3)	MD Alloc. Factor (4)	MD Alloc. Factor % (5)	Total MD (6)	MD Distrib. Alloc. Factor (7)	MD Distrib. Alloc. Factor % (8)	Total MD Distrib (9)
1	Misc. Intangible Plant	30300	\$ 78,282	GP60	57.045%	\$ 44,656	S&W	89.610%	\$ 40,016
2	Structures, Improvements	36110	1,109	Direct		1,109	Direct		1,109
3	Station Equipment	36200	33,410	Direct		33,410	Direct		33,410
4	Poles, Towers And Fixtures	36400	35,823	Direct		35,823	Direct		35,823
5	Overhead Conductor, Devices	36500	35,708	Direct		35,708	Direct		35,708
6	Clearing, Grading of Land	36510	35,318	Direct		35,318	Direct		35,318
7	Underground Conduit	36600	20,820	Direct		20,820	Direct		20,820
8	Underground Conductor, Devices	36700	201,618	Direct		201,618	Direct		201,618
9	Line Transformers	36800	36,558	Direct		36,558	Direct		36,558
10	Terminal CWIP W. Jefferson & Myersville		170,362	Direct		170,362	Direct		170,362
11	Structures, Improvements	39010	10,921	Direct		10,921	S&W	89.610%	9,786
12	Totals		<u>\$ 659,928</u>			<u>\$ 626,302</u>			<u>\$ 620,528</u>
							Intangible		\$ 40,016
							Distribution		\$ 400,364
							General		\$ 9,786
							CWIP		\$ 170,362

Discussion:

To reflect accumulated depreciation on terminal treatment of post test year reliability projects anticipated to be completed prior to start of hearings.

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Adjustment No. 35
Materials and Supplies Adjustment

Line No.	Description Column (1)	Reference Account (2)	MD Distribution Amount (3)
1	Distribution Inventory located in Maryland (excluding centralized Meters)	154	\$ 12,711,795
2	Allocation of Bethel Meters	154	252,444
3	Allocation of North Street Meters	154	22,286
4	Allocation of Connellsville Meters	154	<u>204,873</u>
5	Maryland Distribution Ending Inventory Value - 13 Mo. Avg.		<u><u>\$ 13,191,398</u></u>

Discussion:

Reflect 13-month average distribution inventory allocated to PE Maryland held by FE Service Company.

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Adjustment No. 36
Cash Working Capital on Going-Level Adjustments

Line No.	Description Column (1)	Electric Distribution (2)	Going Level Adjustments (3)	Going Level Electric Distribution (4)
1	Operating Revenues	\$ 138,842,886		\$ 138,842,886
2	Operating Revenue Adjustments		\$ -	-
3	Adjusted Operating Revenues			<u>\$ 138,842,886</u>
4	Operating & Maintenance Expenses	59,990,698	(2,849,542)	\$ 57,141,156
5	Taxes - Other	30,563,131	55,537	30,618,668
6	Income Taxes			
7	Interest Expense	<u>15,395,079</u>	<u>(1,975,387)</u>	<u>13,419,691</u>
8	Total	<u>\$ 105,948,908</u>	<u>\$ (4,769,392)</u>	<u>\$ 101,179,515</u>
9	Daily Cash Requirement (Line 8 /365)	\$ 290,271	\$ (13,067)	\$ 277,204
10	Revenue Lag minus Expense Lead (Days)	<u>11.760845</u>	<u>11.760845</u>	<u>11.760845</u>
11	Cash Requirement	<u>\$ 3,413,832</u>	<u>\$ (153,677)</u>	<u>\$ 3,260,155</u>
12	Change in Cash Requirement from going level adjustments		<u>\$ (153,677)</u>	

Discussion:

To reflect the change in cash working capital requirement from the previously listed going level adjustments.

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Adjustment No. 37
Accumulated Deferred Income Taxes on Terminal Treatment of Reliability Projects

Line No.	Description Column (1)	Reference Account (2)	Total MD Distrib (3)
1	Misc. Intangible Plant	30300	\$ (42,170)
2	Structures, Improvements	36110	(7,502)
3	Station Equipment	36200	(219,041)
4	Poles, Towers And Fixtures	36400	(83,348)
5	Overhead Conductor, Devices	36500	(424,854)
6	Clearing, Grading of Land	36510	(4,368)
7	Underground Conduit	36600	(35,449)
8	Underground Conductor, Devices	36700	(593,522)
9	Line Transformers	36800	(213,112)
10	Structures, Improvements	39010	(931)
11	Data Processing Equipment	39120	(60,461)
12	Communication Equipment	39700	(31,894)
13	Total		<u>\$ (1,716,653)</u>

Discussion:

To reflect accumulated deferred income taxes on terminal treatment of test year reliability projects.

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Adjustment No. 38

Accum Deferred Income Taxes on Terminal Treatment of Reliability Projects - Post Test Year, 6-Months Ended June 202

Line No.	Description Column (1)	Reference Account (2)	Total MD Distrib (3)
1	Misc. Intangible Plant	30300	\$ (45,280)
2	Structures, Improvements	36110	(7,219)
3	Station Equipment	36200	(215,711)
4	Poles, Towers And Fixtures	36400	(168,379)
5	Overhead Conductor, Devices	36500	(116,392)
6	Clearing, Grading of Land	36510	(248,948)
7	Underground Conduit	36600	(111,205)
8	Underground Conductor, Devices	36700	(508,982)
9	Line Transformers	36800	(169,881)
10	Terminal CWIP W. Jefferson & Myersville		(1,330,582)
11	Structures, Improvements	39010	(51,784)
12	Totals		<u>\$ (2,974,362)</u>

Discussion:

To reflect accumulated deferred income taxes on terminal treatment of post test year reliability projects.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 39a and 39b
Adjust to allocate share of Plant in Service on Service Company Books to MD Rate Bas

Line No.	FERC Account	Net Plant in Service on Service Company books	13 month Avg (Dec 2021 through Dec 2022)		
			Book Cost	Depr Reserve	Net Book Value
1	30100	Intangible plant - organizational	\$ 49,344	\$ 49,344	\$ -
2	30300	Intangible plant - software	542,813,167	412,772,931	130,040,236
3	38910	Land and land rights	187,282	-	187,282
4	39010	Structures and Improvements (Buildings)	49,124,866	32,167,777	16,957,088
	39020	Structure & Improvements (grading, clearing, driveways, concrete, other outside)	1,116,533	1,116,177	356
5					
6	39030	Leasehold Improvements	28,919,388	12,428,023	16,491,365
7	39110	Office Furniture and Fixtures	15,072,135	10,658,498	4,413,637
8	39120	Office Furniture and Fixtures - Information Systems	154,561,518	45,178,252	109,383,266
9	39200	Transportation equipment	6,109,892	2,163,649	3,946,243
10	39300	Stores equipment	17,057	9,966	7,091
11	39400	Tools, shop and garage equipment	300,960	29,309	271,651
12	39500	Laboratory equipment	733,941	65,358	668,583
13	39600	Power operated equipment	438,758	210,190	228,568
14	39700	Communication equipment	154,355,193	63,707,125	90,648,068
15	39710	Communication equipment - Fiberoptics	46,361	37,240	9,121
16	39800	Miscellaneous equipment	3,597,174	1,774,232	1,822,942
17	39910	Asset Retirement Costs for General Plan	40,721	30,941	9,780
18		Total Service Company Plant in Service	\$ 957,484,291	\$ 582,399,012	\$ 375,085,279
19		2022 ServCo Multi Factor-All - % To Potomac Edisor	4.86%	4.86%	4.86%
20		FE ServCo allocated to PE	\$ 46,533,737	\$ 28,304,592	\$ 18,229,145
21		Jurisdictional Allocator GP01 - allocate to MD	60.90%	60.90%	60.90%
22		FE ServCo allocated to PE - MD	\$ 28,338,633	\$ 17,237,246	\$ 11,101,388
23		Distribution Allocator S&W	89.61%	89.61%	89.61%
24		FE ServCo allocation to PE - MD Distribution Rate Base	25,394,387	15,446,379	9,948,007
			a.	b.	

Discussion:

Adjustment adds an allocated share of Plant Assets that are booked to the Service Company but used by Potomac Edison to Potomac Edison Rate base.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 39c
Adjustment to Allocate Share of ADITs on Service Company Books to MD Rate Base

Line No. FERC Account		Accumulated Deferred Income Tax	13 month Avg (Dec 2021 through Dec 2022) <hr/> Book Value
1	190 & 282	Total Service Company Property related ADIT's	\$ (40,745,546)
2		2022 ServCo Multi Factor-All - % To Potomac Edison	4.86%
3		FE ServCo allocated to PE	\$ (1,980,234)
4		Jurisdictional Allocator GP01 - allocate to MD	60.90%
5		FE ServCo allocated to PE - MD	\$ (1,205,945)
6		Distribution Allocator S&W	89.61%
7	190 & 282	FE ServCo allocated to PE - MD Distribution Rate Base	\$ (1,080,653)

Discussion:

Adjustment adds an allocated share of property-related ADIT's booked to the Service Company to Potomac Edison rate base.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 40
Covid-19 Regulatory Asset Adjustment

Line No.	Description Column (1)	Reference Account (2)	Total MD Distribution Amount (3)
1	Covid-19 Regulatory Asset at December 31, 2022	182.3	\$ 7,260,229
2	Accumulated Amortization Mid Year Convention	182.3	\$ 726,023
3	Unamortized Balance to Rate Base		\$ 6,534,206

Discussion:

Adjust rate base to add regulatory asset for Covid-19.

This adjustment is sponsored by Witness S. M. Colflesh.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 41
Maryland Electric Vehicle Program Regulatory Asset to Rate Base

Line No.	Description Column (1)	Reference Account (2)	Total MD Distribution Amount (3)
1	Electric Vehicle Program Regulatory Asset at December 31	182.207	\$ 1,526,290
2	Amortization Period in Years		5
3	Going Level Recovery in Rates	407.3	\$ 305,258
4	Accumulated Amortization Mid Year Convention		\$ 152,629
5	Unamortized Balance to Rate Base		\$ 1,373,661

Discussion:

Adjust rate base to add regulatory asset for Electric Vehicle Program.

This adjustment is sponsored by Witness H. E. Ward.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 42
Adjust Rate Base and Reserve to Remove Non-Eligible Items

Line No.	Description	Reference Account	Total Company Amount	MD Alloc. Factor	MD Alloc. Factor %	Total MD	MD Distrib. Alloc. Factor	MD Distrib. Alloc. Factor %	Total MD Distrib
	Column (1)	(2)	(3)						
1	Non-Eligible Amounts in 13 Mo Avg Plant in Service	101	\$ 211,135						
2	Adjustment to Remove Non-Eligible Amounts	101	<u>\$ (211,135)</u>	GP01	60.90%	\$ (128,580)	S&W	89.61%	<u>\$ (115,221)</u>
3	Non-Eligible Amounts in 13 Mo Avg Reserve	108	\$ (22,102)						
4	Adjustment to Remove Non-Eligible Amounts	108	<u>\$ 22,102</u>	GP01	60.90%	\$ 13,460	S&W	89.61%	<u>\$ 12,062</u>

Discussion:

Adjust rate base and reserve to remove non-eligible items in 13 month average that were removed from the books in September 2022.

This adjustment is sponsored by Company Witness T. M. Ashton.

The Potomac Edison Company
Maryland Distribution
Working Papers Supporting Adjustments
12 Months Ending December 31, 2022

Adjustment No. 43
Accounting Adjustments

Line No.	Description Column (1)	Reference Account (2)	Total Company Amount	Allocation	MD Distribution Amount (3)
1	Regulatory Debits in Test Year for PE10 non-eligible costs	407.3	\$ 1,048,065	Direct	\$ 938,317
2	Adjustment Amount	407.3			<u>\$ (938,317)</u>

Discussion:

Remove Regulatory Debits booked in test year for sponsorship refunds. These amounts relate to prior periods.

This adjustment is sponsored by Company Witness T. M. Ashton.

The Potomac Edison Company
Maryland Distribution Revenue Deficiency Analysis
12 Months Ending December 31, 2022

Line No.	Adjustment Number Column (1)	Description (2)	Income (3)	Rate Base (4)	Revenue Requirement (5)
1		Maryland Distribution Per Book Amounts	\$ 26,079,852	\$ 647,628,962	
2		per book Revenue increase @7.54%			\$ 32,414,643
3					
4		Adjustments:			
5	1	Salaries and Wages-Test Year	95,074.36		98,137
6	2	Salaries and Wages-2023	630,902.26		651,227
7	3	Employee Savings Plan-Test Year	2,852.23		2,944
8	4	Employee Savings Plan-2023	18,927.07		19,537
9	5	Storm Damage	(55,153.99)		(56,931)
10	6	Remove Advertising Expense	(66,751.10)		(68,901)
11	7	Increase Postage Expense	46,132.41		47,619
12	8	Commission Assessment Increase	41,952.00		43,303
13	9	Medical Insurance Expense	58,033.79		59,903
14	10	Group Life Insurance Expense	(543.38)		(561)
15	11	Pension/OPEB Expense MTM Related	(210,314.43)		(217,090)
16	12	Pension/OPEB Expense Non-MTM Related	1,172,567.45		1,210,342
17	13	Rate Case Expense	423,557.00		437,202
18	14	O&M Expense Recovered in Covid-19 Deferral	(2,263,319.27)		(2,336,232)
19	15	Service Company Charges	(2,743,458.39)		(2,831,839)
20	16	Depreciation Expense New Rates	4,958,324		5,118,058
21	17	Depreciation Expense on Test Year Reliability	642,933		663,646
22	18	Depreciation Expense on Post Test Year Reliability	620,528		640,519
23	19	Rate Case Expense Amortization	(11,152)		(11,511)
24	20	Depr Expense on Service Company Alloc of Rate Base	2,295,539		2,369,490
25	21	Conservation Voltage Reduction (407.4)	(33,050)		(34,115)
26	22	Covid-19 Regulatory Credit Removal (407.4)	2,263,319		2,336,232
27	23	Covid-19 Regulatory Asset Amortization (407.3)	1,452,046		1,498,824
28	24	Electric Vehicle Regulatory Asset Amortization (407.3)	305,258		315,092
29	25	Electric Vehicle Regulatory Credit Removal (407.4)	527,034		544,013
30	26	Payroll Taxes Salaries and Wages-Test Year	7,273		7,507
31	27	Payroll Taxes Salaries and Wages-2023	48,264		49,819
32	28	Interest Synchronization	(543,577)		774,102
33	29	State Income Taxes	(603,328)		
34	30	Federal Income Taxes	(1,409,046)		
35	31	Reliability Projects in Test Year		20,128,727	2,161,804
36	32 a	Reliability Projects Post Test Year		19,214,522	2,063,619
37	32 b	Reliability Projects Test Year - CWIP		7,779,093	835,466
38	33	Accum Depreciation Test Year Reliability Projects		(642,933)	(69,050)
39	34	Projects		(620,528)	(66,644)
40	35	Materials and Supplies		13,191,398	1,416,742
41	36	Cash Working Capital		(153,677)	(16,505)
42	37	Accumulated Deferred Income Taxes Test Year Reliability Projects		(1,716,653)	(184,367)
43	38	Accumulated Deferred Income Taxes Post Test Year Reliability Projects		(2,974,362)	(319,443)
44	39 a	Service Company Allocation of Plant in Service		25,394,387	2,727,330
45	39 b	Service Company Allocation of Reserve		(15,446,379)	(1,658,925)
46	39 c	Service Company Allocation of ADIT		(1,080,653)	(116,061)
47	40	Covid-19 Regulatory Asset		6,534,206	701,767
48	41	EV Regulatory Asset		1,373,661	147,530
49	42 a	Non-eligible amounts removed from Plant in Service		(115,221)	(12,375)
50	42 b	Non-eligible amounts removed from Reserve		12,062	1,295
51	43	Accounting Adjustments	(938,317)		(968,545)
52		Adjustment Totals		\$ 70,877,649	\$ 17,973,975
53					
54		TOTAL REVENUE DEFICIENCY			\$ 50,388,618
55		Total Rate Base		\$ 718,506,610	
56					
57		Conversion to Revenue Requirement Factor Development			
58			Rates		Factor
59		Uncollectibles	0.8437%		1.0085
60		Maryland Gross Receipt Tax	2.0000%		1.0293
61		Regulatory Assessment	0.2773%		1.0322
62		State Income Tax	8.2500%		1.1250
63		Federal Income Tax	21.0000%		1.4241

The Potomac Edison Company
Maryland Distribution Pro-Forma Adjustments
12 Months Ending December 31, 2022

Line No.	Pro-Forma Adj. No. (Column 1)	Description (2)	Reference (3)	Income (4)
1		Going Level Rate Base	Exhibit JAS 1 Col 5, Line 35	\$ 718,506,610
2		Requested Rate of Return	Exhibit JAS 1 Col 5, Line 50	7.54%
3				
4		Requested Earnings	Line 1 x Line 2	\$ 54,186,827
5		Going Level Earnings	Exhibit JAS 1 Col 5, Line 18	18,803,767
6				
7		Increase in Earnings Requested	Line 4 - Line 5	\$ 35,383,060
8		Revenue Conversion Factor	Col. 4, Line 45	1.4241
9				
10	44	Requested Pro-Forma Revenue Increase	Line 7 x Line 8	\$ 50,388,618
11		Percent of Revenues Uncollectible	Col. 3, Line 41	0.8437%
12				
13	45	Pro-Forma Uncollectible Expense	Line 10 x Line 11	\$ 425,115
14				
15		Requested Pro-Forma Revenue Increase	Line 7 x Line 8	\$ 50,388,618
16		Regulatory Assessment Rate	Col. 3, Line 43	0.2773%
17				
18	46	Pro-Forma Regulatory Assessment	Line 15 x Line 16	\$ 139,728
19				
20		Requested Pro-Forma Revenue Increase	Line 7 x Line 8	\$ 50,388,618
21		Maryland Gross Receipt Tax	Col. 3, Line 42	2.0000%
22				
23	47	Pro-Forma Maryland Gross Receipt Tax	Line 20 x Line 21	\$ 1,007,772
24				
25		Requested Pro-Forma Revenue Increase	Line 7 x Line 8	\$ 50,388,618
26		Pro-Forma Uncollectible Expense	Line 13	(425,115)
27		Pro-Forma Regulatory Assessment	Line 18	(139,728)
28		Pro-Forma Maryland Gross Receipt Tax	Line 23	(1,007,772)
29		State Taxable Income	Sum Lines 25, 26, 27, 28	\$ 48,816,004
30		State Income Tax Rate	Col. 3, Line 44	8.25%
31				
32	48	Pro-Forma State Income Tax	Line 29 x Line 30	\$ 4,027,320
33				
34		Federal Taxable Income	Line 29 - Line 32	\$ 44,788,684
35		Federal Income Tax Rate	Col. 3, Line 45	21.00%
36				
37	49	Pro-Forma Federal Income Tax	Line 34 x Line 35	\$ 9,405,624
38				
39	Conversion to Revenue Requirement Factor Development			
40			Rates	Factor
41		Uncollectibles	0.8437%	1.0085
42		Maryland Gross Receipt Tax	2.0000%	1.0293
43		Regulatory Assessment	0.2773%	1.0322
44		State Income Tax	8.2500%	1.1250
45		Federal Income Tax	21.0000%	1.4241

BEFORE THE
PUBLIC SERVICE COMMISSION
OF MARYLAND

In the Matter of The Potomac
Edison Company's Application
For Adjustments to its Retail
Rates for the Distribution of
Electric Energy

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Case No. 9695

SUPPLEMENTAL DIRECT TESTIMONY OF
TIMOTHY S. LYONS

Concerning: Updated Rate Increase, Minor Corrections to Bill Impact Analyses,
Removal of Proposed Low-Income Program Rate Adder

May 16, 2023

1 Q. PLEASE STATE YOUR NAME AND POSITION.

2 A. My name is Timothy S. Lyons. I am a Partner at ScottMadden, Inc. ("ScottMadden"). I
3 am testifying on behalf of The Potomac Edison Company ("PE" or "Company").

4 Q. ARE YOU THE SAME TIMOTHY S. LYONS WHO PREVIOUSLY SPONSORED
5 DIRECT TESTIMONY ON BEHALF OF THE COMPANY IN THIS PROCEEDING?

6 A. Yes, I am. I sponsored direct testimony ("Direct Testimony") on behalf of the Company
7 before the Maryland Public Service Commission ("Commission") in this proceeding.

8 Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL DIRECT TESTIMONY?

9 A. The purpose of my supplemental direct testimony ("Supplemental Direct Testimony") is
10 to sponsor an update to the Company's proposed electric distribution rates in Maryland.
11 My Supplemental Direct Testimony includes a description of the updates to my Direct
12 Testimony filed on March 22, 2023.

13 Q. ARE YOU SPONSORING EXHIBITS IN CONNECTION WITH YOUR
14 SUPPLEMENTAL DIRECT TESTIMONY?

15 A. Yes. I am sponsoring the following exhibits that were prepared by me or under my
16 direction.

- 17 • Exhibit TSL-2 (Updated) – Summary of Class Cost of Service ("CCOS") study
- 18 • Exhibit TSL-3 (Updated) – Summary of rate design and bill impact analysis
- 19 • Exhibit TSL-4 (Updated) – Summary of Alternative CCOS study

20 Q. WHERE ARE THE UPDATES TO YOUR DIRECT TESTIMONY?

1 A. The update to my Direct Testimony consists of three changes: (1) an update to the
2 Company's proposed rate increase, as explained in the Supplemental Direct Testimony of
3 Company witnesses Valdes and Soltis; (2) two minor corrections to the Company's bill
4 impact analyses found while preparing responses to discovery requests; and (3) removal of
5 the proposed Low Income Program Rate Adder.

6 Q. HAVE YOU UPDATED THE PROPOSED CCOS STUDY, REVENUE TARGETS,
7 RATE DESIGN, AND BILL IMPACT ANALYSES TO REFLECT THE COMPANY'S
8 UPDATED RATE INCREASE?

9 A. Yes. My Supplemental Direct Testimony sponsors updates to the CCOS study, revenue
10 targets, rate design, and bill impact analyses to reflect the Company's updated rate increase.
11 Importantly, the methodologies used to develop the Company's proposed electric
12 distribution rates in Maryland in my Supplemental Direct Testimony are consistent with
13 the methodologies used to develop the proposed electric distribution rates in my Direct
14 Testimony, except as noted below.

15 Q. WHAT WERE THE MINOR CORRECTIONS TO THE COMPANY'S PROPOSED
16 RATE DESIGN AND BILL IMPACT ANALYSES?

17 A. There were two minor corrections to the Company's proposed bill impact analyses and
18 revenue proof.

- 19 • In tab "Lighting", cells "H473" and "H474" have been revised to reflect facility
20 counts in cells "D473" and "D474" rather than reflect kWh sales. The revision
21 results in a slight change to the proforma revenues.

- 1 • In tabs “Bill impact G”, “Bill Impact C”, and “Bills CA”, the current distribution
2 charges in cell “P5” have been revised to reflect a current customer charge of \$4.00.

3 In addition, the current distribution bills (column F) have been revised to reflect a
4 current customer charge of \$4.00. The revision results in a slight change to the bill
5 impact analysis. Please refer to the Company’s response to Staff’s discovery
6 request Staff-5.06 for additional information on the change.

7 Q. DID THE COMPANY REMOVE THE PROPOSED LOW INCOME PROGRAM RATE
8 ADDER FROM THE RESIDENTIAL CUSTOMER BILL IMPACT ANALYSIS?

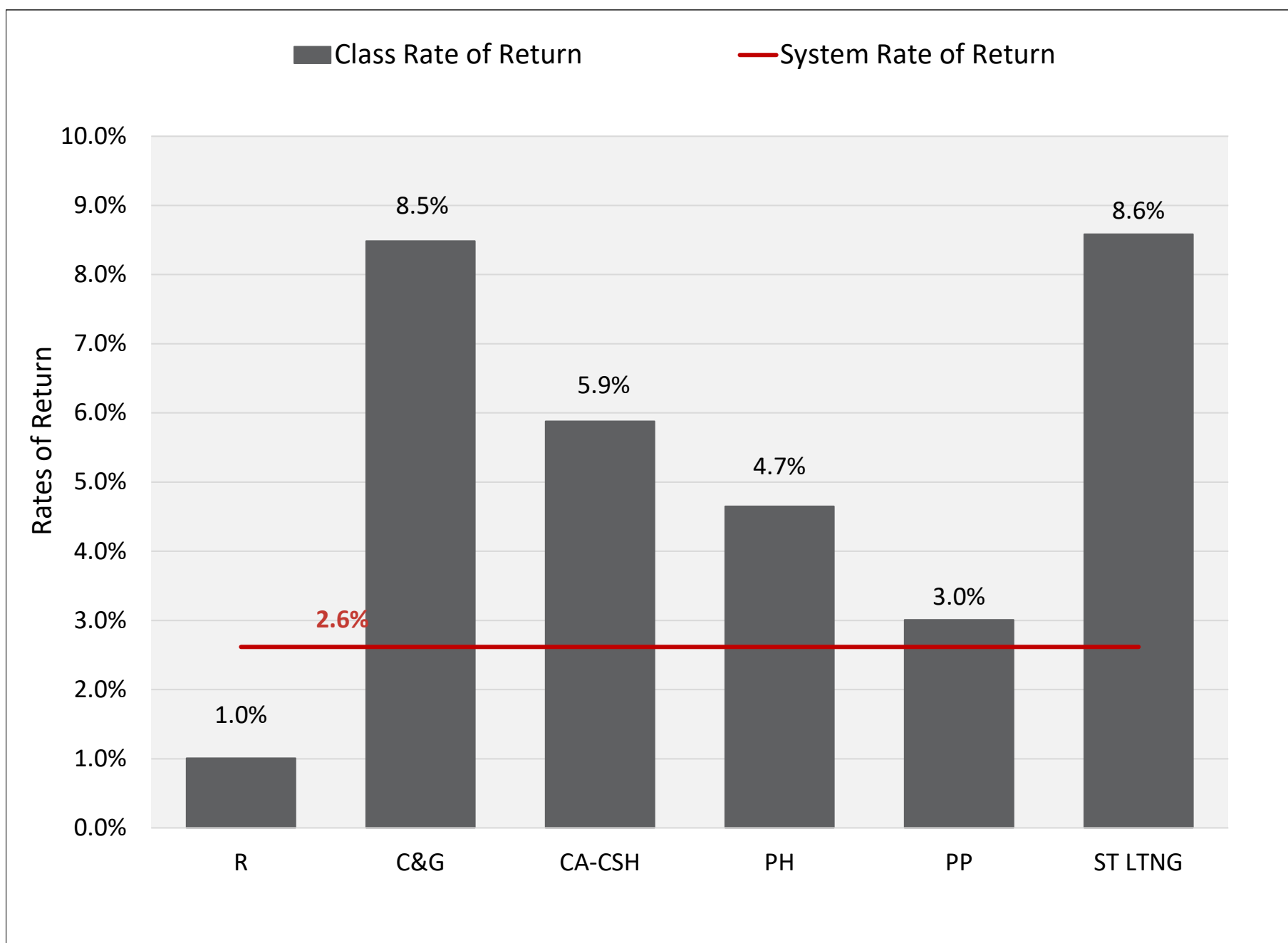
9 A. Yes, tab “Bill Impact R” reflects removal of the proposed Low Income Program Rate
10 Adder from the residential customer bill impact analysis.

11 Q. DO ANY OF THE MINOR CORRECTIONS RESULT IN METHODOLOGY
12 CHANGES TO THE COMPANY’S CCOS STUDY, REVENUE TARGET, OR RATE
13 DESIGN?

14 A. No.

15 Q. DOES THIS CONCLUDE YOUR SUPPLEMENTAL DIRECT TESTIMONY?

16 A. Yes, it does.



The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-2 (May 2023 Update) Proposed CCOS Study

The Potomac Edison Company (Maryland)		Residential		Small C & I		Small C & I		Medium Power		Large Power		Street and			
COSS Summary		Total		Service		Schedule		Schedule		Schedule		Area Lighting			
Proposed		Company		R		C&G		CA-CSH		PH		PP		ST LTNG	
Current Delivery Service Rates															
Rate base	\$	718,506,610	\$	513,509,215	\$	87,805,358	\$	1,869,441	\$	87,214,549	\$	7,479,564	\$	20,628,484	
Net operating income	\$	18,803,767	\$	5,189,338	\$	7,451,969	\$	109,878	\$	4,056,471	\$	224,971	\$	1,771,140	
Rate of return		2.62%		1.01%		8.49%		5.88%		4.65%		3.01%		8.59%	
Relative rate of return		100%		39%		324%		225%		178%		115%		328%	
Revenues	\$	138,842,885	\$	86,532,923	\$	25,361,406	\$	447,672	\$	19,989,257	\$	1,427,087	\$	5,084,540	
Test Period Usage (MWh)		6,819,525,904		3,354,870,600		905,734,700		23,300,136		1,802,643,017		709,586,291		23,391,160	
Revenue per MWh	\$	0.02	\$	0.03	\$	0.03	\$	0.02	\$	0.01	\$	0.00	\$	0.22	
Revenues at Equalized Rates of Return															
Rate of return		7.54%		7.54%		7.54%		7.54%		7.54%		7.54%		7.54%	
Return requirement	\$	54,186,828	\$	38,726,763	\$	6,621,921	\$	140,986	\$	6,577,364	\$	564,078	\$	1,555,716	
Revenue required	\$	189,231,504	\$	134,293,192	\$	24,179,344	\$	491,972	\$	23,579,233	\$	1,910,006	\$	4,777,757	
Revenue deficiency	\$	50,388,618	\$	47,760,269	\$	(1,182,062)	\$	44,301	\$	3,589,976	\$	482,918	\$	(306,783)	
Percent increase required		36.3%		55.2%		-4.7%		9.9%		18.0%		33.8%		-6.0%	
Test Period Usage (MWh)		6,819,525,904		3,354,870,600		905,734,700		23,300,136		1,802,643,017		709,586,291		23,391,160	
Revenue Required per MWh	\$	0.03	\$	0.04	\$	0.03	\$	0.02	\$	0.01	\$	0.00	\$	0.20	
Revenue Deficiency per MWh	\$	0.01	\$	0.01	\$	(0.00)	\$	0.00	\$	0.00	\$	0.00	\$	(0.01)	
Rate Class				Proposed Class ROR		Overall ROR		Alternative Class ROR							
R				1.01%		2.62%		1.97%							
C&G				8.49%		2.62%		7.35%							
CA-CSH				5.88%		2.62%		2.70%							
PH				4.65%		2.62%		0.59%							
PP				3.01%		2.62%		2.99%							
ST LTNG				8.59%		2.62%		8.00%							

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-2 (May 2023 Update) Proposed CCOS Study

The Potomac Edison Company (Maryland) COSS Summary		Total Company	Residential Service R	Schedule C&G	Schedule CA-CSH	Schedule PH	Schedule PP	Area Lighting ST LTNG
Current Rate of Return		2.62%	1.01%	8.49%	5.88%	4.65%	3.01%	8.59%
Proposed Rate of Return		7.54%	7.54%	7.54%	7.54%	7.54%	7.54%	7.54%
EROR Revenues		\$ 189,231,504	\$ 134,293,192	\$ 24,179,344	\$ 491,972	\$ 23,579,233	\$ 1,910,006	\$ 4,777,757
Current Revenues		138,842,885	86,532,923	25,361,406	447,672	19,989,257	1,427,087	5,084,540
Difference		\$ 50,388,618	\$ 47,760,269	\$ (1,182,062)	\$ 44,301	\$ 3,589,976	\$ 482,918	\$ (306,783)
% Difference		36.29%	55.19%	-4.66%	9.90%	17.96%	33.84%	-6.03%
Derivation of Delivery Revenues								
Current Total Revenues		\$ 138,842,885	86,532,923	25,361,406	447,672	19,989,257	1,427,087	5,084,540
Less: Franchise Fees		\$ 4,256,657	2,108,602	564,626	14,498	1,117,658	436,690	14,582
Less: Montgomery County		\$ 9,797,215	4,686,975	1,784,838	38,374	3,146,485	-	140,543
Less: Other Revenues		\$ 4,594,731	3,098,877	690,144	12,129	626,533	52,129	114,919
Current Delivery Revenues		\$ 120,194,282	\$ 76,638,469	\$ 22,321,797	\$ 382,670	\$ 15,098,581	\$ 938,268	\$ 4,814,496
Total Revenues at EROR		\$ 189,231,504	134,293,192	24,179,344	491,972	23,579,233	1,910,006	4,777,757
Less: Franchise Fees		\$ 4,256,657	2,108,602	564,626	14,498	1,117,658	436,690	14,582
Less: Montgomery County		\$ 9,797,215	4,686,975	1,784,838	38,374	3,146,485	-	140,543
Less: Other Revenues		\$ 4,594,731	3,098,877	690,144	12,129	626,533	52,129	114,919
Delivery Revenues at EROR		\$ 170,582,901	\$ 124,398,738	\$ 21,139,735	\$ 426,971	\$ 18,688,557	\$ 1,421,187	\$ 4,507,713
Metrics								
Delivery Revenues at EROR		170,582,901	124,398,738	21,139,735	426,971	18,688,557	1,421,187	4,507,713
Test Period Usage (MWh)		6,819,525,904	3,354,870,600	905,734,700	23,300,136	1,802,643,017	709,586,291	23,391,160
Test Period Customers		284,640	250,592	31,222	325	1,682	10	809

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)	Total		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and							
Income Statement	Company		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting							
Current Rates			R	C&G	CA-CSH	PH	PP	ST LTNG							
Going-Level Income Statement															
Operating Revenues	\$	138,842,885	\$	86,532,923	\$	25,361,406	\$	447,672	\$	19,989,257	\$	1,427,087	\$	5,084,540	
Operating Expenses															
O&M Expenses	\$	57,141,156	\$	42,424,683	\$	7,225,683	\$	137,404	\$	5,527,092	\$	609,625	\$	1,216,668	
Depreciation & Amortization		36,132,259		25,756,240		4,462,505		92,614		4,484,437		360,490		975,973	
Regulatory Debits and Credits		1,288,353		991,767		143,498		2,089		75,732		60,707		14,560	
Taxes Other than Income		30,618,668		18,977,216		4,749,347		95,923		5,796,102		213,719		786,360	
Total Operating Expenses	\$	125,180,436	\$	88,149,906	\$	16,581,034	\$	328,031	\$	15,883,363	\$	1,244,541	\$	2,993,561	
Income Before Tax	\$	13,662,449	\$	(1,616,983)	\$	8,780,372	\$	119,641	\$	4,105,894	\$	182,546	\$	2,090,979	
Income Adjustments															
Adjustment to Income - MD	\$	8,141,525		5,818,663		994,938		21,183		988,243		84,752		233,745	
Interest Expense		13,419,691		9,590,914		1,639,958		34,916		1,628,924		139,697		385,282	
Schedule M Adjustments		31,522,110		22,528,524		3,852,171		82,016		3,826,251		328,141		905,007	
Total Income Adjustments	\$	53,083,326	\$	37,938,102	\$	6,487,067	\$	138,114	\$	6,443,418	\$	552,591	\$	1,524,034	
Adjusted Taxable Income	\$	(39,420,876)	\$	(39,555,085)	\$	2,293,305	\$	(18,473)	\$	(2,337,524)	\$	(370,045)	\$	566,945	
State Income Tax	\$	(3,252,222)	\$	(3,263,294)	\$	189,198	\$	(1,524)	\$	(192,846)	\$	(30,529)	\$	46,773	
Federal Income Tax		(7,595,417)		(7,621,276)		441,863		(3,559)		(450,382)		(71,298)		109,236	
Deferred Taxes		8,298,486		5,930,842		1,014,119		21,591		1,007,296		86,386		238,251	
Total Income Taxes	\$	(2,549,154)	\$	(4,953,729)	\$	1,645,180	\$	16,508	\$	364,068	\$	(15,441)	\$	394,260	
AFUDC		2,609,344		1,864,871		318,876		6,789		316,730		27,163		74,915	
Interest on Customer Deposits		(17,180)		(12,278)		(2,099)		(45)		(2,085)		(179)		(493)	
Total Operating Income	\$	18,803,767	\$	5,189,338	\$	7,451,969	\$	109,878	\$	4,056,471	\$	224,971	\$	1,771,140	
Rate Base	\$	718,506,610	\$	513,509,215	\$	87,805,358	\$	1,869,441	\$	87,214,549	\$	7,479,564	\$	20,628,484	
ROR @ Current Rates		2.62%		1.01%		8.49%		5.88%		4.65%		3.01%		8.59%	
Rate Base %		100.00%		71.47%		12.22%		0.26%		12.14%		1.04%		2.87%	
Pro-Forma Income Tax Increase Calculation															
Rate Base		718,506,610		513,509,215		87,805,358		1,869,441		87,214,549		7,479,564		20,628,484	
Required ROR		7.54%		7.54%		7.54%		7.54%		7.54%		7.54%		7.54%	
Required Income		54,186,827		38,726,763		6,621,921		140,986		6,577,364		564,078		1,555,716	
Increase in Earnings Requested		35,383,060		33,537,424		(830,048)		31,108		2,520,893		339,107		(215,424)	
Increase in Revenues Requested		50,388,618		47,760,269		(1,182,062)		44,301		3,589,976		482,918		(306,783)	
Pro-Forma Uncollectible Expense		425,115		402,940		(9,973)		374		30,288		4,074		(2,588)	
Pro-Forma Regulatory Assessment		139,728		132,439		(3,278)		123		9,955		1,339		(851)	
Pro-Forma Maryland Gross Receipt Tax		1,007,772		955,205		(23,641)		886		71,800		9,658		(6,136)	
State Taxable Income		48,816,004		46,269,685		(1,145,170)		42,918		3,477,934		467,847		(297,209)	
State Income Tax Increase		4,027,320		3,817,249		(94,477)		3,541		286,930		38,597		(24,520)	
Federal Taxable Income		44,788,684		42,452,436		(1,050,694)		39,377		3,191,004		429,249		(272,689)	
Federal Income Tax Increase		9,405,624		8,915,011		(220,646)		8,269		670,111		90,142		(57,265)	
Revenue Requirement Calculation															
Required Income		54,186,827		38,726,763		6,621,921		140,986		6,577,364		564,078		1,555,716	
Add: Expenses															
Current Expenses		125,180,436		88,149,906		16,581,034		328,031		15,883,363		1,244,541		2,993,561	
Proforma Expense Increase		1,572,615		1,490,585		(36,892)		1,383		112,042		15,072		(9,575)	
Add: Taxes															
Current Taxes		(2,549,154)		(4,953,729)		1,645,180		16,508		364,068		(15,441)		394,260	
Proforma Tax Increase		13,432,944		12,732,260		(315,122)		11,810		957,040		128,740		(81,784)	
Less: Other Revenues		(2,592,164)		(1,852,593)		(316,776)		(6,744)		(314,645)		(26,984)		(74,422)	
Revenue Requirement		189,231,504		134,293,192		24,179,344		491,972		23,579,233		1,910,006		4,777,757	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and
Total		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting
				R	C&G	CA-CSH	PH	PP	ST LTNG
									Classification
									Factor
UTILITY PLANT									
Distribution Plant									
(360) Land and Land Rights			22,832,423						
- Demand			17,881,293	11,136,534	2,367,055	67,605	4,112,972	97,798	99,329
- Customer			4,951,130	4,360,759	542,746	5,639	27,907	1	14,078
- Commodity			-	-	-	-	-	-	-
Total			22,832,423	15,497,293	2,909,801	73,244	4,140,880	97,799	113,407
(361) Structures and Improvements			11,490,605						
- Demand			11,490,605	7,051,472	1,542,653	45,423	2,757,913	24,799	68,345
- Customer			-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-
Total			11,490,605	7,051,472	1,542,653	45,423	2,757,913	24,799	68,345
(362) Station Equipment			190,214,295						
- Demand			190,214,295	116,743,761	25,505,973	750,704	45,638,656	448,509	1,126,692
- Customer			-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-
Total			190,214,295	116,743,761	25,505,973	750,704	45,638,656	448,509	1,126,692
(362) Station Equipment - Capacitors			1,528,215						
- Demand			1,528,215	962,922	151,304	3,909	339,726	69,416	938
- Customer			-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-
Total			1,528,215	962,922	151,304	3,909	339,726	69,416	938
(364) Poles, Towers & Fixtures			134,210,133						
- Demand			104,424,307	66,800,055	12,953,535	344,253	22,091,524	1,804,418	430,522
- Customer			29,785,825	26,234,070	3,265,163	33,924	167,971	5	84,693
- Commodity			-	-	-	-	-	-	-
Total			134,210,133	93,034,124	16,218,698	378,177	22,259,495	1,804,423	515,214
(365) Overhead Conductors & Devices			245,148,184						
- Demand			150,243,366	95,316,912	16,694,226	438,564	32,671,817	4,774,049	347,800
- Customer			94,904,817	83,588,494	10,403,516	108,086	534,856	11	269,853
- Commodity			-	-	-	-	-	-	-
Total			245,148,184	178,905,406	27,097,742	546,650	33,206,673	4,774,060	617,653
(366) Underground Conduit			70,132,572						
- Demand			70,132,572	44,988,805	8,987,118	239,504	14,697,227	890,704	329,214
- Customer			-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-
Total			70,132,572	44,988,805	8,987,118	239,504	14,697,227	890,704	329,214

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)			Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Allocation	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Total	Factor	Company	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
(367) Underground Conductors & Device									
		319,482,180							
- Demand		142,323,156	90,389,394	15,923,854	418,025	30,841,943	4,405,834	344,106	
- Customer		177,159,024	156,035,964	19,420,051	201,753	997,507	9	503,740	
- Commodity		-	-	-	-	-	-	-	
Total		319,482,180	246,425,358	35,343,905	619,779	31,839,450	4,405,843	847,846	
(368) Line Transformers									
		207,846,214							
- Demand		51,392,381	33,272,620	7,174,563	191,934	10,430,032	518	322,715	
- Customer		156,453,834	137,800,143	17,150,242	178,167	880,414	0	444,868	
- Commodity		-	-	-	-	-	-	-	
Total		207,846,214	171,072,763	24,324,804	370,101	11,310,445	518	767,582	
(368) Line Transformers - Capacitors									
		1,518,797							
- Demand		1,518,797	928,164	146,877	3,768	327,464	111,621	905	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		1,518,797	928,164	146,877	3,768	327,464	111,621	905	
(369) Services									
		73,051,113							
- Demand		-	-	-	-	-	-	-	
- Customer		73,051,113	64,524,857	8,030,589	83,427	412,241	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		73,051,113	64,524,857	8,030,589	83,427	412,241	-	-	
(370, 371) Meters and Installation									
		58,934,191							
- Demand		-	-	-	-	-	-	-	
- Customer		58,934,191	35,003,730	16,591,288	366,058	5,986,423	986,692	-	
- Commodity		-	-	-	-	-	-	-	
Total		58,934,191	35,003,730	16,591,288	366,058	5,986,423	986,692	-	
Street Lighting & Signal Systems									
		33,964,292							
- Demand		-	-	-	-	-	-	-	
- Customer		33,964,292	-	-	-	-	-	33,964,292	
- Commodity		-	-	-	-	-	-	-	
Total		33,964,292	-	-	-	-	-	33,964,292	
Total Distribution Plant									
		1,370,353,215							
- Demand		741,148,989	467,590,638	91,447,157	2,503,690	163,909,274	12,627,665	3,070,565	
- Customer		629,204,227	507,548,017	75,403,594	977,055	9,007,319	986,718	35,281,524	
- Commodity		-	-	-	-	-	-	-	
Total		1,370,353,215	975,138,655	166,850,751	3,480,745	172,916,593	13,614,383	38,352,088	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Total									
General and Intangible Plant									
General Plant		58,345,763							
- Demand		23,904,206	14,999,710	2,875,428	79,209	5,377,867	482,630	89,361	
- Customer		34,441,557	26,504,402	5,179,443	83,153	925,117	127,630	1,621,812	
- Commodity		-	-	-	-	-	-	-	
Total		58,345,763	41,504,113	8,054,871	162,362	6,302,983	610,261	1,711,174	
Intangible Plant		36,519,232							
- Demand		14,961,896	9,388,478	1,799,761	49,578	3,366,064	302,084	55,932	
- Customer		21,557,336	16,589,387	3,241,868	52,046	579,040	79,885	1,015,110	
- Commodity		-	-	-	-	-	-	-	
Total		36,519,232	25,977,865	5,041,629	101,624	3,945,104	381,969	1,071,042	
Total General and Intangible Plant		94,864,995							
- Demand		38,866,102	24,388,188	4,675,190	128,787	8,743,930	784,714	145,293	
- Customer		55,998,893	43,093,789	8,421,311	135,199	1,504,157	207,516	2,636,922	
- Commodity		-	-	-	-	-	-	-	
Total		94,864,995	67,481,977	13,096,500	263,986	10,248,087	992,230	2,782,215	
Additions to Utility Plant									
COVID-19 Regulatory Asset Adj excl. Res Adj		9,651,602							
- Demand		5,220,023	4,332,967	392,790	6,934	308,273	157,236	21,822	
- Customer		4,431,579	3,678,506	333,462	5,887	261,711	133,487	18,526	
- Commodity		-	-	-	-	-	-	-	
Total		9,651,602	8,011,472	726,253	12,821	569,984	290,722	40,349	
COVID-19 Residential Adjustment		(2,391,373)							
- Demand		(1,293,363)	(1,293,363)	-	-	-	-	-	
- Customer		(1,098,010)	(1,098,010)	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(2,391,373)	(2,391,373)	-	-	-	-	-	
MD Electric Vehicle Program Reg Asset excl. Res Direct		670,401							
- Demand		456,359	-	158,433	4,311	271,063	16,810	5,742	
- Customer		214,042	-	152,242	1,818	14,094	1,206	44,682	
- Commodity		-	-	-	-	-	-	-	
Total		670,401	-	310,675	6,130	285,156	18,016	50,424	
MD EV Reg Asset - Residential Direct		855,889							
- Demand		462,903	462,903	-	-	-	-	-	
- Customer		392,985	392,985	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		855,889	855,889	-	-	-	-	-	
Total Additional to Utility Plant		8,786,519							
- Demand		4,845,923	3,502,507	551,224	11,246	579,336	174,046	27,564	
- Customer		3,940,596	2,973,481	485,704	7,705	275,805	134,693	63,209	
- Commodity		-	-	-	-	-	-	-	
Total		8,786,519	6,475,988	1,036,928	18,951	855,141	308,739	90,773	
Total Utility Plant		1,474,004,729							
- Demand		784,861,013	495,481,333	96,673,570	2,643,723	173,232,540	13,586,425	3,243,422	
- Customer		689,143,716	553,615,287	84,310,609	1,119,959	10,787,281	1,328,926	37,981,654	
- Commodity		-	-	-	-	-	-	-	
Total		1,474,004,729	1,049,096,620	180,984,179	3,763,682	184,019,821	14,915,352	41,225,076	

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Allocation	Total	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
Factor	Company							
ACCUMULATED DEPRECIATION								
Accumulated Depreciation								
Distribution Plant A/D								
	(525,129,397)							
- Demand	(284,013,725)	(179,184,160)	(35,043,221)	(959,433)	(62,811,235)	(4,839,014)	(1,176,663)	
- Customer	(241,115,672)	(194,496,121)	(28,895,210)	(374,414)	(3,451,671)	(378,118)	(13,520,139)	
- Commodity	-	-	-	-	-	-	-	
Total	(525,129,397)	(373,680,280)	(63,938,431)	(1,333,847)	(66,262,906)	(5,217,132)	(14,696,801)	
General Plant A/D								
	(38,309,312)							
- Demand	(15,695,290)	(9,848,677)	(1,887,981)	(52,008)	(3,531,060)	(316,891)	(58,674)	
- Customer	(22,614,022)	(17,402,556)	(3,400,776)	(54,597)	(607,423)	(83,801)	(1,064,868)	
- Commodity	-	-	-	-	-	-	-	
Total	(38,309,312)	(27,251,234)	(5,288,757)	(106,605)	(4,138,483)	(400,692)	(1,123,541)	
Intangible Plant A/D								
	(13,683,644)							
- Demand	(7,140,400)	(4,501,139)	(877,454)	(24,047)	(1,583,672)	(124,975)	(29,113)	
- Customer	(6,543,244)	(5,496,581)	(814,942)	(10,508)	(87,711)	(8,880)	(124,623)	
- Commodity	-	-	-	-	-	-	-	
Total	(13,683,644)	(9,997,720)	(1,692,396)	(34,555)	(1,671,383)	(133,855)	(153,735)	
COVID Reg Asset A/D								
	(726,023)							
- Demand	(392,666)	(303,960)	(39,279)	(693)	(30,827)	(15,724)	(2,182)	
- Customer	(333,357)	(258,050)	(33,346)	(589)	(26,171)	(13,349)	(1,853)	
- Commodity	-	-	-	-	-	-	-	
Total	(726,023)	(562,010)	(72,625)	(1,282)	(56,998)	(29,072)	(4,035)	
EV Reg Asset A/D								
	(152,629)							
- Demand	(91,926)	(46,290)	(15,843)	(431)	(27,106)	(1,681)	(574)	
- Customer	(60,703)	(39,299)	(15,224)	(182)	(1,409)	(121)	(4,468)	
- Commodity	-	-	-	-	-	-	-	
Total	(152,629)	(85,589)	(31,067)	(613)	(28,516)	(1,802)	(5,042)	
CWIP A/D								
	-							
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	
Total Accumulated Depreciation								
	(578,001,006)							
- Demand	(307,334,008)	(193,884,227)	(37,863,778)	(1,036,612)	(67,983,901)	(5,298,285)	(1,267,206)	
- Customer	(270,666,998)	(217,692,606)	(33,159,499)	(440,290)	(4,174,386)	(484,267)	(14,715,950)	
- Commodity	-	-	-	-	-	-	-	
Total Accumulated Depreciation	(578,001,006)	(411,576,833)	(71,023,276)	(1,476,903)	(72,158,286)	(5,782,552)	(15,983,155)	
OTHER RATE BASE ITEMS								
Other Rate Base Items								
Construction Work in Progress								
	50,574,771							
- Demand	26,929,470	17,000,525	3,316,980	90,709	5,943,805	466,166	111,285	
- Customer	23,645,301	18,995,167	2,892,792	38,427	370,124	45,597	1,303,194	
- Commodity	-	-	-	-	-	-	-	
Total	50,574,771	35,995,693	6,209,772	129,136	6,313,928	511,763	1,414,479	
Plant Held for Future Use								
	-							
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	
Prepayments								
	-							
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-2 (May 2023 Update) Proposed CCOS Study

The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Total	Allocation Factor	Company	R	C&G	CA-CSH	PH	PP	ST LTNG
Working Capital		16,451,553						
- Demand		8,759,933	5,530,130	1,078,986	29,507	1,933,470	151,640	36,200
- Customer		7,691,620	6,178,970	941,001	12,500	120,398	14,832	423,918
- Commodity		-	-	-	-	-	-	-
Total		16,451,553	11,709,100	2,019,987	42,007	2,053,868	166,472	460,118
ADIT		(225,437,136)						
- Demand		(120,038,162)	(75,779,874)	(14,785,443)	(404,336)	(26,494,520)	(2,077,934)	(496,055)
- Customer		(105,398,973)	(84,670,993)	(12,894,628)	(171,289)	(1,649,828)	(203,249)	(5,808,988)
- Commodity		-	-	-	-	-	-	-
Total		(225,437,136)	(160,450,867)	(27,680,071)	(575,625)	(28,144,347)	(2,281,183)	(6,305,043)
Customer Advances		(5,061,698)						
- Demand		(2,737,595)	(1,727,148)	(337,780)	(9,248)	(605,435)	(46,643)	(11,342)
- Customer		(2,324,103)	(1,874,739)	(278,520)	(3,609)	(33,270)	(3,645)	(130,320)
- Commodity		-	-	-	-	-	-	-
Total		(5,061,698)	(3,601,887)	(616,300)	(12,857)	(638,705)	(50,288)	(141,662)
Customer Deposits		(14,024,604)						
- Demand		(7,467,659)	(4,080,098)	(1,112,292)	-	(2,253,263)	-	(22,007)
- Customer		(6,556,945)	(3,582,512)	(976,643)	-	(1,978,467)	-	(19,323)
- Commodity		-	-	-	-	-	-	-
Total		(14,024,604)	(7,662,611)	(2,088,934)	-	(4,231,730)	-	(41,330)
Deferred Investment Tax Credit		-						
- Demand		-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Total Other Rate Base Items		(177,497,114)						
- Demand		(94,554,014)	(59,056,465)	(11,839,549)	(293,368)	(21,475,942)	(1,506,772)	(381,918)
- Customer		(82,943,100)	(64,954,107)	(10,315,996)	(123,971)	(3,171,043)	(146,464)	(4,231,519)
- Commodity		-	-	-	-	-	-	-
Total		(177,497,114)	(124,010,572)	(22,155,545)	(417,339)	(24,646,986)	(1,653,236)	(4,613,437)
Total Rate Base		718,506,610						
- Demand		382,972,992	242,540,641	46,970,243	1,313,743	83,772,697	6,781,369	1,594,298
- Customer		335,533,618	270,968,573	40,835,114	555,698	3,441,852	698,195	19,034,186
- Commodity		-	-	-	-	-	-	-
Total		718,506,610	513,509,215	87,805,358	1,869,441	87,214,549	7,479,564	20,628,484

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Total	Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
OPERATIONS & MAINTENANCE EXPENSES								
Distribution Expenses								
Operations Expenses								
(580) Operation Supervision & Engineering		68,935						
- Demand		27,289	17,300	3,168	84	5,946	706	83
- Customer		41,646	30,433	7,103	126	1,756	267	1,960
- Commodity		-	-	-	-	-	-	-
Total		68,935	47,733	10,271	211	7,702	974	2,044
(581) Load Dispatching		116,455						
- Demand		116,455	71,464	15,638	460	27,952	248	693
- Customer		-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-
Total		116,455	71,464	15,638	460	27,952	248	693
(582) Station Expenses		16,939						
- Demand		16,939	10,395	2,275	67	4,066	36	101
- Customer		-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-
Total		16,939	10,395	2,275	67	4,066	36	101
(583) Overhead line expenses		1,302,902						
- Demand		659,214	418,217	73,248	1,924	143,352	20,947	1,526
- Customer		643,688	567,508	70,632	734	3,629	0	1,184
- Commodity		-	-	-	-	-	-	-
Total		1,302,902	985,725	143,880	2,658	146,982	20,947	2,710
(584) Underground line expenses		1,438,674						
- Demand		743,928	474,036	87,227	2,302	159,458	18,546	2,358
- Customer		694,747	612,098	76,181	791	3,913	0	1,764
- Commodity		-	-	-	-	-	-	-
Total		1,438,674	1,086,133	163,408	3,094	163,371	18,546	4,122
(585) Street lighting and signal system expenses		107,441						
- Demand		-	-	-	-	-	-	-
- Customer		107,441	-	-	-	-	-	107,441
- Commodity		-	-	-	-	-	-	-
Total		107,441	-	-	-	-	-	107,441
(586) Meter expenses		899,087						
- Demand		-	-	-	-	-	-	-
- Customer		899,087	534,009	253,113	5,585	91,328	15,053	-
- Commodity		-	-	-	-	-	-	-
Total		899,087	534,009	253,113	5,585	91,328	15,053	-
(588) Miscellaneous distribution expenses		4,455,045						
- Demand		1,763,581	1,118,050	204,747	5,457	384,305	45,654	5,369
- Customer		2,691,464	1,966,826	459,021	8,160	113,479	17,277	126,701
- Commodity		-	-	-	-	-	-	-
Total		4,455,045	3,084,876	663,768	13,617	497,784	62,931	132,070

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Total									
(589) Rents		1,072,509							
- Demand		424,565	269,160	49,291	1,314	92,518	10,991	1,292	
- Customer		647,944	473,495	110,505	1,965	27,319	4,159	30,502	
- Commodity		-	-	-	-	-	-	-	
Total		1,072,509	742,654	159,796	3,278	119,837	15,150	31,794	
Total Dist. Operations Expenses		9,477,989							
- Demand		3,751,971	2,378,620	435,594	11,609	817,598	97,128	11,422	
- Customer		5,726,017	4,184,370	976,554	17,361	241,424	36,757	269,552	
- Commodity		-	-	-	-	-	-	-	
Total		9,477,989	6,562,990	1,412,148	28,970	1,059,022	133,884	280,974	
Maintenance Expense									
(590) Maintenance Supervision and Engineering		-							
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
(591) Maintenance of Structures		-							
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		2,547,349							
- Demand		2,547,349	1,563,207	342,059	10,073	611,435	5,414	15,162	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		2,547,349	1,563,207	342,059	10,073	611,435	5,414	15,162	
(593) Maintenance of Overhead Lines		19,282,369							
- Demand		9,756,079	6,189,420	1,084,042	28,478	2,121,550	310,004	22,584	
- Customer		9,526,290	8,398,872	1,045,322	10,860	53,713	1	17,523	
- Commodity		-	-	-	-	-	-	-	
Total		19,282,369	14,588,292	2,129,364	39,338	2,175,263	310,004	40,107	
(594) Maintenance of underground lines		937,320							
- Demand		484,681	308,842	56,830	1,500	103,890	12,083	1,536	
- Customer		452,639	398,792	49,633	516	2,549	0	1,149	
- Commodity		-	-	-	-	-	-	-	
Total		937,320	707,634	106,463	2,016	106,439	12,083	2,685	
(595) Maintenance of line transformers		104,312							
- Demand		25,792	16,699	3,601	96	5,235	0	162	
- Customer		78,520	69,158	8,607	89	442	0	223	
- Commodity		-	-	-	-	-	-	-	
Total		104,312	85,856	12,208	186	5,676	0	385	
(596) Maintenance of street lighting and signal systems		467,225							
- Demand		-	-	-	-	-	-	-	
- Customer		467,225	-	-	-	-	-	467,225	
- Commodity		-	-	-	-	-	-	-	
Total		467,225	-	-	-	-	-	467,225	

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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Total				R	C&G	CA-CSH	PH	PP	ST LTNG	
(597) Maintenance of meters			917,190							
- Demand			-	-	-	-	-	-	-	
- Customer			917,190	544,762	258,210	5,697	93,166	15,356	-	
- Commodity			-	-	-	-	-	-	-	
Total			917,190	544,762	258,210	5,697	93,166	15,356	-	
(598) Maintenance of miscellaneous distribution plant			157,647							
- Demand			83,282	52,503	9,661	261	18,472	2,129	256	
- Customer			74,365	61,169	8,851	112	974	100	3,159	
- Commodity			-	-	-	-	-	-	-	
Total			157,647	113,672	18,512	372	19,446	2,228	3,416	
Total Dist. Maintenance Expenses			24,413,412							
- Demand			12,897,183	8,130,670	1,496,193	40,408	2,860,581	329,629	39,701	
- Customer			11,516,229	9,472,753	1,370,622	17,273	150,844	15,456	489,280	
- Commodity			-	-	-	-	-	-	-	
Total			24,413,412	17,603,423	2,866,815	57,682	3,011,426	345,086	528,981	
Total Distribution Expenses			33,891,400							
- Demand			16,649,154	10,509,291	1,931,788	52,017	3,678,179	426,757	51,123	
- Customer			17,242,246	13,657,123	2,347,176	34,634	392,268	52,213	758,833	
- Commodity			-	-	-	-	-	-	-	
Total			33,891,400	24,166,413	4,278,963	86,651	4,070,447	478,970	809,955	
Customer Accounts and Services										
Meter Reading & Billing			6,808,962							
- Demand			-	-	-	-	-	-	-	
- Customer			6,808,962	5,818,426	928,376	12,547	44,339	-	5,274	
- Commodity			-	-	-	-	-	-	-	
Total			6,808,962	5,818,426	928,376	12,547	44,339	-	5,274	
Other-Direct to Other			45,245							
- Demand			-	-	-	-	-	-	-	
- Customer			45,245	39,851	4,960	52	255	-	129	
- Commodity			-	-	-	-	-	-	-	
Total			45,245	39,851	4,960	52	255	-	129	
Uncollectibles			972,387							
- Demand			-	-	-	-	-	-	-	
- Customer			972,387	971,640	283	5	222	236	-	
- Commodity			-	-	-	-	-	-	-	
Total			972,387	971,640	283	5	222	236	-	

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes	Allocation Factor	Service R	Schedule C&G	Schedule CA-CSH	Schedule PH	Schedule PP	Area Lighting ST LTNG	Factor
Total		Total Company						
Misc. Cust Serv and Info Exp		2,386,251						
- Demand		-	-	-	-	-	-	
- Customer		2,386,251	2,182,566	183,254	2,017	6,224	12,190	
- Commodity		-	-	-	-	-	-	
Total		2,386,251	2,182,566	183,254	2,017	6,224	12,190	
Customer Rebates & Incentives		-						
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Customer Assistance		233,396						
- Demand		-	-	-	-	-	-	
- Customer		233,396	233,396	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		233,396	233,396	-	-	-	-	
Sales Expense		1						
- Demand		-	-	-	-	-	-	
- Customer		1	1	0	0	0	0	
- Commodity		-	-	-	-	-	-	
Total		1	1	0	0	0	0	
All Other Cust Accts & Services		-						
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Total Customer Accounts and Services		10,446,243						
- Demand		-	-	-	-	-	-	
- Customer		10,446,243	9,245,880	1,116,873	14,621	51,040	236	17,593
- Commodity		-	-	-	-	-	-	
Total		10,446,243	9,245,880	1,116,873	14,621	51,040	236	17,593
Administrative & General Expense								
Administrative and General Salaries		3,795,263						
- Demand		1,554,916	975,698	187,040	5,152	349,818	31,394	5,813
- Customer		2,240,347	1,724,053	336,911	5,409	60,177	8,302	105,495
- Commodity		-	-	-	-	-	-	-
Total		3,795,263	2,699,751	523,952	10,561	409,995	39,696	111,308
Outside Services		7,299,838						
- Demand		2,990,737	1,876,665	359,755	9,910	672,843	60,384	11,180
- Customer		4,309,101	3,316,057	648,018	10,404	115,744	15,968	202,910
- Commodity		-	-	-	-	-	-	-
Total		7,299,838	5,192,722	1,007,772	20,314	788,588	76,352	214,091
Employee Benefits (Acct. 926)		(2,205,536)						
- Demand		(903,606)	(567,006)	(108,694)	(2,994)	(203,289)	(18,244)	(3,378)
- Customer		(1,301,930)	(1,001,897)	(195,789)	(3,143)	(34,970)	(4,825)	(61,306)
- Commodity		-	-	-	-	-	-	-
Total		(2,205,536)	(1,568,903)	(304,483)	(6,137)	(238,260)	(23,069)	(64,684)
Regulatory Commission Expenses (Acct 928)		1,326,184						
- Demand		717,260	457,341	133,205	2,284	90,101	5,599	28,731
- Customer		608,924	388,263	113,086	1,939	76,492	4,753	24,391
- Commodity		-	-	-	-	-	-	-
Total		1,326,184	845,604	246,291	4,222	166,593	10,353	53,122
General Advertising Expense		57,236						
- Demand		21,493	13,567	2,494	67	4,748	551	66
- Customer		35,743	29,566	4,472	64	572	68	1,002
- Commodity		-	-	-	-	-	-	-
Total		57,236	43,132	6,966	131	5,320	619	1,068
All Other O&M		2,530,528						
- Demand		1,036,755	650,556	124,711	3,435	233,245	20,932	3,876
- Customer		1,493,773	1,149,529	224,639	3,606	40,123	5,535	70,340
- Commodity		-	-	-	-	-	-	-
Total		2,530,528	1,800,085	349,350	7,042	273,368	26,468	74,216
Total A&G Expense		12,803,513						
- Demand		5,417,555	3,406,820	698,511	17,854	1,147,466	100,616	46,287
- Customer		7,385,958	5,605,570	1,131,337	18,278	258,138	29,802	342,833
- Commodity		-	-	-	-	-	-	-
Total		12,803,513	9,012,390	1,829,847	36,132	1,405,604	130,418	389,120
Total O&M Expenses		57,141,156						
- Demand		22,066,708	13,916,111	2,630,298	69,871	4,825,645	527,373	97,410
- Customer		35,074,448	28,508,573	4,595,385	67,533	701,447	82,252	1,119,258
- Commodity		-	-	-	-	-	-	-
Total		57,141,156	42,424,683	7,225,683	137,404	5,527,092	609,625	1,216,668

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
DEPRECIATION EXPENSE									
Depreciation Expense									
Distribution Plant DeprExp		30,148,139							
- Demand		16,305,477	10,287,120	2,011,862	55,082	3,606,048	277,812	67,553	
- Customer		13,842,662	11,166,193	1,658,899	21,495	198,163	21,708	776,203	
- Commodity		-	-	-	-	-	-	-	
Total		30,148,139	21,453,312	3,670,761	76,577	3,804,211	299,520	843,756	
General Plant DeprExp		3,591,711							
- Demand		1,471,521	923,368	177,009	4,876	331,056	29,710	5,501	
- Customer		2,120,190	1,631,586	318,842	5,119	56,949	7,857	99,837	
- Commodity		-	-	-	-	-	-	-	
Total		3,591,711	2,554,955	495,850	9,995	388,006	37,567	105,338	
Intangible Plant DeprExp		2,392,410							
- Demand		1,248,407	786,966	153,412	4,204	276,885	21,850	5,090	
- Customer		1,144,002	961,007	142,482	1,837	15,335	1,552	21,789	
- Commodity		-	-	-	-	-	-	-	
Total		2,392,410	1,747,973	295,894	6,042	292,220	23,403	26,879	
Total Depreciation Expenses		36,132,259							
- Demand		19,025,405	11,997,454	2,342,282	64,162	4,213,989	329,373	78,144	
- Customer		17,106,854	13,758,786	2,120,223	28,451	270,448	31,117	897,829	
- Commodity		-	-	-	-	-	-	-	
Total		36,132,259	25,756,240	4,462,505	92,614	4,484,437	360,490	975,973	
Regulatory Debits and Credits									
MD EDIS		(393,539)							
- Demand		(393,539)	(250,019)	(54,188)	(1,501)	(85,104)	(303)	(2,425)	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(393,539)	(250,019)	(54,188)	(1,501)	(85,104)	(303)	(2,425)	
MD Electric Vehicle Program		305,258							
- Demand		180,879	91,242	31,066	846	53,263	3,340	1,122	
- Customer		124,379	79,936	30,592	372	3,018	278	10,183	
- Commodity		-	-	-	-	-	-	-	
Total		305,258	171,178	61,658	1,218	56,281	3,618	11,306	
MD Conservation Voltage Reduction (CVR)		-							
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Deferral of Rate Case Expenses		(75,412)							
- Demand		(40,196)	(25,354)	(4,954)	(136)	(8,896)	(691)	(166)	
- Customer		(35,215)	(28,059)	(4,268)	(57)	(545)	(63)	(2,225)	
- Commodity		-	-	-	-	-	-	-	
Total		(75,412)	(53,412)	(9,222)	(192)	(9,441)	(753)	(2,390)	
COVID-19		1,930,321							
- Demand		1,044,005	866,593	78,558	1,387	61,655	31,447	4,364	
- Customer		886,316	735,701	66,692	1,177	52,342	26,697	3,705	
- Commodity		-	-	-	-	-	-	-	
Total		1,930,321	1,602,295	145,251	2,564	113,997	58,145	8,070	
COVID-19 - Residential Adjustment		(478,275)							
- Demand		(258,673)	(258,673)	-	-	-	-	-	
- Customer		(219,602)	(219,602)	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(478,275)	(478,275)	-	-	-	-	-	
Total Regulatory Debits and Credits		1,288,353							
- Demand		532,476	423,790	50,482	596	20,917	33,794	2,896	
- Customer		755,877	567,976	93,016	1,493	54,815	26,913	11,664	
- Commodity		-	-	-	-	-	-	-	
Total		1,288,353	991,767	143,498	2,089	75,732	60,707	14,560	
Taxes Other than Income									
Distribution Payroll Taxes		632,664							
- Demand		313,743	196,871	37,740	1,040	70,585	6,335	1,173	
- Customer		318,921	234,041	49,900	847	11,280	1,675	21,178	
- Commodity		-	-	-	-	-	-	-	
Total		632,664	430,912	87,640	1,887	81,864	8,010	22,351	
Customer Account Payroll Taxes		228,896							
- Demand		-	-	-	-	-	-	-	
- Customer		228,896	195,720	31,087	420	1,483	-	186	
- Commodity		-	-	-	-	-	-	-	
Total		228,896	195,720	31,087	420	1,483	-	186	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-2 (May 2023 Update) Proposed CCOS Study

The Potomac Edison Company (Maryland)			Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Allocation	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Total		Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
A&G Payroll Taxes									
Total		12,736							
- Demand		5,218	3,274	628	17	1,174	105	20	
- Customer		7,518	5,786	1,131	18	202	28	354	
- Commodity		-	-	-	-	-	-	-	
Total		12,736	9,060	1,758	35	1,376	133	374	
Gross Receipt Taxes									
Total		6,955,508							
- Demand		3,703,589	2,301,748	680,622	12,016	534,172	37,932	137,100	
- Customer		3,251,920	2,021,039	597,617	10,550	469,027	33,306	120,380	
- Commodity		-	-	-	-	-	-	-	
Total		6,955,508	4,322,787	1,278,239	22,566	1,003,199	71,238	257,480	
Property Taxes									
Total		13,480,260							
- Demand		7,177,813	4,531,340	884,112	24,178	1,584,269	124,252	29,662	
- Customer		6,302,447	5,062,995	771,048	10,242	98,653	12,153	347,355	
- Commodity		-	-	-	-	-	-	-	
Total		13,480,260	9,594,335	1,655,160	34,420	1,682,922	136,406	377,017	
Sales & Use Tax									
Total		(202,486)							
- Demand		(107,817)	(67,007)	(19,814)	(350)	(15,551)	(1,104)	(3,991)	
- Customer		(94,668)	(58,836)	(17,398)	(307)	(13,654)	(970)	(3,504)	
- Commodity		-	-	-	-	-	-	-	
Total		(202,486)	(125,843)	(37,211)	(657)	(29,205)	(2,074)	(7,496)	
Montgomery County Fuel Energy									
Total		9,510,444							
- Demand		5,064,011	2,422,616	922,552	19,835	1,626,364	-	72,644	
- Customer		4,446,432	2,127,167	810,043	17,416	1,428,021	-	63,785	
- Commodity		-	-	-	-	-	-	-	
Total		9,510,444	4,549,784	1,732,595	37,251	3,054,385	-	136,430	
Other Taxes									
Total		646							
- Demand		344	218	42	1	75	6	1	
- Customer		302	243	37	0	3	1	17	
- Commodity		-	-	-	-	-	-	-	
Total		646	461	79	2	78	7	19	
Total Taxes Other than Income									
Total		30,618,668							
- Demand		16,156,901	9,389,061	2,505,882	56,736	3,801,087	167,526	236,609	
- Customer		14,461,767	9,588,155	2,243,465	39,187	1,995,015	46,193	549,751	
- Commodity		-	-	-	-	-	-	-	
Total Taxes Other than Income		30,618,668	18,977,216	4,749,347	95,923	5,796,102	213,719	786,360	
Total Operating Expenses									
Total		125,180,436							
- Demand		57,781,490	35,726,416	7,528,944	191,366	12,861,639	1,058,066	415,059	
- Customer		67,398,946	52,423,490	9,052,089	136,665	3,021,725	186,475	2,578,502	
- Commodity		-	-	-	-	-	-	-	
Total		125,180,436	88,149,906	16,581,034	328,031	15,883,363	1,244,541	2,993,561	

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Sub-Transmission				R	C&G	CA-CSH	PH	PP	ST LTNG	
UTILITY PLANT										
Distribution Plant										
(360) Land and Land Rights			1,580,034							DEM
- Demand	12CP-SUB	1,580,034	995,572	156,434	4,042	351,246	71,769	970	100%	
- Customer		-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	0%	
Total			1,580,034	995,572	156,434	4,042	351,246	71,769	970	
(361) Structures and Improvements			8,742							DEM
- Demand	12CP-SUB	8,742	5,508	866	22	1,943	397	5	100%	
- Customer		-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	0%	
Total			8,742	5,508	866	22	1,943	397	5	
(362) Station Equipment			1,021,961							DEM
- Demand	12CP-SUB	1,021,961	643,933	101,181	2,614	227,185	46,420	628	100%	
- Customer		-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	0%	
Total			1,021,961	643,933	101,181	2,614	227,185	46,420	628	
(362) Station Equipment - Capacitors			1,528,215							DEM
- Demand	12CP-SUB	1,528,215	962,922	151,304	3,909	339,726	69,416	938	100%	
- Customer		-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	0%	
Total			1,528,215	962,922	151,304	3,909	339,726	69,416	938	
(364) Poles, Towers & Fixtures			39,543,103							DEM
- Demand	12CP-SUB	39,543,103	24,915,934	3,915,037	101,153	8,790,542	1,796,154	24,283	100%	
- Customer		-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	0%	
Total			39,543,103	24,915,934	3,915,037	101,153	8,790,542	1,796,154	24,283	
(365) Overhead Conductors & Devices			104,904,585							DEM
- Demand	12CP-SUB	104,904,585	66,099,913	10,386,270	268,352	23,320,581	4,765,048	64,421	100%	
- Customer		-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	0%	
Total			104,904,585	66,099,913	10,386,270	268,352	23,320,581	4,765,048	64,421	
(366) Underground Conduit			19,489,104							DEM
- Demand	12CP-SUB	19,489,104	12,279,998	1,929,554	49,854	4,332,482	885,247	11,968	100%	
- Customer		-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	0%	
Total			19,489,104	12,279,998	1,929,554	49,854	4,332,482	885,247	11,968	

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Sub-Transmission									
(367) Underground Conductors & Device		96,882,582							DEM
- Demand	12CP-SUB8	96,882,582	61,045,285	9,592,037	247,831	21,537,267	4,400,667	59,495	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		96,882,582	61,045,285	9,592,037	247,831	21,537,267	4,400,667	59,495	
(368) Line Transformers		-							DEM
- Demand	12CP-SUB8	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(368) Line Transformers - Capacitors		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(369) Services		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(370, 371) Meters and Installation		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Street Lighting & Signal Systems		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Distribution Plant		264,958,327							
- Demand		264,958,327	166,949,066	26,232,684	677,778	58,900,973	12,035,118	162,709	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		264,958,327	166,949,066	26,232,684	677,778	58,900,973	12,035,118	162,709	
General and Intangible Plant									
General Plant		10,209,159							LABOR-SUB
- Demand	LABOR-SUB-D	10,209,159	6,432,746	1,010,776	26,116	2,269,524	463,727	6,269	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	0%
Total		10,209,159	6,432,746	1,010,776	26,116	2,269,524	463,727	6,269	

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Sub-Transmission				R	C&G	CA-CSH	PH	PP	ST LTNG	
Intangible Plant			6,390,021							LABOR-SUB
- Demand	LABOR-SUB-D		6,390,021	4,026,324	632,656	16,346	1,420,519	290,252	3,924	100%
- Customer	LABOR-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E		-	-	-	-	-	-	-	0%
Total			6,390,021	4,026,324	632,656	16,346	1,420,519	290,252	3,924	
Total General and Intangible Plant			16,599,179							
- Demand			16,599,179	10,459,069	1,643,432	42,462	3,690,044	753,979	10,193	
- Customer			-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	
Total			16,599,179	10,459,069	1,643,432	42,462	3,690,044	753,979	10,193	
Additions to Utility Plant										
COVID-19 Regulatory Asset Adj excl. Res Adj			1,866,141							DISTPLT-SUB
- Demand	COVID		1,866,141	1,549,021	140,421	2,479	110,207	56,211	7,801	100%
- Customer	COVID		-	-	-	-	-	-	-	0%
- Commodity	COVID		-	-	-	-	-	-	-	0%
Total			1,866,141	1,549,021	140,421	2,479	110,207	56,211	7,801	
COVID-19 Residential Adjustment			(462,373)							DISTPLT-SUB
- Demand	Res-Direct		(462,373)	(462,373)	-	-	-	-	-	100%
- Customer	Res-Direct		-	-	-	-	-	-	-	0%
- Commodity	Res-Direct		-	-	-	-	-	-	-	0%
Total			(462,373)	(462,373)	-	-	-	-	-	
MD Electric Vehicle Program Reg Asset excl. Res Direct			129,622							DISTPLTxRES-SUB
- Demand	DISTPLTxRES-SUB-D		129,622	-	34,694	896	77,900	15,917	215	100%
- Customer	DISTPLTxRES-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	DISTPLTxRES-SUB-E		-	-	-	-	-	-	-	0%
Total			129,622	-	34,694	896	77,900	15,917	215	
MD EV Reg Asset - Residential Direct			165,486							DISTPLT-SUB
- Demand	Res-Direct		165,486	165,486	-	-	-	-	-	100%
- Customer	Res-Direct		-	-	-	-	-	-	-	0%
- Commodity	Res-Direct		-	-	-	-	-	-	-	0%
Total			165,486	165,486	-	-	-	-	-	
Total Additional to Utility Plant			1,698,877							
- Demand			1,698,877	1,252,135	175,115	3,375	188,106	72,128	8,017	
- Customer			-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	
Total			1,698,877	1,252,135	175,115	3,375	188,106	72,128	8,017	
Total Utility Plant			283,256,384							
- Demand			283,256,384	178,660,270	28,051,232	723,615	62,779,123	12,861,226	180,919	
- Customer			-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	
Total			283,256,384	178,660,270	28,051,232	723,615	62,779,123	12,861,226	180,919	
ACCUMULATED DEPRECIATION										
Accumulated Depreciation										
Distribution Plant A/D			(101,533,973)							DISTPLT-SUB
- Demand	DISTPLT-SUB-D		(101,533,973)	(63,976,106)	(10,052,557)	(259,730)	(22,571,284)	(4,611,945)	(62,351)	100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-	0%
Total			(101,533,973)	(63,976,106)	(10,052,557)	(259,730)	(22,571,284)	(4,611,945)	(62,351)	
General Plant A/D			(6,703,243)							LABOR-SUB
- Demand	LABOR-SUB-D		(6,703,243)	(4,223,684)	(663,667)	(17,147)	(1,490,150)	(304,479)	(4,116)	100%
- Customer	LABOR-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E		-	-	-	-	-	-	-	0%
Total			(6,703,243)	(4,223,684)	(663,667)	(17,147)	(1,490,150)	(304,479)	(4,116)	

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Sub-Transmission									
Intangible Plant A/D		(2,645,738)							LABOR-SUB
- Demand	LABOR-SUB-D	(2,645,738)	(1,667,068)	(261,946)	(6,768)	(588,155)	(120,177)	(1,625)	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	0%
Total		(2,645,738)	(1,667,068)	(261,946)	(6,768)	(588,155)	(120,177)	(1,625)	
COVID Reg Asset A/D		(140,377)							COVIDREGASSET-SUB
- Demand	COVIDREGASSET-SUB-D	(140,377)	(108,665)	(14,042)	(248)	(11,021)	(5,621)	(780)	100%
- Customer	COVIDREGASSET-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	COVIDREGASSET-SUB-E	-	-	-	-	-	-	-	0%
Total		(140,377)	(108,665)	(14,042)	(248)	(11,021)	(5,621)	(780)	
EV Reg Asset A/D		(29,511)							EVREGASSET-SUB
- Demand	EVREGASSET-SUB-D	(29,511)	(16,549)	(3,469)	(90)	(7,790)	(1,592)	(22)	100%
- Customer	EVREGASSET-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	EVREGASSET-SUB-E	-	-	-	-	-	-	-	0%
Total		(29,511)	(16,549)	(3,469)	(90)	(7,790)	(1,592)	(22)	
CWIP A/D		-							TOTPLT-SUB
- Demand	TOTPLT-SUB-D	-	-	-	-	-	-	-	100%
- Customer	TOTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Accumulated Depreciation		(111,052,842)							
- Demand		(111,052,842)	(69,992,071)	(10,995,681)	(283,982)	(24,668,400)	(5,043,814)	(68,894)	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Accumulated Depreciation		(111,052,842)	(69,992,071)	(10,995,681)	(283,982)	(24,668,400)	(5,043,814)	(68,894)	
OTHER RATE BASE ITEMS									
Other Rate Base Items									
Construction Work in Progress		9,718,847							TOTPLT-SUB
- Demand	TOTPLT-SUB-D	9,718,847	6,130,036	962,470	24,828	2,154,023	441,283	6,208	100%
- Customer	TOTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		9,718,847	6,130,036	962,470	24,828	2,154,023	441,283	6,208	
Plant Held for Future Use		-							TOTPLT-SUB
- Demand	TOTPLT-SUB-D	-	-	-	-	-	-	-	100%
- Customer	TOTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Prepayments		-							TOTPLT-SUB
- Demand	TOTPLT-SUB-D	-	-	-	-	-	-	-	100%
- Customer	TOTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Sub-Transmission									
Working Capital		3,161,460							TOTPLT-SUB
- Demand	TOTPLT-SUB-D	3,161,460	1,994,050	313,083	8,076	700,686	143,546	2,019	100%
- Customer	TOTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		3,161,460	1,994,050	313,083	8,076	700,686	143,546	2,019	
ADIT		(43,321,779)							TOTPLT-SUB
- Demand	TOTPLT-SUB-D	(43,321,779)	(27,324,647)	(4,290,210)	(110,671)	(9,601,560)	(1,967,021)	(27,670)	100%
- Customer	TOTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		(43,321,779)	(27,324,647)	(4,290,210)	(110,671)	(9,601,560)	(1,967,021)	(27,670)	
Customer Advances		(978,681)							DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(978,681)	(616,663)	(96,896)	(2,504)	(217,564)	(44,454)	(601)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		(978,681)	(616,663)	(96,896)	(2,504)	(217,564)	(44,454)	(601)	
Customer Deposits		(2,695,079)							TOTPLT-SUB
- Demand	Deposits	(2,695,079)	(1,472,508)	(401,426)	-	(813,203)	-	(7,942)	100%
- Customer	Deposits	-	-	-	-	-	-	-	0%
- Commodity	Deposits	-	-	-	-	-	-	-	0%
Total		(2,695,079)	(1,472,508)	(401,426)	-	(813,203)	-	(7,942)	
Deferred Investment Tax Credit		-							TOTPLT-SUB
- Demand	TOTPLT-SUB-D	-	-	-	-	-	-	-	100%
- Customer	TOTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Other Rate Base Items		(34,115,232)							
- Demand		(34,115,232)	(21,289,732)	(3,512,979)	(80,270)	(7,777,618)	(1,426,646)	(27,987)	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(34,115,232)	(21,289,732)	(3,512,979)	(80,270)	(7,777,618)	(1,426,646)	(27,987)	
Total Rate Base		138,088,309							
- Demand		138,088,309	87,378,467	13,542,571	359,363	30,333,105	6,390,765	84,038	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		138,088,309	87,378,467	13,542,571	359,363	30,333,105	6,390,765	84,038	

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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Sub-Transmission				R	C&G	CA-CSH	PH	PP	ST LTNG	
OPERATIONS & MAINTENANCE EXPENSES										
Distribution Expenses										
Operations Expenses										
(580) Operation Supervision & Engineering			15,411							DistOpExp-SUB
- Demand	DistOpExp-SUB-D		15,411	9,711	1,526	39	3,426	700	9	100%
- Customer	DistOpExp-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E		-	-	-	-	-	-	-	0%
Total			15,411	9,711	1,526	39	3,426	700	9	
(581) Load Dispatching			-							DEM
- Demand			-	-	-	-	-	-	-	100%
- Customer			-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
(582) Station Expenses			-							DEM
- Demand			-	-	-	-	-	-	-	100%
- Customer			-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
(583) Overhead line expenses			460,284							OHLines-SUB
- Demand	OHLines-SUB-D		460,284	290,023	45,571	1,177	102,322	20,907	283	100%
- Customer	OHLines-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	OHLines-SUB-E		-	-	-	-	-	-	-	0%
Total			460,284	290,023	45,571	1,177	102,322	20,907	283	
(584) Underground line expenses			407,483							UGLines-SUB
- Demand	UGLines-SUB-D		407,483	256,753	40,344	1,042	90,585	18,509	250	100%
- Customer	UGLines-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	UGLines-SUB-E		-	-	-	-	-	-	-	0%
Total			407,483	256,753	40,344	1,042	90,585	18,509	250	
(585) Street lighting and signal system expenses			-							#N/A
- Demand			-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	
(586) Meter expenses			-							#N/A
- Demand			-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses			995,992							DistOpExp-SUB
- Demand	DistOpExp-SUB-D		995,992	627,570	98,610	2,548	221,412	45,241	612	100%
- Customer	DistOpExp-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E		-	-	-	-	-	-	-	0%
Total			995,992	627,570	98,610	2,548	221,412	45,241	612	

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Sub-Transmission				R	C&G	CA-CSH	PH	PP	ST LTNG	
(589) Rents			239,775							DistOpExp-SUB
- Demand	DistOpExp-SUB-D		239,775	151,081	23,739	613	53,303	10,891	147	100%
- Customer	DistOpExp-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E		-	-	-	-	-	-	-	0%
Total			239,775	151,081	23,739	613	53,303	10,891	147	
Total Dist. Operations Expenses			2,118,945							
- Demand			2,118,945	1,335,138	209,790	5,420	471,047	96,248	1,301	
- Customer			-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	
Total			2,118,945	1,335,138	209,790	5,420	471,047	96,248	1,301	
Maintenance Expense										
(590) Maintenance Supervision and Engineering			-							DistMtExp-SUB
- Demand	DistMtExp-SUB-D		-	-	-	-	-	-	-	100%
- Customer	DistMtExp-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E		-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
(591) Maintenance of Structures			-							DistMtExp-SUB
- Demand	DistMtExp-SUB-D		-	-	-	-	-	-	-	100%
- Customer	DistMtExp-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E		-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment			-							DEM
- Demand			-	-	-	-	-	-	-	100%
- Customer			-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines			6,811,997							OHLines-SUB
- Demand	OHLines-SUB-D		6,811,997	4,292,209	674,434	17,425	1,514,326	309,419	4,183	100%
- Customer	OHLines-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	OHLines-SUB-E		-	-	-	-	-	-	-	0%
Total			6,811,997	4,292,209	674,434	17,425	1,514,326	309,419	4,183	
(594) Maintenance of underground lines			265,482							UGLines-SUB
- Demand	UGLines-SUB-D		265,482	167,279	26,285	679	59,017	12,059	163	100%
- Customer	UGLines-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	UGLines-SUB-E		-	-	-	-	-	-	-	0%
Total			265,482	167,279	26,285	679	59,017	12,059	163	
(595) Maintenance of line transformers			-							DEM
- Demand	12CP-SUB		-	-	-	-	-	-	-	100%
- Customer			-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems			-							#N/A
- Demand			-	-	-	-	-	-	-	N/A
- Customer			-	-	-	-	-	-	-	N/A
- Commodity			-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Sub-Transmission									
(597) Maintenance of meters		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		45,999							DistMtExp-SUB
- Demand	DistMtExp-SUB-D	45,999	28,984	4,554	118	10,226	2,089	28	100%
- Customer	DistMtExp-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E	-	-	-	-	-	-	-	0%
Total		45,999	28,984	4,554	118	10,226	2,089	28	
Total Dist. Maintenance Expenses		7,123,478							
- Demand		7,123,478	4,488,472	705,273	18,222	1,583,569	323,567	4,374	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		7,123,478	4,488,472	705,273	18,222	1,583,569	323,567	4,374	
Total Distribution Expenses		9,242,423							
- Demand		9,242,423	5,823,610	915,063	23,643	2,054,616	419,816	5,676	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		9,242,423	5,823,610	915,063	23,643	2,054,616	419,816	5,676	
Customer Accounts and Services									
Meter Reading & Billing		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Other-Direct to Other		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Uncollectibles		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

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The Potomac Edison Company (Maryland)			Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Allocation	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Sub-Transmission	Factor	Company	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
Misc. Cust Serv and Info Exp		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Rebates & Incentives		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Assistance		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Sales Expense		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
All Other Cust Accts & Services		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Customer Accounts and Services		-							
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Administrative & General Expense									
Administrative and General Salaries		664,083							NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	664,083	418,436	65,749	1,699	147,628	30,164	408	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	0%
Total		664,083	418,436	65,749	1,699	147,628	30,164	408	
Outside Services		1,277,303							NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	1,277,303	804,823	126,462	3,267	283,948	58,019	784	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	0%
Total		1,277,303	804,823	126,462	3,267	283,948	58,019	784	
Employee Benefits (Acct. 926)		(385,918)							NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	(385,918)	(243,165)	(38,208)	(987)	(85,791)	(17,529)	(237)	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	0%
Total		(385,918)	(243,165)	(38,208)	(987)	(85,791)	(17,529)	(237)	
Regulatory Commission Expenses (Acct 928)		256,418							DISTPLT-SUB
- Demand	SalesREV	256,418	163,498	47,621	816	32,211	2,002	10,271	100%
- Customer	SalesREV	-	-	-	-	-	-	-	0%
- Commodity	SalesREV	-	-	-	-	-	-	-	0%
Total		256,418	163,498	47,621	816	32,211	2,002	10,271	
General Advertising Expense		11,931							OpExp-SUB
- Demand	OpExp-SUB-D	11,931	7,518	1,181	31	2,652	542	7	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	0%
Total		11,931	7,518	1,181	31	2,652	542	7	
All Other O&M		442,784							NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	442,784	278,996	43,839	1,133	98,432	20,112	272	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	0%
Total		442,784	278,996	43,839	1,133	98,432	20,112	272	
Total A&G Expense		2,266,601							
- Demand		2,266,601	1,430,105	246,642	5,959	479,080	93,310	11,506	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		2,266,601	1,430,105	246,642	5,959	479,080	93,310	11,506	
Total O&M Expenses		11,509,025							
- Demand		11,509,025	7,253,715	1,161,705	29,601	2,533,697	513,125	17,181	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		11,509,025	7,253,715	1,161,705	29,601	2,533,697	513,125	17,181	

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The Potomac Edison Company (Maryland)			Residential		Small C & I		Small C & I		Medium Power		Large Power		Street and		Classification	
Allocation to Customer Classes			Allocation	Total	Service	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Area Lighting				
Sub-Transmission			Factor	Company	R	C&G	CA-CSH	PH	PP			ST LTNG				Factor
DEPRECIATION EXPENSE																
Depreciation Expense																
Distribution Plant DeprExp				5,829,154												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		5,829,154	3,672,924	577,126	14,911	1,295,837	264,776	3,580							100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-							0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-							0%
Total				5,829,154	3,672,924	577,126	14,911	1,295,837	264,776	3,580						
General Plant DeprExp				628,466												LABOR-SUB
- Demand	LABOR-SUB-D		628,466	395,994	62,222	1,608	139,710	28,547	386							100%
- Customer	LABOR-SUB-C		-	-	-	-	-	-	-							0%
- Commodity	LABOR-SUB-E		-	-	-	-	-	-	-							0%
Total				628,466	395,994	62,222	1,608	139,710	28,547	386						
Intangible Plant DeprExp				462,573												LABOR-SUB
- Demand	LABOR-SUB-D		462,573	291,465	45,798	1,183	102,831	21,011	284							100%
- Customer	LABOR-SUB-C		-	-	-	-	-	-	-							0%
- Commodity	LABOR-SUB-E		-	-	-	-	-	-	-							0%
Total				462,573	291,465	45,798	1,183	102,831	21,011	284						
Total Depreciation Expenses				6,920,194												
- Demand			6,920,194	4,360,383	685,146	17,702	1,538,378	314,334	4,250							
- Customer			-	-	-	-	-	-	-							
- Commodity			-	-	-	-	-	-	-							
Total				6,920,194	4,360,383	685,146	17,702	1,538,378	314,334	4,250						
Regulatory Debits and Credits																
MD EDIS				(75,626)												DEM
- Demand	1NCP-PRI		(75,626)	(46,408)	(10,155)	(299)	(18,152)	(161)	(450)							100%
- Customer			-	-	-	-	-	-	-							0%
- Commodity			-	-	-	-	-	-	-							0%
Total				(75,626)	(46,408)	(10,155)	(299)	(18,152)	(161)	(450)						
MD Electric Vehicle Program				58,661												EVREGASSET-SUB
- Demand	EVREGASSET-SUB-D		58,661	32,895	6,896	178	15,485	3,164	43							100%
- Customer	EVREGASSET-SUB-C		-	-	-	-	-	-	-							0%
- Commodity	EVREGASSET-SUB-E		-	-	-	-	-	-	-							0%
Total				58,661	32,895	6,896	178	15,485	3,164	43						
MD Conservation Voltage Reduction (CVR)				-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		-	-	-	-	-	-	-							100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-							0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-							0%
Total				-	-	-	-	-	-	-						
Deferral of Rate Case Expenses				(14,492)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D		(14,492)	(9,131)	(1,435)	(37)	(3,222)	(658)	(9)							100%
- Customer	DISTPLT-SUB-C		-	-	-	-	-	-	-							0%
- Commodity	DISTPLT-SUB-E		-	-	-	-	-	-	-							0%
Total				(14,492)	(9,131)	(1,435)	(37)	(3,222)	(658)	(9)						
COVID-19				373,228												DISTPLT-SUB
- Demand	COVID		373,228	309,804	28,084	496	22,041	11,242	1,560							100%
- Customer	COVID		-	-	-	-	-	-	-							0%
- Commodity	COVID		-	-	-	-	-	-	-							0%
Total				373,228	309,804	28,084	496	22,041	11,242	1,560						
COVID-19 - Residential Adjustment				(92,475)												DISTPLT-SUB
- Demand	Res-Direct		(92,475)	(92,475)	-	-	-	-	-							100%
- Customer	Res-Direct		-	-	-	-	-	-	-							0%
- Commodity	Res-Direct		-	-	-	-	-	-	-							0%
Total				(92,475)	(92,475)	-	-	-	-	-						
Total Regulatory Debits and Credits				249,297												
- Demand			249,297	194,685	23,391	338	16,152	13,587	1,144							
- Customer			-	-	-	-	-	-	-							
- Commodity			-	-	-	-	-	-	-							
Total				249,297	194,685	23,391	338	16,152	13,587	1,144						

The Potomac Edison Company - Maryland
Case No. 9695
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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Sub-Transmission				R	C&G	CA-CSH	PH	PP	ST LTNG	
Taxes Other than Income										
Distribution Payroll Taxes			133,995							DISTLAB-SUB
- Demand	DISTLAB-SUB-D		133,995	84,430	13,266	343	29,788	6,086	82	100%
- Customer	DISTLAB-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SUB-E		-	-	-	-	-	-	-	0%
Total			133,995	84,430	13,266	343	29,788	6,086	82	
Customer Account Payroll Taxes			-							CUSTLAB-SUB
- Demand	CUSTLAB-SUB-D		-	-	-	-	-	-	-	0%
- Customer	CUSTLAB-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	CUSTLAB-SUB-E		-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
A&G Payroll Taxes			2,229							AGLAB-SUB
- Demand	AGLAB-SUB-D		2,229	1,404	221	6	495	101	1	100%
- Customer	AGLAB-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	AGLAB-SUB-E		-	-	-	-	-	-	-	0%
Total			2,229	1,404	221	6	495	101	1	
Gross Receipt Taxes			1,336,625							TOTPLT-SUB
- Demand	Revenue		1,336,625	830,701	245,636	4,336	192,783	13,690	49,479	100%
- Customer	Revenue		-	-	-	-	-	-	-	0%
- Commodity	Revenue		-	-	-	-	-	-	-	0%
Total			1,336,625	830,701	245,636	4,336	192,783	13,690	49,479	
Property Taxes			2,590,473							TOTPLT-SUB
- Demand	TOTPLT-SUB-D		2,590,473	1,633,907	256,538	6,618	574,136	117,620	1,655	100%
- Customer	TOTPLT-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E		-	-	-	-	-	-	-	0%
Total			2,590,473	1,633,907	256,538	6,618	574,136	117,620	1,655	
Sales & Use Tax			(38,911)							TOTPLT-SUB
- Demand	Revenue		(38,911)	(24,183)	(7,151)	(126)	(5,612)	(399)	(1,440)	100%
- Customer	Revenue		-	-	-	-	-	-	-	0%
- Commodity	Revenue		-	-	-	-	-	-	-	0%
Total			(38,911)	(24,183)	(7,151)	(126)	(5,612)	(399)	(1,440)	
Montgomery County Fuel Energy			1,827,602							TOTPLT-SUB
- Demand	MontCoFuel		1,827,602	874,322	332,949	7,158	586,955	-	26,217	100%
- Customer	MontCoFuel		-	-	-	-	-	-	-	0%
- Commodity	MontCoFuel		-	-	-	-	-	-	-	0%
Total			1,827,602	874,322	332,949	7,158	586,955	-	26,217	
Other Taxes			124							RB-SUB
- Demand	RB-SUB-D		124	79	12	0	27	6	0	100%
- Customer	RB-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	RB-SUB-E		-	-	-	-	-	-	-	0%
Total			124	79	12	0	27	6	0	
Total Taxes Other than Income			5,852,137							
- Demand			5,852,137	3,400,660	841,472	18,335	1,378,571	137,105	75,995	
- Customer			-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	
Total Taxes Other than Income			5,852,137	3,400,660	841,472	18,335	1,378,571	137,105	75,995	
Total Operating Expenses			24,530,653							
- Demand			24,530,653	15,209,444	2,711,714	65,976	5,466,798	978,151	98,570	
- Customer			-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	
Total			24,530,653	15,209,444	2,711,714	65,976	5,466,798	978,151	98,570	

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The Potomac Edison Company (Maryland)			Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes			Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Primary	Allocation Factor	Total Company	R	C&G	CA-CSH	PH	PP	ST LTNG	
UTILITY PLANT									
Distribution Plant									
(360) Land and Land Rights		12,433,259							360P
- Demand	1NCP-PRI	12,247,291	7,515,677	1,644,569	48,427	2,939,694	26,029	72,895	99%
- Customer	Customers-PRI	185,968	163,736	20,396	212	1,093	1	529	1%
- Commodity		-	-	-	-	-	-	-	0%
Total		12,433,259	7,679,413	1,664,966	48,640	2,940,787	26,030	73,424	
(361) Structures and Improvements		11,481,863							DEM
- Demand	1NCP-PRI	11,481,863	7,045,964	1,541,787	45,401	2,755,970	24,402	68,340	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		11,481,863	7,045,964	1,541,787	45,401	2,755,970	24,402	68,340	
(362) Station Equipment		189,192,334							DEM
- Demand	1NCP-PRI	189,192,334	116,099,828	25,404,792	748,090	45,411,471	402,088	1,126,064	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		189,192,334	116,099,828	25,404,792	748,090	45,411,471	402,088	1,126,064	
(362) Station Equipment - Capacitors		-							DEM
- Demand		-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		5,330,296							364P
- Demand	1NCP-PRI	3,888,518	2,386,229	522,151	15,376	933,354	8,264	23,144	73%
- Customer	Customers-PRI	1,441,778	1,269,423	158,131	1,646	8,475	5	4,098	27%
- Commodity		-	-	-	-	-	-	-	0%
Total		5,330,296	3,655,652	680,282	17,022	941,828	8,269	27,242	
(365) Overhead Conductors & Devices		7,476,890							365P
- Demand	1NCP-PRI	4,235,205	2,598,977	568,704	16,747	1,016,568	9,001	25,208	57%
- Customer	Customers-PRI	3,241,684	2,854,162	355,540	3,702	19,055	11	9,214	43%
- Commodity		-	-	-	-	-	-	-	0%
Total		7,476,890	5,453,139	924,245	20,448	1,035,623	9,012	34,422	
(366) Underground Conduit		2,567,410							366P
- Demand	1NCP-PRI	2,567,410	1,575,517	344,752	10,152	616,250	5,456	15,281	100%
- Customer	Customers-PRI	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		2,567,410	1,575,517	344,752	10,152	616,250	5,456	15,281	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Primary									
(367) Underground Conductors & Device		4,855,228							367P
- Demand	1NCP-PRI	2,431,427	1,492,070	326,493	9,614	583,611	5,167	14,472	50%
- Customer	Customers-PRI	2,423,801	2,134,052	265,837	2,768	14,247	9	6,889	50%
- Commodity		-	-	-	-	-	-	-	0%
Total		4,855,228	3,626,122	592,329	12,382	597,858	5,176	21,361	
(368) Line Transformers		347,087							368P
- Demand	1NCP-PRI	243,699	149,548	32,724	964	58,495	518	1,450	70%
- Customer	Customers-PRI	103,388	91,028	11,339	118	608	0	294	30%
- Commodity		-	-	-	-	-	-	-	0%
Total		347,087	240,577	44,063	1,082	59,102	518	1,744	
(368) Line Transformers - Capacitors		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(369) Services		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(370, 371) Meters and Installation		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Street Lighting & Signal Systems		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Distribution Plant		233,684,367							
- Demand		226,287,748	138,863,812	30,385,973	894,770	54,315,412	480,927	1,346,854	
- Customer		7,396,619	6,512,401	811,243	8,446	43,478	26	21,024	
- Commodity		-	-	-	-	-	-	-	
Total		233,684,367	145,376,213	31,197,217	903,216	54,358,890	480,953	1,367,879	
General and Intangible Plant									
General Plant		9,191,484							LABOR-PRI
- Demand	LABOR-PRI-D	8,894,349	5,458,109	1,194,335	35,169	2,134,894	18,903	52,939	97%
- Customer	LABOR-PRI-C	297,134	261,614	32,589	339	1,747	1	845	3%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	0%
Total		9,191,484	5,719,723	1,226,924	35,509	2,136,640	18,904	53,783	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Primary									
Intangible Plant		5,753,047							LABOR-PRI
- Demand	LABOR-PRI-D	5,567,068	3,416,289	747,547	22,013	1,336,253	11,832	33,135	97%
- Customer	LABOR-PRI-C	185,980	163,747	20,398	212	1,093	1	529	3%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	0%
Total		5,753,047	3,580,035	767,945	22,225	1,337,346	11,832	33,664	
Total General and Intangible Plant		14,944,531							
- Demand		14,461,417	8,874,398	1,941,883	57,182	3,471,146	30,735	86,074	
- Customer		483,114	425,361	52,987	552	2,840	2	1,373	
- Commodity		-	-	-	-	-	-	-	
Total		14,944,531	9,299,759	1,994,869	57,734	3,473,986	30,736	87,447	
Additions to Utility Plant									
COVID-19 Regulatory Asset Adj excl. Res Adj		1,645,874							DISTPLT-PRI
- Demand	COVID	1,593,778	1,322,942	119,927	2,117	94,122	48,007	6,663	97%
- Customer	COVID	52,095	43,243	3,920	69	3,077	1,569	218	3%
- Commodity	COVID	-	-	-	-	-	-	-	0%
Total		1,645,874	1,366,185	123,847	2,186	97,199	49,576	6,881	
COVID-19 Residential Adjustment		(407,797)							DISTPLT-PRI
- Demand	Res-Direct	(394,890)	(394,890)	-	-	-	-	-	97%
- Customer	Res-Direct	(12,908)	(12,908)	-	-	-	-	-	3%
- Commodity	Res-Direct	-	-	-	-	-	-	-	0%
Total		(407,797)	(407,797)	-	-	-	-	-	
MD Electric Vehicle Program Reg Asset excl. Res Direct		114,323							DISTPLTxRES-PRI
- Demand	DISTPLTxRES-PRI-D	113,178	-	39,337	1,158	70,316	623	1,744	99%
- Customer	DISTPLTxRES-PRI-C	1,145	-	1,050	11	56	0	27	1%
- Commodity	DISTPLTxRES-PRI-E	-	-	-	-	-	-	-	0%
Total		114,323	-	40,388	1,169	70,372	623	1,771	
MD EV Reg Asset - Residential Direct		145,953							DISTPLT-PRI
- Demand	Res-Direct	141,334	141,334	-	-	-	-	-	97%
- Customer	Res-Direct	4,620	4,620	-	-	-	-	-	3%
- Commodity	Res-Direct	-	-	-	-	-	-	-	0%
Total		145,953	145,953	-	-	-	-	-	
Total Additional to Utility Plant		1,498,352							
- Demand		1,453,400	1,069,386	159,264	3,276	164,438	48,630	8,406	
- Customer		44,952	34,955	4,970	80	3,133	1,569	245	
- Commodity		-	-	-	-	-	-	-	
Total		1,498,352	1,104,341	164,234	3,356	167,571	50,199	8,651	
Total Utility Plant		250,127,250							
- Demand		242,202,565	148,807,596	32,487,120	955,228	57,950,996	560,291	1,441,334	
- Customer		7,924,685	6,972,717	869,200	9,078	49,451	1,597	22,643	
- Commodity		-	-	-	-	-	-	-	
Total		250,127,250	155,780,312	33,356,320	964,306	58,000,447	561,888	1,463,977	
ACCUMULATED DEPRECIATION									
Accumulated Depreciation									
Distribution Plant A/D		(89,549,562)							DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(86,715,124)	(53,213,631)	(11,644,128)	(342,882)	(20,814,064)	(184,295)	(516,124)	97%
- Customer	DISTPLT-PRI-C	(2,834,439)	(2,495,600)	(310,874)	(3,237)	(16,661)	(10)	(8,057)	3%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	0%
Total		(89,549,562)	(55,709,230)	(11,955,002)	(346,119)	(20,830,725)	(184,305)	(524,181)	
General Plant A/D		(6,035,047)							LABOR-PRI
- Demand	LABOR-PRI-D	(5,839,951)	(3,583,746)	(784,190)	(23,092)	(1,401,752)	(12,412)	(34,759)	97%
- Customer	LABOR-PRI-C	(195,096)	(171,773)	(21,398)	(223)	(1,147)	(1)	(555)	3%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	0%
Total		(6,035,047)	(3,755,520)	(805,588)	(23,315)	(1,402,899)	(12,412)	(35,314)	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Primary									
Intangible Plant A/D									
		(2,333,452)							LABOR-PRI
- Demand	LABOR-PRI-D	(2,258,018)	(1,385,656)	(303,207)	(8,928)	(541,988)	(4,799)	(13,440)	97%
- Customer	LABOR-PRI-C	(75,434)	(66,416)	(8,273)	(86)	(443)	(0)	(214)	3%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	0%
Total		(2,333,452)	(1,452,073)	(311,481)	(9,015)	(542,431)	(4,799)	(13,654)	
COVID Reg Asset A/D									
		(123,808)							COVIDREGASSET-PRI
- Demand	COVIDREGASSET-PRI-D	(119,889)	(92,805)	(11,993)	(212)	(9,412)	(4,801)	(666)	97%
- Customer	COVIDREGASSET-PRI-C	(3,919)	(3,034)	(392)	(7)	(308)	(157)	(22)	3%
- Commodity	COVIDREGASSET-PRI-E	-	-	-	-	-	-	-	0%
Total		(123,808)	(95,839)	(12,385)	(219)	(9,720)	(4,958)	(688)	
EV Reg Asset A/D									
		(26,028)							EVREGASSET-PRI
- Demand	EVREGASSET-PRI-D	(25,451)	(14,133)	(3,934)	(116)	(7,032)	(62)	(174)	98%
- Customer	EVREGASSET-PRI-C	(576)	(462)	(105)	(1)	(6)	(0)	(3)	2%
- Commodity	EVREGASSET-PRI-E	-	-	-	-	-	-	-	0%
Total		(26,028)	(14,595)	(4,039)	(117)	(7,037)	(62)	(177)	
CWIP A/D									
		-							TOTPLT-PRI
- Demand	TOTPLT-PRI-D	-	-	-	-	-	-	-	97%
- Customer	TOTPLT-PRI-C	-	-	-	-	-	-	-	3%
- Commodity	TOTPLT-PRI-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Accumulated Depreciation									
		(98,067,897)							
- Demand		(94,958,433)	(58,289,972)	(12,747,451)	(375,230)	(22,774,248)	(206,368)	(565,164)	
- Customer		(3,109,464)	(2,737,285)	(341,043)	(3,554)	(18,565)	(168)	(8,850)	
- Commodity		-	-	-	-	-	-	-	
Total Accumulated Depreciation		(98,067,897)	(61,027,257)	(13,088,494)	(378,784)	(22,792,812)	(206,536)	(574,014)	
OTHER RATE BASE ITEMS									
Other Rate Base Items									
Construction Work in Progress									
		8,582,149							TOTPLT-PRI
- Demand	TOTPLT-PRI-D	8,310,244	5,105,757	1,114,670	32,775	1,988,364	19,224	49,454	97%
- Customer	TOTPLT-PRI-C	271,905	239,242	29,823	311	1,697	55	777	3%
- Commodity	TOTPLT-PRI-E	-	-	-	-	-	-	-	0%
Total		8,582,149	5,344,999	1,144,493	33,086	1,990,061	19,279	50,231	
Plant Held for Future Use									
		-							TOTPLT-PRI
- Demand	TOTPLT-PRI-D	-	-	-	-	-	-	-	97%
- Customer	TOTPLT-PRI-C	-	-	-	-	-	-	-	3%
- Commodity	TOTPLT-PRI-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Prepayments									
		-							TOTPLT-PRI
- Demand	TOTPLT-PRI-D	-	-	-	-	-	-	-	97%
- Customer	TOTPLT-PRI-C	-	-	-	-	-	-	-	3%
- Commodity	TOTPLT-PRI-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes		Residential Service		Small C & I Schedule C&G		Small C & I Schedule CA-CSH		Medium Power Schedule PH	
Primary	Allocation Factor	Total Company	R					Large Power Schedule PP	Street and Area Lighting ST LTNG
									Classification Factor
Working Capital		2,791,702							TOTPLT-PRI
- Demand	TOTPLT-PRI-D	2,703,253	1,660,860	362,593	10,661	646,798	6,253	16,087	97%
- Customer	TOTPLT-PRI-C	88,448	77,823	9,701	101	552	18	253	3%
- Commodity	TOTPLT-PRI-E	-	-	-	-	-	-	-	0%
Total		2,791,702	1,738,684	372,294	10,763	647,350	6,271	16,340	
ADIT		(38,254,946)							TOTPLT-PRI
- Demand	TOTPLT-PRI-D	(37,042,929)	(22,758,922)	(4,968,643)	(146,094)	(8,863,137)	(85,692)	(220,440)	97%
- Customer	TOTPLT-PRI-C	(1,212,017)	(1,066,421)	(132,937)	(1,388)	(7,563)	(244)	(3,463)	3%
- Commodity	TOTPLT-PRI-E	-	-	-	-	-	-	-	0%
Total		(38,254,946)	(23,825,342)	(5,101,580)	(147,483)	(8,870,701)	(85,936)	(223,903)	
Customer Advances		(863,164)							DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(835,843)	(512,924)	(112,237)	(3,305)	(200,626)	(1,776)	(4,975)	97%
- Customer	DISTPLT-PRI-C	(27,321)	(24,055)	(2,997)	(31)	(161)	(0)	(78)	3%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	0%
Total		(863,164)	(536,979)	(115,234)	(3,336)	(200,786)	(1,777)	(5,053)	
Customer Deposits		(2,379,867)							TOTPLT-PRI
- Demand	Deposits	(2,304,467)	(1,259,090)	(343,245)	-	(695,341)	-	(6,791)	97%
- Customer	Deposits	(75,400)	(41,196)	(11,231)	-	(22,751)	-	(222)	3%
- Commodity	Deposits	-	-	-	-	-	-	-	0%
Total		(2,379,867)	(1,300,286)	(354,476)	-	(718,092)	-	(7,013)	
Deferred Investment Tax Credit		-							TOTPLT-PRI
- Demand	TOTPLT-PRI-D	-	-	-	-	-	-	-	97%
- Customer	TOTPLT-PRI-C	-	-	-	-	-	-	-	3%
- Commodity	TOTPLT-PRI-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Other Rate Base Items		(30,124,126)							
- Demand		(29,169,741)	(17,764,317)	(3,946,863)	(105,963)	(7,123,942)	(61,991)	(166,666)	
- Customer		(954,385)	(814,607)	(107,640)	(1,007)	(28,226)	(172)	(2,733)	
- Commodity		-	-	-	-	-	-	-	
Total		(30,124,126)	(18,578,924)	(4,054,503)	(106,970)	(7,152,168)	(62,162)	(169,399)	
Total Rate Base		121,935,227							
- Demand		118,074,390	72,753,306	15,792,806	474,034	28,052,807	291,932	709,505	
- Customer		3,860,837	3,420,825	420,518	4,518	2,660	1,257	11,059	
- Commodity		-	-	-	-	-	-	-	
Total		121,935,227	76,174,131	16,213,324	478,552	28,055,467	293,190	720,564	

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The Potomac Edison Company (Maryland)			Residential Service		Small C & I Schedule		Small C & I Schedule		Medium Power Schedule		Large Power Schedule		Street and Area Lighting		Classification	
Allocation to Customer Classes			Allocation Factor		R		C&G		CA-CSH		PH		PP		ST LTNG	
Primary			Total Company												Factor	
OPERATIONS & MAINTENANCE EXPENSES																
Distribution Expenses																
Operations Expenses																
(580) Operation Supervision & Engineering			DistOpExp-PRI													
- Demand	DistOpExp-PRI-D	3,010	1,847	404	12	722	6	18								
- Customer	DistOpExp-PRI-C	403	355	44	0	2	0	1								
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-								
Total		3,413	2,202	448	12	725	6	19								
(581) Load Dispatching			DEM													
- Demand	1NCP-PRI	116,455	71,464	15,638	460	27,952	248	693								
- Customer		-	-	-	-	-	-	-								
- Commodity		-	-	-	-	-	-	-								
Total		116,455	71,464	15,638	460	27,952	248	693								
(582) Station Expenses			DEM													
- Demand	1NCP-PRI	16,939	10,395	2,275	67	4,066	36	101								
- Customer		-	-	-	-	-	-	-								
- Commodity		-	-	-	-	-	-	-								
Total		16,939	10,395	2,275	67	4,066	36	101								
(583) Overhead line expenses			OHLines-PRI													
- Demand	OHLines-PRI-D	18,583	11,403	2,495	73	4,460	39	111								
- Customer	OHLines-PRI-C	14,223	12,523	1,560	16	84	0	40								
- Commodity	OHLines-PRI-E	-	-	-	-	-	-	-								
Total		32,806	23,926	4,055	90	4,544	40	151								
(584) Underground line expenses			UGLines-PRI													
- Demand	UGLines-PRI-D	17,504	10,741	2,350	69	4,201	37	104								
- Customer	UGLines-PRI-C	8,487	7,473	931	10	50	0	24								
- Commodity	UGLines-PRI-E	-	-	-	-	-	-	-								
Total		25,991	18,214	3,281	79	4,251	37	128								
(585) Street lighting and signal system expenses			#N/A													
- Demand		-	-	-	-	-	-	-								
- Customer		-	-	-	-	-	-	-								
- Commodity		-	-	-	-	-	-	-								
Total		-	-	-	-	-	-	-								
(586) Meter expenses			#N/A													
- Demand		-	-	-	-	-	-	-								
- Customer		-	-	-	-	-	-	-								
- Commodity		-	-	-	-	-	-	-								
Total		-	-	-	-	-	-	-								
(588) Miscellaneous distribution expenses			DistOpExp-PRI													
- Demand	DistOpExp-PRI-D	194,524	119,372	26,121	769	46,691	413	1,158								
- Customer	DistOpExp-PRI-C	26,066	22,950	2,859	30	153	0	74								
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-								
Total		220,590	142,322	28,980	799	46,844	414	1,232								

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
(589) Rents		53,105							DistOpExp-PRI
- Demand	DistOpExp-PRI-D	46,830	28,738	6,288	185	11,240	100	279	88%
- Customer	DistOpExp-PRI-C	6,275	5,525	688	7	37	0	18	12%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	0%
Total		53,105	34,263	6,977	192	11,277	100	297	
Total Dist. Operations Expenses		469,299							
- Demand		413,844	253,960	55,571	1,636	99,334	880	2,463	
- Customer		55,455	48,826	6,082	63	326	0	158	
- Commodity		-	-	-	-	-	-	-	
Total		469,299	302,786	61,653	1,700	99,660	880	2,621	
Maintenance Expense									
(590) Maintenance Supervision and Engineering		-							DistMtExp-PRI
- Demand	DistMtExp-PRI-D	-	-	-	-	-	-	-	93%
- Customer	DistMtExp-PRI-C	-	-	-	-	-	-	-	7%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(591) Maintenance of Structures		-							DistMtExp-PRI
- Demand	DistMtExp-PRI-D	-	-	-	-	-	-	-	93%
- Customer	DistMtExp-PRI-C	-	-	-	-	-	-	-	7%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		2,547,349							DEM
- Demand	1NCP-PRI	2,547,349	1,563,207	342,059	10,073	611,435	5,414	15,162	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		2,547,349	1,563,207	342,059	10,073	611,435	5,414	15,162	
(593) Maintenance of Overhead Lines		485,513							OHLines-PRI
- Demand	OHLines-PRI-D	275,014	168,765	36,929	1,087	66,011	584	1,637	57%
- Customer	OHLines-PRI-C	210,499	185,336	23,087	240	1,237	1	598	43%
- Commodity	OHLines-PRI-E	-	-	-	-	-	-	-	0%
Total		485,513	354,101	60,016	1,328	67,248	585	2,235	
(594) Maintenance of underground lines		16,933							UGLines-PRI
- Demand	UGLines-PRI-D	11,404	6,998	1,531	45	2,737	24	68	67%
- Customer	UGLines-PRI-C	5,529	4,868	606	6	33	0	16	33%
- Commodity	UGLines-PRI-E	-	-	-	-	-	-	-	0%
Total		16,933	11,867	2,138	51	2,770	24	84	
(595) Maintenance of line transformers		174							368P
- Demand	1NCP-PRI	122	75	16	0	29	0	1	70%
- Customer	Customers-PRI	52	46	6	0	0	0	0	30%
- Commodity		-	-	-	-	-	-	-	0%
Total		174	121	22	1	30	0	1	
(596) Maintenance of street lighting and signal systems		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Primary									
(597) Maintenance of meters		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		19,823							DistMtExp-PRI
- Demand	DistMtExp-PRI-D	18,418	11,303	2,473	73	4,421	39	110	93%
- Customer	DistMtExp-PRI-C	1,404	1,236	154	2	8	0	4	7%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	0%
Total		19,823	12,539	2,627	74	4,429	39	114	
Total Dist. Maintenance Expenses		3,069,792							
- Demand		2,852,307	1,750,348	383,009	11,278	684,634	6,062	16,977	
- Customer		217,485	191,486	23,853	248	1,278	1	618	
- Commodity		-	-	-	-	-	-	-	
Total		3,069,792	1,941,834	406,862	11,527	685,912	6,063	17,595	
Total Distribution Expenses		3,539,092							
- Demand		3,266,152	2,004,308	438,580	12,915	783,968	6,942	19,440	
- Customer		272,940	240,312	29,935	312	1,604	1	776	
- Commodity		-	-	-	-	-	-	-	
Total		3,539,092	2,244,620	468,515	13,226	785,572	6,942	20,216	
Customer Accounts and Services									
Meter Reading & Billing		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Other-Direct to Other		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Uncollectibles		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Primary									
Misc. Cust Serv and Info Exp		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Rebates & Incentives		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Assistance		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Sales Expense		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
All Other Cust Accts & Services		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Customer Accounts and Services		-							
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Administrative & General Expense									
Administrative and General Salaries		597,886							NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	578,558	355,038	77,689	2,288	138,870	1,230	3,444	97%
- Customer	NONAGLAB-PRI-C	19,328	17,017	2,120	22	114	0	55	3%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	0%
Total		597,886	372,055	79,809	2,310	138,984	1,230	3,498	
Outside Services		1,149,978							NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	1,112,803	682,883	149,427	4,400	267,104	2,365	6,623	97%
- Customer	NONAGLAB-PRI-C	37,176	32,731	4,077	42	219	0	106	3%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	0%
Total		1,149,978	715,614	153,505	4,443	267,322	2,365	6,729	
Employee Benefits (Acct. 926)		(347,449)							NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	(336,217)	(206,323)	(45,147)	(1,329)	(80,701)	(715)	(2,001)	97%
- Customer	NONAGLAB-PRI-C	(11,232)	(9,889)	(1,232)	(13)	(66)	(0)	(32)	3%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	0%
Total		(347,449)	(216,212)	(46,379)	(1,342)	(80,767)	(715)	(2,033)	
Regulatory Commission Expenses (Acct 928)		226,152							DISTPLT-PRI
- Demand	SalesREV	218,994	139,635	40,670	697	27,510	1,710	8,772	97%
- Customer	SalesREV	7,158	4,564	1,329	23	899	56	287	3%
- Commodity	SalesREV	-	-	-	-	-	-	-	0%
Total		226,152	144,200	42,000	720	28,409	1,765	9,059	
General Advertising Expense		4,569							OpExp-PRI
- Demand	OpExp-PRI-D	4,216	2,587	566	17	1,012	9	25	92%
- Customer	OpExp-PRI-C	352	310	39	0	2	0	1	8%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	0%
Total		4,569	2,898	605	17	1,014	9	26	
All Other O&M		398,646							NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	385,759	236,725	51,800	1,525	92,593	820	2,296	97%
- Customer	NONAGLAB-PRI-C	12,887	11,347	1,413	15	76	0	37	3%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	0%
Total		398,646	248,071	53,213	1,540	92,669	820	2,333	
Total A&G Expense		2,029,782							
- Demand		1,964,113	1,210,546	275,005	7,598	446,387	5,418	19,159	
- Customer		65,669	56,081	7,747	90	1,243	56	453	
- Commodity		-	-	-	-	-	-	-	
Total		2,029,782	1,266,626	282,752	7,687	447,630	5,474	19,612	
Total O&M Expenses		5,568,874							
- Demand		5,230,265	3,214,853	713,585	20,512	1,230,355	12,360	38,599	
- Customer		338,609	296,393	37,682	401	2,848	57	1,229	
- Commodity		-	-	-	-	-	-	-	
Total		5,568,874	3,511,246	751,267	20,914	1,233,203	12,417	39,828	

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Primary	Allocation Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	
DEPRECIATION EXPENSE								
Depreciation Expense								
Distribution Plant DeprExp		5,141,119						DISTPLT-PRI
- Demand	DISTPLT-PRI-D	4,978,391	3,055,041	668,500	19,685	1,194,954	10,581	29,631
- Customer	DISTPLT-PRI-C	162,728	143,275	17,848	186	957	1	463
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-
Total		5,141,119	3,198,316	686,347	19,871	1,195,910	10,581	30,094
General Plant DeprExp		565,819						LABOR-PRI
- Demand	LABOR-PRI-D	547,528	335,996	73,522	2,165	131,422	1,164	3,259
- Customer	LABOR-PRI-C	18,291	16,105	2,006	21	108	0	52
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-
Total		565,819	352,101	75,528	2,186	131,530	1,164	3,311
Intangible Plant DeprExp		407,974						LABOR-PRI
- Demand	LABOR-PRI-D	394,786	242,264	53,012	1,561	94,760	839	2,350
- Customer	LABOR-PRI-C	13,189	11,612	1,446	15	78	0	37
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-
Total		407,974	253,876	54,458	1,576	94,837	839	2,387
Total Depreciation Expenses		6,114,912						
- Demand		5,920,705	3,633,301	795,034	23,411	1,421,135	12,583	35,240
- Customer		194,208	170,991	21,300	222	1,142	1	552
- Commodity		-	-	-	-	-	-	-
Total		6,114,912	3,804,293	816,334	23,633	1,422,277	12,584	35,792
Regulatory Debits and Credits								
MD EDIS		(66,781)						DEM
- Demand	1NCP-PRI	(66,781)	(40,981)	(8,967)	(264)	(16,029)	(142)	(397)
- Customer		-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-
Total		(66,781)	(40,981)	(8,967)	(264)	(16,029)	(142)	(397)
MD Electric Vehicle Program		51,800						EVREGASSET-PRI
- Demand	EVREGASSET-PRI-D	50,653	28,128	7,829	231	13,994	124	347
- Customer	EVREGASSET-PRI-C	1,147	919	209	2	11	0	5
- Commodity	EVREGASSET-PRI-E	-	-	-	-	-	-	-
Total		51,800	29,048	8,038	233	14,005	124	352
MD Conservation Voltage Reduction (CVR)		-						DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Deferral of Rate Case Expenses		(12,797)						DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(12,392)	(7,604)	(1,664)	(49)	(2,974)	(26)	(74)
- Customer	DISTPLT-PRI-C	(405)	(357)	(44)	(0)	(2)	(0)	(1)
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-
Total		(12,797)	(7,961)	(1,708)	(49)	(2,977)	(26)	(75)
COVID-19		329,175						DISTPLT-PRI
- Demand	COVID	318,756	264,588	23,985	423	18,824	9,601	1,333
- Customer	COVID	10,419	8,649	784	14	615	314	44
- Commodity	COVID	-	-	-	-	-	-	-
Total		329,175	273,237	24,769	437	19,440	9,915	1,376
COVID-19 - Residential Adjustment		(81,559)						DISTPLT-PRI
- Demand	Res-Direct	(78,978)	(78,978)	-	-	-	-	-
- Customer	Res-Direct	(2,582)	(2,582)	-	-	-	-	-
- Commodity	Res-Direct	-	-	-	-	-	-	-
Total		(81,559)	(81,559)	-	-	-	-	-
Total Regulatory Debits and Credits		219,838						
- Demand		211,258	165,154	21,183	341	13,815	9,557	1,208
- Customer		8,580	6,630	949	16	624	314	48
- Commodity		-	-	-	-	-	-	-
Total		219,838	171,784	22,132	356	14,439	9,871	1,256
Taxes Other than Income								
Distribution Payroll Taxes		120,638						DISTLAB-PRI
- Demand	DISTLAB-PRI-D	116,738	71,638	15,676	462	28,020	248	695
- Customer	DISTLAB-PRI-C	3,900	3,434	428	4	23	0	11
- Commodity	DISTLAB-PRI-E	-	-	-	-	-	-	-
Total		120,638	75,071	16,103	466	28,043	248	706
Customer Account Payroll Taxes		-						CUSTLAB-PRI
- Demand	CUSTLAB-PRI-D	-	-	-	-	-	-	-
- Customer	CUSTLAB-PRI-C	-	-	-	-	-	-	-
- Commodity	CUSTLAB-PRI-E	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
A&G Payroll Taxes		2,006						AGLAB-PRI
- Demand	AGLAB-PRI-D	1,942	1,191	261	8	466	4	12
- Customer	AGLAB-PRI-C	65	57	7	0	0	0	0

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Primary									
- Commodity	AGLAB-PRI-E	-	-	-	-	-	-	-	0%
Total		2,006	1,249	268	8	466	4	12	
Gross Receipt Taxes		1,180,296							TOTPLT-PRI
- Demand	Revenue	1,142,901	710,303	210,035	3,708	164,842	11,706	42,308	97%
- Customer	Revenue	37,395	23,241	6,872	121	5,393	383	1,384	3%
- Commodity	Revenue	-	-	-	-	-	-	-	0%
Total		1,180,296	733,544	216,907	3,829	170,235	12,088	43,692	
Property Taxes		2,287,496							TOTPLT-PRI
- Demand	TOTPLT-PRI-D	2,215,022	1,360,895	297,105	8,736	529,981	5,124	13,181	97%
- Customer	TOTPLT-PRI-C	72,474	63,768	7,949	83	452	15	207	3%
- Commodity	TOTPLT-PRI-E	-	-	-	-	-	-	-	0%
Total		2,287,496	1,424,662	305,055	8,819	530,433	5,139	13,389	
Sales & Use Tax		(34,360)							TOTPLT-PRI
- Demand	Revenue	(33,272)	(20,678)	(6,114)	(108)	(4,799)	(341)	(1,232)	97%
- Customer	Revenue	(1,089)	(677)	(200)	(4)	(157)	(11)	(40)	3%
- Commodity	Revenue	-	-	-	-	-	-	-	0%
Total		(34,360)	(21,355)	(6,315)	(111)	(4,956)	(352)	(1,272)	
Montgomery County Fuel Energy		1,613,849							TOTPLT-PRI
- Demand	MontCoFuel	1,562,718	747,602	284,693	6,121	501,884	-	22,418	97%
- Customer	MontCoFuel	51,131	24,461	9,315	200	16,421	-	733	3%
- Commodity	MontCoFuel	-	-	-	-	-	-	-	0%
Total		1,613,849	772,063	294,008	6,321	518,306	-	23,151	
Other Taxes		110							RB-PRI
- Demand	RB-PRI-D	106	65	14	0	25	0	1	97%
- Customer	RB-PRI-C	3	3	0	0	0	0	0	3%
- Commodity	RB-PRI-E	-	-	-	-	-	-	-	0%
Total		110	68	15	0	25	0	1	
Total Taxes Other than Income		5,170,036							
- Demand		5,006,156	2,871,017	801,670	18,926	1,220,420	16,741	77,383	
- Customer		163,879	114,287	24,371	406	22,133	386	2,296	
- Commodity		-	-	-	-	-	-	-	
Total Taxes Other than Income		5,170,036	2,985,303	826,041	19,332	1,242,553	17,128	79,678	
Total Operating Expenses		17,073,660							
- Demand		16,368,384	9,884,325	2,331,471	63,191	3,885,725	51,242	152,429	
- Customer		705,276	588,300	84,302	1,044	26,747	758	4,125	
- Commodity		-	-	-	-	-	-	-	
Total		17,073,660	10,472,625	2,415,774	64,235	3,912,472	52,000	156,554	

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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Secondary				R	C&G	CA-CSH	PH	PP	ST LTNG	
UTILITY PLANT										
Distribution Plant										
(360) Land and Land Rights			8,819,130							360S
- Demand	1NCP-SEC	4,053,968		2,625,285	566,051	15,136	822,033	-	25,463	46%
- Customer	Customers-SEC	4,765,162		4,197,022	522,350	5,426	26,814	-	13,549	54%
- Commodity		-		-	-	-	-	-	-	0%
Total		8,819,130		6,822,307	1,088,401	20,563	848,847	-	39,012	
(361) Structures and Improvements			-							#N/A
- Demand		-		-	-	-	-	-	-	N/A
- Customer		-		-	-	-	-	-	-	N/A
- Commodity		-		-	-	-	-	-	-	N/A
Total		-		-	-	-	-	-	-	
(362) Station Equipment			-							#N/A
- Demand		-		-	-	-	-	-	-	N/A
- Customer		-		-	-	-	-	-	-	N/A
- Commodity		-		-	-	-	-	-	-	N/A
Total		-		-	-	-	-	-	-	
(362) Station Equipment - Capacitors			-							#N/A
- Demand		-		-	-	-	-	-	-	N/A
- Customer		-		-	-	-	-	-	-	N/A
- Commodity		-		-	-	-	-	-	-	N/A
Total		-		-	-	-	-	-	-	
(364) Poles, Towers & Fixtures			89,336,733							364S
- Demand	1NCP-SEC	60,992,685		39,497,891	8,516,347	227,724	12,367,629	-	383,094	68%
- Customer	Customers-SEC	28,344,048		24,964,647	3,107,032	32,278	159,496	-	80,595	32%
- Commodity		-		-	-	-	-	-	-	0%
Total		89,336,733		64,462,538	11,623,379	260,002	12,527,125	-	463,689	
(365) Overhead Conductors & Devices			132,766,709							365S
- Demand	1NCP-SEC	41,103,576		26,618,021	5,739,251	153,466	8,334,668	-	258,171	31%
- Customer	Customers-SEC	91,663,133		80,734,332	10,047,976	104,385	515,801	-	260,639	69%
- Commodity		-		-	-	-	-	-	-	0%
Total		132,766,709		107,352,353	15,787,227	257,850	8,850,469	-	518,810	
(366) Underground Conduit			48,076,058							366S
- Demand	1NCP-SEC	48,076,058		31,133,289	6,712,811	179,498	9,748,494	-	301,965	100%
- Customer	Customers-SEC	-		-	-	-	-	-	-	0%
- Commodity		-		-	-	-	-	-	-	0%
Total		48,076,058		31,133,289	6,712,811	179,498	9,748,494	-	301,965	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Secondary									
(367) Underground Conductors & Device		217,744,370							367S
- Demand	1NCP-SEC	43,009,147	27,852,039	6,005,324	160,580	8,721,065	-	270,140	20%
- Customer	Customers-SEC	174,735,222	153,901,913	19,154,214	198,986	983,259	-	496,850	80%
- Commodity		-	-	-	-	-	-	-	0%
Total		217,744,370	181,753,951	25,159,538	359,566	9,704,324	-	766,990	
(368) Line Transformers		207,499,128							368S
- Demand	1NCP-SEC	51,148,681	33,123,071	7,141,839	190,970	10,371,537	-	321,264	25%
- Customer	Customers-SEC	156,350,446	137,709,114	17,138,903	178,049	879,806	-	444,574	75%
- Commodity		-	-	-	-	-	-	-	0%
Total		207,499,128	170,832,186	24,280,741	369,020	11,251,343	-	765,838	
(368) Line Transformers - Capacitors		1,518,797							DEM
- Demand	12CP-GEN	1,518,797	928,164	146,877	3,768	327,464	111,621	905	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		1,518,797	928,164	146,877	3,768	327,464	111,621	905	
(369) Services		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(370, 371) Meters and Installation		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Street Lighting & Signal Systems		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Distribution Plant		705,760,924							
- Demand		249,902,914	161,777,760	34,828,499	931,142	50,692,890	111,621	1,561,001	
- Customer		455,858,011	401,507,028	49,970,475	519,124	2,565,177	-	1,296,207	
- Commodity		-	-	-	-	-	-	-	
Total		705,760,924	563,284,789	84,798,974	1,450,266	53,258,066	111,621	2,857,209	
General and Intangible Plant									
General Plant		15,126,360							LABOR-SEC
- Demand	LABOR-SEC-D	4,800,698	3,108,855	670,317	17,924	973,449	-	30,153	32%
- Customer	LABOR-SEC-C	10,325,663	9,094,556	1,131,884	11,759	58,104	-	29,360	68%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	0%
Total		15,126,360	12,203,411	1,802,200	29,683	1,031,553	-	59,514	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Secondary									
Intangible Plant		9,467,749							LABOR-SEC
- Demand	LABOR-SEC-D	3,004,808	1,945,866	419,558	11,219	609,292	-	18,873	32%
- Customer	LABOR-SEC-C	6,462,942	5,692,379	708,458	7,360	36,368	-	18,377	68%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	0%
Total		9,467,749	7,638,245	1,128,016	18,579	645,660	-	37,250	
Total General and Intangible Plant		24,594,110							
- Demand		7,805,506	5,054,721	1,089,875	29,143	1,582,741	-	49,026	
- Customer		16,788,604	14,786,935	1,840,342	19,119	94,472	-	47,737	
- Commodity		-	-	-	-	-	-	-	
Total		24,594,110	19,841,656	2,930,217	48,261	1,677,212	-	96,764	
Additions to Utility Plant									
COVID-19 Regulatory Asset Adj excl. Res Adj		4,970,779							DISTPLT-SEC
- Demand	COVID	1,760,103	1,461,003	132,442	2,338	103,945	53,017	7,358	35%
- Customer	COVID	3,210,676	2,665,075	241,593	4,265	189,609	96,711	13,422	65%
- Commodity	COVID	-	-	-	-	-	-	-	0%
Total		4,970,779	4,126,078	374,036	6,603	293,554	149,728	20,781	
COVID-19 Residential Adjustment		(1,231,608)							DISTPLT-SEC
- Demand	Res-Direct	(436,100)	(436,100)	-	-	-	-	-	35%
- Customer	Res-Direct	(795,508)	(795,508)	-	-	-	-	-	65%
- Commodity	Res-Direct	-	-	-	-	-	-	-	0%
Total		(1,231,608)	(1,231,608)	-	-	-	-	-	
MD Electric Vehicle Program Reg Asset excl. Res Direct		345,271							DISTPLTxRES-SEC
- Demand	DISTPLTxRES-SEC-D	213,559	-	84,402	2,256	122,847	270	3,783	62%
- Customer	DISTPLTxRES-SEC-C	131,712	-	121,096	1,258	6,216	-	3,141	38%
- Commodity	DISTPLTxRES-SEC-E	-	-	-	-	-	-	-	0%
Total		345,271	-	205,498	3,515	129,063	270	6,924	
MD EV Reg Asset - Residential Direct		440,801							DISTPLT-SEC
- Demand	Res-Direct	156,083	156,083	-	-	-	-	-	35%
- Customer	Res-Direct	284,718	284,718	-	-	-	-	-	65%
- Commodity	Res-Direct	-	-	-	-	-	-	-	0%
Total		440,801	440,801	-	-	-	-	-	
Total Additional to Utility Plant		4,525,243							
- Demand		1,693,646	1,180,986	216,844	4,595	226,792	53,288	11,141	
- Customer		2,831,598	2,154,285	362,690	5,523	195,826	96,711	16,564	
- Commodity		-	-	-	-	-	-	-	
Total		4,525,243	3,335,271	579,534	10,118	422,617	149,999	27,705	
Total Utility Plant		734,880,278							
- Demand		259,402,065	168,013,468	36,135,218	964,880	52,502,422	164,908	1,621,169	
- Customer		475,478,213	418,448,248	52,173,506	543,765	2,855,474	96,711	1,360,508	
- Commodity		-	-	-	-	-	-	-	
Total		734,880,278	586,461,716	88,308,725	1,508,645	55,357,896	261,619	2,981,677	
ACCUMULATED DEPRECIATION									
Accumulated Depreciation									
Distribution Plant A/D		(270,452,760)							DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(95,764,628)	(61,994,424)	(13,346,536)	(356,821)	(19,425,887)	(42,774)	(598,187)	35%
- Customer	DISTPLT-SEC-C	(174,688,131)	(153,860,436)	(19,149,052)	(198,932)	(982,995)	-	(496,716)	65%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	0%
Total		(270,452,760)	(215,854,860)	(32,495,588)	(555,753)	(20,408,881)	(42,774)	(1,094,903)	
General Plant A/D		(9,931,835)							LABOR-SEC
- Demand	LABOR-SEC-D	(3,152,096)	(2,041,247)	(440,124)	(11,769)	(639,158)	-	(19,798)	32%
- Customer	LABOR-SEC-C	(6,779,739)	(5,971,405)	(743,185)	(7,721)	(38,151)	-	(19,278)	68%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	0%
Total		(9,931,835)	(8,012,652)	(1,183,309)	(19,489)	(677,308)	-	(39,076)	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Secondary									
Intangible Plant A/D		(7,047,367)							LABOR-SEC
- Demand	LABOR-SEC-D	(2,236,644)	(1,448,415)	(312,300)	(8,351)	(453,529)	-	(14,048)	32%
- Customer	LABOR-SEC-C	(4,810,723)	(4,237,151)	(527,344)	(5,478)	(27,071)	-	(13,679)	68%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	0%
Total		(7,047,367)	(5,685,566)	(839,645)	(13,829)	(480,600)	-	(27,727)	
COVID Reg Asset A/D		(373,917)							COVIDREGASSET-SEC
- Demand	COVIDREGASSET-SEC-D	(132,400)	(102,490)	(13,244)	(234)	(10,394)	(5,302)	(736)	35%
- Customer	COVIDREGASSET-SEC-C	(241,517)	(186,957)	(24,159)	(427)	(18,961)	(9,671)	(1,342)	65%
- Commodity	COVIDREGASSET-SEC-E	-	-	-	-	-	-	-	0%
Total		(373,917)	(289,447)	(37,404)	(660)	(29,355)	(14,973)	(2,078)	
EV Reg Asset A/D		(78,607)							EVREGASSET-SEC
- Demand	EVREGASSET-SEC-D	(36,964)	(15,608)	(8,440)	(226)	(12,285)	(27)	(378)	47%
- Customer	EVREGASSET-SEC-C	(41,643)	(28,472)	(12,110)	(126)	(622)	-	(314)	53%
- Commodity	EVREGASSET-SEC-E	-	-	-	-	-	-	-	0%
Total		(78,607)	(44,080)	(20,550)	(351)	(12,906)	(27)	(692)	
CWIP A/D		-							TOTPLT-SEC
- Demand	TOTPLT-SEC-D	-	-	-	-	-	-	-	35%
- Customer	TOTPLT-SEC-C	-	-	-	-	-	-	-	65%
- Commodity	TOTPLT-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Accumulated Depreciation		(287,884,485)							
- Demand		(101,322,732)	(65,602,184)	(14,120,645)	(377,400)	(20,541,253)	(48,103)	(633,148)	
- Customer		(186,561,753)	(164,284,421)	(20,455,850)	(212,683)	(1,067,798)	(9,671)	(531,329)	
- Commodity		-	-	-	-	-	-	-	
Total Accumulated Depreciation		(287,884,485)	(229,886,605)	(34,576,495)	(590,083)	(21,609,051)	(57,774)	(1,164,477)	
OTHER RATE BASE ITEMS									
Other Rate Base Items									
Construction Work in Progress		25,214,574							TOTPLT-SEC
- Demand	TOTPLT-SEC-D	8,900,378	5,764,732	1,239,840	33,106	1,801,418	5,658	55,624	35%
- Customer	TOTPLT-SEC-C	16,314,196	14,357,433	1,790,132	18,657	97,975	3,318	46,681	65%
- Commodity	TOTPLT-SEC-E	-	-	-	-	-	-	-	0%
Total		25,214,574	20,122,165	3,029,972	51,763	1,899,392	8,976	102,305	
Plant Held for Future Use		-							TOTPLT-SEC
- Demand	TOTPLT-SEC-D	-	-	-	-	-	-	-	35%
- Customer	TOTPLT-SEC-C	-	-	-	-	-	-	-	65%
- Commodity	TOTPLT-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Prepayments		-							TOTPLT-SEC
- Demand	TOTPLT-SEC-D	-	-	-	-	-	-	-	35%
- Customer	TOTPLT-SEC-C	-	-	-	-	-	-	-	65%
- Commodity	TOTPLT-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-2 (May 2023 Update) Proposed CCOS Study

The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Secondary				R	C&G	CA-CSH	PH	PP	ST LTNG	
Working Capital			8,202,092							TOTPLT-SEC
- Demand	TOTPLT-SEC-D		2,895,219	1,875,220	403,310	10,769	585,986	1,841	18,094	35%
- Customer	TOTPLT-SEC-C		5,306,872	4,670,354	582,315	6,069	31,870	1,079	15,185	65%
- Commodity	TOTPLT-SEC-E		-	-	-	-	-	-	-	0%
Total			8,202,092	6,545,573	985,625	16,838	617,856	2,920	33,279	
ADIT			(112,394,012)							TOTPLT-SEC
- Demand	TOTPLT-SEC-D		(39,673,454)	(25,696,305)	(5,526,590)	(147,571)	(8,029,822)	(25,221)	(247,945)	35%
- Customer	TOTPLT-SEC-C		(72,720,558)	(63,998,285)	(7,979,517)	(83,165)	(436,722)	(14,791)	(208,079)	65%
- Commodity	TOTPLT-SEC-E		-	-	-	-	-	-	-	0%
Total			(112,394,012)	(89,694,590)	(13,506,107)	(230,735)	(8,466,544)	(40,013)	(456,023)	
Customer Advances			(2,606,881)							DISTPLT-SEC
- Demand	DISTPLT-SEC-D		(923,071)	(597,561)	(128,647)	(3,439)	(187,245)	(412)	(5,766)	35%
- Customer	DISTPLT-SEC-C		(1,683,811)	(1,483,054)	(184,577)	(1,917)	(9,475)	-	(4,788)	65%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	0%
Total			(2,606,881)	(2,080,615)	(313,223)	(5,357)	(196,720)	(412)	(10,554)	
Customer Deposits			(6,992,111)							TOTPLT-SEC
- Demand	Deposits		(2,468,114)	(1,348,501)	(367,620)	-	(744,719)	-	(7,273)	35%
- Customer	Deposits		(4,523,998)	(2,471,773)	(673,840)	-	(1,365,054)	-	(13,332)	65%
- Commodity	Deposits		-	-	-	-	-	-	-	0%
Total			(6,992,111)	(3,820,274)	(1,041,460)	-	(2,109,773)	-	(20,605)	
Deferred Investment Tax Credit			-							TOTPLT-SEC
- Demand	TOTPLT-SEC-D		-	-	-	-	-	-	-	35%
- Customer	TOTPLT-SEC-C		-	-	-	-	-	-	-	65%
- Commodity	TOTPLT-SEC-E		-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
Total Other Rate Base Items			(88,576,339)							
- Demand			(31,269,041)	(20,002,416)	(4,379,707)	(107,135)	(6,574,383)	(18,135)	(187,266)	
- Customer			(57,307,298)	(48,925,324)	(6,465,486)	(60,356)	(1,681,405)	(10,393)	(164,333)	
- Commodity			-	-	-	-	-	-	-	
Total			(88,576,339)	(68,927,740)	(10,845,193)	(167,490)	(8,255,788)	(28,528)	(351,599)	
Total Rate Base			358,419,454							
- Demand			126,810,292	82,408,868	17,634,866	480,346	25,386,786	98,671	800,755	
- Customer			231,609,162	205,238,503	25,252,170	270,726	106,271	76,646	664,846	
- Commodity			-	-	-	-	-	-	-	
Total			358,419,454	287,647,371	42,887,036	751,072	25,493,056	175,317	1,465,601	

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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Secondary				R	C&G	CA-CSH	PH	PP	ST LTNG	
OPERATIONS & MAINTENANCE EXPENSES										
Distribution Expenses										
Operations Expenses										
(580) Operation Supervision & Engineering			26,876							DistOpExp-SEC
- Demand	DistOpExp-SEC-D	8,867		5,742	1,238	33	1,798	-	56	33%
- Customer	DistOpExp-SEC-C	18,009		15,862	1,974	21	101	-	51	67%
- Commodity	DistOpExp-SEC-E	-		-	-	-	-	-	-	0%
Total		26,876		21,604	3,212	54	1,899	-	107	
(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			582,533							OHLines-SEC
- Demand	OHLines-SEC-D	180,348		116,790	25,182	673	36,570	-	1,133	31%
- Customer	OHLines-SEC-C	402,185		354,233	44,087	458	2,263	-	1,144	69%
- Commodity	OHLines-SEC-E	-		-	-	-	-	-	-	0%
Total		582,533		471,024	69,269	1,131	38,833	-	2,276	
(584) Underground line expenses			930,788							UGLines-SEC
- Demand	UGLines-SEC-D	318,941		206,541	44,533	1,191	64,672	-	2,003	34%
- Customer	UGLines-SEC-C	611,847		538,898	67,070	697	3,443	-	1,740	66%
- Commodity	UGLines-SEC-E	-		-	-	-	-	-	-	0%
Total		930,788		745,439	111,603	1,888	68,115	-	3,743	
(585) Street lighting and signal system expenses			-							#N/A
- Demand		-		-	-	-	-	-	-	N/A
- Customer		-		-	-	-	-	-	-	N/A
- Commodity		-		-	-	-	-	-	-	N/A
Total		-		-	-	-	-	-	-	
(586) Meter expenses			-							#N/A
- Demand		-		-	-	-	-	-	-	N/A
- Customer		-		-	-	-	-	-	-	N/A
- Commodity		-		-	-	-	-	-	-	N/A
Total		-		-	-	-	-	-	-	
(588) Miscellaneous distribution expenses			1,736,935							DistOpExp-SEC
- Demand	DistOpExp-SEC-D	573,066		371,108	80,017	2,140	116,202	-	3,599	33%
- Customer	DistOpExp-SEC-C	1,163,869		1,025,104	127,582	1,325	6,549	-	3,309	67%
- Commodity	DistOpExp-SEC-E	-		-	-	-	-	-	-	0%
Total		1,736,935		1,396,212	207,598	3,465	122,751	-	6,909	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Secondary									
(589) Rents		418,150							DistOpExp-SEC
- Demand	DistOpExp-SEC-D	137,960	89,341	19,263	515	27,974	-	867	33%
- Customer	DistOpExp-SEC-C	280,190	246,784	30,714	319	1,577	-	797	67%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	0%
Total		418,150	336,125	49,977	834	29,551	-	1,663	
Total Dist. Operations Expenses		3,695,282							
- Demand		1,219,181	789,522	170,233	4,552	247,216	-	7,658	
- Customer		2,476,101	2,180,880	271,426	2,820	13,933	-	7,041	
- Commodity		-	-	-	-	-	-	-	
Total		3,695,282	2,970,403	441,660	7,372	261,150	-	14,698	
Maintenance Expense									
(590) Maintenance Supervision and Engineering		-							DistMtExp-SEC
- Demand	DistMtExp-SEC-D	-	-	-	-	-	-	-	31%
- Customer	DistMtExp-SEC-C	-	-	-	-	-	-	-	69%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(591) Maintenance of Structures		-							DistMtExp-SEC
- Demand	DistMtExp-SEC-D	-	-	-	-	-	-	-	31%
- Customer	DistMtExp-SEC-C	-	-	-	-	-	-	-	69%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		8,621,229							OHLines-SEC
- Demand	OHLines-SEC-D	2,669,068	1,728,446	372,679	9,965	541,213	-	16,764	31%
- Customer	OHLines-SEC-C	5,952,161	5,242,498	652,467	6,778	33,494	-	16,925	69%
- Commodity	OHLines-SEC-E	-	-	-	-	-	-	-	0%
Total		8,621,229	6,970,943	1,025,146	16,744	574,707	-	33,689	
(594) Maintenance of underground lines		606,423							UGLines-SEC
- Demand	UGLines-SEC-D	207,795	134,565	29,014	776	42,135	-	1,305	34%
- Customer	UGLines-SEC-C	398,628	351,101	43,697	454	2,243	-	1,133	66%
- Commodity	UGLines-SEC-E	-	-	-	-	-	-	-	0%
Total		606,423	485,665	72,711	1,230	44,378	-	2,439	
(595) Maintenance of line transformers		104,138							368S
- Demand	1NCP-SEC	25,670	16,623	3,584	96	5,205	-	161	25%
- Customer	Customers-SEC	78,468	69,112	8,602	89	442	-	223	75%
- Commodity		-	-	-	-	-	-	-	0%
Total		104,138	85,736	12,186	185	5,647	-	384	
(596) Maintenance of street lighting and signal systems		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Secondary									
(597) Maintenance of meters		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		60,651							DistMtExp-SEC
- Demand	DistMtExp-SEC-D	18,865	12,216	2,634	70	3,825	-	118	31%
- Customer	DistMtExp-SEC-C	41,786	36,804	4,581	48	235	-	119	69%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	0%
Total		60,651	49,020	7,215	118	4,060	-	237	
Total Dist. Maintenance Expenses		9,392,440							
- Demand		2,921,397	1,891,850	407,912	10,907	592,379	-	18,349	
- Customer		6,471,043	5,699,514	709,346	7,369	36,413	-	18,400	
- Commodity		-	-	-	-	-	-	-	
Total		9,392,440	7,591,365	1,117,258	18,277	628,792	-	36,749	
Total Distribution Expenses		13,087,723							
- Demand		4,140,579	2,681,373	578,145	15,459	839,595	-	26,007	
- Customer		8,947,144	7,880,395	980,773	10,189	50,347	-	25,441	
- Commodity		-	-	-	-	-	-	-	
Total		13,087,723	10,561,768	1,558,917	25,648	889,942	-	51,448	
Customer Accounts and Services									
Meter Reading & Billing		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Other-Direct to Other		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Uncollectibles		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Secondary									
Misc. Cust Serv and Info Exp		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Rebates & Incentives		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Assistance		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Sales Expense		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
All Other Cust Accts & Services		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Customer Accounts and Services		-							
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Administrative & General Expense									
Administrative and General Salaries		983,936							NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	312,275	202,224	43,603	1,166	63,321	-	1,961	32%
- Customer	NONAGLAB-SEC-C	671,662	591,581	73,627	765	3,780	-	1,910	68%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	0%
Total		983,936	793,805	117,229	1,931	67,100	-	3,871	
Outside Services		1,892,511							NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	600,632	388,960	83,866	2,243	121,791	-	3,773	32%
- Customer	NONAGLAB-SEC-C	1,291,879	1,137,851	141,614	1,471	7,270	-	3,673	68%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	0%
Total		1,892,511	1,526,811	225,479	3,714	129,061	-	7,446	
Employee Benefits (Acct. 926)		(571,794)							NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	(181,472)	(117,518)	(25,339)	(678)	(36,797)	-	(1,140)	32%
- Customer	NONAGLAB-SEC-C	(390,322)	(343,785)	(42,786)	(444)	(2,196)	-	(1,110)	68%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	0%
Total		(571,794)	(461,303)	(68,125)	(1,122)	(38,994)	-	(2,250)	
Regulatory Commission Expenses (Acct 928)		683,013							DISTPLT-SEC
- Demand	SalesREV	241,848	154,208	44,915	770	30,380	1,888	9,687	35%
- Customer	SalesREV	441,165	281,296	81,931	1,405	55,418	3,444	17,671	65%
- Commodity	SalesREV	-	-	-	-	-	-	-	0%
Total		683,013	435,504	126,845	2,175	85,799	5,332	27,359	
General Advertising Expense		16,895							OpExp-SEC
- Demand	OpExp-SEC-D	5,345	3,461	746	20	1,084	-	34	32%
- Customer	OpExp-SEC-C	11,550	10,173	1,266	13	65	-	33	68%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	0%
Total		16,895	13,634	2,012	33	1,149	-	66	
All Other O&M		656,049							NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	208,212	134,835	29,072	777	42,220	-	1,308	32%
- Customer	NONAGLAB-SEC-C	447,837	394,442	49,091	510	2,520	-	1,273	68%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	0%
Total		656,049	529,277	78,164	1,287	44,740	-	2,581	
Total A&G Expense		3,660,610							
- Demand		1,186,840	766,169	176,863	4,298	221,999	1,888	15,623	
- Customer		2,473,770	2,071,558	304,742	3,719	66,856	3,444	23,451	
- Commodity		-	-	-	-	-	-	-	
Total		3,660,610	2,837,728	481,605	8,017	288,855	5,332	39,074	
Total O&M Expenses		16,748,333							
- Demand		5,327,419	3,447,542	755,008	19,758	1,061,594	1,888	41,630	
- Customer		11,420,914	9,951,953	1,285,514	13,908	117,203	3,444	48,892	
- Commodity		-	-	-	-	-	-	-	
Total		16,748,333	13,399,495	2,040,522	33,666	1,178,796	5,332	90,521	

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Secondary	Allocation Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	
DEPRECIATION EXPENSE								
Depreciation Expense								
Distribution Plant DeprExp		15,526,930						DISTPLT-SEC
- Demand	DISTPLT-SEC-D	5,497,931	3,559,154	766,236	20,485	1,115,257	2,456	34,342
- Customer	DISTPLT-SEC-C	10,028,999	8,833,262	1,099,364	11,421	56,435	-	28,517
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-
Total		15,526,930	12,392,417	1,865,600	31,906	1,171,692	2,456	62,859
General Plant DeprExp		931,165						LABOR-SEC
- Demand	LABOR-SEC-D	295,526	191,378	41,264	1,103	59,925	-	1,856
- Customer	LABOR-SEC-C	635,638	559,852	69,678	724	3,577	-	1,807
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-
Total		931,165	751,231	110,942	1,827	63,501	-	3,664
Intangible Plant DeprExp		1,232,142						LABOR-SEC
- Demand	LABOR-SEC-D	391,048	253,237	54,602	1,460	79,294	-	2,456
- Customer	LABOR-SEC-C	841,093	740,811	92,199	958	4,733	-	2,392
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-
Total		1,232,142	994,048	146,801	2,418	84,027	-	4,848
Total Depreciation Expenses		17,690,236						
- Demand		6,184,506	4,003,769	862,102	23,049	1,254,476	2,456	38,655
- Customer		11,505,730	10,133,926	1,261,241	13,103	64,744	-	32,716
- Commodity		-	-	-	-	-	-	-
Total		17,690,236	14,137,695	2,123,343	36,151	1,319,220	2,456	71,371
Regulatory Debits and Credits								
MD EDIS		(196,203)						DEM
- Demand	1NCP-SEC	(196,203)	(127,058)	(27,396)	(733)	(39,785)	-	(1,232)
- Customer		-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-
Total		(196,203)	(127,058)	(27,396)	(733)	(39,785)	-	(1,232)
MD Electric Vehicle Program		152,190						EVREGASSET-SEC
- Demand	EVREGASSET-SEC-D	71,566	30,219	16,341	437	23,784	52	732
- Customer	EVREGASSET-SEC-C	80,624	55,124	23,445	244	1,204	-	608
- Commodity	EVREGASSET-SEC-E	-	-	-	-	-	-	-
Total		152,190	85,342	39,786	680	24,988	52	1,341
MD Conservation Voltage Reduction (CVR)		-						DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Deferral of Rate Case Expenses		(37,597)						DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(13,313)	(8,618)	(1,855)	(50)	(2,701)	(6)	(83)
- Customer	DISTPLT-SEC-C	(24,284)	(21,389)	(2,662)	(28)	(137)	-	(69)
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-
Total		(37,597)	(30,007)	(4,517)	(77)	(2,837)	(6)	(152)
COVID-19		994,156						DISTPLT-SEC
- Demand	COVID	352,021	292,201	26,488	468	20,789	10,603	1,472
- Customer	COVID	642,135	533,015	48,319	853	37,922	19,342	2,684
- Commodity	COVID	-	-	-	-	-	-	-
Total		994,156	825,216	74,807	1,321	58,711	29,946	4,156
COVID-19 - Residential Adjustment		(246,322)						DISTPLT-SEC
- Demand	Res-Direct	(87,220)	(87,220)	-	-	-	-	-
- Customer	Res-Direct	(159,102)	(159,102)	-	-	-	-	-
- Commodity	Res-Direct	-	-	-	-	-	-	-
Total		(246,322)	(246,322)	-	-	-	-	-
Total Regulatory Debits and Credits		666,224						
- Demand		126,850	99,523	13,578	122	2,088	10,650	889
- Customer		539,373	407,648	69,102	1,069	38,989	19,342	3,224
- Commodity		-	-	-	-	-	-	-
Total		666,224	507,171	82,680	1,191	41,077	29,992	4,112
Taxes Other than Income								
Distribution Payroll Taxes		198,534						DISTLAB-SEC
- Demand	DISTLAB-SEC-D	63,009	40,804	8,798	235	12,777	-	396
- Customer	DISTLAB-SEC-C	135,524	119,366	14,856	154	763	-	385
- Commodity	DISTLAB-SEC-E	-	-	-	-	-	-	-
Total		198,534	160,170	23,654	390	13,539	-	781
Customer Account Payroll Taxes		-						CUSTLAB-SEC
- Demand	CUSTLAB-SEC-D	-	-	-	-	-	-	-
- Customer	CUSTLAB-SEC-C	-	-	-	-	-	-	-
- Commodity	CUSTLAB-SEC-E	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
A&G Payroll Taxes		3,302						AGLAB-SEC
- Demand	AGLAB-SEC-D	1,048	679	146	4	212	-	7
- Customer	AGLAB-SEC-C	2,254	1,985	247	3	13	-	6

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Secondary	Allocation Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	
- Commodity	AGLAB-SEC-E	-	-	-	-	-	-	0%
Total		3,302	2,664	393	6	225	13	
Gross Receipt Taxes		3,467,741						TOTPLT-SEC
- Demand	Revenue	1,224,062	760,744	224,950	3,971	176,547	45,313	35%
- Customer	Revenue	2,243,678	1,394,426	412,329	7,279	323,608	83,057	65%
- Commodity	Revenue	-	-	-	-	-	-	0%
Total		3,467,741	2,155,170	637,279	11,250	500,155	128,369	
Property Taxes		6,720,723						TOTPLT-SEC
- Demand	TOTPLT-SEC-D	2,372,318	1,536,539	330,469	8,824	480,152	14,826	35%
- Customer	TOTPLT-SEC-C	4,348,405	3,826,847	477,144	4,973	26,114	12,442	65%
- Commodity	TOTPLT-SEC-E	-	-	-	-	-	-	0%
Total		6,720,723	5,363,386	807,612	13,797	506,266	27,268	
Sales & Use Tax		(100,951)						TOTPLT-SEC
- Demand	Revenue	(35,634)	(22,146)	(6,549)	(116)	(5,140)	(1,319)	35%
- Customer	Revenue	(65,317)	(40,594)	(12,004)	(212)	(9,421)	(2,418)	65%
- Commodity	Revenue	-	-	-	-	-	-	0%
Total		(100,951)	(62,740)	(18,552)	(328)	(14,560)	(3,737)	
Montgomery County Fuel Energy		4,741,530						TOTPLT-SEC
- Demand	MontCoFuel	1,673,691	800,692	304,910	6,556	537,525	24,009	35%
- Customer	MontCoFuel	3,067,839	1,467,650	558,893	12,016	985,271	44,009	65%
- Commodity	MontCoFuel	-	-	-	-	-	-	0%
Total		4,741,530	2,268,342	863,803	18,572	1,522,795	68,018	
Other Taxes		322						RB-SEC
- Demand	RB-SEC-D	114	74	16	0	23	1	35%
- Customer	RB-SEC-C	208	184	23	0	0	1	65%
- Commodity	RB-SEC-E	-	-	-	-	-	-	0%
Total		322	258	39	1	23	1	
Total Taxes Other than Income		15,031,199						
- Demand		5,298,607	3,117,384	862,740	19,475	1,202,096	83,232	
- Customer		9,732,592	6,769,866	1,451,488	24,213	1,326,347	137,482	
- Commodity		-	-	-	-	-	-	
Total Taxes Other than Income		15,031,199	9,887,250	2,314,228	43,688	2,528,443	220,715	
Total Operating Expenses		50,135,992						
- Demand		16,937,383	10,668,219	2,493,428	62,404	3,520,253	164,405	
- Customer		33,198,609	27,263,393	4,067,345	52,293	1,547,283	222,314	
- Commodity		-	-	-	-	-	-	
Total		50,135,992	37,931,612	6,560,774	114,697	5,067,537	386,719	

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes	Allocation	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service	Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	
UTILITY PLANT								
Distribution Plant								
(360) Land and Land Rights		-						CUS
- Demand		-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(361) Structures and Improvements		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(362) Station Equipment		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(362) Station Equipment - Capacitors		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		-						CUS
- Demand		-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(365) Overhead Conductors & Devices		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(366) Underground Conduit		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service				R	C&G	CA-CSH	PH	PP	ST LTNG	
(367) Underground Conductors & Device			-							#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	
(368) Line Transformers			-							#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	
(368) Line Transformers - Capacitors			-							#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	
(369) Services			73,051,113							369
- Demand	1NCPxLT-SEC	-	-	-	-	-	-	-	-	0%
- Customer	CUSxLT-SEC	73,051,113	64,524,857	8,030,589	83,427	412,241	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total			73,051,113	64,524,857	8,030,589	83,427	412,241	-	-	
(370, 371) Meters and Installation			58,934,191							CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Meters	58,934,191	35,003,730	16,591,288	366,058	5,986,423	986,692	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total			58,934,191	35,003,730	16,591,288	366,058	5,986,423	986,692	-	
Street Lighting & Signal Systems			33,964,292							CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	StreetLighting	33,964,292	-	-	-	-	-	-	33,964,292	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total			33,964,292	-	-	-	-	-	33,964,292	
Total Distribution Plant			165,949,597							
- Demand		-	-	-	-	-	-	-	-	
- Customer		165,949,597	99,528,588	24,621,876	449,485	6,398,664	986,692	33,964,292	-	
- Commodity		-	-	-	-	-	-	-	-	
Total			165,949,597	99,528,588	24,621,876	449,485	6,398,664	986,692	33,964,292	
General and Intangible Plant			23,818,760							LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	23,818,760	17,148,233	4,014,970	71,055	865,266	127,629	1,591,607	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	0%
Total			23,818,760	17,148,233	4,014,970	71,055	865,266	127,629	1,591,607	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Customer Service									
Intangible Plant		14,908,415							LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	14,908,415	10,733,261	2,513,012	44,474	541,579	79,885	996,204	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	0%
Total		14,908,415	10,733,261	2,513,012	44,474	541,579	79,885	996,204	
Total General and Intangible Plant									
- Demand		38,727,175	-	-	-	-	-	-	
- Customer		38,727,175	27,881,494	6,527,982	115,529	1,406,845	207,514	2,587,811	
- Commodity		-	-	-	-	-	-	-	
Total		38,727,175	27,881,494	6,527,982	115,529	1,406,845	207,514	2,587,811	
Additions to Utility Plant									
COVID-19 Regulatory Asset Adj excl. Res Adj		1,168,808							DISTPLT-CS
- Demand	COVID	-	-	-	-	-	-	-	0%
- Customer	COVID	1,168,808	970,188	87,949	1,553	69,025	35,206	4,886	100%
- Commodity	COVID	-	-	-	-	-	-	-	0%
Total		1,168,808	970,188	87,949	1,553	69,025	35,206	4,886	
COVID-19 Residential Adjustment		(289,595)							DISTPLT-CS
- Demand	Res-Direct	-	-	-	-	-	-	-	0%
- Customer	Res-Direct	(289,595)	(289,595)	-	-	-	-	-	100%
- Commodity	Res-Direct	-	-	-	-	-	-	-	0%
Total		(289,595)	(289,595)	-	-	-	-	-	
MD Electric Vehicle Program Reg Asset excl. Res Direct		81,186							DISTPLTxRES-CS
- Demand	DISTPLTxRES-CS-D	-	-	-	-	-	-	-	0%
- Customer	DISTPLTxRES-CS-C	81,186	-	30,095	549	7,821	1,206	41,514	100%
- Commodity	DISTPLTxRES-CS-E	-	-	-	-	-	-	-	0%
Total		81,186	-	30,095	549	7,821	1,206	41,514	
MD EV Reg Asset - Residential Direct		103,648							DISTPLT-CS
- Demand	Res-Direct	-	-	-	-	-	-	-	0%
- Customer	Res-Direct	103,648	103,648	-	-	-	-	-	100%
- Commodity	Res-Direct	-	-	-	-	-	-	-	0%
Total		103,648	103,648	-	-	-	-	-	
Total Additional to Utility Plant		1,064,046							
- Demand		-	-	-	-	-	-	-	
- Customer		1,064,046	784,241	118,044	2,102	76,846	36,412	46,400	
- Commodity		-	-	-	-	-	-	-	
Total		1,064,046	784,241	118,044	2,102	76,846	36,412	46,400	
Total Utility Plant		205,740,818							
- Demand		-	-	-	-	-	-	-	
- Customer		205,740,818	128,194,322	31,267,902	567,116	7,882,356	1,230,619	36,598,503	
- Commodity		-	-	-	-	-	-	-	
Total		205,740,818	128,194,322	31,267,902	567,116	7,882,356	1,230,619	36,598,503	
ACCUMULATED DEPRECIATION									
Accumulated Depreciation									
Distribution Plant A/D		(63,593,102)							DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(63,593,102)	(38,140,084)	(9,435,283)	(172,246)	(2,452,015)	(378,108)	(13,015,366)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	0%
Total		(63,593,102)	(38,140,084)	(9,435,283)	(172,246)	(2,452,015)	(378,108)	(13,015,366)	
General Plant A/D		(15,639,187)							LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	(15,639,187)	(11,259,378)	(2,636,194)	(46,654)	(568,126)	(83,800)	(1,045,035)	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	0%
Total		(15,639,187)	(11,259,378)	(2,636,194)	(46,654)	(568,126)	(83,800)	(1,045,035)	

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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service				R	C&G	CA-CSH	PH	PP	ST LTNG	
Intangible Plant A/D			(1,657,088)							LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	(1,657,088)	(1,657,088)	(1,193,014)	(279,324)	(4,943)	(60,197)	(8,879)	(110,729)	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	0%
Total			(1,657,088)	(1,193,014)	(279,324)	(4,943)	(60,197)	(8,879)	(110,729)	
COVID Reg Asset A/D			(87,921)							COVIDREGASSET-CS
- Demand	COVIDREGASSET-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	COVIDREGASSET-CS-C	(87,921)	(87,921)	(68,059)	(8,795)	(155)	(6,903)	(3,521)	(489)	100%
- Commodity	COVIDREGASSET-CS-E	-	-	-	-	-	-	-	-	0%
Total			(87,921)	(68,059)	(8,795)	(155)	(6,903)	(3,521)	(489)	
EV Reg Asset A/D			(18,483)							EVREGASSET-CS
- Demand	EVREGASSET-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	EVREGASSET-CS-C	(18,483)	(18,483)	(10,365)	(3,009)	(55)	(782)	(121)	(4,151)	100%
- Commodity	EVREGASSET-CS-E	-	-	-	-	-	-	-	-	0%
Total			(18,483)	(10,365)	(3,009)	(55)	(782)	(121)	(4,151)	
CWIP A/D			-							TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	-	-	-	-	-	-	-	-	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
Total Accumulated Depreciation			(80,995,781)							
- Demand		-	-	-	-	-	-	-	-	
- Customer		(80,995,781)	(80,995,781)	(50,670,901)	(12,362,606)	(224,053)	(3,088,023)	(474,428)	(14,175,770)	
- Commodity		-	-	-	-	-	-	-	-	
Total Accumulated Depreciation			(80,995,781)	(50,670,901)	(12,362,606)	(224,053)	(3,088,023)	(474,428)	(14,175,770)	
OTHER RATE BASE ITEMS										
Other Rate Base Items										
Construction Work in Progress			7,059,200							TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	7,059,200	7,059,200	4,398,492	1,072,837	19,458	270,453	42,224	1,255,736	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total			7,059,200	4,398,492	1,072,837	19,458	270,453	42,224	1,255,736	
Plant Held for Future Use			-							TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	-	-	-	-	-	-	-	-	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
Prepayments			-							TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	-	-	-	-	-	-	-	-	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	

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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service				R	C&G	CA-CSH	PH	PP	ST LTNG	
Working Capital			2,296,299							TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	2,296,299	2,296,299	1,430,793	348,985	6,330	87,976	13,735	408,481	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total			2,296,299	1,430,793	348,985	6,330	87,976	13,735	408,481	
ADIT			(31,466,399)							TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	(31,466,399)	(31,466,399)	(19,606,288)	(4,782,173)	(86,736)	(1,205,543)	(188,213)	(5,597,446)	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total			(31,466,399)	(19,606,288)	(4,782,173)	(86,736)	(1,205,543)	(188,213)	(5,597,446)	
Customer Advances			(612,971)							DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(612,971)	(612,971)	(367,630)	(90,946)	(1,660)	(23,635)	(3,645)	(125,454)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total			(612,971)	(367,630)	(90,946)	(1,660)	(23,635)	(3,645)	(125,454)	
Customer Deposits			(1,957,547)							TOTPLT-CS
- Demand	Deposits	-	-	-	-	-	-	-	-	0%
- Customer	Deposits	(1,957,547)	(1,957,547)	(1,069,543)	(291,572)	-	(590,663)	-	(5,769)	100%
- Commodity	Deposits	-	-	-	-	-	-	-	-	0%
Total			(1,957,547)	(1,069,543)	(291,572)	-	(590,663)	-	(5,769)	
Deferred Investment Tax Credit			-							TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	-	-	-	-	-	-	-	-	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
Total Other Rate Base Items			(24,681,417)							
- Demand		-	-	-	-	-	-	-	-	
- Customer		(24,681,417)	(24,681,417)	(15,214,176)	(3,742,870)	(62,608)	(1,461,412)	(135,899)	(4,064,453)	
- Commodity		-	-	-	-	-	-	-	-	
Total			(24,681,417)	(15,214,176)	(3,742,870)	(62,608)	(1,461,412)	(135,899)	(4,064,453)	
Total Rate Base			100,063,619							
- Demand		-	-	-	-	-	-	-	-	
- Customer		100,063,619	100,063,619	62,309,245	15,162,427	280,454	3,332,921	620,291	18,358,281	
- Commodity		-	-	-	-	-	-	-	-	
Total			100,063,619	62,309,245	15,162,427	280,454	3,332,921	620,291	18,358,281	

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes	Allocation	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service	Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	
OPERATIONS & MAINTENANCE EXPENSES								
Distribution Expenses								
Operations Expenses								
(580) Operation Supervision & Engineering		23,234						DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	23,234	14,217	5,084	105	1,652	267	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	0%
Total		23,234	14,217	5,084	105	1,652	267	1,908
(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		227,279						OHLines-CS
- Demand	OHLines-CS-D	-	-	-	-	-	-	0%
- Customer	OHLines-CS-C	227,279	200,752	24,985	260	1,283	-	100%
- Commodity	OHLines-CS-E	-	-	-	-	-	-	0%
Total		227,279	200,752	24,985	260	1,283	-	-
(584) Underground line expenses		74,413						UGLines-CS
- Demand	UGLines-CS-D	-	-	-	-	-	-	0%
- Customer	UGLines-CS-C	74,413	65,728	8,180	85	420	-	100%
- Commodity	UGLines-CS-E	-	-	-	-	-	-	0%
Total		74,413	65,728	8,180	85	420	-	-
(585) Street lighting and signal system expenses		107,441						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	StreetLighting	107,441	-	-	-	-	107,441	100%
- Commodity		-	-	-	-	-	-	0%
Total		107,441	-	-	-	-	107,441	-
(586) Meter expenses		899,087						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Meters	899,087	534,009	253,113	5,585	91,328	15,053	100%
- Commodity		-	-	-	-	-	-	0%
Total		899,087	534,009	253,113	5,585	91,328	15,053	-
(588) Miscellaneous distribution expenses		1,501,529						DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	1,501,529	918,772	328,580	6,805	106,777	17,277	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	0%
Total		1,501,529	918,772	328,580	6,805	106,777	17,277	123,317

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The Potomac Edison Company (Maryland)			Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Allocation	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Customer Service	Factor	Company	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
(589) Rents		361,479							DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	361,479	221,186	79,102	1,638	25,705	4,159	29,687	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	0%
Total		361,479	221,186	79,102	1,638	25,705	4,159	29,687	
Total Dist. Operations Expenses		3,194,462							
- Demand		-	-	-	-	-	-	-	
- Customer		3,194,462	1,954,664	699,045	14,478	227,164	36,756	262,354	
- Commodity		-	-	-	-	-	-	-	
Total		3,194,462	1,954,664	699,045	14,478	227,164	36,756	262,354	
Maintenance Expense									
(590) Maintenance Supervision and Engineering		-							DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	-	-	-	-	-	-	-	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(591) Maintenance of Structures		-							DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	-	-	-	-	-	-	-	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		3,363,630							OHLines-CS
- Demand	OHLines-CS-D	-	-	-	-	-	-	-	0%
- Customer	OHLines-CS-C	3,363,630	2,971,039	369,767	3,841	18,982	-	-	100%
- Commodity	OHLines-CS-E	-	-	-	-	-	-	-	0%
Total		3,363,630	2,971,039	369,767	3,841	18,982	-	-	
(594) Maintenance of underground lines		48,481							UGLines-CS
- Demand	UGLines-CS-D	-	-	-	-	-	-	-	0%
- Customer	UGLines-CS-C	48,481	42,823	5,330	55	274	-	-	100%
- Commodity	UGLines-CS-E	-	-	-	-	-	-	-	0%
Total		48,481	42,823	5,330	55	274	-	-	
(595) Maintenance of line transformers		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		467,225							CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	StreetLighting	467,225	-	-	-	-	-	467,225	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		467,225	-	-	-	-	-	467,225	

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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service				R	C&G	CA-CSH	PH	PP	ST LTNG	
(597) Maintenance of meters			917,190							CUS
- Demand	Meters	-	-	-	-	-	-	-	-	0%
- Customer		917,190	544,762	258,210	5,697	93,166	15,356	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total			917,190	544,762	258,210	5,697	93,166	15,356	-	
(598) Maintenance of miscellaneous distribution plant			31,174							DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	31,174	23,129	4,116	62	731	100	3,037	-	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	0%
Total			31,174	23,129	4,116	62	731	100	3,037	
Total Dist. Maintenance Expenses			4,827,701							
- Demand		-	-	-	-	-	-	-	-	
- Customer		4,827,701	3,581,752	637,423	9,656	113,152	15,456	470,262	-	
- Commodity		-	-	-	-	-	-	-	-	
Total			4,827,701	3,581,752	637,423	9,656	113,152	15,456	470,262	
Total Distribution Expenses			8,022,162							
- Demand		-	-	-	-	-	-	-	-	
- Customer		8,022,162	5,536,416	1,336,468	24,134	340,317	52,212	732,616	-	
- Commodity		-	-	-	-	-	-	-	-	
Total			8,022,162	5,536,416	1,336,468	24,134	340,317	52,212	732,616	
Customer Accounts and Services										
Meter Reading & Billing			6,808,962							CUS
- Demand	MeterReading	-	-	-	-	-	-	-	-	0%
- Customer		6,808,962	5,818,426	928,376	12,547	44,339	-	5,274	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total			6,808,962	5,818,426	928,376	12,547	44,339	-	5,274	
Other-Direct to Other			45,245							CUS
- Demand	Customers-SEC	-	-	-	-	-	-	-	-	0%
- Customer		45,245	39,851	4,960	52	255	-	129	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total			45,245	39,851	4,960	52	255	-	129	
Uncollectibles			972,387							CUS
- Demand	Uncollectibles	-	-	-	-	-	-	-	-	0%
- Customer		972,387	971,640	283	5	222	236	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total			972,387	971,640	283	5	222	236	-	

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The Potomac Edison Company (Maryland)			Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes			Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Customer Service	Allocation Factor	Total Company	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
Misc. Cust Serv and Info Exp		2,386,251							CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	CustServices	2,386,251	2,182,566	183,254	2,017	6,224	-	12,190	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		2,386,251	2,182,566	183,254	2,017	6,224	-	12,190	
Customer Rebates & Incentives		-							CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Customers-SEC	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Customer Assistance		233,396							CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	CustAssist	233,396	233,396	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		233,396	233,396	-	-	-	-	-	
Sales Expense		1							CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Customers-SEC	1	1	0	0	0	-	0	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	-	0	
All Other Cust Accts & Services		-							CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Customers-SEC	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Customer Accounts and Services		10,446,243							
- Demand		-	-	-	-	-	-	-	
- Customer		10,446,243	9,245,880	1,116,873	14,621	51,040	236	17,593	
- Commodity		-	-	-	-	-	-	-	
Total		10,446,243	9,245,880	1,116,873	14,621	51,040	236	17,593	
Administrative & General Expense									
Administrative and General Salaries		1,549,358							NONAGLAB-CS
- Demand		-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-D	1,549,358	1,115,455	261,165	4,622	56,284	8,302	103,531	100%
- Commodity	NONAGLAB-CS-C	-	-	-	-	-	-	-	0%
Total	NONAGLAB-CS-E	1,549,358	1,115,455	261,165	4,622	56,284	8,302	103,531	
Outside Services		2,980,047							NONAGLAB-CS
- Demand		-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-D	2,980,047	2,145,474	502,327	8,890	108,256	15,968	199,131	100%
- Commodity	NONAGLAB-CS-C	-	-	-	-	-	-	-	0%
Total	NONAGLAB-CS-E	2,980,047	2,145,474	502,327	8,890	108,256	15,968	199,131	
Employee Benefits (Acct. 926)		(900,376)							NONAGLAB-CS
- Demand		-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-D	(900,376)	(648,223)	(151,770)	(2,686)	(32,708)	(4,825)	(60,165)	100%
- Commodity	NONAGLAB-CS-C	-	-	-	-	-	-	-	0%
Total	NONAGLAB-CS-E	(900,376)	(648,223)	(151,770)	(2,686)	(32,708)	(4,825)	(60,165)	
Regulatory Commission Expenses (Acct 928)		160,601							DISTPLT-CS
- Demand		-	-	-	-	-	-	-	0%
- Customer	SalesREV	160,601	102,402	29,826	511	20,174	1,254	6,433	100%
- Commodity	SalesREV	-	-	-	-	-	-	-	0%
Total	SalesREV	160,601	102,402	29,826	511	20,174	1,254	6,433	
General Advertising Expense		23,841							OpExp-CS
- Demand		-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-D	23,841	19,083	3,167	50	505	68	968	100%
- Commodity	OpExp-CS-C	-	-	-	-	-	-	-	0%
Total	OpExp-CS-E	23,841	19,083	3,167	50	505	68	968	
All Other O&M		1,033,049							NONAGLAB-CS
- Demand		-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-D	1,033,049	743,740	174,134	3,082	37,528	5,535	69,030	100%
- Commodity	NONAGLAB-CS-C	-	-	-	-	-	-	-	0%
Total	NONAGLAB-CS-E	1,033,049	743,740	174,134	3,082	37,528	5,535	69,030	
Total A&G Expense		4,846,519							
- Demand		-	-	-	-	-	-	-	
- Customer		4,846,519	3,477,931	818,848	14,469	190,039	26,302	318,929	
- Commodity		-	-	-	-	-	-	-	
Total		4,846,519	3,477,931	818,848	14,469	190,039	26,302	318,929	
Total O&M Expenses		23,314,924							
- Demand		-	-	-	-	-	-	-	
- Customer		23,314,924	18,260,227	3,272,189	53,224	581,396	78,751	1,069,138	
- Commodity		-	-	-	-	-	-	-	
Total		23,314,924	18,260,227	3,272,189	53,224	581,396	78,751	1,069,138	

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service	Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	
DEPRECIATION EXPENSE								
Depreciation Expense								
Distribution Plant DeprExp		3,650,936						DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3,650,936	2,189,656	541,688	9,889	140,772	21,707	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	0%
Total		3,650,936	2,189,656	541,688	9,889	140,772	21,707	747,224
General Plant DeprExp		1,466,261						LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	1,466,261	1,055,629	247,158	4,374	53,265	7,857	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	0%
Total		1,466,261	1,055,629	247,158	4,374	53,265	7,857	97,978
Intangible Plant DeprExp		289,720						LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	289,720	208,583	48,836	864	10,525	1,552	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	0%
Total		289,720	208,583	48,836	864	10,525	1,552	19,360
Total Depreciation Expenses		5,406,917						
- Demand		-	-	-	-	-	-	-
- Customer		5,406,917	3,453,868	837,682	15,127	204,562	31,117	864,561
- Commodity		-	-	-	-	-	-	-
Total		5,406,917	3,453,868	837,682	15,127	204,562	31,117	864,561
Regulatory Debits and Credits								
MD EDIS		(54,930)						DEM
- Demand	1NCP-SEC	(54,930)	(35,572)	(7,670)	(205)	(11,138)	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		(54,930)	(35,572)	(7,670)	(205)	(11,138)	-	(345)
MD Electric Vehicle Program		42,608						EVREGASSET-CS
- Demand	EVREGASSET-CS-D	-	-	-	-	-	-	0%
- Customer	EVREGASSET-CS-C	42,608	23,893	6,937	127	1,803	278	100%
- Commodity	EVREGASSET-CS-E	-	-	-	-	-	-	0%
Total		42,608	23,893	6,937	127	1,803	278	9,570
MD Conservation Voltage Reduction (CVR)		-						DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-
Deferral of Rate Case Expenses		(10,526)						DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(10,526)	(6,313)	(1,562)	(29)	(406)	(63)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	0%
Total		(10,526)	(6,313)	(1,562)	(29)	(406)	(63)	(2,154)
COVID-19		233,762						DISTPLT-CS
- Demand	COVID	-	-	-	-	-	-	0%
- Customer	COVID	233,762	194,038	17,590	311	13,805	7,041	100%
- Commodity	COVID	-	-	-	-	-	-	0%
Total		233,762	194,038	17,590	311	13,805	7,041	977
COVID-19 - Residential Adjustment		(57,919)						DISTPLT-CS
- Demand	Res-Direct	-	-	-	-	-	-	0%
- Customer	Res-Direct	(57,919)	(57,919)	-	-	-	-	100%
- Commodity	Res-Direct	-	-	-	-	-	-	0%
Total		(57,919)	(57,919)	-	-	-	-	-
Total Regulatory Debits and Credits		152,994						
- Demand		(54,930)	(35,572)	(7,670)	(205)	(11,138)	-	(345)
- Customer		207,924	153,699	22,966	409	15,202	7,257	8,393
- Commodity		-	-	-	-	-	-	-
Total		152,994	118,127	15,296	204	4,064	7,257	8,048
Taxes Other than Income								
Distribution Payroll Taxes		179,496						DISTLAB-CS
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	179,496	111,241	34,616	688	10,494	1,675	100%
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	0%
Total		179,496	111,241	34,616	688	10,494	1,675	20,782
Customer Account Payroll Taxes		228,896						CUSTLAB-CS
- Demand	CUSTLAB-CS-D	-	-	-	-	-	-	0%
- Customer	CUSTLAB-CS-C	228,896	195,720	31,087	420	1,483	-	100%
- Commodity	CUSTLAB-CS-E	-	-	-	-	-	-	0%
Total		228,896	195,720	31,087	420	1,483	-	186
A&G Payroll Taxes		5,199						AGLAB-CS
- Demand	AGLAB-CS-D	-	-	-	-	-	-	0%
- Customer	AGLAB-CS-C	5,199	3,743	876	16	189	28	100%

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes	Factor	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service		R	C&G	CA-CSH	PH	PP	ST LTNG	
- Commodity	AGLAB-CS-E	-	-	-	-	-	-	0%
Total		5,199	3,743	876	16	189	28	347
Gross Receipt Taxes		970,846						TOTPLT-CS
- Demand	Revenue	-	-	-	-	-	-	0%
- Customer	Revenue	970,846	603,372	178,416	3,150	140,026	9,943	100%
- Commodity	Revenue	-	-	-	-	-	-	0%
Total		970,846	603,372	178,416	3,150	140,026	9,943	35,939
Property Taxes		1,881,568						TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	1,881,568	1,172,379	285,955	5,186	72,087	11,254	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	0%
Total		1,881,568	1,172,379	285,955	5,186	72,087	11,254	334,705
Sales & Use Tax		(28,263)						TOTPLT-CS
- Demand	Revenue	-	-	-	-	-	-	0%
- Customer	Revenue	(28,263)	(17,565)	(5,194)	(92)	(4,076)	(289)	100%
- Commodity	Revenue	-	-	-	-	-	-	0%
Total		(28,263)	(17,565)	(5,194)	(92)	(4,076)	(289)	(1,046)
Montgomery County Fuel Energy		1,327,463						TOTPLT-CS
- Demand	MontCoFuel	-	-	-	-	-	-	0%
- Customer	MontCoFuel	1,327,463	635,056	241,835	5,199	426,329	-	100%
- Commodity	MontCoFuel	-	-	-	-	-	-	0%
Total		1,327,463	635,056	241,835	5,199	426,329	-	19,043
Other Taxes		90						RB-CS
- Demand	RB-CS-D	-	-	-	-	-	-	0%
- Customer	RB-CS-C	90	56	14	0	3	1	100%
- Commodity	RB-CS-E	-	-	-	-	-	-	0%
Total		90	56	14	0	3	1	17
Total Taxes Other than Income		4,565,296						
- Demand		-	-	-	-	-	-	-
- Customer		4,565,296	2,704,003	767,606	14,568	646,535	22,612	409,973
- Commodity		-	-	-	-	-	-	-
Total Taxes Other than Income		4,565,296	2,704,003	767,606	14,568	646,535	22,612	409,973
Total Operating Expenses		33,440,131						
- Demand		(54,930)	(35,572)	(7,670)	(205)	(11,138)	-	(345)
- Customer		33,495,061	24,571,797	4,900,442	83,328	1,447,695	139,736	2,352,064
- Commodity		-	-	-	-	-	-	-
Total		33,440,131	24,536,225	4,892,772	83,122	1,436,557	139,736	2,351,719

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and
Allocation Summary		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting
		R	C&G	CA-CSH	PH	PP	ST LTNG
Total Company							
Revenue Requirement							
Sub-Transmission							
- Demand	36,838,279	23,061,162	3,883,632	97,491	8,143,411	1,546,744	105,838
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Primary							
- Demand	26,876,856	16,421,845	3,698,115	104,762	6,361,124	77,215	213,796
- Customer	1,050,756	895,691	120,692	1,440	26,981	870	5,081
- Commodity	-	-	-	-	-	-	-
Secondary							
- Demand	28,228,896	18,073,375	4,019,476	104,528	5,760,400	37,452	233,664
- Customer	53,923,740	45,705,865	6,252,563	76,035	1,556,661	52,800	279,817
- Commodity	-	-	-	-	-	-	-
Sub-Transmission							
- Demand	(54,930)	(35,572)	(7,670)	(205)	(11,138)	-	(345)
- Customer	42,367,907	30,170,826	6,212,535	107,922	1,741,794	194,924	3,939,906
- Commodity	-	-	-	-	-	-	-
Total Revenue Requirement							
- Demand	91,889,100	57,520,810	11,593,553	306,575	20,253,797	1,661,411	552,953
- Customer	97,342,404	76,772,382	12,585,790	185,397	3,325,436	248,594	4,224,804
- Commodity	-	-	-	-	-	-	-
Total Revenue Requirement	189,231,504	134,293,192	24,179,344	491,972	23,579,233	1,910,006	4,777,757

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and
Allocation Summary		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting
		R	C&G	CA-CSH	PH	PP	ST LTNG
Total Company							
Rate Base							
Sub-Transmission							
- Demand	138,088,309	87,378,467	13,542,571	359,363	30,333,105	6,390,765	84,038
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Primary							
- Demand	118,074,390	72,753,306	15,792,806	474,034	28,052,807	291,932	709,505
- Customer	3,860,837	3,420,825	420,518	4,518	2,660	1,257	11,059
- Commodity	-	-	-	-	-	-	-
Secondary							
- Demand	126,810,292	82,408,868	17,634,866	480,346	25,386,786	98,671	800,755
- Customer	231,609,162	205,238,503	25,252,170	270,726	106,271	76,646	664,846
- Commodity	-	-	-	-	-	-	-
Sub-Transmission							
- Demand	-	-	-	-	-	-	-
- Customer	100,063,619	62,309,245	15,162,427	280,454	3,332,921	620,291	18,358,281
- Commodity	-	-	-	-	-	-	-
Total Rate Base							
- Demand	382,972,992	242,540,641	46,970,243	1,313,743	83,772,697	6,781,369	1,594,298
- Customer	335,533,618	270,968,573	40,835,114	555,698	3,441,852	698,195	19,034,186
- Commodity	-	-	-	-	-	-	-
Total Rate Base	718,506,610	513,509,215	87,805,358	1,869,441	87,214,549	7,479,564	20,628,484

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and
Allocation Summary		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting
		R	C&G	CA-CSH	PH	PP	ST LTNG
Total Company							
Total Expenses							
Sub-Transmission							
- Demand	24,530,653	15,209,444	2,711,714	65,976	5,466,798	978,151	98,570
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Primary							
- Demand	16,368,384	9,884,325	2,331,471	63,191	3,885,725	51,242	152,429
- Customer	705,276	588,300	84,302	1,044	26,747	758	4,125
- Commodity	-	-	-	-	-	-	-
Secondary							
- Demand	16,937,383	10,668,219	2,493,428	62,404	3,520,253	28,674	164,405
- Customer	33,198,609	27,263,393	4,067,345	52,293	1,547,283	45,981	222,314
- Commodity	-	-	-	-	-	-	-
Sub-Transmission							
- Demand	(54,930)	(35,572)	(7,670)	(205)	(11,138)	-	(345)
- Customer	33,495,061	24,571,797	4,900,442	83,328	1,447,695	139,736	2,352,064
- Commodity	-	-	-	-	-	-	-
Total Expenses							
- Demand	57,781,490	35,726,416	7,528,944	191,366	12,861,639	1,058,066	415,059
- Customer	67,398,946	52,423,490	9,052,089	136,665	3,021,725	186,475	2,578,502
- Commodity	-	-	-	-	-	-	-
Total Expenses	125,180,436	88,149,906	16,581,034	328,031	15,883,363	1,244,541	2,993,561

The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS				
	Sub-Transmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Distribution Plant				
(360) Land and Land Rights				
- Demand	12CP-SUB	1NCP-PRI	1NCP-SEC	
- Customer		Customers-PRI	Customers-SEC	
- Commodity				
Total				
(361) Structures and Improvements				
- Demand	12CP-SUB	1NCP-PRI		
- Customer				
- Commodity				
Total				
(362) Station Equipment				
- Demand	12CP-SUB	1NCP-PRI		
- Customer				
- Commodity				
Total				
(362) Station Equipment - Capacitors				
- Demand	12CP-SUB			
- Customer				
- Commodity				
Total				
(364) Poles, Towers & Fixtures				
- Demand	12CP-SUB	1NCP-PRI	1NCP-SEC	
- Customer		Customers-PRI	Customers-SEC	
- Commodity				
Total				
(365) Overhead Conductors & Devices				
- Demand	12CP-SUB	1NCP-PRI	1NCP-SEC	
- Customer		Customers-PRI	Customers-SEC	
- Commodity				
Total				
(366) Underground Conduit				
- Demand	12CP-SUB	1NCP-PRI	1NCP-SEC	
- Customer		Customers-PRI	Customers-SEC	
- Commodity				
Total				
(367) Underground Conductors & Device				
- Demand	12CP-SUB	1NCP-PRI	1NCP-SEC	
- Customer		Customers-PRI	Customers-SEC	
- Commodity				
Total				
(368) Line Transformers				
- Demand	12CP-SUB	1NCP-PRI	1NCP-SEC	
- Customer		Customers-PRI	Customers-SEC	
- Commodity				
Total				

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The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS				
	Sub-Transmission	Primary	Secondary	Customer Service
<u>(368) Line Transformers - Capacitors</u>				
- Demand			12CP-GEN	
- Customer				
- Commodity				
Total				
<u>(369) Services</u>				
- Demand				1NCPxLT-SEC
- Customer				CUSxLT-SEC
- Commodity				
Total				
<u>(370, 371) Meters and Installation</u>				
- Demand				
- Customer				Meters
- Commodity				
Total				
<u>Street Lighting & Signal Systems</u>				
- Demand				
- Customer				StreetLighting
- Commodity				
Total				
General and Intangible Plant				
<u>General Plant</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>Intangible Plant</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				

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The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS				
	Sub-Transmission	Primary	Secondary	Customer Service
Additions to Utility Plant				
<u>COVID-19 Regulatory Asset Adj excl. Res Adj</u>				
- Demand	COVID	COVID	COVID	COVID
- Customer	COVID	COVID	COVID	COVID
- Commodity	COVID	COVID	COVID	COVID
Total				
<u>COVID-19 Residential Adjustment</u>				
- Demand	Res-Direct	Res-Direct	Res-Direct	Res-Direct
- Customer	Res-Direct	Res-Direct	Res-Direct	Res-Direct
- Commodity	Res-Direct	Res-Direct	Res-Direct	Res-Direct
Total				
<u>MD Electric Vehicle Program Reg Asset excl. Res Direct</u>				
- Demand	DISTPLTxRES-SUB-D	DISTPLTxRES-PRI-D	DISTPLTxRES-SEC-D	DISTPLTxRES-CS-D
- Customer	DISTPLTxRES-SUB-C	DISTPLTxRES-PRI-C	DISTPLTxRES-SEC-C	DISTPLTxRES-CS-C
- Commodity	DISTPLTxRES-SUB-E	DISTPLTxRES-PRI-E	DISTPLTxRES-SEC-E	DISTPLTxRES-CS-E
Total				
<u>MD EV Reg Asset - Residential Direct</u>				
- Demand	Res-Direct	Res-Direct	Res-Direct	Res-Direct
- Customer	Res-Direct	Res-Direct	Res-Direct	Res-Direct
- Commodity	Res-Direct	Res-Direct	Res-Direct	Res-Direct
Total				
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
<u>Distribution Plant A/D</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>General Plant A/D</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>Intangible Plant A/D</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>COVID Reg Asset A/D</u>				
- Demand	COVIDREGASSET-SUB-D	COVIDREGASSET-PRI-D	COVIDREGASSET-SEC-D	COVIDREGASSET-CS-D
- Customer	COVIDREGASSET-SUB-C	COVIDREGASSET-PRI-C	COVIDREGASSET-SEC-C	COVIDREGASSET-CS-C
- Commodity	COVIDREGASSET-SUB-E	COVIDREGASSET-PRI-E	COVIDREGASSET-SEC-E	COVIDREGASSET-CS-E
Total				
<u>EV Reg Asset A/D</u>				
- Demand	EVREGASSET-SUB-D	EVREGASSET-PRI-D	EVREGASSET-SEC-D	EVREGASSET-CS-D
- Customer	EVREGASSET-SUB-C	EVREGASSET-PRI-C	EVREGASSET-SEC-C	EVREGASSET-CS-C
- Commodity	EVREGASSET-SUB-E	EVREGASSET-PRI-E	EVREGASSET-SEC-E	EVREGASSET-CS-E
Total				

The Potomac Edison Company (Maryland)				
Allocation to Customer Classes				
ALLOCATION FACTORS	Sub-Transmission	Primary	Secondary	Customer Service
CWIP A/D				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				

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The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS				
	Sub-Transmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Construction Work in Progress				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				
Plant Held for Future Use				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				
Prepayments				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				
Working Capital				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				
ADIT				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				
Customer Advances				
- 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				

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The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS				
	Sub-Transmission	Primary	Secondary	Customer Service
Customer Deposits				
- Demand	Deposits	Deposits	Deposits	Deposits
- Customer	Deposits	Deposits	Deposits	Deposits
- Commodity	Deposits	Deposits	Deposits	Deposits
Total				
Deferred Investment Tax Credit				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				
OPERATIONS & MAINTENANCE EXPENSES				
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering				
- 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				
(581) Load Dispatching				
- Demand		1NCP-PRI		
- Customer				
- Commodity				
Total				
(582) Station Expenses				
- Demand		1NCP-PRI		
- Customer				
- Commodity				
Total				
(583) Overhead line expenses				
- Demand	OHLines-SUB-D	OHLines-PRI-D	OHLines-SEC-D	OHLines-CS-D
- Customer	OHLines-SUB-C	OHLines-PRI-C	OHLines-SEC-C	OHLines-CS-C
- Commodity	OHLines-SUB-E	OHLines-PRI-E	OHLines-SEC-E	OHLines-CS-E
Total				
(584) Underground line expenses				
- Demand	UGLines-SUB-D	UGLines-PRI-D	UGLines-SEC-D	UGLines-CS-D
- Customer	UGLines-SUB-C	UGLines-PRI-C	UGLines-SEC-C	UGLines-CS-C
- Commodity	UGLines-SUB-E	UGLines-PRI-E	UGLines-SEC-E	UGLines-CS-E
Total				
(585) Street lighting and signal system expenses				
- Demand				
- Customer				StreetLighting
- Commodity				
Total				

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The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS		Sub-Transmission	Primary	Secondary	Customer Service
<u>(586) Meter expenses</u>					
- Demand					
- Customer					Meters
- Commodity					
Total					
<u>(588) Miscellaneous distribution expenses</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					
<u>(589) Rents</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					
Maintenance Expense					
<u>(590) Maintenance Supervision and Engineering</u>					
- 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					
<u>(591) Maintenance of Structures</u>					
- 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					
<u>(592) Maintenance of Station Equipment</u>					
- Demand			1NCP-PRI		
- Customer					
- Commodity					
Total					
<u>(593) Maintenance of Overhead Lines</u>					
- Demand		OHLines-SUB-D	OHLines-PRI-D	OHLines-SEC-D	OHLines-CS-D
- Customer		OHLines-SUB-C	OHLines-PRI-C	OHLines-SEC-C	OHLines-CS-C
- Commodity		OHLines-SUB-E	OHLines-PRI-E	OHLines-SEC-E	OHLines-CS-E
Total					
<u>(594) Maintenance of underground lines</u>					
- Demand		UGLines-SUB-D	UGLines-PRI-D	UGLines-SEC-D	UGLines-CS-D
- Customer		UGLines-SUB-C	UGLines-PRI-C	UGLines-SEC-C	UGLines-CS-C
- Commodity		UGLines-SUB-E	UGLines-PRI-E	UGLines-SEC-E	UGLines-CS-E
Total					
<u>(595) Maintenance of line transformers</u>					
- Demand		12CP-SUB	1NCP-PRI	1NCP-SEC	
- Customer			Customers-PRI	Customers-SEC	
- Commodity					
Total					

The Potomac Edison Company (Maryland)					
Allocation to Customer Classes					
ALLOCATION FACTORS	Sub-Transmission	Primary	Secondary	Customer Service	
(596) Maintenance of street lighting and signal systems					
- Demand					
- Customer				StreetLighting	
- Commodity					
Total					
(597) Maintenance of meters					
- Demand					
- Customer				Meters	
- Commodity					
Total					
(598) Maintenance of miscellaneous distribution plant					
- 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					
Customer Accounts and Services					
Meter Reading & Billing					
- Demand					
- Customer				MeterReading	
- Commodity					
Total					
Other-Direct to Other					
- Demand					
- Customer				Customers-SEC	
- Commodity					
Total					
Uncollectibles					
- Demand					
- Customer				Uncollectibles	
- Commodity					
Total					
Misc. Cust Serv and Info Exp					
- Demand					
- Customer				CustServices	
- Commodity					
Total					
Customer Rebates & Incentives					
- Demand					
- Customer				Customers-SEC	
- Commodity					
Total					
Customer Assistance					
- Demand					
- Customer				CustAssist	
- Commodity					
Total					

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	Sub-Transmission	Primary	Secondary	Customer Service
<u>Sales Expense</u>				
- Demand				
- Customer				Customers-SEC
- Commodity				
Total				
<u>All Other Cust Accts & Services</u>				
- Demand				
- Customer				Customers-SEC
- Commodity				
Total				
Administrative & General Expense				
<u>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>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>Employee Benefits (Acct. 926)</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>Regulatory Commission Expenses (Acct 928)</u>				
- Demand	SalesREV	SalesREV	SalesREV	SalesREV
- Customer	SalesREV	SalesREV	SalesREV	SalesREV
- Commodity	SalesREV	SalesREV	SalesREV	SalesREV
Total				
<u>General Advertising Expense</u>				
- 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				
<u>All Other O&M</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				

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	Sub-Transmission	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE				
Depreciation Expense				
Distribution Plant DeprExp				
- 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				
General Plant DeprExp				
- 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				
Intangible Plant DeprExp				
- 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				
Regulatory Debits and Credits				
MD EDIS				
- Demand	1NCP-PRI	1NCP-PRI	1NCP-SEC	1NCP-SEC
- Customer				
- Commodity				
Total				
MD Electric Vehicle Program				
- Demand	EVREGASSET-SUB-D	EVREGASSET-PRI-D	EVREGASSET-SEC-D	EVREGASSET-CS-D
- Customer	EVREGASSET-SUB-C	EVREGASSET-PRI-C	EVREGASSET-SEC-C	EVREGASSET-CS-C
- Commodity	EVREGASSET-SUB-E	EVREGASSET-PRI-E	EVREGASSET-SEC-E	EVREGASSET-CS-E
Total				
MD Conservation Voltage Reduction (CVR)				
- 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				
Deferral of Rate Case Expenses				
- 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				
COVID-19				
- Demand	COVID	COVID	COVID	COVID
- Customer	COVID	COVID	COVID	COVID
- Commodity	COVID	COVID	COVID	COVID
Total				
COVID-19 - Residential Adjustment				
- Demand	Res-Direct	Res-Direct	Res-Direct	Res-Direct
- Customer	Res-Direct	Res-Direct	Res-Direct	Res-Direct
- Commodity	Res-Direct	Res-Direct	Res-Direct	Res-Direct
Total				

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The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS				
	Sub-Transmission	Primary	Secondary	Customer Service
TAXES				
Taxes Other than Income				
<u>Distribution Payroll Taxes</u>				
- 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				
<u>Customer Account Payroll Taxes</u>				
- Demand	CUSTLAB-SUB-D	CUSTLAB-PRI-D	CUSTLAB-SEC-D	CUSTLAB-CS-D
- Customer	CUSTLAB-SUB-C	CUSTLAB-PRI-C	CUSTLAB-SEC-C	CUSTLAB-CS-C
- Commodity	CUSTLAB-SUB-E	CUSTLAB-PRI-E	CUSTLAB-SEC-E	CUSTLAB-CS-E
Total				
<u>A&G Payroll Taxes</u>				
- Demand	AGLAB-SUB-D	AGLAB-PRI-D	AGLAB-SEC-D	AGLAB-CS-D
- Customer	AGLAB-SUB-C	AGLAB-PRI-C	AGLAB-SEC-C	AGLAB-CS-C
- Commodity	AGLAB-SUB-E	AGLAB-PRI-E	AGLAB-SEC-E	AGLAB-CS-E
Total				
<u>Gross Receipt Taxes</u>				
- Demand	Revenue	Revenue	Revenue	Revenue
- Customer	Revenue	Revenue	Revenue	Revenue
- Commodity	Revenue	Revenue	Revenue	Revenue
Total				
<u>Property Taxes</u>				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				
<u>Sales & Use Tax</u>				
- Demand	Revenue	Revenue	Revenue	Revenue
- Customer	Revenue	Revenue	Revenue	Revenue
- Commodity	Revenue	Revenue	Revenue	Revenue
Total				
<u>Montgomery County Fuel Energy</u>				
- Demand	MontCoFuel	MontCoFuel	MontCoFuel	MontCoFuel
- Customer	MontCoFuel	MontCoFuel	MontCoFuel	MontCoFuel
- Commodity	MontCoFuel	MontCoFuel	MontCoFuel	MontCoFuel
Total				
<u>Other Taxes</u>				
- Demand	RB-SUB-D	RB-PRI-D	RB-SEC-D	RB-CS-D
- Customer	RB-SUB-C	RB-PRI-C	RB-SEC-C	RB-CS-C
- Commodity	RB-SUB-E	RB-PRI-E	RB-SEC-E	RB-CS-E
Total				

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	Sub-Transmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Distribution Plant				
(360) Land and Land Rights	DEM	360P	360S	CUS
(361) Structures and Improvements	DEM	DEM		
(362) Station Equipment	DEM	DEM		
(362) Station Equipment - Capacitors	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	
(368) Line Transformers - Capacitors			DEM	
(369) Services				369
(370, 371) Meters and Installation				CUS
Street Lighting & Signal Systems				CUS
General and Intangible Plant				
General Plant	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Intangible Plant	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Additions to Utility Plant				
COVID-19 Regulatory Asset Adj excl. Res Adj	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Residential Adjustment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
MD Electric Vehicle Program Reg Asset excl. Res C	DISTPLTxRES-SUB	DISTPLTxRES-PRI	DISTPLTxRES-SEC	DISTPLTxRES-CS
MD EV Reg Asset - Residential Direct	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

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The Potomac Edison Company (Maryland) Allocation to Customer Classes CLASSIFICATION FACTORS				
	Sub-Transmission	Primary	Secondary	Customer Service
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
Distribution Plant A/D	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
General Plant A/D	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Intangible Plant A/D	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
COVID Reg Asset A/D	COVIDREGASSET-SUB	COVIDREGASSET-PRI	COVIDREGASSET-SEC	COVIDREGASSET-CS
EV Reg Asset A/D	EVREGASSET-SUB	EVREGASSET-PRI	EVREGASSET-SEC	EVREGASSET-CS
CWIP A/D	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Construction Work in Progress	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Plant Held for Future Use	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Prepayments	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Working Capital	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
ADIT	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Customer Advances	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Deferred Investment Tax Credit	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
OPERATIONS & MAINTENANCE EXPENSES				
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	OHLines-SUB	OHLines-PRI	OHLines-SEC	OHLines-CS
(584) Underground line expenses	UGLines-SUB	UGLines-PRI	UGLines-SEC	UGLines-CS
(585) Street lighting and signal system expenses				CUS
(586) Meter expenses				CUS
(588) Miscellaneous distribution expenses	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
(589) Rents	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
Maintenance Expense				
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(591) Maintenance of Structures	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(592) Maintenance of Station Equipment	DEM	DEM		
(593) Maintenance of Overhead Lines	OHLines-SUB	OHLines-PRI	OHLines-SEC	OHLines-CS
(594) Maintenance of underground lines	UGLines-SUB	UGLines-PRI	UGLines-SEC	UGLines-CS
(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	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
Customer Accounts and Services				
Meter Reading & Billing				CUS
Other-Direct to Other				CUS
Uncollectibles				CUS
Misc. Cust Serv and Info Exp				CUS
Customer Rebates & Incentives				CUS
Customer Assistance				CUS
Sales Expense				CUS
All Other Cust Accts & Services				CUS

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	Sub-Transmission	Primary	Secondary	Customer Service
Administrative & General Expense				
Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
Employee Benefits (Acct. 926)	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
Regulatory Commission Expenses (Acct 928)	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
General Advertising Expense	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
All Other O&M	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
DEPRECIATION EXPENSE				
Depreciation Expense				
Distribution Plant DeprExp	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
General Plant DeprExp	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Intangible Plant DeprExp	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Regulatory Debits and Credits				
MD EDIS	DEM	DEM	DEM	DEM
MD Electric Vehicle Program	EVREGASSET-SUB	EVREGASSET-PRI	EVREGASSET-SEC	EVREGASSET-CS
MD Conservation Voltage Reduction (CVR)	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferral of Rate Case Expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 - Residential Adjustment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
TAXES				
Taxes Other than Income				
Distribution Payroll Taxes	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
Customer Account Payroll Taxes	CUSTLAB-SUB	CUSTLAB-PRI	CUSTLAB-SEC	CUSTLAB-CS
A&G Payroll Taxes	AGLAB-SUB	AGLAB-PRI	AGLAB-SEC	AGLAB-CS
Gross Receipt Taxes	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Property Taxes	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Sales & Use Tax	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Montgomery County Fuel Energy	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Other Taxes	RB-SUB	RB-PRI	RB-SEC	RB-CS
Income Taxes				
State				
Federal				
Income Taxes Deferred - Net				
Allowance for Funds Used During Construction	CWIP-SUB	CWIP-PRI	CWIP-SEC	CWIP-CS
Interest on Customer Deposits	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS

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The Potomac Edison Company (Maryland)		Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and
Summary of Allocators		Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting
Description			R	C&G	CA-CSH	PH	PP	ST LTNG
External Allocators								
12CP-GEN	Demand at Generation Level (ACP)	100.00%	61.11%	9.67%	0.25%	21.56%	7.35%	0.06%
12CP-SUB	Demand for Subtransmission (ACP)	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
1NCP-GEN	Demand at Generation Level (NCP)	100.00%	55.41%	12.35%	0.36%	22.64%	8.70%	0.54%
1NCP-PRI	Demand at Primary Level (NCP)	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
1NCP-SEC	Demand at Secondary Level (NCP)	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
1NCPxLT-SEC	Demand at Sec Level w/o St Ltng (NCP)	100.00%	65.17%	14.05%	0.38%	20.41%	0.00%	0.00%
Customers	Average Number of Customers	100.00%	88.04%	10.97%	0.11%	0.59%	0.00%	0.28%
Customers-PRI	Number of Customers at Primary Level	100.00%	88.05%	10.97%	0.11%	0.59%	0.00%	0.28%
Customers-SEC	Number of Customers at Secondary Level	100.00%	88.08%	10.96%	0.11%	0.56%	0.00%	0.28%
Revenue	Revenue from Sales (Distr)	100.00%	62.15%	18.38%	0.32%	14.42%	1.02%	3.70%
LatePayment	Late Payment Charges	100.00%	65.45%	17.55%	0.20%	15.14%	1.66%	0.00%
CUSxLT-SEC	Number of Secondary Cust Excl St. Lighting	100.00%	88.33%	10.99%	0.11%	0.56%	0.00%	0.00%
Meters	Meters	100.00%	59.39%	28.15%	0.62%	10.16%	1.67%	0.00%
StreetLighting	Direct to Street & Area Lighting	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Deposits	Customer Deposits	100.00%	54.64%	14.89%	0.00%	30.17%	0.00%	0.29%
SalesREV	Revenue from Sales	100.00%	63.76%	18.57%	0.32%	12.56%	0.78%	4.01%
MontCoFuel	Montgomery Co. Fuel Tax	100.00%	47.84%	18.22%	0.39%	32.12%	0.00%	1.43%
MeterReading	Acct. 902-903 Meter Reading	100.00%	85.45%	13.63%	0.18%	0.65%	0.00%	0.08%
Uncollectibles	Acct. 904 Uncollectibles	100.00%	99.92%	0.03%	0.00%	0.02%	0.02%	0.00%
CustServices	Misc. Cust Serv and Info Exp	100.00%	91.46%	7.68%	0.08%	0.26%	0.00%	0.51%
COVID	Covid Allocation	100.00%	83.01%	7.52%	0.13%	5.91%	3.01%	0.42%
Res-Direct	Residential Direct Allocation	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CustAssist	Acct. 908 Customer Assistance	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Internal Allocators								
TOTPLT-SUB-D		100.00%	63.07%	9.90%	0.26%	22.16%	4.54%	0.06%
TOTPLT-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-PRI-D		100.00%	61.44%	13.41%	0.39%	23.93%	0.23%	0.60%
TOTPLT-PRI-C		100.00%	87.99%	10.97%	0.11%	0.62%	0.02%	0.29%
TOTPLT-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SEC-D		100.00%	64.77%	13.93%	0.37%	20.24%	0.06%	0.62%
TOTPLT-SEC-C		100.00%	88.01%	10.97%	0.11%	0.60%	0.02%	0.29%
TOTPLT-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-C		100.00%	62.31%	15.20%	0.28%	3.83%	0.60%	17.79%
TOTPLT-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-D		100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
DISTPLT-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-PRI-D		100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
DISTPLT-PRI-C		100.00%	88.05%	10.97%	0.11%	0.59%	0.00%	0.28%
DISTPLT-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SEC-D		100.00%	64.74%	13.94%	0.37%	20.29%	0.04%	0.62%
DISTPLT-SEC-C		100.00%	88.08%	10.96%	0.11%	0.56%	0.00%	0.28%
DISTPLT-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-C		100.00%	59.98%	14.84%	0.27%	3.86%	0.59%	20.47%
DISTPLT-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPLT-SUB-D		100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
GENPLT-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPLT-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPLT-PRI-D		100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
GENPLT-PRI-C		100.00%	88.05%	10.97%	0.11%	0.59%	0.00%	0.28%
GENPLT-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPLT-SEC-D		100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
GENPLT-SEC-C		100.00%	88.08%	10.96%	0.11%	0.56%	0.00%	0.28%
GENPLT-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPLT-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPLT-CS-C		100.00%	71.99%	16.86%	0.30%	3.63%	0.54%	6.68%
GENPLT-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTPLT-SUB-D		100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
INTPLT-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTPLT-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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The Potomac Edison Company (Maryland) Summary of Allocators							
Description	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG
INTPLT-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
INTPLT-PRI-C	100.00%	88.05%	10.97%	0.11%	0.59%	0.00%	0.28%
INTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTPLT-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
INTPLT-SEC-C	100.00%	88.08%	10.96%	0.11%	0.56%	0.00%	0.28%
INTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTPLT-CS-C	100.00%	71.99%	16.86%	0.30%	3.63%	0.54%	6.68%
INTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A&G-SUB-D	100.00%	63.09%	10.88%	0.26%	21.14%	4.12%	0.51%
A&G-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A&G-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A&G-PRI-D	100.00%	61.63%	14.00%	0.39%	22.73%	0.28%	0.98%
A&G-PRI-C	100.00%	85.40%	11.80%	0.14%	1.89%	0.09%	0.69%
A&G-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A&G-SEC-D	100.00%	64.56%	14.90%	0.36%	18.71%	0.16%	1.32%
A&G-SEC-C	100.00%	83.74%	12.32%	0.15%	2.70%	0.14%	0.95%
A&G-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A&G-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A&G-CS-C	100.00%	71.76%	16.90%	0.30%	3.92%	0.54%	6.58%
A&G-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SUB-D	100.00%	63.28%	9.81%	0.26%	21.97%	4.63%	0.06%
RB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PRI-D	100.00%	61.62%	13.38%	0.40%	23.76%	0.25%	0.60%
RB-PRI-C	100.00%	88.60%	10.89%	0.12%	0.07%	0.03%	0.29%
RB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SEC-D	100.00%	64.99%	13.91%	0.38%	20.02%	0.08%	0.63%
RB-SEC-C	100.00%	88.61%	10.90%	0.12%	0.05%	0.03%	0.29%
RB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-CS-C	100.00%	62.27%	15.15%	0.28%	3.33%	0.62%	18.35%
RB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-SUB-D	100.00%	63.07%	9.90%	0.26%	22.16%	4.54%	0.06%
CWIP-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-PRI-D	100.00%	61.44%	13.41%	0.39%	23.93%	0.23%	0.60%
CWIP-PRI-C	100.00%	87.99%	10.97%	0.11%	0.62%	0.02%	0.29%
CWIP-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-SEC-D	100.00%	64.77%	13.93%	0.37%	20.24%	0.06%	0.62%
CWIP-SEC-C	100.00%	88.01%	10.97%	0.11%	0.60%	0.02%	0.29%
CWIP-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-CS-C	100.00%	62.31%	15.20%	0.28%	3.83%	0.60%	17.79%
CWIP-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
LABOR-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
LABOR-PRI-C	100.00%	88.05%	10.97%	0.11%	0.59%	0.00%	0.28%
LABOR-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
LABOR-SEC-C	100.00%	88.08%	10.96%	0.11%	0.56%	0.00%	0.28%
LABOR-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-C	100.00%	71.99%	16.86%	0.30%	3.63%	0.54%	6.68%
LABOR-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
DISTLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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The Potomac Edison Company (Maryland) Summary of Allocators							
Description	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG
DISTLAB-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
DISTLAB-PRI-C	100.00%	88.05%	10.97%	0.11%	0.59%	0.00%	0.28%
DISTLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
DISTLAB-SEC-C	100.00%	88.08%	10.96%	0.11%	0.56%	0.00%	0.28%
DISTLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-C	100.00%	61.97%	19.29%	0.38%	5.85%	0.93%	11.58%
DISTLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-CS-C	100.00%	85.51%	13.58%	0.18%	0.65%	0.00%	0.08%
CUSTLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AGLAB-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
AGLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AGLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AGLAB-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
AGLAB-PRI-C	100.00%	88.05%	10.97%	0.11%	0.59%	0.00%	0.28%
AGLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AGLAB-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
AGLAB-SEC-C	100.00%	88.08%	10.96%	0.11%	0.56%	0.00%	0.28%
AGLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AGLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AGLAB-CS-C	100.00%	71.99%	16.86%	0.30%	3.63%	0.54%	6.68%
AGLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
NONAGLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
NONAGLAB-PRI-C	100.00%	88.05%	10.97%	0.11%	0.59%	0.00%	0.28%
NONAGLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
NONAGLAB-SEC-C	100.00%	88.08%	10.96%	0.11%	0.56%	0.00%	0.28%
NONAGLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-C	100.00%	71.99%	16.86%	0.30%	3.63%	0.54%	6.68%
NONAGLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATEBASE-SUB-D	100.00%	63.28%	9.81%	0.26%	21.97%	4.63%	0.06%
RATEBASE-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATEBASE-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATEBASE-PRI-D	100.00%	61.62%	13.38%	0.40%	23.76%	0.25%	0.60%
RATEBASE-PRI-C	100.00%	88.60%	10.89%	0.12%	0.07%	0.03%	0.29%
RATEBASE-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATEBASE-SEC-D	100.00%	64.99%	13.91%	0.38%	20.02%	0.08%	0.63%
RATEBASE-SEC-C	100.00%	88.61%	10.90%	0.12%	0.05%	0.03%	0.29%
RATEBASE-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATEBASE-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATEBASE-CS-C	100.00%	62.27%	15.15%	0.28%	3.33%	0.62%	18.35%
RATEBASE-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
DistOpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
DistOpExp-PRI-C	100.00%	88.05%	10.97%	0.11%	0.59%	0.00%	0.28%
DistOpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
DistOpExp-SEC-C	100.00%	88.08%	10.96%	0.11%	0.56%	0.00%	0.28%
DistOpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Description	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG
DistOpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-C	100.00%	61.19%	21.88%	0.45%	7.11%	1.15%	8.21%
DistOpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHLines-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
OHLines-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHLines-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHLines-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
OHLines-PRI-C	100.00%	88.05%	10.97%	0.11%	0.59%	0.00%	0.28%
OHLines-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHLines-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
OHLines-SEC-C	100.00%	88.08%	10.96%	0.11%	0.56%	0.00%	0.28%
OHLines-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHLines-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHLines-CS-C	100.00%	88.33%	10.99%	0.11%	0.56%	0.00%	0.00%
OHLines-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGLines-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
UGLines-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGLines-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGLines-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
UGLines-PRI-C	100.00%	88.05%	10.97%	0.11%	0.59%	0.00%	0.28%
UGLines-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGLines-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
UGLines-SEC-C	100.00%	88.08%	10.96%	0.11%	0.56%	0.00%	0.28%
UGLines-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGLines-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGLines-CS-C	100.00%	88.33%	10.99%	0.11%	0.56%	0.00%	0.00%
UGLines-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
DistMtExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
DistMtExp-PRI-C	100.00%	88.05%	10.97%	0.11%	0.59%	0.00%	0.28%
DistMtExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
DistMtExp-SEC-C	100.00%	88.08%	10.96%	0.11%	0.56%	0.00%	0.28%
DistMtExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-C	100.00%	74.19%	13.20%	0.20%	2.34%	0.32%	9.74%
DistMtExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
OpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
OpExp-PRI-C	100.00%	88.05%	10.97%	0.11%	0.59%	0.00%	0.28%
OpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
OpExp-SEC-C	100.00%	88.08%	10.96%	0.11%	0.56%	0.00%	0.28%
OpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-C	100.00%	80.04%	13.28%	0.21%	2.12%	0.28%	4.06%
OpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLTxRES-SUB-D	100.00%	0.00%	26.77%	0.69%	60.10%	12.28%	0.17%
DISTPLTxRES-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLTxRES-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLTxRES-PRI-D	100.00%	0.00%	34.76%	1.02%	62.13%	0.55%	1.54%
DISTPLTxRES-PRI-C	100.00%	0.00%	91.75%	0.96%	4.92%	0.00%	2.38%
DISTPLTxRES-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLTxRES-SEC-D	100.00%	0.00%	39.52%	1.06%	57.52%	0.13%	1.77%
DISTPLTxRES-SEC-C	100.00%	0.00%	91.94%	0.96%	4.72%	0.00%	2.38%
DISTPLTxRES-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLTxRES-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLTxRES-CS-C	100.00%	0.00%	37.07%	0.68%	9.63%	1.49%	51.13%
DISTPLTxRES-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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The Potomac Edison Company (Maryland)					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Common					
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%
360 Primary Classifier	360P	100.00%	98.50%	1.50%	0.00%
360 Secondary Classifier	360S	100.00%	45.97%	54.03%	0.00%
364 Primary Classifier	364P	100.00%	72.95%	27.05%	0.00%
364 Secondary Classifier	364S	100.00%	68.27%	31.73%	0.00%
365 Primary Classifier	365P	100.00%	56.64%	43.36%	0.00%
365 Secondary Classifier	365S	100.00%	30.96%	69.04%	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%	50.08%	49.92%	0.00%
367 Secondary Classifier	367S	100.00%	19.75%	80.25%	0.00%
368 Primary Classifier	368P	100.00%	70.21%	29.79%	0.00%
368 Secondary Classifier	368S	100.00%	24.65%	75.35%	0.00%
369 Classifier	369	100.00%	0.00%	100.00%	0.00%
Internal Classifiers - Derivation and Supporting Data					
TOTPLT					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	96.83%	3.17%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	35.30%	64.70%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	96.83%	3.17%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	35.41%	64.59%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
GENPLT					
General Plant Subtransmission	GENPLT-SUB	100.00%	100.00%	0.00%	0.00%
General Plant Primary	GENPLT-PRI	100.00%	96.77%	3.23%	0.00%
General Plant Secondary	GENPLT-SEC	100.00%	31.74%	68.26%	0.00%
General Plant Customer	GENPLT-CS	100.00%	0.00%	100.00%	0.00%
INTPLT					
Intangible Plant Subtransmission	INTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Intangible Plant Primary	INTPLT-PRI	100.00%	96.77%	3.23%	0.00%
Intangible Plant Secondary	INTPLT-SEC	100.00%	31.74%	68.26%	0.00%
Intangible Plant Customer	INTPLT-CS	100.00%	0.00%	100.00%	0.00%

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The Potomac Edison Company (Maryland)					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
A&G					
A&G Subtransmission	A&G-SUB	100.00%	100.00%	0.00%	0.00%
A&G Primary	A&G-PRI	100.00%	96.76%	3.24%	0.00%
A&G Secondary	A&G-SEC	100.00%	32.42%	67.58%	0.00%
A&G Customer	A&G-CS	100.00%	0.00%	100.00%	0.00%
RB					
Rate Base Subtransmission	RB-SUB	100.00%	100.00%	0.00%	0.00%
Rate Base Primary	RB-PRI	100.00%	96.83%	3.17%	0.00%
Rate Base Secondary	RB-SEC	100.00%	35.38%	64.62%	0.00%
Rate Base Customer	RB-CS	100.00%	0.00%	100.00%	0.00%
CWIP					
CWIP Subtransmission	CWIP-SUB	100.00%	100.00%	0.00%	0.00%
CWIP Primary	CWIP-PRI	100.00%	96.83%	3.17%	0.00%
CWIP Secondary	CWIP-SEC	100.00%	35.30%	64.70%	0.00%
CWIP Customer	CWIP-CS	100.00%	0.00%	100.00%	0.00%
LABOR					
LABOR Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	96.77%	3.23%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	31.74%	68.26%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%
Dist Labor					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	96.77%	3.23%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	31.74%	68.26%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Labor					
Cust Labor Subtransmission	CUSTLAB-SUB	0.00%	0.00%	0.00%	0.00%
Cust Labor Primary	CUSTLAB-PRI	0.00%	0.00%	0.00%	0.00%
Cust Labor Secondary	CUSTLAB-SEC	0.00%	0.00%	0.00%	0.00%
Cust Labor Customer	CUSTLAB-CS	100.00%	0.00%	100.00%	0.00%
A&G Labor					
A&G Labor Subtransmission	AGLAB-SUB	100.00%	100.00%	0.00%	0.00%
A&G Labor Primary	AGLAB-PRI	100.00%	96.77%	3.23%	0.00%
A&G Labor Secondary	AGLAB-SEC	100.00%	31.74%	68.26%	0.00%
A&G Labor Customer	AGLAB-CS	100.00%	0.00%	100.00%	0.00%
Dist+Cust Labor					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	96.77%	3.23%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	31.74%	68.26%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
Rate Base					

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The Potomac Edison Company (Maryland)					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Rate Base Subtransmission	RATEBASE-SUB	100.00%	100.00%	0.00%	0.00%
Rate Base Primary	RATEBASE-PRI	100.00%	96.83%	3.17%	0.00%
Rate Base Secondary	RATEBASE-SEC	100.00%	35.38%	64.62%	0.00%
Rate Base Customer	RATEBASE-CS	100.00%	0.00%	100.00%	0.00%
DistOpExp					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	88.18%	11.82%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	32.99%	67.01%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
Overhead Lines					
Overhead Lines Subtransmission	OHLines-SUB	100.00%	100.00%	0.00%	0.00%
Overhead Lines Primary	OHLines-PRI	100.00%	56.64%	43.36%	0.00%
Overhead Lines Secondary	OHLines-SEC	100.00%	30.96%	69.04%	0.00%
Overhead Lines Customer	OHLines-CS	100.00%	0.00%	100.00%	0.00%
U/G Lines					
U/G Lines Subtransmission	UGLines-SUB	100.00%	100.00%	0.00%	0.00%
U/G Lines Primary	UGLines-PRI	100.00%	67.35%	32.65%	0.00%
U/G Lines Secondary	UGLines-SEC	100.00%	34.27%	65.73%	0.00%
U/G Lines Customer	UGLines-CS	100.00%	0.00%	100.00%	0.00%
DistMtExp					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	92.92%	7.08%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	31.10%	68.90%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
Operating Expenses					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	92.29%	7.71%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	31.64%	68.36%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%
Dist. Plant excl. Residential					
Dist. Plant excl. Res Subtransmission	DISTPLTxRES-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant excl. Res Primary	DISTPLTxRES-PRI	100.00%	99.00%	1.00%	0.00%
Dist. Plant excl. Res Secondary	DISTPLTxRES-SEC	100.00%	61.85%	38.15%	0.00%
Dist. Plant excl. Res Customer	DISTPLTxRES-CS	100.00%	0.00%	100.00%	0.00%

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The Potomac Edison Company (Maryland)						
Functional Factors						
	Code	Total	Sub-Transmission	Primary	Secondary	Customer Service
EXTERNAL FUNCTIONAL FACTORS						
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 360 Land and Land Rights	ACC360	100.0%	6.9%	54.5%	38.6%	0.0%
Account 361 Structures and Improvements	ACC361	100.0%	0.1%	99.9%	0.0%	0.0%
Account 362 Station Equipment	ACC362	100.0%	0.5%	99.5%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures	ACC364	100.0%	29.5%	4.0%	66.6%	0.0%
Account 365 Overhead Conductors & Devices	ACC365	100.0%	42.8%	3.0%	54.2%	0.0%
Account 366 Underground Conduit	ACC366	100.0%	27.8%	3.7%	68.6%	0.0%
Account 367 Underground Conductors & Device	ACC367	100.0%	30.3%	1.5%	68.2%	0.0%
Account 368 Transformers	ACC368	100.0%	0.0%	0.2%	99.8%	0.0%
INTERNAL FUNCTIONAL FACTORS						
Rate Base Factor	RB	100.0%	19.2%	17.0%	49.9%	13.9%
Total Distribution Plant Factor	DISTPLT	100.0%	19.3%	17.1%	51.5%	12.1%
Total Utility Plant Factor	TOTPLT	100.0%	19.2%	17.0%	49.9%	14.0%
Total General Plant Factor	GENPLT	100.0%	17.5%	15.8%	25.9%	40.8%
Overhead and Service Lines Factor	OHLINES	100.0%	35.3%	2.5%	44.7%	17.4%
Underground Lines Factor	UG LINES	100.0%	28.3%	1.8%	64.7%	5.2%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	22.4%	5.0%	39.0%	33.7%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	29.2%	12.6%	38.5%	19.8%
Labor Expenses	LABOR	100.0%	17.5%	15.8%	25.9%	40.8%
Dist Labor Expenses	DISTLAB	100.0%	21.2%	19.1%	31.4%	28.4%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	17.5%	15.8%	25.9%	40.8%
Non-A&G Labor Expenses	NONAGLAB	100.0%	17.5%	15.8%	25.9%	40.8%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	20.8%	8.0%	29.5%	41.7%
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		1,370,353,215	264,958,327	233,684,367	705,760,924	165,949,597
Total Distribution Plant Factor	DISTPLT	100.0%	19.3%	17.1%	51.5%	12.1%
Total General Plant		94,864,995	16,599,179	14,944,531	24,594,110	38,727,175
Total General Plant Factor	GENPLT	100.0%	17.5%	15.8%	25.9%	40.8%
Total Utility Plant		1,474,004,729	283,256,384	250,127,250	734,880,278	205,740,818
Total Utility Plant Factor	TOTPLT	100.0%	19.2%	17.0%	49.9%	14.0%
Overhead and Service Lines (Accts. 365, 369OH)		296,947,998	104,904,585	7,476,890	132,766,709	51,799,814
Overhead and Service Lines Factor	OHLINES	100.0%	35.3%	2.5%	44.7%	17.4%
Underground Lines (Acct. 366-367, 369UG)		410,866,051	116,371,686	7,422,638	265,820,427	21,251,299
Underground Lines Factor	UG LINES	100.0%	28.3%	1.8%	64.7%	5.2%
Distribution Operating Expenses		3,881,500	867,767	192,191	1,513,321	1,308,221
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	22.4%	5.0%	39.0%	33.7%
Distribution Maintenance Expenses		24,255,765	7,077,479	3,049,970	9,331,790	4,796,527
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	29.2%	12.6%	38.5%	19.8%
Total Operating Expenses excl. A&G		44,337,643	9,242,423	3,539,092	13,087,723	18,468,405
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	20.8%	8.0%	29.5%	41.7%

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The Potomac Edison Company (Maryland)						
Functional Factors						
	Code	Total	Sub-Transmission	Primary	Secondary	Customer Service
Revenue Requirement						
Total Rate Base		718,506,610	138,088,309	121,935,227	358,419,454	100,063,619
Required Return on Rate Base		7.54%	7.54%	7.54%	7.54%	7.54%
Required Net Income		54,186,827	10,414,055	9,195,856	27,030,528	7,546,389
O&M Expenses		57,141,156	11,509,025	5,568,874	16,748,333	23,314,924
Depreciation & Amortization		36,132,259	6,920,194	6,114,912	17,690,236	5,406,917
Regulatory Debits and Credits		1,288,353	249,297	219,838	666,224	152,994
Taxes Other than Income		30,618,668	5,852,137	5,170,036	15,031,199	4,565,296
Total Expenses		125,180,436	24,530,653	17,073,660	50,135,992	33,440,131
Allowance for Funds Used During Construction		2,609,343	501,432	442,785	1,300,915	364,211
Interest on Customer Deposits		(17,180)	(3,301)	(2,915)	(8,565)	(2,398)
Income Taxes		10,883,790	2,091,733	1,847,050	5,429,264	1,515,743
Revenue Requirement		192,843,216	37,534,572	28,556,435	83,888,134	42,864,075

The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and
Target Revenues	Total	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting
	Company	R	C&G	CA-CSH	PH	PP	ST LTNG
Revenue Requirements at EROR							
Delivery Revenues at EROR	170,582,901	124,398,738	21,139,735	426,971	18,688,557	1,421,187	4,507,713
Current Delivery Revenues	120,194,282	76,638,469	22,321,797	382,670	15,098,581	938,268	4,814,496
Increase / (Decrease) (\$)	50,388,618	47,760,269	(1,182,062)	44,301	3,589,976	482,918	(306,783)
Increase / (Decrease) (%)	41.9%	62.3%	-5.3%	11.6%	23.8%	51.5%	-6.4%
Revenue Requirements at Uniform %							
Uniform Increase in Revenues	170,582,901	108,767,340	31,679,684	543,096	21,428,305	1,331,615	6,832,860
Current Retail Revenues	120,194,282	76,638,469	22,321,797	382,670	15,098,581	938,268	4,814,496
Increase	50,388,618	32,128,871	9,357,887	160,425	6,329,724	393,347	2,018,364
Increase (%)	41.9%	41.9%	41.9%	41.9%	41.9%	41.9%	41.9%
Movement to EROR	20.00%						
Revenue Targets							
Step 1: 20% Movement to EROR (excl. Lighting)	164,215,070	\$	111,893,620	\$	29,571,694	\$	519,871
Step 2: Set Lighting at 2x Total Increase	5,741,284						\$
Step 3: Lighting Adjustment Assigned to Non-Res	626,546		\$	354,119	\$	250,041	\$
Adjusted Revenue Targets	170,582,901	\$	111,893,620	\$	29,925,814	\$	526,096
Current Retail Revenues	120,194,282		76,638,469		22,321,797		382,670
Increase	50,388,618		35,255,151		7,604,017		143,426
Increase (%)	41.9%		46.0%		34.1%		37.5%
							39.9%
							45.6%
							19.2%

The Potomac Edison Company (Maryland)
 Customer Charge Analysis
 Test Period 12 Months Ended December 2022

Plant-In-Service: CCOS

Account Number	Description	Total	Schedule R	Schedules G, C, C-A & CSH	Schedule PH	Schedule PP
369	Services	\$ 73,051,113	\$ 64,524,857	\$ 8,114,015	\$ 412,241	\$ -
370, 371	Meters and Installation	\$ 58,934,191	\$ 35,003,730	\$ 16,957,346	\$ 5,986,423	\$ 986,692
	Total		\$ 99,528,588	\$ 25,071,361	\$ 6,398,664	\$ 986,692

O&M: Separation Study

Account Number	Description	Total	Schedule R	Schedules G, C, C-A & CSH	Schedule PH	Schedule PP
586	Meter	\$ 899,087	\$ 534,009	\$ 258,698	\$ 91,328	\$ 15,053
588	Misc. Distribution (Customer-related)	\$ 2,691,464	\$ 1,966,826	\$ 467,181	\$ 113,479	\$ 17,277
597	Maintenance of Meters	\$ 917,190	\$ 544,762	\$ 263,906	\$ 93,166	\$ 15,356
902, 903	Meter Reading & Billing	\$ 6,808,962	\$ 5,818,426	\$ 940,923	\$ 44,339	\$ -
905, 907, 910	Misc. Cust Serv and Info Exp	\$ 2,386,251	\$ 2,182,566	\$ 185,271	\$ 6,224	\$ -
908	Customer Assistance	\$ 233,396	\$ 233,396	\$ -	\$ -	\$ -
	Total	\$ 13,936,351	\$ 11,279,985	\$ 2,115,979	\$ 348,536	\$ 47,686

Customer Charge

Plant Accounts Carrying Charge	\$ 11,756,228	\$ 2,961,407	\$ 755,805	\$ 116,547
Plus: Related Expenses	\$ 11,279,985	\$ 2,115,979	\$ 348,536	\$ 47,686
Total	\$ 23,036,213	\$ 5,077,386	\$ 1,104,341	\$ 164,233
Divided by: Customer Count (Annual)	3,007,098	377,906	20,167	121
Total Monthly Customer Charge	\$ 7.66	\$ 13.44	\$ 54.76	\$ 1,357.30
Total Monthly Customer Charge (rounded)	\$ 8.00	\$ 13.00	\$ 50.00	\$ 1,360.00

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Test Period 12 Months Ended December 2022

Line No.	Current			Weather Norm Adjustment	Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue		Norm Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[d]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE R (Residential Service)									
1	Distribution								
2	Fixed Distribution Charge	3,007,098	\$ 5.70	\$ 17,140,459		3,007,098	\$ 8.00	\$ 24,056,784	\$ 6,916,325 40.35%
3	Energy Charge (kWh)								
4	All kWh	3,349,359,320	\$ 0.01750	\$ 58,613,788	5,511,280	3,354,870,600	\$ 0.02580	\$ 86,544,559	\$ 27,930,771 47.65%
5	Unbilled	51,597,560		\$ 919,208		51,597,560		\$ 1,342,046	\$ 422,838 46.00%
6	Franchise Tax Surcharge		\$ 2,108,602				\$ 2,108,602	\$ -	0.00%
7	Montgomery County Energy Tax		\$ 4,686,975				\$ 4,686,975	\$ -	0.00%
8	TOTAL SCHEDULE R		\$ 83,469,032				\$ 118,738,966	\$ 35,269,934	42.26%
9	Per Books Revenue		\$ 83,434,046				\$ 118,689,197	\$ 35,255,151	42.26%
10	Correction Factor		1.00042				1.00042		

Total Target	\$ 118,689,197
Total Adj. Target	\$ 118,738,966
Base Adj. Target	\$ 111,943,389
Base Current	\$ 76,673,455
Increase %	46.00%

The Potomac Edison Company (Maryland)
Typical Bill Comparison

Exhibit TSL-3 (May 2023 Update) Proposed Rate Design and Bill Impacts

Schedule R						
Energy kWh	Distribution Current Bill	Distribution Proposed Bill	Distribution Incr/(Decr)	Distribution % Change	Total Bill* % Change	
100	\$ 7.54	\$ 10.58	\$ 3.04	40%	19.9%	
200	\$ 9.37	\$ 13.16	\$ 3.79	40%	15.5%	
300	\$ 11.21	\$ 15.74	\$ 4.53	40%	13.4%	
400	\$ 13.04	\$ 18.32	\$ 5.28	40%	12.3%	
500	\$ 14.88	\$ 20.90	\$ 6.02	40%	11.5%	
600	\$ 16.72	\$ 23.48	\$ 6.76	40%	11.0%	
700	\$ 18.55	\$ 26.06	\$ 7.51	40%	10.6%	
800	\$ 20.39	\$ 28.64	\$ 8.25	40%	10.3%	
900	\$ 22.22	\$ 31.22	\$ 9.00	41%	10.1%	
1,000	\$ 24.06	\$ 33.80	\$ 9.74	40%	9.9%	
1,100	\$ 25.90	\$ 36.38	\$ 10.48	40%	9.7%	
1,200	\$ 27.73	\$ 38.96	\$ 11.23	40%	9.6%	
1,300	\$ 29.57	\$ 41.54	\$ 11.97	40%	9.5%	
1,400	\$ 31.40	\$ 44.12	\$ 12.72	41%	9.4%	
1,500	\$ 33.24	\$ 46.70	\$ 13.46	40%	9.3%	
1,600	\$ 35.08	\$ 49.28	\$ 14.20	40%	9.2%	
1,700	\$ 36.91	\$ 51.86	\$ 14.95	41%	9.2%	
1,800	\$ 38.75	\$ 54.44	\$ 15.69	40%	9.1%	
1,900	\$ 40.58	\$ 57.02	\$ 16.44	41%	9.1%	
2,000	\$ 42.42	\$ 59.60	\$ 17.18	40%	9.0%	
2,100	\$ 44.26	\$ 62.18	\$ 17.92	40%	9.0%	
2,200	\$ 46.09	\$ 64.76	\$ 18.67	41%	8.9%	
2,300	\$ 47.93	\$ 67.34	\$ 19.41	40%	8.9%	
2,400	\$ 49.76	\$ 69.92	\$ 20.16	41%	8.9%	
2,500	\$ 51.60	\$ 72.50	\$ 20.90	41%	8.8%	
2,600	\$ 53.44	\$ 75.08	\$ 21.64	40%	8.8%	
2,700	\$ 55.27	\$ 77.66	\$ 22.39	41%	8.8%	
2,800	\$ 57.11	\$ 80.24	\$ 23.13	41%	8.7%	
2,900	\$ 58.94	\$ 82.82	\$ 23.88	41%	8.7%	
3,000	\$ 60.78	\$ 85.40	\$ 24.62	41%	8.7%	
3,100	\$ 62.62	\$ 87.98	\$ 25.36	40%	8.7%	
3,200	\$ 64.45	\$ 90.56	\$ 26.11	41%	8.7%	
3,300	\$ 66.29	\$ 93.14	\$ 26.85	41%	8.6%	
3,400	\$ 68.12	\$ 95.72	\$ 27.60	41%	8.6%	
3,500	\$ 69.96	\$ 98.30	\$ 28.34	41%	8.6%	
3,600	\$ 71.80	\$ 100.88	\$ 29.08	41%	8.6%	
3,700	\$ 73.63	\$ 103.46	\$ 29.83	41%	8.6%	
3,800	\$ 75.47	\$ 106.04	\$ 30.57	41%	8.6%	
3,900	\$ 77.30	\$ 108.62	\$ 31.32	41%	8.6%	
4,000	\$ 79.14	\$ 111.20	\$ 32.06	41%	8.5%	

*Includes Distribution, Surcharges and SOS (Transmission & Generation) as of March 2023

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Test Period 12 Months Ended December 2022

Line No.	Current			Weather Norm Adjustment	Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue		Norm Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[d]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE G (General Service)									
1	Distribution								
2	Fixed Distribution Charge	323,003	\$ 4.00	\$ 1,292,011		323,003	\$ 8.00	\$ 2,584,022	\$ 1,292,011 100.00%
3	Minimum kW	115,326	\$ 1.42	\$ 163,763		115,326	\$ 1.84	\$ 211,952	\$ 48,188 29.43%
4	kWh in Minimum	1,972,506	\$ -	\$ -	508	1,973,013	\$ -	\$ -	\$ -
5	Capacity Charge (kW)								
6	1st Block (0-7.5)	39,591	\$ -	\$ -		39,591	\$ -	\$ -	\$ -
7	2nd Block (over 7.5)	1,692,148	\$ 1.77	\$ 2,995,102		1,692,148	\$ 2.29	\$ 3,876,429	\$ 881,327 29.43%
8	Energy Charge (kWh)								
9	All kWh	821,069,347	\$ 0.01869	\$ 15,345,786	211,299	821,280,646	\$ 0.02419	\$ 19,866,489	\$ 4,520,703 29.46%
10	Voltage Discount (kW)								
11	2 kV to 15 kV	30,557	\$ (0.25)	\$ (7,639)		30,557	\$ (0.25)	\$ (7,639)	\$ - 0.00%
12	Over 15 kV	41,599	\$ (0.50)	\$ (20,799)		41,599	\$ (0.50)	\$ (20,799)	\$ - 0.00%
13	Reactive kVA Charge (kVAR)								
14	Billing kVAR	149,460	\$ 0.40	\$ 59,784		149,460	\$ 0.40	\$ 59,784	\$ - 0.00%
15	Unbilled	2,654,290		\$ 53,290		2,654,290		\$ 71,501	\$ 18,211 34.17%
16	Franchise Tax Surcharge			\$ 511,921				\$ 511,921	\$ - 0.00%
17	Montgomery County Energy Tax			\$ 1,618,759				\$ 1,618,759	\$ - 0.00%
18	TOTAL SCHEDULE G			\$ 22,011,979				\$ 28,772,420	\$ 6,760,441 30.71%
19	Per Books Revenue			\$ 22,058,743				\$ 28,813,381	\$ 6,754,638 30.62%
20	Correction Factor			0.99858				0.99858	

Total Target	\$ 28,847,323
Total Adj. Target	\$ 28,806,314
Base Adj. Target	\$ 26,675,633
Base Current	\$ 19,881,298
Increase %	34.17%

34.00%

\$ 26,641,739

The Potomac Edison Company (Maryland)
Typical Bill Comparison

Schedule G								
Demand kW	Energy kWh	Load Factor	Distribution Current Bill	Distribution Proposed Bill	Distribution Incr/(Decr)	Distribution % Change	Total Bill* % Change	
5.0	730	20%	\$ 18.28	\$ 25.66	\$ 7.38	40%	6.4%	
5.0	1,095	30%	\$ 25.42	\$ 34.49	\$ 9.07	36%	6.2%	
5.0	1,460	40%	\$ 32.56	\$ 43.32	\$ 10.76	33%	6.1%	
5.0	1,825	50%	\$ 39.70	\$ 52.15	\$ 12.45	31%	6.0%	
5.0	2,190	60%	\$ 46.84	\$ 60.98	\$ 14.14	30%	5.9%	
5.0	2,555	70%	\$ 53.98	\$ 69.81	\$ 15.83	29%	5.9%	
5.0	2,920	80%	\$ 61.12	\$ 78.63	\$ 17.51	29%	5.8%	
7.5	1,095	20%	\$ 25.42	\$ 34.49	\$ 9.07	36%	6.2%	
7.5	1,643	30%	\$ 36.14	\$ 47.74	\$ 11.60	32%	6.0%	
7.5	2,190	40%	\$ 46.84	\$ 60.98	\$ 14.14	30%	5.9%	
7.5	2,738	50%	\$ 57.56	\$ 74.23	\$ 16.67	29%	5.8%	
7.5	3,285	60%	\$ 68.25	\$ 87.46	\$ 19.21	28%	5.8%	
7.5	3,833	70%	\$ 78.97	\$ 100.72	\$ 21.75	28%	5.7%	
7.5	4,380	80%	\$ 89.67	\$ 113.95	\$ 24.28	27%	5.7%	
10.0	1,460	20%	\$ 36.98	\$ 49.04	\$ 12.06	33%	5.9%	
10.0	2,190	30%	\$ 51.26	\$ 66.70	\$ 15.44	30%	5.8%	
10.0	2,920	40%	\$ 65.54	\$ 84.36	\$ 18.82	29%	5.7%	
10.0	3,650	50%	\$ 79.82	\$ 102.02	\$ 22.20	28%	5.7%	
10.0	4,380	60%	\$ 94.10	\$ 119.68	\$ 25.58	27%	5.6%	
10.0	5,110	70%	\$ 108.38	\$ 137.34	\$ 28.96	27%	5.6%	
10.0	5,840	80%	\$ 122.66	\$ 154.99	\$ 32.33	26%	5.6%	
20.0	2,920	20%	\$ 83.24	\$ 107.26	\$ 24.02	29%	5.4%	
20.0	4,380	30%	\$ 111.80	\$ 142.58	\$ 30.78	28%	5.4%	
20.0	5,840	40%	\$ 140.36	\$ 177.89	\$ 37.53	27%	5.4%	
20.0	7,300	50%	\$ 168.91	\$ 213.21	\$ 44.30	26%	5.4%	
20.0	8,760	60%	\$ 197.47	\$ 248.53	\$ 51.06	26%	5.4%	
20.0	10,220	70%	\$ 226.03	\$ 283.85	\$ 57.82	26%	5.4%	
20.0	11,680	80%	\$ 254.59	\$ 319.16	\$ 64.57	25%	5.4%	
30.0	4,380	20%	\$ 129.50	\$ 165.48	\$ 35.98	28%	5.3%	
30.0	6,570	30%	\$ 172.33	\$ 218.45	\$ 46.12	27%	5.3%	
30.0	8,760	40%	\$ 215.17	\$ 271.43	\$ 56.26	26%	5.3%	
30.0	10,950	50%	\$ 258.01	\$ 324.41	\$ 66.40	26%	5.3%	
30.0	13,140	60%	\$ 300.84	\$ 377.38	\$ 76.54	25%	5.3%	
30.0	15,330	70%	\$ 343.68	\$ 430.36	\$ 86.68	25%	5.4%	
30.0	17,520	80%	\$ 386.52	\$ 483.33	\$ 96.81	25%	5.4%	
40.0	5,840	20%	\$ 175.76	\$ 223.69	\$ 47.93	27%	5.2%	
40.0	8,760	30%	\$ 232.87	\$ 294.33	\$ 61.46	26%	5.2%	
40.0	11,680	40%	\$ 289.99	\$ 364.96	\$ 74.97	26%	5.3%	
40.0	14,600	50%	\$ 347.10	\$ 435.60	\$ 88.50	25%	5.3%	
40.0	17,520	60%	\$ 404.22	\$ 506.23	\$ 102.01	25%	5.3%	
40.0	20,440	70%	\$ 461.33	\$ 576.87	\$ 115.54	25%	5.3%	
40.0	23,360	80%	\$ 518.45	\$ 647.50	\$ 129.05	25%	5.3%	
50.0	7,300	20%	\$ 222.01	\$ 281.91	\$ 59.90	27%	5.2%	
50.0	10,950	30%	\$ 293.41	\$ 370.21	\$ 76.80	26%	5.2%	
50.0	14,600	40%	\$ 364.80	\$ 458.50	\$ 93.70	26%	5.2%	
50.0	18,250	50%	\$ 436.20	\$ 546.79	\$ 110.59	25%	5.3%	
50.0	21,900	60%	\$ 507.59	\$ 635.09	\$ 127.50	25%	5.3%	
50.0	25,550	70%	\$ 578.98	\$ 723.38	\$ 144.40	25%	5.3%	
50.0	29,200	80%	\$ 650.38	\$ 811.67	\$ 161.29	25%	5.3%	

*Includes Distribution, Surcharges and SOS (Transmission & Generation) as of March 2023

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Test Period 12 Months Ended December 2022

Line No.	Current			Weather Norm Adjustment	Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue		Norm Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[d]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE C (General Service)									
1	Distribution								
2	Fixed Distribution Charge	50,981	\$ 4.00	\$ 203,925		50,981	\$ 8.00	\$ 407,849	\$ 203,925 100.00%
3	Minimum kW	39,424	\$ 1.42	\$ 55,982		39,424	\$ 1.84	\$ 72,455	\$ 16,473 29.43%
4	kWh in Minimum	631,392	\$ -	\$ -	162	631,554	\$ -	\$ -	\$ -
5	Energy Charge (kWh)								
6	1st Block (0-350)	10,671,412	\$ 0.01869	\$ 199,449	2,732	10,674,144	\$ 0.02419	\$ 258,204	\$ 58,755 29.46%
7	2nd Block (351-700)*	32,678,578	\$ 0.03540	\$ 1,156,822	8,367	32,686,945	\$ 0.04580	\$ 1,497,104	\$ 340,282 29.42%
8	3rd Block (over 700)	39,924,554	\$ 0.01869	\$ 746,190	10,222	39,934,775	\$ 0.02419	\$ 966,008	\$ 219,818 29.46%
9	Voltage Discount (kW)								
10	2 kV to 15 kV	47,021	\$ (0.25)	\$ (11,755)		47,021	\$ (0.25)	\$ (11,755)	\$ - 0.00%
11	Reactive kVA Charge (kVAR)								
12	Billing kVAR	32,363	\$ 0.40	\$ 12,945		32,363	\$ 0.40	\$ 12,945	\$ - 0.00%
13	Unbilled	(55,627)	\$	(1,267)		(55,627)	\$	(1,699)	\$ (432) 34.08%
14	Franchise Tax Surcharge		\$	51,983			\$	51,983	\$ - 0.00%
15	Montgomery County Energy Tax		\$	166,079			\$	166,079	\$ - 0.00%
16	TOTAL SCHEDULE C		\$	2,580,352			\$	3,419,173	\$ 838,822 32.51%
17	Per Books Revenue		\$	2,590,310			\$	3,432,369	\$ 842,059 32.51%
18	Correction Factor			0.99616				0.99616	

19 *2nd energy block increases by 53 kWh for each one-half kW in excess of 7.5 kW, with the 3rd energy block including all kWh in excess of the 1st and 2nd energy blocks as adjusted

35.51%

Total Target	\$	3,398,427
Total Adj. Target	\$	3,385,362
Base Adj. Target	\$	3,167,300
Base Current	\$	2,362,290
Increase %		34.08%

The Potomac Edison Company (Maryland)
Typical Bill Comparison

Schedule C								
Demand kW	Energy kWh	Load Factor	Distribution Current Bill	Distribution Proposed Bill	Distribution Incr/(Decr)	Distribution % Change	Total Bill*	
							% Change	
5.0	730	20%	\$ 24.13	\$ 33.22	\$ 9.09	38%	7%	
5.0	1,095	30%	\$ 31.27	\$ 42.05	\$ 10.78	34%	6%	
5.0	1,460	40%	\$ 38.41	\$ 50.88	\$ 12.47	32%	6%	
5.0	1,825	50%	\$ 45.55	\$ 59.71	\$ 14.16	31%	6%	
5.0	2,190	60%	\$ 52.68	\$ 68.54	\$ 15.86	30%	6%	
5.0	2,555	70%	\$ 59.82	\$ 77.37	\$ 17.55	29%	6%	
5.0	2,920	80%	\$ 66.96	\$ 86.20	\$ 19.24	29%	6%	
7.5	1,095	20%	\$ 31.27	\$ 42.05	\$ 10.78	34%	6%	
7.5	1,643	30%	\$ 41.99	\$ 55.31	\$ 13.32	32%	6%	
7.5	2,190	40%	\$ 52.68	\$ 68.54	\$ 15.86	30%	6%	
7.5	2,738	50%	\$ 63.40	\$ 81.80	\$ 18.40	29%	6%	
7.5	3,285	60%	\$ 74.10	\$ 95.03	\$ 20.93	28%	6%	
7.5	3,833	70%	\$ 84.82	\$ 108.28	\$ 23.46	28%	6%	
7.5	4,380	80%	\$ 95.52	\$ 121.52	\$ 26.00	27%	6%	
10.0	1,460	20%	\$ 42.83	\$ 56.61	\$ 13.78	32%	6%	
10.0	2,190	30%	\$ 57.11	\$ 74.27	\$ 17.16	30%	6%	
10.0	2,920	40%	\$ 71.39	\$ 91.92	\$ 20.53	29%	6%	
10.0	3,650	50%	\$ 85.67	\$ 109.58	\$ 23.91	28%	6%	
10.0	4,380	60%	\$ 99.95	\$ 127.24	\$ 27.29	27%	6%	
10.0	5,110	70%	\$ 114.23	\$ 144.90	\$ 30.67	27%	6%	
10.0	5,840	80%	\$ 128.51	\$ 162.56	\$ 34.05	26%	6%	
20.0	2,920	20%	\$ 89.10	\$ 114.83	\$ 25.73	29%	5%	
20.0	4,380	30%	\$ 117.66	\$ 150.15	\$ 32.49	28%	5%	
20.0	5,840	40%	\$ 146.22	\$ 185.47	\$ 39.25	27%	5%	
20.0	7,300	50%	\$ 174.78	\$ 220.78	\$ 46.00	26%	5%	
20.0	8,760	60%	\$ 203.33	\$ 256.10	\$ 52.77	26%	5%	
20.0	10,220	70%	\$ 231.89	\$ 291.42	\$ 59.53	26%	5%	
20.0	11,680	80%	\$ 260.45	\$ 326.74	\$ 66.29	25%	5%	
30.0	4,380	20%	\$ 135.37	\$ 173.06	\$ 37.69	28%	5%	
30.0	6,570	30%	\$ 178.21	\$ 226.03	\$ 47.82	27%	5%	
30.0	8,760	40%	\$ 221.05	\$ 279.01	\$ 57.96	26%	5%	
30.0	10,950	50%	\$ 263.88	\$ 331.98	\$ 68.10	26%	5%	
30.0	13,140	60%	\$ 306.72	\$ 384.96	\$ 78.24	26%	5%	
30.0	15,330	70%	\$ 349.56	\$ 437.94	\$ 88.38	25%	5%	
30.0	17,520	80%	\$ 392.39	\$ 490.91	\$ 98.52	25%	5%	
40.0	5,840	20%	\$ 181.64	\$ 231.28	\$ 49.64	27%	5%	
40.0	8,760	30%	\$ 238.76	\$ 301.91	\$ 63.15	26%	5%	
40.0	11,680	40%	\$ 295.88	\$ 372.55	\$ 76.67	26%	5%	
40.0	14,600	50%	\$ 352.99	\$ 443.18	\$ 90.19	26%	5%	
40.0	17,520	60%	\$ 410.11	\$ 513.82	\$ 103.71	25%	5%	
40.0	20,440	70%	\$ 467.22	\$ 584.45	\$ 117.23	25%	5%	
40.0	23,360	80%	\$ 524.34	\$ 655.09	\$ 130.75	25%	5%	
50.0	7,300	20%	\$ 227.92	\$ 289.50	\$ 61.58	27%	5%	
50.0	10,950	30%	\$ 299.31	\$ 377.80	\$ 78.49	26%	5%	
50.0	14,600	40%	\$ 370.70	\$ 466.09	\$ 95.39	26%	5%	
50.0	18,250	50%	\$ 442.10	\$ 554.38	\$ 112.28	25%	5%	
50.0	21,900	60%	\$ 513.49	\$ 642.68	\$ 129.19	25%	5%	
50.0	25,550	70%	\$ 584.89	\$ 730.97	\$ 146.08	25%	5%	
50.0	29,200	80%	\$ 656.28	\$ 819.26	\$ 162.98	25%	5%	

*Includes Distribution, Surcharges and SOS (Transmission & Generation) as of March 2023

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Test Period 12 Months Ended December 2022

Line No.	Current			Weather Norm Adjustment	Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue		Norm Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[d]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
HAGERSTOWN & FREDERICK (Special Lighting Contracts)									
1 Distribution									
2 Energy Charge (kWh)									
3 All kWh	1,157,521	\$ 0.01844	\$ 21,345	-	1,157,521	\$ 0.02472	\$ 28,616	\$ 7,271	34.07%
4 Unbilled	6,374		\$ 118		6,374		\$ 158	\$ 40	34.07%
5 Franchise Tax Surcharge			\$ 722				\$ 722	\$ -	0.00%
6 Montgomery County Energy Tax			\$ -				\$ -	\$ -	
7 TOTAL HAGERSTOWN & FREDERICK			\$ 22,184				\$ 29,495	\$ 7,311	32.96%
8 Per Books Revenue			\$ 22,208				\$ 29,528	\$ 7,320	32.96%
9 Correction Factor			0.99890				0.99890		

Total Target	\$ 29,528
Total Adj. Target	\$ 29,495
Base Adj. Target	\$ 28,774
Base Current	\$ 21,462
Increase %	34.07%

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Test Period 12 Months Ended December 2022

Line No.	Current			Weather Norm Adjustment	Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue		Norm Billing Determinants	Rate	Revenue		
	<i>[a]</i>	<i>[b]</i>	<i>[c]=[a]x[b]</i>	<i>[d]</i>	<i>[e]=[a]+[d]</i>	<i>[f]</i>	<i>[g]=[e]x[f]</i>	<i>[h]=[g]-[c]</i>	<i>[i]=[h]/[c]</i>
SCHEDULE C-A (General Service - All Electric)									
1	<u>Distribution</u>								
2	Fixed Distribution Charge	2,515	\$ 4.00	\$ 10,061		2,515	\$ 8.00	\$ 20,121	\$ 10,061 100.00%
3	Minimum kW	1,960	\$ 1.09	\$ 2,136		1,960	\$ 1.47	\$ 2,871	\$ 735 34.41%
4	kWh in Minimum	24,135	\$ -	\$ -	6	24,141	\$ -	\$ -	\$ -
5	Energy Charge (kWh)								
6	All kWh	12,847,061	\$ 0.01757	\$ 225,723	3,306	12,850,367	\$ 0.02362	\$ 303,472	\$ 77,749 34.44%
7	Voltage Discount (kW)								
8	2 kV to 15 kV	15,336	\$ (0.25)	\$ (3,834)		15,336	\$ (0.25)	\$ (3,834)	\$ - 0.00%
9	CSH (Church & School Space Heating)								
10	Fixed Distribution Charge	1,407	\$ 4.00	\$ 5,628		1,407	\$ 8.00	\$ 11,256	\$ 5,628 100.00%
11	Energy Charge (kWh)								
12	All kWh	10,447,069	\$ 0.01357	\$ 141,767	2,694	10,449,763	\$ 0.01824	\$ 190,598	\$ 48,831 34.44%
13	Unbilled	66,093		\$ 656		66,093		\$ 902	\$ 246 37.49%
14	Franchise Tax Surcharge			\$ 14,498			\$ 14,498	\$ -	0.00%
15	Montgomery County Energy Tax			\$ 38,374			\$ 38,374	\$ -	0.00%
16	TOTAL SCHEDULE C-A			\$ 435,008			\$ 578,258	\$ 143,250	32.93%
17	Per Books Revenue			\$ 435,542			\$ 578,968	\$ 143,426	32.93%
18	Correction Factor			0.99877			0.99877		

Total Target	\$ 578,968
Total Adj. Target	\$ 578,258
Base Adj. Target	\$ 525,386
Base Current	\$ 382,136
Increase %	37.49%

37.83%

36.95%

The Potomac Edison Company (Maryland)
Typical Bill Comparison

Schedule C-A							
Demand kW	Energy kWh	Load Factor	Distribution Current Bill	Distribution Proposed Bill	Distribution Incr/(Decr)	Distribution % Change	Total Bill* % Change
5.0	730	20%	\$ 17.72	\$ 25.24	\$ 7.52	42%	5%
5.0	1,095	30%	\$ 24.58	\$ 33.86	\$ 9.28	38%	5%
5.0	1,460	40%	\$ 31.43	\$ 42.49	\$ 11.06	35%	5%
5.0	1,825	50%	\$ 38.29	\$ 51.11	\$ 12.82	33%	5%
5.0	2,190	60%	\$ 45.15	\$ 59.73	\$ 14.58	32%	5%
5.0	2,555	70%	\$ 52.01	\$ 68.35	\$ 16.34	31%	5%
5.0	2,920	80%	\$ 58.87	\$ 76.97	\$ 18.10	31%	5%
7.5	1,095	20%	\$ 24.58	\$ 33.86	\$ 9.28	38%	5%
7.5	1,643	30%	\$ 34.87	\$ 46.81	\$ 11.94	34%	5%
7.5	2,190	40%	\$ 45.15	\$ 59.73	\$ 14.58	32%	5%
7.5	2,738	50%	\$ 55.45	\$ 72.67	\$ 17.22	31%	5%
7.5	3,285	60%	\$ 65.73	\$ 85.59	\$ 19.86	30%	5%
7.5	3,833	70%	\$ 76.02	\$ 98.54	\$ 22.52	30%	5%
7.5	4,380	80%	\$ 86.30	\$ 111.46	\$ 25.16	29%	5%
10.0	1,460	20%	\$ 31.43	\$ 42.49	\$ 11.06	35%	5%
10.0	2,190	30%	\$ 45.15	\$ 59.73	\$ 14.58	32%	5%
10.0	2,920	40%	\$ 58.87	\$ 76.97	\$ 18.10	31%	5%
10.0	3,650	50%	\$ 72.58	\$ 94.21	\$ 21.63	30%	5%
10.0	4,380	60%	\$ 86.30	\$ 111.46	\$ 25.16	29%	5%
10.0	5,110	70%	\$ 100.02	\$ 128.70	\$ 28.68	29%	5%
10.0	5,840	80%	\$ 113.73	\$ 145.94	\$ 32.21	28%	5%
20.0	2,920	20%	\$ 58.87	\$ 76.97	\$ 18.10	31%	4%
20.0	4,380	30%	\$ 86.30	\$ 111.46	\$ 25.16	29%	4%
20.0	5,840	40%	\$ 113.73	\$ 145.94	\$ 32.21	28%	4%
20.0	7,300	50%	\$ 141.17	\$ 180.43	\$ 39.26	28%	4%
20.0	8,760	60%	\$ 168.60	\$ 214.91	\$ 46.31	27%	4%
20.0	10,220	70%	\$ 196.03	\$ 249.40	\$ 53.37	27%	4%
20.0	11,680	80%	\$ 223.47	\$ 283.88	\$ 60.41	27%	4%
30.0	4,380	20%	\$ 86.30	\$ 111.46	\$ 25.16	29%	4%
30.0	6,570	30%	\$ 127.45	\$ 163.18	\$ 35.73	28%	4%
30.0	8,760	40%	\$ 168.60	\$ 214.91	\$ 46.31	27%	4%
30.0	10,950	50%	\$ 209.75	\$ 266.64	\$ 56.89	27%	4%
30.0	13,140	60%	\$ 250.90	\$ 318.37	\$ 67.47	27%	4%
30.0	15,330	70%	\$ 292.05	\$ 370.09	\$ 78.04	27%	4%
30.0	17,520	80%	\$ 333.20	\$ 421.82	\$ 88.62	27%	4%
40.0	5,840	20%	\$ 113.73	\$ 145.94	\$ 32.21	28%	4%
40.0	8,760	30%	\$ 168.60	\$ 214.91	\$ 46.31	27%	4%
40.0	11,680	40%	\$ 223.47	\$ 283.88	\$ 60.41	27%	4%
40.0	14,600	50%	\$ 278.33	\$ 352.85	\$ 74.52	27%	4%
40.0	17,520	60%	\$ 333.20	\$ 421.82	\$ 88.62	27%	4%
40.0	20,440	70%	\$ 388.07	\$ 490.79	\$ 102.72	26%	4%
40.0	23,360	80%	\$ 442.93	\$ 559.76	\$ 116.83	26%	4%
50.0	7,300	20%	\$ 141.17	\$ 180.43	\$ 39.26	28%	4%
50.0	10,950	30%	\$ 209.75	\$ 266.64	\$ 56.89	27%	4%
50.0	14,600	40%	\$ 278.33	\$ 352.85	\$ 74.52	27%	4%
50.0	18,250	50%	\$ 346.92	\$ 439.07	\$ 92.15	27%	4%
50.0	21,900	60%	\$ 415.50	\$ 525.28	\$ 109.78	26%	4%
50.0	25,550	70%	\$ 484.08	\$ 611.49	\$ 127.41	26%	4%
50.0	29,200	80%	\$ 552.67	\$ 697.70	\$ 145.03	26%	4%

*Includes Distribution, Surcharges and SOS (Transmission & Generation) as of March 2023

The Potomac Edison Company (Maryland) Exhibit TSL-3 (May 2023 Update) Proposed Rate Design and Bill Impacts
Typical Bill Comparison

Schedule CSH					
Energy kWh	Distribution Current Bill	Distribution Proposed Bill	Distribution Incr/(Decr)	Distribution % Change	Total Bill* % Change
1,000	\$ 18.79	\$ 26.24	\$ 7.45	40%	6%
2,000	\$ 33.58	\$ 44.48	\$ 10.90	32%	5%
3,000	\$ 48.37	\$ 62.72	\$ 14.35	30%	4%
4,000	\$ 63.16	\$ 80.96	\$ 17.80	28%	4%
5,000	\$ 77.95	\$ 99.20	\$ 21.25	27%	4%
6,000	\$ 92.74	\$ 117.44	\$ 24.70	27%	4%
7,000	\$ 107.53	\$ 135.68	\$ 28.15	26%	4%
8,000	\$ 122.32	\$ 153.92	\$ 31.60	26%	3%
9,000	\$ 137.11	\$ 172.16	\$ 35.05	26%	3%
10,000	\$ 151.90	\$ 190.40	\$ 38.50	25%	3%
11,000	\$ 166.69	\$ 208.64	\$ 41.95	25%	3%
12,000	\$ 181.48	\$ 226.88	\$ 45.40	25%	3%
13,000	\$ 196.27	\$ 245.12	\$ 48.85	25%	3%
14,000	\$ 211.06	\$ 263.36	\$ 52.30	25%	3%
15,000	\$ 225.85	\$ 281.60	\$ 55.75	25%	3%
16,000	\$ 240.64	\$ 299.84	\$ 59.20	25%	3%
17,000	\$ 255.43	\$ 318.08	\$ 62.65	25%	3%
18,000	\$ 270.22	\$ 336.32	\$ 66.10	24%	3%
19,000	\$ 285.01	\$ 354.56	\$ 69.55	24%	3%
20,000	\$ 299.80	\$ 372.80	\$ 73.00	24%	3%
21,000	\$ 314.59	\$ 391.04	\$ 76.45	24%	3%
22,000	\$ 329.38	\$ 409.28	\$ 79.90	24%	3%
23,000	\$ 344.17	\$ 427.52	\$ 83.35	24%	3%
24,000	\$ 358.96	\$ 445.76	\$ 86.80	24%	3%
25,000	\$ 373.75	\$ 464.00	\$ 90.25	24%	3%
26,000	\$ 388.54	\$ 482.24	\$ 93.70	24%	3%
27,000	\$ 403.33	\$ 500.48	\$ 97.15	24%	3%
28,000	\$ 418.12	\$ 518.72	\$ 100.60	24%	3%
29,000	\$ 432.91	\$ 536.96	\$ 104.05	24%	3%
30,000	\$ 447.70	\$ 555.20	\$ 107.50	24%	3%

*Includes Distribution, Surcharges and SOS (Transmission & Generation) as of March 2023

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Test Period 12 Months Ended December 2022

Line No.	Current			Weather Norm Adjustment	Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue		Norm Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[d]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE PH (Power Service)									
1	Distribution								
2	Fixed Distribution Charge	20,167	\$ -	\$ -		20,167	\$ 17.00	\$ 342,839	\$ 342,839
3	Minimum kW	27,928	\$ 1.14	\$ 31,838		27,928	\$ 1.57	\$ 43,940	\$ 12,102 38.01%
4	kWh in Minimum	855,103	\$ -	\$ -	219	855,322	\$ -	\$ -	\$ -
5	Capacity Charge (kW)								
6	All kW	4,399,978	\$ 1.78	\$ 7,831,960		4,399,978	\$ 2.46	\$ 10,809,035	\$ 2,977,075 38.01%
7	Energy Charge (kWh)								
8	All kWh	1,798,447,287	\$ 0.00386	\$ 6,942,007	461,553	1,798,908,840	\$ 0.00533	\$ 9,583,253	\$ 2,641,246 38.05%
9	Voltage Discount (kW)								
10	2 kV to 15 kV	656,641	\$ (0.25)	\$ (164,160)		656,641	\$ (0.25)	\$ (164,160)	\$ - 0.00%
11	Over 15 kV	168,302	\$ (0.50)	\$ (84,151)		168,302	\$ (0.50)	\$ (84,151)	\$ - 0.00%
12	Reactive kVA Charge (kVAR)								
13	Billing kVAR	909,857	\$ 0.40	\$ 363,943		909,857	\$ 0.40	\$ 363,943	\$ - 0.00%
14	Unbilled	3,351,544		\$ 31,487		3,351,544		\$ 44,092	\$ 12,605 40.03%
15	Franchise Tax Surcharge		\$	1,117,645			\$	1,117,645	\$ - 0.00%
16	Montgomery County Energy Tax		\$	3,146,485			\$	3,146,485	\$ - 0.00%
17	TOTAL SCHEDULE PH		\$	19,217,053			\$	25,202,920	\$ 5,985,867 31.15%
18	Per Books Revenue		\$	19,356,146			\$	25,385,339	\$ 6,029,193 31.15%
19	Correction Factor			0.99281				0.99281	

Total Target	\$	25,385,339
Total Adj. Target	\$	25,202,920
Base Adj. Target	\$	20,938,790
Base Current	\$	14,952,923
Increase %		40.03%

The Potomac Edison Company (Maryland)
Typical Bill Comparison

Schedule PH							
Demand kW	Energy kWh	Load Factor	Distribution Current Bill	Distribution Proposed Bill	Distribution Incr/(Decr)	Distribution % Change	Total Bill* % Change
50.0	14,600	40%	\$ 153.82	\$ 217.82	\$ 64.00	42%	4%
50.0	18,250	50%	\$ 170.03	\$ 237.27	\$ 67.24	40%	4%
50.0	21,900	60%	\$ 186.24	\$ 256.73	\$ 70.49	38%	4%
50.0	25,550	70%	\$ 202.44	\$ 276.18	\$ 73.74	36%	3%
50.0	29,200	80%	\$ 218.65	\$ 295.64	\$ 76.99	35%	3%
50.0	32,850	90%	\$ 234.85	\$ 315.09	\$ 80.24	34%	3%
75.0	21,900	40%	\$ 230.74	\$ 318.23	\$ 87.49	38%	4%
75.0	27,375	50%	\$ 255.05	\$ 347.41	\$ 92.36	36%	3%
75.0	32,850	60%	\$ 279.35	\$ 376.59	\$ 97.24	35%	3%
75.0	38,325	70%	\$ 303.66	\$ 405.77	\$ 102.11	34%	3%
75.0	43,800	80%	\$ 327.97	\$ 434.95	\$ 106.98	33%	3%
75.0	49,275	90%	\$ 352.28	\$ 464.14	\$ 111.86	32%	3%
100.0	29,200	40%	\$ 307.65	\$ 418.64	\$ 110.99	36%	3%
100.0	36,500	50%	\$ 340.06	\$ 457.55	\$ 117.49	35%	3%
100.0	43,800	60%	\$ 372.47	\$ 496.45	\$ 123.98	33%	3%
100.0	51,100	70%	\$ 404.88	\$ 535.36	\$ 130.48	32%	3%
100.0	58,400	80%	\$ 437.30	\$ 574.27	\$ 136.97	31%	3%
100.0	65,700	90%	\$ 469.71	\$ 613.18	\$ 143.47	31%	3%
250.0	73,000	40%	\$ 769.12	\$ 1,021.09	\$ 251.97	33%	3%
250.0	91,250	50%	\$ 850.15	\$ 1,118.36	\$ 268.21	32%	3%
250.0	109,500	60%	\$ 931.18	\$ 1,215.64	\$ 284.46	31%	3%
250.0	127,750	70%	\$ 1,012.21	\$ 1,312.91	\$ 300.70	30%	3%
250.0	146,000	80%	\$ 1,093.24	\$ 1,410.18	\$ 316.94	29%	3%
250.0	164,250	90%	\$ 1,174.27	\$ 1,507.45	\$ 333.18	28%	3%
500.0	146,000	40%	\$ 1,538.24	\$ 2,025.18	\$ 486.94	32%	3%
500.0	182,500	50%	\$ 1,700.30	\$ 2,219.73	\$ 519.43	31%	3%
500.0	219,000	60%	\$ 1,862.36	\$ 2,414.27	\$ 551.91	30%	3%
500.0	255,500	70%	\$ 2,024.42	\$ 2,608.82	\$ 584.40	29%	3%
500.0	292,000	80%	\$ 2,186.48	\$ 2,803.36	\$ 616.88	28%	3%
500.0	328,500	90%	\$ 2,348.54	\$ 2,997.91	\$ 649.37	28%	3%
1,000.0	292,000	40%	\$ 3,076.48	\$ 4,033.36	\$ 956.88	31%	3%
1,000.0	365,000	50%	\$ 3,400.60	\$ 4,422.45	\$ 1,021.85	30%	3%
1,000.0	438,000	60%	\$ 3,724.72	\$ 4,811.54	\$ 1,086.82	29%	3%
1,000.0	511,000	70%	\$ 4,048.84	\$ 5,200.63	\$ 1,151.79	28%	2%
1,000.0	584,000	80%	\$ 4,372.96	\$ 5,589.72	\$ 1,216.76	28%	2%
1,000.0	657,000	90%	\$ 4,697.08	\$ 5,978.81	\$ 1,281.73	27%	2%
2,000.0	584,000	40%	\$ 6,152.96	\$ 8,049.72	\$ 1,896.76	31%	3%
2,000.0	730,000	50%	\$ 6,801.20	\$ 8,827.90	\$ 2,026.70	30%	3%
2,000.0	876,000	60%	\$ 7,449.44	\$ 9,606.08	\$ 2,156.64	29%	3%
2,000.0	1,022,000	70%	\$ 8,097.68	\$ 10,384.26	\$ 2,286.58	28%	2%
2,000.0	1,168,000	80%	\$ 8,745.92	\$ 11,162.44	\$ 2,416.52	28%	2%
2,000.0	1,314,000	90%	\$ 9,394.16	\$ 11,940.62	\$ 2,546.46	27%	2%
3,000.0	876,000	40%	\$ 9,229.44	\$ 12,066.08	\$ 2,836.64	31%	3%
3,000.0	1,095,000	50%	\$ 10,201.80	\$ 13,233.35	\$ 3,031.55	30%	3%
3,000.0	1,314,000	60%	\$ 11,174.16	\$ 14,400.62	\$ 3,226.46	29%	3%
3,000.0	1,533,000	70%	\$ 12,146.52	\$ 15,567.89	\$ 3,421.37	28%	2%
3,000.0	1,752,000	80%	\$ 13,118.88	\$ 16,735.16	\$ 3,616.28	28%	2%
3,000.0	1,971,000	90%	\$ 14,091.24	\$ 17,902.43	\$ 3,811.19	27%	2%
4,000.0	1,168,000	40%	\$ 12,305.92	\$ 16,082.44	\$ 3,776.52	31%	3%
4,000.0	1,460,000	50%	\$ 13,602.40	\$ 17,638.80	\$ 4,036.40	30%	3%
4,000.0	1,752,000	60%	\$ 14,898.88	\$ 19,195.16	\$ 4,296.28	29%	3%
4,000.0	2,044,000	70%	\$ 16,195.36	\$ 20,751.52	\$ 4,556.16	28%	2%
4,000.0	2,336,000	80%	\$ 17,491.84	\$ 22,307.88	\$ 4,816.04	28%	2%
4,000.0	2,628,000	90%	\$ 18,788.32	\$ 23,864.24	\$ 5,075.92	27%	2%
5,000.0	1,460,000	40%	\$ 15,382.40	\$ 20,098.80	\$ 4,716.40	31%	3%
5,000.0	1,825,000	50%	\$ 17,003.00	\$ 22,044.25	\$ 5,041.25	30%	3%
5,000.0	2,190,000	60%	\$ 18,623.60	\$ 23,989.70	\$ 5,366.10	29%	3%
5,000.0	2,555,000	70%	\$ 20,244.20	\$ 25,935.15	\$ 5,690.95	28%	2%
5,000.0	2,920,000	80%	\$ 21,864.80	\$ 27,880.60	\$ 6,015.80	28%	2%
5,000.0	3,285,000	90%	\$ 23,485.40	\$ 29,826.05	\$ 6,340.65	27%	2%

*Includes Distribution, Surcharges and SOS (Transmission & Generation) as of March 2023

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Test Period 12 Months Ended December 2022

Line No.	Current			Weather Norm Adjustment	Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue		Norm Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[d]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE AGS (Alternative Generation Service)									
1	Distribution								
2	Fixed Distribution Charge	12	\$ -	\$ -	12	\$ 17.00	\$ 204	\$ 204	
3	kWh in Minimum	3,733,958	\$ -	\$ -	3,733,958	\$ -	\$ -	\$ -	
4	Firm Standby Charge (kW)								
5	All kW	7,200	\$ 0.906	\$ 6,523	7,200	\$ 1.240	\$ 8,925	\$ 2,402	36.82%
6	Interruptible Standby Charge (kW)								
7	All kW	0	\$ 0.857	\$ -	0	\$ 1.173	\$ -	\$ -	
8	Firm or Interruptible Maintenance Charge (kW)								
9	All kW	0	\$ 0.845	\$ -	0	\$ 1.156	\$ -	\$ -	
10	Energy Charge (kWh)								
11	All kWh	0	\$ 0.00151	\$ -	0	\$ 0.00207	\$ -	\$ -	
12	Reactive kVA Charge (kVAR)								
13	Billing kVAR	0	\$ 0.40	\$ -	0	\$ 0.40	\$ -	\$ -	
14	Unbilled	0	\$ -	\$ -	0	\$ -	\$ 0	\$ -	
15	Franchise Tax Surcharge		\$ 13			\$ 13	\$ -	\$ -	0.00%
16	Montgomery County Energy Tax		\$ -			\$ -	\$ -	\$ -	
17	TOTAL SCHEDULE AGS		\$ 6,536			\$ 9,142	\$ 2,606	\$ 39.87%	
18	Per Books Revenue		\$ 6,578			\$ 9,201	\$ 2,623	\$ 39.87%	
19	Correction Factor		0.99360			0.99360			

Total Target	\$ 9,201	39.95%
Total Adj. Target	\$ 9,142	
Base Adj. Target	\$ 9,129	
Base Current	\$ 6,523	
Increase %	39.95%	

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Test Period 12 Months Ended December 2022

Line No.	Current			Weather Norm Adjustment	Pro Forma			Revenue Change	Percent Change
	Billing Determinants	Rate	Revenue		Norm Billing Determinants	Rate	Revenue		
	[a]	[b]	[c]=[a]x[b]	[d]	[e]=[a]+[d]	[f]	[g]=[e]x[f]	[h]=[g]-[c]	[i]=[h]/[c]
SCHEDULE PP (Large Power Service)									
1 Distribution									
2 Fixed Distribution Charge	121	\$ -	\$ -		121	\$ 453.00	\$ 54,813	\$ 54,813	
3 Capacity Charge (kW)									
4 All kW	1,554,198	\$ 0.286	\$ 444,501		1,554,198	\$ 0.411	\$ 638,449	\$ 193,948	43.63%
5 Energy Charge (kWh)									
6 All kWh	709,402,478	\$ 0.00059	\$ 418,547	183,813	709,586,291	\$ 0.00085	\$ 601,327	\$ 182,780	43.67%
7 Reactive kVA Charge (kVAR)									
8 Billing kVAR	208,774	\$ 0.40	\$ 83,510		208,774	\$ 0.40	\$ 83,510	\$ -	0.00%
9 Unbilled	(5,063,385)		\$ (10,631)		(5,063,385)		\$ (15,477)	\$ (4,847)	45.59%
10 Franchise Tax Surcharge			\$ 436,690				\$ 436,690	\$ -	0.00%
11 Montgomery County Energy Tax			\$ -				\$ -	\$ -	
12 TOTAL SCHEDULE PP			\$ 1,372,617				\$ 1,799,311	\$ 426,694	31.09%
13 Per Books Revenue			\$ 1,374,959				\$ 1,802,380	\$ 427,422	31.09%
14 Correction Factor			0.99830				0.99830		

Total Target	\$ 1,802,380	45.59%
Total Adj. Target	\$ 1,799,311	
Base Adj. Target	\$ 1,362,621	
Base Current	\$ 935,927	
Increase %	45.59%	

The Potomac Edison Company (Maryland)

Typical Bill Comparison

Schedule PP							
Demand kW	Energy kWh	Load Factor	Distribution Current Bill	Distribution Proposed Bill	Distribution Incr/(Decr)	Distribution % Change	Total Bill* % Change
5,000.0	1,825,000	50%	\$ 2,543.25	\$ 4,059.25	\$ 1,516.00	60%	1%
5,000.0	2,190,000	60%	\$ 2,765.90	\$ 4,369.50	\$ 1,603.60	58%	1%
5,000.0	2,555,000	70%	\$ 2,988.55	\$ 4,679.75	\$ 1,691.20	57%	1%
5,000.0	2,920,000	80%	\$ 3,211.20	\$ 4,990.00	\$ 1,778.80	55%	1%
5,000.0	3,285,000	90%	\$ 3,433.85	\$ 5,300.25	\$ 1,866.40	54%	1%
5,000.0	3,650,000	100%	\$ 3,656.50	\$ 5,610.50	\$ 1,954.00	53%	1%
7,500.0	2,737,500	50%	\$ 3,814.88	\$ 5,862.38	\$ 2,047.50	54%	1%
7,500.0	3,285,000	60%	\$ 4,148.85	\$ 6,327.75	\$ 2,178.90	53%	1%
7,500.0	3,832,500	70%	\$ 4,482.83	\$ 6,793.13	\$ 2,310.30	52%	1%
7,500.0	4,380,000	80%	\$ 4,816.80	\$ 7,258.50	\$ 2,441.70	51%	1%
7,500.0	4,927,500	90%	\$ 5,150.78	\$ 7,723.88	\$ 2,573.10	50%	1%
7,500.0	5,475,000	100%	\$ 5,484.75	\$ 8,189.25	\$ 2,704.50	49%	1%
10,000.0	3,650,000	50%	\$ 5,086.50	\$ 7,665.50	\$ 2,579.00	51%	1%
10,000.0	4,380,000	60%	\$ 5,531.80	\$ 8,286.00	\$ 2,754.20	50%	1%
10,000.0	5,110,000	70%	\$ 5,977.10	\$ 8,906.50	\$ 2,929.40	49%	1%
10,000.0	5,840,000	80%	\$ 6,422.40	\$ 9,527.00	\$ 3,104.60	48%	1%
10,000.0	6,570,000	90%	\$ 6,867.70	\$ 10,147.50	\$ 3,279.80	48%	1%
10,000.0	7,300,000	100%	\$ 7,313.00	\$ 10,768.00	\$ 3,455.00	47%	1%
20,000.0	7,300,000	50%	\$ 10,173.00	\$ 14,878.00	\$ 4,705.00	46%	1%
20,000.0	8,760,000	60%	\$ 11,063.60	\$ 16,119.00	\$ 5,055.40	46%	1%
20,000.0	10,220,000	70%	\$ 11,954.20	\$ 17,360.00	\$ 5,405.80	45%	1%
20,000.0	11,680,000	80%	\$ 12,844.80	\$ 18,601.00	\$ 5,756.20	45%	1%
20,000.0	13,140,000	90%	\$ 13,735.40	\$ 19,842.00	\$ 6,106.60	44%	1%
20,000.0	14,600,000	100%	\$ 14,626.00	\$ 21,083.00	\$ 6,457.00	44%	1%
30,000.0	10,950,000	50%	\$ 15,259.50	\$ 22,090.50	\$ 6,831.00	45%	1%
30,000.0	13,140,000	60%	\$ 16,595.40	\$ 23,952.00	\$ 7,356.60	44%	1%
30,000.0	15,330,000	70%	\$ 17,931.30	\$ 25,813.50	\$ 7,882.20	44%	1%
30,000.0	17,520,000	80%	\$ 19,267.20	\$ 27,675.00	\$ 8,407.80	44%	1%
30,000.0	19,710,000	90%	\$ 20,603.10	\$ 29,536.50	\$ 8,933.40	43%	1%
30,000.0	21,900,000	100%	\$ 21,939.00	\$ 31,398.00	\$ 9,459.00	43%	1%
40,000.0	14,600,000	50%	\$ 20,346.00	\$ 29,303.00	\$ 8,957.00	44%	1%
40,000.0	17,520,000	60%	\$ 22,127.20	\$ 31,785.00	\$ 9,657.80	44%	1%
40,000.0	20,440,000	70%	\$ 23,908.40	\$ 34,267.00	\$ 10,358.60	43%	1%
40,000.0	23,360,000	80%	\$ 25,689.60	\$ 36,749.00	\$ 11,059.40	43%	1%
40,000.0	26,280,000	90%	\$ 27,470.80	\$ 39,231.00	\$ 11,760.20	43%	1%
40,000.0	29,200,000	100%	\$ 29,252.00	\$ 41,713.00	\$ 12,461.00	43%	1%
50,000.0	18,250,000	50%	\$ 25,432.50	\$ 36,515.50	\$ 11,083.00	44%	1%
50,000.0	21,900,000	60%	\$ 27,659.00	\$ 39,618.00	\$ 11,959.00	43%	1%
50,000.0	25,550,000	70%	\$ 29,885.50	\$ 42,720.50	\$ 12,835.00	43%	1%
50,000.0	29,200,000	80%	\$ 32,112.00	\$ 45,823.00	\$ 13,711.00	43%	1%
50,000.0	32,850,000	90%	\$ 34,338.50	\$ 48,925.50	\$ 14,587.00	42%	1%
50,000.0	36,500,000	100%	\$ 36,565.00	\$ 52,028.00	\$ 15,463.00	42%	1%

*Includes Distribution, Surcharges and SOS (Transmission & Generation) as of March 2023

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Street & Area Lighting Rate Schedules

	kWh	Current			Pro Forma			Revenue Change	Percent Change
		Facility Counts	Rate	Revenue	Facility Counts	Rate	Revenue		
SCHEDULE EMU	[a]	[b]	[c]	[d]=[b]x[c]	[e]	[f]	[g]=[e]x[f]	[h]=[g]-[d]	[i]=[h]/[d]
(Equipment, Maintenance & Unmetered Svc)									
Overhead Service									
HPS-Vertical Open Lens Luminaire/OL									
9,500 Lumen (100 Watt)									
With Pole	51	106	\$ 17.41	\$ 1,845	106	\$ 20.71	\$ 2,196	\$ 350	18.97%
9,500 Lumen (100 Watt)									
Without Pole	51	958	\$ 8.81	\$ 8,440	958	\$ 10.48	\$ 10,041	\$ 1,601	18.97%
MH-Horizontal/Cobra Head									
8,150 Lumen (175 Watt)	74	26	\$ 7.98	\$ 207	26	\$ 9.49	\$ 246	\$ 39	18.97%
HPS-Horizontal/Cobra Head									
9,500 Lumen (100 Watt)	51	174	\$ 9.13	\$ 1,589	174	\$ 10.86	\$ 1,890	\$ 301	18.97%
22,000 Lumen (200 Watt)	86	78	\$ 13.92	\$ 1,087	78	\$ 16.56	\$ 1,293	\$ 206	18.97%
50,000 Lumen (400 Watt)	167	40	\$ 19.57	\$ 781	40	\$ 23.28	\$ 929	\$ 148	18.97%
MH-Horizontal/Cobra Head									
36,000 Lumen (400 Watt)	157	38	\$ 21.28	\$ 812	38	\$ 25.32	\$ 966	\$ 154	18.97%
90,000 Lumen (1,000 Watt)	379	30	\$ 21.58	\$ 647	30	\$ 25.67	\$ 770	\$ 123	18.97%
HPS Floodlight									
22,000 Lumen (200 Watt)	86	46	\$ 15.66	\$ 716	46	\$ 18.63	\$ 852	\$ 136	18.97%
50,000 Lumen(400 Watt)	167	56	\$ 23.60	\$ 1,322	56	\$ 28.08	\$ 1,572	\$ 251	18.97%
MH Floodlight									
36,000 Lumen (400 Watt)	157	47	\$ 24.77	\$ 1,164	47	\$ 29.47	\$ 1,385	\$ 221	18.97%
90,000 Lumen (1,000 Watt)	379	42	\$ 23.94	\$ 1,006	42	\$ 28.48	\$ 1,196	\$ 191	18.97%
Underground Service									
HPS Colonial Post Top 14' Mounting Height									
9,500 Lumen (100 Watt)	51	704	\$ 16.28	\$ 11,461	704	\$ 19.37	\$ 13,636	\$ 2,175	18.97%
MV Colonial Post Top 14' Mounting Height									
11,600 Lumen (175 Watt)	74	36	\$ 22.75	\$ 811	36	\$ 27.07	\$ 965	\$ 154	18.97%
HPS Cobra Head/30' Mounting Height									
Single Luminaire Per Pole									
9,500 Lumen (100 Watt)	51	56	\$ 24.34	\$ 1,363	56	\$ 28.96	\$ 1,622	\$ 259	18.97%
22,000 Lumen (200 Watt)	86	28	\$ 27.14	\$ 760	28	\$ 32.29	\$ 904	\$ 144	18.97%
50,000 Lumen (400 Watt)	167	3	\$ 32.79	\$ 98	3	\$ 39.01	\$ 117	\$ 19	18.97%
Each Additional Luminaire Per Pole									
9,500 Lumen (100 Watt)	51	-	\$ 9.13	\$ -	-	\$ 10.86	\$ -	\$ -	18.97%
22,000 Lumen (200 Watt)	86	-	\$ 13.92	\$ -	-	\$ 16.56	\$ -	\$ -	18.97%
50,000 Lumen (400 Watt)	167	-	\$ 19.57	\$ -	-	\$ 23.28	\$ -	\$ -	18.97%
MH Horizontal Cobra Head/30' Mounting Height									
Single Luminaire Per Pole									
36,000 Lumen (400 Watt)	157	3	\$ 34.29	\$ 103	3	\$ 40.80	\$ 122	\$ 20	18.97%
90,000 Lumen (1,000 Watt)	379	6	\$ 42.51	\$ 255	6	\$ 50.58	\$ 303	\$ 48	18.97%
Each Additional Luminaire Per Pole									
36,000 Lumen (400 Watt)	157	-	\$ 21.28	\$ -	-	\$ 25.32	\$ -	\$ -	18.97%
90,000 Lumen (1,000 Watt)	379	-	\$ 21.58	\$ -	-	\$ 25.67	\$ -	\$ -	18.97%
HPS-Shoe Box/30' Mounting Height									
With Base									
9,500 Lumen (100 Watt)	51	17	\$ 39.36	\$ 669	17	\$ 46.83	\$ 796	\$ 127	18.97%
22,000 Lumen (200 Watt)	86	83	\$ 39.91	\$ 3,313	83	\$ 47.48	\$ 3,941	\$ 629	18.97%
50,000 Lumen (400 Watt)	167	1	\$ 40.04	\$ 27	1	\$ 47.64	\$ 32	\$ 5	18.97%
No Base									
9,500 Lumen (100 Watt)	51	1	\$ 37.57	\$ 38	1	\$ 44.70	\$ 45	\$ 7	18.97%
22,000 Lumen (200 Watt)	86	28	\$ 38.37	\$ 1,074	28	\$ 45.65	\$ 1,278	\$ 204	18.97%
50,000 Lumen (400 Watt)	167	17	\$ 36.77	\$ 625	17	\$ 43.75	\$ 744	\$ 119	18.97%
Each Additional Luminaire Per Pole									
9,500 Lumen (100 Watt)	51	6	\$ 20.72	\$ 124	6	\$ 24.65	\$ 148	\$ 24	18.97%
22,000 Lumen (200 Watt)	86	-	\$ 21.56	\$ -	-	\$ 25.65	\$ -	\$ -	18.97%
50,000 Lumen (400 Watt)	167	1	\$ 19.95	\$ 20	1	\$ 23.74	\$ 24	\$ 4	18.97%

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Street & Area Lighting Rate Schedules

	kWh	Current			Pro Forma			Revenue Change	Percent Change
		Facility Counts	Rate	Revenue	Facility Counts	Rate	Revenue		
MH Shoe Box/30' Mounting Height									
With Base									
36,000 Lumen (400 Watt)	157	-	\$ 41.68	\$ -	-	\$ 49.59	\$ -	\$ -	18.97%
No Base									
36,000 Lumen (400 Watt)	157	-	\$ 37.77	\$ -	-	\$ 44.94	\$ -	\$ -	18.97%
Each Additional Luminaire Per Pole									
36,000 Lumen (400 Watt)	157	-	\$ 21.54	\$ -	-	\$ 25.63	\$ -	\$ -	18.97%
MH Shoe Box/40' Mounting Height									
No Base									
90,000 Lumen (1,000 Watt)	379	-	\$ 47.05	\$ -	-	\$ 55.98	\$ -	\$ -	18.97%
Each Additional Luminaire Per Pole									
90,000 Lumen(1,000 Watt)	379	-	\$ 28.00	\$ -	-	\$ 33.31	\$ -	\$ -	18.97%
SCHEDULE EMU - Long Term Service (Equipment, Maintenance & Unmetered Svc)									
Overhead Service									
HPS-Vertical Open Lens Luminaire/OL									
9,500 Lumen (100 Watt)									
With Pole	51	17	\$ 16.91	\$ 286	17	\$ 20.21	\$ 342	\$ 56	19.54%
9,500 Lumen (100 Watt)									
Without Pole	51	227	\$ 8.31	\$ 1,886	227	\$ 9.98	\$ 2,266	\$ 379	20.12%
MV-Horizontal/Cobra Head									
8,150 Lumen (175 Watt)	74	12	\$ 7.48	\$ 90	12	\$ 8.99	\$ 108	\$ 18	20.24%
HPS-Horizontal/Cobra Head									
9,500 Lumen (100 Watt)	51	2,484	\$ 8.63	\$ 21,437	2,484	\$ 10.36	\$ 25,740	\$ 4,303	20.07%
22,000 Lumen (200 Watt)	86	454	\$ 13.42	\$ 6,093	454	\$ 16.06	\$ 7,292	\$ 1,199	19.68%
50,000 Lumen (400 Watt)	167	53	\$ 19.07	\$ 1,006	53	\$ 22.78	\$ 1,202	\$ 196	19.47%
MH-Horizontal/Cobra Head									
36,000 Lumen (400 Watt)	157	5	\$ 20.78	\$ 104	5	\$ 24.82	\$ 124	\$ 20	19.43%
90,000 Lumen (1,000 Watt)	379	-	\$ 21.08	\$ -	-	\$ 25.17	\$ -	\$ -	19.42%
HPS Floodlight									
22,000 Lumen (200 Watt)	86	29	\$ 15.16	\$ 440	29	\$ 18.13	\$ 526	\$ 86	19.60%
50,000 Lumen(400 Watt)	167	32	\$ 23.10	\$ 732	32	\$ 27.58	\$ 873	\$ 142	19.38%
MH Floodlight									
36,000 Lumen (400 Watt)	157	16	\$ 24.27	\$ 388	16	\$ 28.97	\$ 464	\$ 75	19.37%
90,000 Lumen (1,000 Watt)	379	11	\$ 23.44	\$ 258	11	\$ 27.98	\$ 308	\$ 50	19.38%
Underground Service									
HPS Colonial Post Top 14' Mounting Height									
9,500 Lumen (100 Watt)	51	4,762	\$ 15.78	\$ 75,144	4,762	\$ 18.87	\$ 89,854	\$ 14,710	19.58%
MV Colonial Post Top 14' Mounting Height									
11,600 Lumen (175 Watt)	74	601	\$ 22.25	\$ 13,372	601	\$ 26.57	\$ 15,967	\$ 2,594	19.40%
HPS Cobra Head/30' Mounting Height									
Single Luminaire Per Pole									
9,500 Lumen (100 Watt)	51	26	\$ 23.84	\$ 620	26	\$ 28.46	\$ 740	\$ 120	19.37%
22,000 Lumen (200 Watt)	86	135	\$ 26.64	\$ 3,596	135	\$ 31.79	\$ 4,292	\$ 695	19.33%
50,000 Lumen (400 Watt)	167	1	\$ 32.29	\$ 32	1	\$ 38.51	\$ 39	\$ 6	19.27%
Each Additional Luminaire Per Pole									
9,500 Lumen (100 Watt)	51	-	\$ 8.63	\$ -	-	\$ 10.36	\$ -	\$ -	20.07%
22,000 Lumen (200 Watt)	86	-	\$ 13.42	\$ -	-	\$ 16.06	\$ -	\$ -	19.68%
50,000 Lumen (400 Watt)	167	-	\$ 19.07	\$ -	-	\$ 22.78	\$ -	\$ -	19.47%
MH Horizontal Cobra Head/30' Mounting Height									
Single Luminaire Per Pole									
36,000 Lumen (400 Watt)	157	1	\$ 33.79	\$ 34	1	\$ 40.30	\$ 40	\$ 7	19.25%
90,000 Lumen (1,000 Watt)	379	-	\$ 42.01	\$ -	-	\$ 50.08	\$ -	\$ -	19.20%
Each Additional Luminaire Per Pole									
36,000 Lumen (400 Watt)	157	-	\$ 20.78	\$ -	-	\$ 24.82	\$ -	\$ -	19.43%
90,000 Lumen (1,000 Watt)	379	-	\$ 21.08	\$ -	-	\$ 25.17	\$ -	\$ -	19.42%
HPS-Shoe Box/30' Mounting Height									
With Base									
9,500 Lumen (100 Watt)	51	-	\$ 38.86	\$ -	-	\$ 46.33	\$ -	\$ -	19.22%
22,000 Lumen (200 Watt)	86	23	\$ 39.41	\$ 906	23	\$ 46.98	\$ 1,081	\$ 174	19.21%
50,000 Lumen (400 Watt)	167	2	\$ 39.54	\$ 79	2	\$ 47.14	\$ 94	\$ 15	19.21%
No Base									
9,500 Lumen (100 Watt)	51	17	\$ 37.07	\$ 630	17	\$ 44.20	\$ 751	\$ 121	19.23%
22,000 Lumen (200 Watt)	86	426	\$ 37.87	\$ 16,133	426	\$ 45.15	\$ 19,234	\$ 3,101	19.22%
50,000 Lumen (400 Watt)	167	1	\$ 36.27	\$ 36	1	\$ 43.25	\$ 43	\$ 7	19.24%
Each Additional Luminaire Per Pole									
9,500 Lumen (100 Watt)	51	4	\$ 20.22	\$ 81	4	\$ 24.15	\$ 97	\$ 16	19.44%
22,000 Lumen (200 Watt)	86	-	\$ 21.06	\$ -	-	\$ 25.15	\$ -	\$ -	19.42%
50,000 Lumen (400 Watt)	167	-	\$ 19.45	\$ -	-	\$ 23.24	\$ -	\$ -	19.46%

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Street & Area Lighting Rate Schedules

	kWh	Current			Pro Forma			Revenue Change	Percent Change
		Facility Counts	Rate	Revenue	Facility Counts	Rate	Revenue		
MH Shoe Box/30' Mounting Height									
With Base									
36,000 Lumen (400 Watt)	157	-	\$ 41.18	\$ -	-	\$ 49.09	\$ -	\$ -	19.20%
No Base									
36,000 Lumen (400 Watt)	157	113	\$ 37.27	\$ 4,212	113	\$ 44.44	\$ 5,021	\$ 810	19.23%
Each Additional Luminaire Per Pole									
36,000 Lumen (400 Watt)	157	94	\$ 21.04	\$ 1,978	94	\$ 25.13	\$ 2,362	\$ 384	19.43%
MH Shoe Box/40' Mounting Height									
No Base									
90,000 Lumen (1,000 Watt)	379	-	\$ 46.55	\$ -	-	\$ 55.48	\$ -	\$ -	19.18%
Each Additional Luminaire Per Pole									
90,000 Lumen(1,000 Watt)	379	-	\$ 27.50	\$ -	-	\$ 32.81	\$ -	\$ -	19.32%
SCHEDULE MU									
(Maintenance & Unmetered Service)									
HPS Vapor									
Customer Owned Pole									
9,500 Lumen (100 Watt)	51	1,279	\$ 2.71	\$ 3,466	1,279	\$ 3.22	\$ 4,124	\$ 658	18.97%
22,000 Lumen (200 Watt)	86	240	\$ 2.75	\$ 660	240	\$ 3.27	\$ 785	\$ 125	18.97%
50,000 Lumen (400 Watt)	167	69	\$ 6.77	\$ 467	69	\$ 8.05	\$ 556	\$ 89	18.97%
Company Distr. System									
9,500 Lumen (100 Watt)	51	122	\$ 4.08	\$ 498	122	\$ 4.85	\$ 592	\$ 94	18.97%
22,000 Lumen (200 Watt)	86	52	\$ 4.12	\$ 214	52	\$ 4.90	\$ 255	\$ 41	18.97%
50,000 Lumen (400 Watt)	167	-	\$ 8.10	\$ -	-	\$ 9.64	\$ -	\$ -	18.97%
Mercury Vapor									
Customer Owned Pole									
8,150 Lumen (175 Watt)	74	199	\$ 2.58	\$ 513	199	\$ 3.07	\$ 611	\$ 97	18.97%
11,500 Lumen (250 Watt)	103	-	\$ 5.05	\$ -	-	\$ 6.01	\$ -	\$ -	18.97%
21,500 Lumen (400 Watt)	162	-	\$ 5.47	\$ -	-	\$ 6.51	\$ -	\$ -	18.97%
60,000 Lumen (1,000 Watt)	386	-	\$ 7.61	\$ -	-	\$ 9.05	\$ -	\$ -	18.97%
Company Distr. System									
8,150 Lumen (175 Watt)	74	1	\$ 3.96	\$ 4	1	\$ 4.71	\$ 5	\$ 1	18.97%
11,500 Lumen (250 Watt)	103	4	\$ 6.42	\$ 26	4	\$ 7.64	\$ 31	\$ 5	18.97%
21,500 Lumen (400 Watt)	162	-	\$ 6.81	\$ -	-	\$ 8.10	\$ -	\$ -	18.97%
60,000 Lumen (1,000 Watt)	386	-	\$ 8.95	\$ -	-	\$ 10.65	\$ -	\$ -	18.97%
Metal Halide									
Customer Owned Pole									
11,600 Lumen (175 Watt)	74	62	\$ 4.20	\$ 260	62	\$ 5.00	\$ 310	\$ 49	18.97%
15,000 Lumen (250 Watt)	103	49	\$ 4.45	\$ 218	49	\$ 5.29	\$ 259	\$ 41	18.97%
36,000 Lumen (400 Watt)	157	8	\$ 7.30	\$ 58	8	\$ 8.69	\$ 69	\$ 11	18.97%
90,000 Lumen (1,000 Watt)	379	-	\$ 8.93	\$ -	-	\$ 10.62	\$ -	\$ -	18.97%
Company Distr. System									
11,600 Lumen (175 Watt)	74	-	\$ 5.54	\$ -	-	\$ 6.59	\$ -	\$ -	18.97%
15,000 Lumen (250 Watt)	103	28	\$ 5.80	\$ 162	28	\$ 6.90	\$ 193	\$ 31	18.97%
36,000 Lumen (400 Watt)	157	72	\$ 8.68	\$ 625	72	\$ 10.33	\$ 744	\$ 119	18.97%
90,000 Lumen (1,000 Watt)	379	3	\$ 10.27	\$ 31	3	\$ 12.22	\$ 37	\$ 6	18.97%
Incandescent									
Customer Owned Pole									
1,000 Lumen (100 Watt)	37	-	\$ 4.29	\$ -	-	\$ 5.10	\$ -	\$ -	18.97%
2,500 Lumen (200 Watt)	71	-	\$ 4.36	\$ -	-	\$ 5.19	\$ -	\$ -	18.97%
4,000 Lumen (325 Watt)	115	-	\$ 4.58	\$ -	-	\$ 5.45	\$ -	\$ -	18.97%
6,000 Lumen (450 Watt)	158	-	\$ 4.75	\$ -	-	\$ 5.65	\$ -	\$ -	18.97%
Company Distr. System									
1,000 Lumen (100 Watt)	37	10	\$ 5.63	\$ 56	10	\$ 6.70	\$ 67	\$ 11	18.97%
2,500 Lumen (200 Watt)	71	-	\$ 5.70	\$ -	-	\$ 6.78	\$ -	\$ -	18.97%
4,000 Lumen (325 Watt)	115	-	\$ 5.92	\$ -	-	\$ 7.04	\$ -	\$ -	18.97%
6,000 Lumen (450 Watt)	158	-	\$ 6.10	\$ -	-	\$ 7.26	\$ -	\$ -	18.97%

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Street & Area Lighting Rate Schedules

		Current				Pro Forma					
	kWh	Facility Counts	Rate	Revenue		Facility Counts	Rate	Revenue	Revenue Change	Percent Change	
SCHEDULE EM											
(Equipment & Maintenance Service)											
Overhead Service											
MV Horizontal Cobra Head											
8,150 Lumen (175 Watt)		-	\$ 8.76	\$ -		-	\$ 10.42	\$ -	\$ -	-	18.97%
HPS Horizontal Cobra Head											
9,500 Lumen (100 Watt)		2	\$ 9.08	\$ 18		2	\$ 10.80	\$ 22	\$ 3	18.97%	18.97%
22,000 Lumen (200 Watt)		-	\$ 13.87	\$ -		-	\$ 16.50	\$ -	\$ -	-	18.97%
50,000 Lumen (400 Watt)		-	\$ 15.89	\$ -		-	\$ 18.91	\$ -	\$ -	-	18.97%
MH Horizontal Cobra Head											
36,000 Lumen (400 Watt)		-	\$ 16.67	\$ -		-	\$ 19.83	\$ -	\$ -	-	18.97%
90,000 Lumen (1,000 Watt)		-	\$ 21.18	\$ -		-	\$ 25.20	\$ -	\$ -	-	18.97%
HPS Floodlight											
22,000 Lumen (200 Watt)		-	\$ 15.62	\$ -		-	\$ 18.58	\$ -	\$ -	-	18.97%
50,000 Lumen (400 Watt)		1	\$ 18.43	\$ 17		1	\$ 21.93	\$ 20	\$ 3	18.97%	18.97%
MH Floodlight											
36,000 Lumen (400 Watt)		-	\$ 19.66	\$ -		-	\$ 23.39	\$ -	\$ -	-	18.97%
90,000 Lumen (1000 Watt)		-	\$ 22.94	\$ -		-	\$ 27.29	\$ -	\$ -	-	18.97%
Underground Service											
MH Colonial Post Top 14' Mounting Height											
11,600 Lumen (175 Watt)		4	\$ 22.70	\$ 91		4	\$ 27.01	\$ 108	\$ 17	18.97%	18.97%
HPS Horizontal Cobra Head/30' Mtg Height											
Single Luminaire Per Pole											
9,500 Lumen (100 Watt)		-	\$ 24.60	\$ -		-	\$ 29.27	\$ -	\$ -	-	18.97%
22,000 Lumen (200 Watt)		-	\$ 28.18	\$ -		-	\$ 33.53	\$ -	\$ -	-	18.97%
50,000 Lumen (400 Watt)		-	\$ 31.44	\$ -		-	\$ 37.41	\$ -	\$ -	-	18.97%
Each Additional Luminaire Per Pole											
9,500 Lumen (100 Watt)		-	\$ 9.08	\$ -		-	\$ 10.80	\$ -	\$ -	-	18.97%
22,000 Lumen (200 Watt)		-	\$ 13.87	\$ -		-	\$ 16.50	\$ -	\$ -	-	18.97%
50,000 Lumen (400 Watt)		-	\$ 15.89	\$ -		-	\$ 18.91	\$ -	\$ -	-	18.97%
MH Horizontal Cobra Head/30' Mtg Height											
Single Luminaire Per Pole											
36,500 Lumen (400 Watt)		-	\$ 34.10	\$ -		-	\$ 40.57	\$ -	\$ -	-	18.97%
90,000 Lumen (1,000 Watt)		-	\$ 42.11	\$ -		-	\$ 50.10	\$ -	\$ -	-	18.97%
Each Additional Luminaire Per Pole											
36,500 Lumen (400 Watt)		-	\$ 16.67	\$ -		-	\$ 19.83	\$ -	\$ -	-	18.97%
90,000 Lumen (1,000 Watt)		-	\$ 21.18	\$ -		-	\$ 25.20	\$ -	\$ -	-	18.97%
HPS Shoe Box/30' Mounting Height											
Single Luminaire Per Pole w/base											
9,500 Lumen (100 Watt)		1	\$ 39.88	\$ 40		1	\$ 47.45	\$ 47	\$ 8	18.97%	18.97%
22,000 Lumen (200 Watt)		-	\$ 40.38	\$ -		-	\$ 48.04	\$ -	\$ -	-	18.97%
50,000 Lumen (400 Watt)		-	\$ 40.44	\$ -		-	\$ 48.11	\$ -	\$ -	-	18.97%
No Base											
9,500 Lumen (100 Watt)		1	\$ 36.83	\$ 37		1	\$ 43.82	\$ 44	\$ 7	18.97%	18.97%
22,000 Lumen (200 Watt)		-	\$ 37.60	\$ -		-	\$ 44.73	\$ -	\$ -	-	18.97%
50,000 Lumen (400 Watt)		-	\$ 37.81	\$ -		-	\$ 44.98	\$ -	\$ -	-	18.97%
Each Additional Luminaire Per Pole											
9,500 Lumen (100 Watt)		-	\$ 21.23	\$ -		-	\$ 25.26	\$ -	\$ -	-	18.97%
22,000 Lumen (200 Watt)		-	\$ 22.01	\$ -		-	\$ 26.19	\$ -	\$ -	-	18.97%
50,000 Lumen (400 Watt)		-	\$ 22.21	\$ -		-	\$ 26.42	\$ -	\$ -	-	18.97%
MH Shoe Box/30' Mounting Height											
With Base											
36,000 Lumen (400 Watt)		-	\$ 41.45	\$ -		-	\$ 49.31	\$ -	\$ -	-	18.97%
No Base											
36,000 Lumen (400 Watt)		-	\$ 38.82	\$ -		-	\$ 46.19	\$ -	\$ -	-	18.97%
Each Additional Luminaire Per Pole											
36,000 Lumen (400 Watt)		-	\$ 23.22	\$ -		-	\$ 27.63	\$ -	\$ -	-	18.97%
MH Shoe Box/40' Mounting Height											
With Base											
90,000 Lumen (1,000 Watt)		-	\$ 47.36	\$ -		-	\$ 56.35	\$ -	\$ -	-	18.97%
Each Additional Luminaire Per Pole											
90,000 Lumen (1,000 Watt)		-	\$ 27.60	\$ -		-	\$ 32.84	\$ -	\$ -	-	18.97%

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Street & Area Lighting Rate Schedules

		Current				Pro Forma				Revenue Change		Percent Change
		Facility Counts	Rate	Revenue		Facility Counts	Rate	Revenue				
SCHEDULE EM - Long Term Service (Equipment & Maintenance Service)												
Overhead Service												
MV Horizontal Cobra Head												
8,150 Lumen (175 Watt)		-	\$ 8.26	\$ -	-	\$ 9.92	\$ -	\$ -	\$ -	20.12%		
HPS Horizontal Cobra Head												
9,500 Lumen (100 Watt)		4	\$ 8.58	\$ 36	4	\$ 10.30	\$ 44	\$ 7	20.08%			
22,000 Lumen (200 Watt)		-	\$ 13.37	\$ -	-	\$ 16.00	\$ -	\$ -	19.68%			
50,000 Lumen (400 Watt)		-	\$ 15.39	\$ -	-	\$ 18.41	\$ -	\$ -	19.59%			
MH Horizontal Cobra Head												
36,000 Lumen (400 Watt)		-	\$ 16.17	\$ -	-	\$ 19.33	\$ -	\$ -	19.56%			
90,000 Lumen (1,000 Watt)		1	\$ 20.68	\$ 17	1	\$ 24.70	\$ 21	\$ 3	19.43%			
HPS Floodlight												
22,000 Lumen (200 Watt)		-	\$ 15.12	\$ -	-	\$ 18.08	\$ -	\$ -	19.60%			
50,000 Lumen (400 Watt)		-	\$ 17.93	\$ -	-	\$ 21.43	\$ -	\$ -	19.50%			
MH Floodlight												
36,000 Lumen (400 Watt)		-	\$ 19.16	\$ -	-	\$ 22.89	\$ -	\$ -	19.47%			
90,000 Lumen (1000 Watt)		-	\$ 22.44	\$ -	-	\$ 26.79	\$ -	\$ -	19.40%			
Underground Service												
MH Colonial Post Top 14' Mounting Height												
11,600 Lumen (175 Watt)		6	\$ 22.20	\$ 133	6	\$ 26.51	\$ 159	\$ 26	19.40%			
HPS Horizontal Cobra Head/30' Mtg Height												
Single Luminaire Per Pole												
9,500 Lumen (100 Watt)		-	\$ 24.10	\$ -	-	\$ 28.77	\$ -	\$ -	19.37%			
22,000 Lumen (200 Watt)		-	\$ 27.68	\$ -	-	\$ 33.03	\$ -	\$ -	19.32%			
50,000 Lumen (400 Watt)		-	\$ 30.94	\$ -	-	\$ 36.91	\$ -	\$ -	19.28%			
Each Additional Luminaire Per Pole												
9,500 Lumen (100 Watt)		-	\$ 8.58	\$ -	-	\$ 10.30	\$ -	\$ -	20.08%			
22,000 Lumen (200 Watt)		-	\$ 13.37	\$ -	-	\$ 16.00	\$ -	\$ -	19.68%			
50,000 Lumen (400 Watt)		-	\$ 15.39	\$ -	-	\$ 18.41	\$ -	\$ -	19.59%			
MH Horizontal Cobra Head/30' Mtg Height												
Single Luminaire Per Pole												
36,500 Lumen (400 Watt)		-	\$ 33.60	\$ -	-	\$ 40.07	\$ -	\$ -	19.26%			
90,000 Lumen (1,000 Watt)		8	\$ 41.61	\$ 333	8	\$ 49.60	\$ 397	\$ 64	19.20%			
Each Additional Luminaire Per Pole												
36,500 Lumen (400 Watt)		-	\$ 16.17	\$ -	-	\$ 19.33	\$ -	\$ -	19.56%			
90,000 Lumen (1,000 Watt)		-	\$ 20.68	\$ -	-	\$ 24.70	\$ -	\$ -	19.43%			
HPS Shoe Box/30' Mounting Height												
Single Luminaire Per Pole w/Base												
9,500 Lumen (100 Watt)		-	\$ 39.38	\$ -	-	\$ 46.95	\$ -	\$ -	19.22%			
22,000 Lumen (200 Watt)		-	\$ 39.88	\$ -	-	\$ 47.54	\$ -	\$ -	19.21%			
50,000 Lumen (400 Watt)		-	\$ 39.94	\$ -	-	\$ 47.61	\$ -	\$ -	19.21%			
No Base												
9,500 Lumen (100 Watt)		-	\$ 36.33	\$ -	-	\$ 43.32	\$ -	\$ -	19.24%			
22,000 Lumen (200 Watt)		-	\$ 37.10	\$ -	-	\$ 44.23	\$ -	\$ -	19.23%			
50,000 Lumen (400 Watt)		-	\$ 37.31	\$ -	-	\$ 44.48	\$ -	\$ -	19.23%			
Each Additional Luminaire Per Pole												
9,500 Lumen (100 Watt)		-	\$ 20.73	\$ -	-	\$ 24.76	\$ -	\$ -	19.43%			
22,000 Lumen (200 Watt)		-	\$ 21.51	\$ -	-	\$ 25.69	\$ -	\$ -	19.42%			
50,000 Lumen (400 Watt)		-	\$ 21.71	\$ -	-	\$ 25.92	\$ -	\$ -	19.41%			
MH Shoe Box/30' Mounting Height												
With Base												
36,000 Lumen (400 Watt)		-	\$ 40.95	\$ -	-	\$ 48.81	\$ -	\$ -	19.21%			
No Base												
36,000 Lumen (400 Watt)		-	\$ 38.32	\$ -	-	\$ 45.69	\$ -	\$ -	19.22%			
Each Additional Luminaire Per Pole												
36,000 Lumen (400 Watt)		-	\$ 22.72	\$ -	-	\$ 27.13	\$ -	\$ -	19.39%			
MH Shoe Box/40' Mounting Height												
With Base												
90,000 Lumen (1,000 Watt)		-	\$ 46.86	\$ -	-	\$ 55.85	\$ -	\$ -	19.18%			
Each Additional Luminaire Per Pole												
90,000 Lumen (1,000 Watt)		-	\$ 27.10	\$ -	-	\$ 32.34	\$ -	\$ -	19.32%			

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Street & Area Lighting Rate Schedules

	kWh	Current			Pro Forma			Revenue Change	Percent Change	
		Facility Counts	Rate	Revenue	Facility Counts	Rate	Revenue			
SCHEDULE OL (Outdoor Lighting Service)										
High Pressure Sodium										
9,500 Lumen (100 Watt)	51	451	\$ 8.81	\$ 3,973	451	\$ 10.48	\$ 4,727	\$ 754	18.97%	
22,000 Lumen (200 Watt)	86	47	\$ 15.93	\$ 749	47	\$ 18.95	\$ 891	\$ 142	18.97%	
Mercury Vapor										
8,150 Lumen (175 Watt)	74	2,001	\$ 8.37	\$ 16,748	2,001	\$ 9.96	\$ 19,926	\$ 3,178	18.97%	
21,500 Lumen (400 Watt)	162	109	\$ 14.58	\$ 1,583	109	\$ 17.35	\$ 1,883	\$ 300	18.97%	
Standard Wood Pole		320	\$ 3.60	\$ 1,152	320	\$ 4.28	\$ 1,371	\$ 219	18.97%	
Wire		54,944	\$ 0.022	\$ 1,209	54,944	\$ 0.026	\$ 1,438	\$ 229	18.97%	
Transformer Capacity		72	\$ 3.60	\$ 259	72	\$ 4.28	\$ 308	\$ 49	18.97%	
SCHEDULE AL (Area Lighting Service)										
Underground Service(Area Lighting)										
8,150 Lumen (175 Watt)	74	1	\$ 14.03	\$ 14	1	\$ 16.69	\$ 17	\$ 3	18.97%	
Floodlighting										
Mercury Vapor										
21,500 Lumen (400 Watt)	162	60	\$ 17.73	\$ 1,067	60	\$ 21.09	\$ 1,269	\$ 202	18.97%	
60,000 Lumen (1,000 Watt)	386	23	\$ 22.43	\$ 516	23	\$ 26.69	\$ 614	\$ 98	18.97%	
High Pressure Sodium										
50,000 Lumen (400 Watt)	167	81	\$ 23.60	\$ 1,911	81	\$ 28.08	\$ 2,274	\$ 363	18.97%	
Quartz Iodine (500 Watt)	176	-	\$ 18.61	\$ -	-	\$ 22.14	\$ -	\$ -	18.97%	
Poles - Wood Standard										
30 foot		4	\$ 3.67	\$ 15	4	\$ 4.37	\$ 17	\$ 3	18.97%	
35 foot		45	\$ 5.13	\$ 228	45	\$ 6.10	\$ 272	\$ 43	18.97%	
40 foot		8	\$ 5.50	\$ 43	8	\$ 6.54	\$ 51	\$ 8	18.97%	
Poles - Wood Other										
14 foot		-	\$ 7.42	\$ -	-	\$ 8.83	\$ -	\$ -	18.97%	
35 foot		1	\$ 7.81	\$ 8	1	\$ 9.29	\$ 9	\$ 1	18.97%	
Poles - Metal										
14 foot		1	\$ 5.16	\$ 5	1	\$ 6.14	\$ 6	\$ 1	18.97%	
30 foot		-	\$ 15.40	\$ -	-	\$ 18.32	\$ -	\$ -	18.97%	
Wire		11,421	\$ 0.023	\$ 263	11,421	\$ 0.027	\$ 313	\$ 50	18.97%	
Customer Owned Equipment										
Mercury Vapor										
250 Watt	103	6	\$ 5.05	\$ 30	6	\$ 6.01	\$ 36	\$ 6	18.97%	
400 Watt	162	12	\$ 5.47	\$ 66	12	\$ 6.51	\$ 78	\$ 12	18.97%	
1,000 Watt	386	4	\$ 7.61	\$ 30	4	\$ 9.05	\$ 36	\$ 6	18.97%	
High Pressure Sodium										
400 Watt Bracket	167	32	\$ 6.77	\$ 217	32	\$ 8.05	\$ 258	\$ 41	18.97%	
400 Watt Post Top	167	75	\$ 6.77	\$ 508	75	\$ 8.05	\$ 604	\$ 96	18.97%	

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Street & Area Lighting Rate Schedules

		Current			Pro Forma				
	kWh	Facility Counts	Rate	Revenue	Facility Counts	Rate	Revenue	Revenue Change	Percent Change
SCHEDULE MSL									
(Street & Highway Service)									
High Pressure Sodium									
Overhead Supply - Wood Pole									
5,800 Lumen (70 Watt)	37	95	\$ 8.65	\$ 822	95	\$ 10.29	\$ 978	\$ 156	18.97%
9,500 Lumen (100 Watt)	51	3,560	\$ 8.56	\$ 30,469	3,560	\$ 10.18	\$ 36,251	\$ 5,781	18.97%
22,000 Lumen (200 Watt)	86	298	\$ 13.35	\$ 3,975	298	\$ 15.88	\$ 4,729	\$ 754	18.97%
50,000 Lumen (400 Watt)	167	61	\$ 19.00	\$ 1,151	61	\$ 22.61	\$ 1,369	\$ 218	18.97%
Multiple Units									
5,800 Lumen (70 Watt)	37	-	\$ 8.65	\$ -	-	\$ 10.29	\$ -	\$ -	18.97%
9,500 Lumen (100 Watt)	51	1	\$ 8.56	\$ 9	1	\$ 10.18	\$ 10	\$ 2	18.97%
22,000 Lumen (200 Watt)	86	18	\$ 13.35	\$ 240	18	\$ 15.88	\$ 286	\$ 46	18.97%
50,000 Lumen (400 Watt)	167	-	\$ 19.00	\$ -	-	\$ 22.61	\$ -	\$ -	18.97%
Overhead Supply - Metal Pole									
50,000 Lumen (400 Watt)	167	1	\$ 32.22	\$ 32	1	\$ 38.33	\$ 38	\$ 6	18.97%
Underground Supply - Standard Pole									
Low mount									
5,800 Lumen (70 Watt)	37	-	\$ 15.79	\$ -	-	\$ 18.79	\$ -	\$ -	18.97%
9,500 Lumen (100 Watt)	51	4,431	\$ 15.64	\$ 69,301	4,431	\$ 18.61	\$ 82,450	\$ 13,149	18.97%
High mount									
5,800 Lumen (70 Watt)	37	-	\$ 23.87	\$ -	-	\$ 28.40	\$ -	\$ -	18.97%
9,500 Lumen (100 Watt)	51	4	\$ 23.77	\$ 95	4	\$ 28.28	\$ 113	\$ 18	18.97%
22,000 Lumen (200 Watt)	86	733	\$ 26.57	\$ 19,476	733	\$ 31.61	\$ 23,171	\$ 3,695	18.97%
50,000 Lumen (400 Watt)	167	2	\$ 32.22	\$ 64	2	\$ 38.33	\$ 77	\$ 12	18.97%
High Pressure Sodium - Rectangular Enclosed									
Underground Supply - Standard Pole									
High mount									
9,500 Lumen (100 Watt)	51	19	\$ 37.01	\$ 703	19	\$ 44.03	\$ 837	\$ 133	18.97%
22,000 Lumen (200 Watt)	86	40	\$ 37.80	\$ 1,512	40	\$ 44.97	\$ 1,799	\$ 287	18.97%
50,000 Lumen (400 Watt)	167	-	\$ 36.19	\$ -	-	\$ 43.06	\$ -	\$ -	18.97%
Multiple Units									
9,500 Lumen (100 Watt)	51	-	\$ 20.16	\$ -	-	\$ 23.99	\$ -	\$ -	18.97%
22,000 Lumen (200 Watt)	86	-	\$ 20.99	\$ -	-	\$ 24.97	\$ -	\$ -	18.97%
50,000 Lumen (400 Watt)	167	-	\$ 19.37	\$ -	-	\$ 23.05	\$ -	\$ -	18.97%
Mercury Vapor									
Overhead Supply - Wood Pole									
4,000 Lumen (100 Watt)	45	6	\$ 8.46	\$ 51	6	\$ 10.07	\$ 60	\$ 10	18.97%
8,150 Lumen (175 Watt)	74	712	\$ 7.40	\$ 5,269	712	\$ 8.80	\$ 6,269	\$ 1,000	18.97%
11,500 Lumen (250 Watt)	103	1	\$ 10.81	\$ 11	1	\$ 12.86	\$ 13	\$ 2	18.97%
21,500 Lumen (400 Watt)	162	73	\$ 10.90	\$ 793	73	\$ 12.97	\$ 943	\$ 150	18.97%
Overhead Supply - Metal Pole									
21,500 Lumen (400 Watt)	162	-	\$ 24.51	\$ -	-	\$ 29.16	\$ -	\$ -	18.97%
Multiple Units									
8,150 Lumen (175 Watt)	74	-	\$ 6.93	\$ -	-	\$ 8.24	\$ -	\$ -	18.97%
21,500 Lumen (400 Watt)	162	2	\$ 10.23	\$ 20	2	\$ 12.17	\$ 24	\$ 4	18.97%
Underground Supply									
Low Mount									
4,000 Lumen (100 Watt)	45	6	\$ 12.20	\$ 73	6	\$ 14.51	\$ 87	\$ 14	18.97%
8,150 Lumen (175 Watt)	74	1,058	\$ 13.97	\$ 14,773	1,058	\$ 16.62	\$ 17,576	\$ 2,803	18.97%
High Mount									
11,500 Lumen (250 Watt)	103	-	\$ 24.73	\$ -	-	\$ 29.42	\$ -	\$ -	18.97%
21,500 Lumen (400 Watt)	162	24	\$ 24.51	\$ 588	24	\$ 29.16	\$ 700	\$ 112	18.97%
Continuous Burn									
Overhead Supply - Wood Pole									
22,000 Lumen (200 Watt)	86	2	\$ 21.36	\$ 43	2	\$ 25.41	\$ 51	\$ 8	18.97%
50,000 Lumen (400 Watt)	167	1	\$ 30.40	\$ 23	1	\$ 36.17	\$ 27	\$ 4	18.97%
Overhead wire		1,575	\$ 0.022	\$ 35	1,575	\$ 0.026	\$ 41	\$ 7	18.97%
Underground wire		-	\$ 0.029	\$ -	-	\$ 0.035	\$ -	\$ -	18.97%
Customer Owned Equipment									
5,800 Lumen (70 Watt)	37	-	\$ 3.07	\$ -	-	\$ 3.65	\$ -	\$ -	18.97%
9,500 Lumen (100 Watt)	51	261	\$ 2.95	\$ 770	261	\$ 3.51	\$ 916	\$ 146	18.97%
22,000 Lumen (200 Watt)	86	157	\$ 3.60	\$ 565	157	\$ 4.28	\$ 672	\$ 107	18.97%
50,000 Lumen (400 Watt)	167	-	\$ 6.08	\$ -	-	\$ 7.23	\$ -	\$ -	18.97%

The Potomac Edison Company (Maryland)
Proposed Distribution Rates
Street & Area Lighting Rate Schedules

	kWh	Current			Pro Forma			Revenue Change	Percent Change	
		Facility Counts	Rate	Revenue	Facility Counts	Rate	Revenue			
SCHEDULE LED (Light Emitting Diode Service)										
Short Term										
Cobra 4,000 Lumen (50 Watt)	18	6	\$ 6.80	\$ 41	6	\$ 8.09	\$ 49	\$ 8	18.97%	
Cobra 7,000 Lumen (90 Watt)	32	-	\$ 8.55	-	-	\$ 10.17	-	\$ -	18.97%	
Cobra 11,500 Lumen (130 Watt)	46	-	\$ 9.10	-	-	\$ 10.83	-	\$ -	18.97%	
Cobra 24,000 Lumen (260 Watt)	91	-	\$ 14.16	-	-	\$ 16.85	-	\$ -	18.97%	
Acorn 2,500 Lumen (50 Watt)	18	-	\$ 18.27	-	-	\$ 21.74	-	\$ -	18.97%	
Acorn 5,000 Lumen (90 Watt)	32	-	\$ 19.30	-	-	\$ 22.96	-	\$ -	18.97%	
Colonial 2,500 Lumen (50 Watt)	18	9	\$ 10.93	\$ 98	9	\$ 13.00	\$ 117	\$ 19	18.97%	
Colonial 5,000 Lumen (90 Watt)	32	-	\$ 12.04	\$ -	-	\$ 14.32	\$ -	\$ -	18.97%	
Long Term										
Cobra 4,000 Lumen (50 Watt)	18	487	\$ 6.30	\$ 3,068	487	\$ 7.59	\$ 3,696	\$ 628	20.48%	
Cobra 7,000 Lumen (90 Watt)	32	618	\$ 8.05	\$ 4,975	618	\$ 9.67	\$ 5,977	\$ 1,003	20.15%	
Cobra 11,500 Lumen (130 Watt)	46	108	\$ 8.60	\$ 929	108	\$ 10.33	\$ 1,115	\$ 186	20.08%	
Cobra 24,000 Lumen (260 Watt)	91	78	\$ 13.66	\$ 1,065	78	\$ 16.35	\$ 1,275	\$ 210	19.67%	
Acorn 2,500 Lumen (50 Watt)	18	-	\$ 17.77	\$ -	-	\$ 21.24	\$ -	\$ -	19.51%	
Acorn 5,000 Lumen (90 Watt)	32	-	\$ 18.80	\$ -	-	\$ 22.46	\$ -	\$ -	19.48%	
Colonial 2,500 Lumen (50 Watt)	18	573	\$ 10.43	\$ 5,976	573	\$ 12.50	\$ 7,165	\$ 1,188	19.88%	
Colonial 5,000 Lumen (90 Watt)	32	-	\$ 11.54	\$ -	-	\$ 13.82	\$ -	\$ -	19.80%	
Customer Owned Equipment	243,420		\$ 0.03033	\$ 7,383	243,420	\$ 0.03608	\$ 8,784	\$ 1,401	18.97%	
PE-CO-LED-260W-SB-with pole	91	82	\$ 34.16	\$ 2,801	82	\$ 40.64	\$ 3,333	\$ 531	18.97%	
PE-CO-LED-260W-SB-without pole	91	149	\$ 16.60	\$ 2,473	149	\$ 19.75	\$ 2,943	\$ 469	18.97%	
Total - Monthly	1,949,263			\$ 408,179			\$ 486,712	\$ 78,533	19.24%	
Total - Annual	23,391,160			\$ 4,898,153			\$ 5,840,550	\$ 942,397	19.24%	
Franchise Tax Surcharge				\$ 14,582			\$ 14,582	\$ -	0.00%	
Montgomery County Energy Tax				\$ 140,543			\$ 140,543	\$ -	0.00%	
Unbilled	49,257			\$ (2,486)			\$ (2,958)	\$ (472)	18.97%	
TOTAL STREET & AREA LIGHTING				\$ 5,050,792			\$ 5,992,718	\$ 941,926	18.65%	
Per Books Revenue				\$ 4,969,621			\$ 5,896,409	\$ 926,788	18.65%	
Correction Factor				1.01633			1.01633			

Rate Schedule	Average Monthly Usage	Proposed Monthly Bill	Current Monthly Bill	Increase / (Decrease) (\$)	Increase / (Decrease) (%)
Base Rates Only					
R	1,000	\$ 33.80	\$ 24.06	\$ 9.74	40.5%
C	2,400	\$ 73.62	\$ 56.79	\$ 16.83	29.6%
G	2,400	\$ 66.06	\$ 50.94	\$ 15.12	29.7%
C-A	5,100	\$ 128.46	\$ 99.83	\$ 28.63	28.7%
CSH	7,500	\$ 144.80	\$ 114.93	\$ 29.87	26.0%
PH	89,200	\$ 1,029.15	\$ 784.40	\$ 244.75	31.2%
PP	5,850,000	\$ 10,691.72	\$ 7,233.07	\$ 3,458.65	47.8%
Total Rates					
R	1,000	\$ 108.07	\$ 98.33	\$ 9.74	9.9%
C	2,400	\$ 297.29	\$ 280.46	\$ 16.83	6.0%
G	2,400	\$ 272.27	\$ 257.15	\$ 15.12	5.9%
C-A	5,100	\$ 623.58	\$ 594.95	\$ 28.63	4.8%
CSH	7,500	\$ 878.68	\$ 848.81	\$ 29.87	3.5%
PH	89,200	\$ 8,393.25	\$ 8,148.50	\$ 244.75	3.0%
PP	5,850,000	\$ 494,745.31	\$ 491,286.66	\$ 3,458.65	0.7%

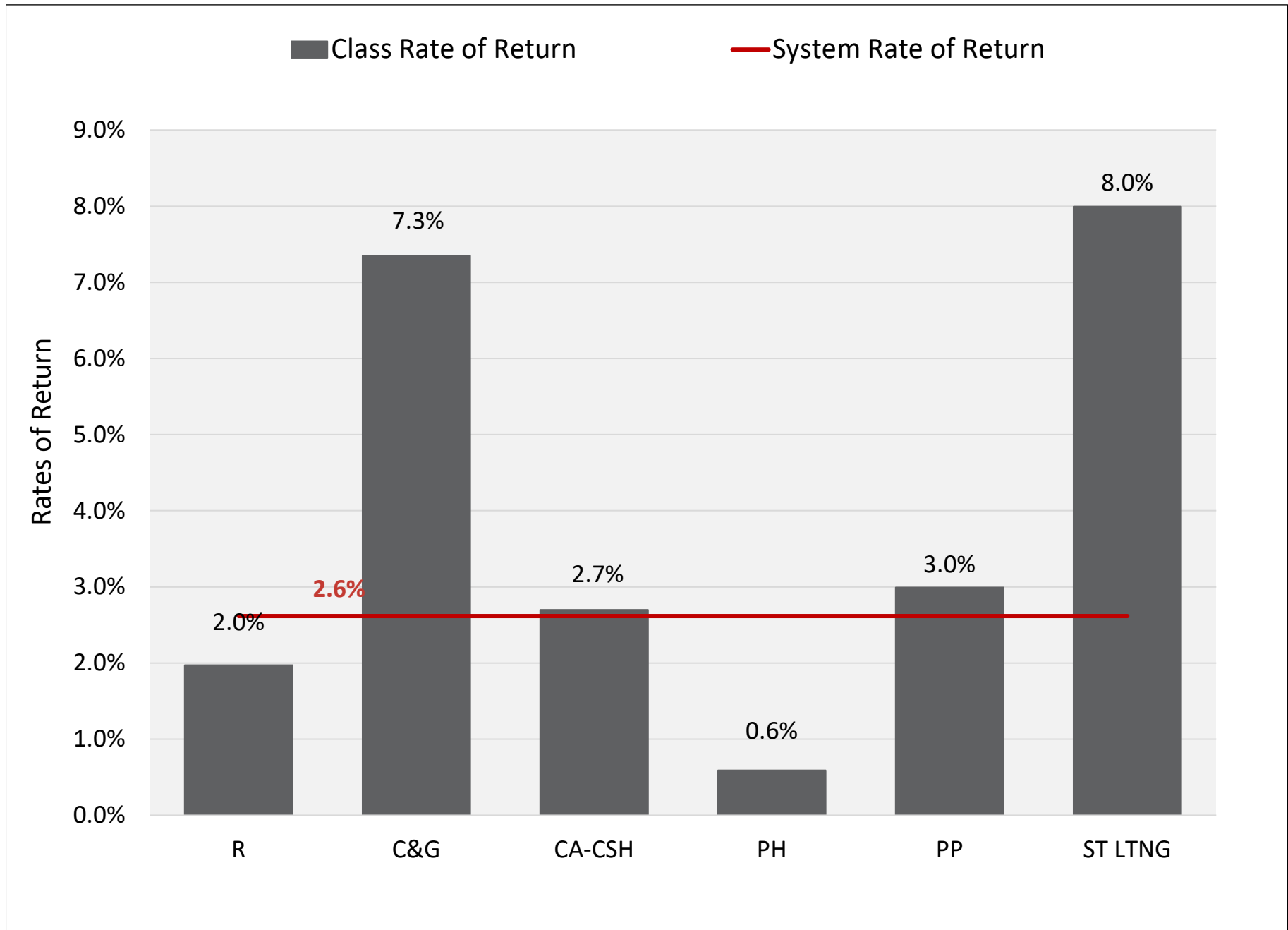
The Potomac Edison Company (Maryland)

Summary of Rate Impact

Rate Schedule	Current Distribution Revenue*	Non-Distribution Revenue before EDIS Roll-In	Total	Proposed Distribution Revenue*	Non-Distribution Revenue after EDIS Roll-In	Total	Distribution Revenue Increase	Total Revenue Increase	Estimated Total Bill % Change**
R	\$ 83,434,046	\$ 249,860,121	\$ 333,294,167	\$ 118,689,197	\$ 246,974,932	\$ 365,664,129	\$ 35,255,151	\$ 32,369,962	9.71%
G	22,058,743	75,538,784	97,597,526	28,813,381	74,822,553	103,635,934	6,754,638	6,038,407	6.19%
C	2,590,310	8,957,899	11,548,209	3,432,369	8,884,882	12,317,251	842,059	769,042	6.66%
Hag & Fred	22,208	65,400	87,608	29,528	64,161	93,689	7,320	6,081	6.94%
C-A & CSH	435,542	2,385,754	2,821,296	578,968	2,357,298	2,936,267	143,426	114,970	4.08%
PH	19,356,146	151,511,208	170,867,354	25,385,339	150,467,345	175,852,684	6,029,193	4,985,330	2.92%
AGS	6,578	279,706	286,284	9,201	279,706	288,907	2,623	2,623	0.92%
PP	1,374,959	58,288,400	59,663,359	1,802,380	58,274,209	60,076,589	427,422	413,230	0.69%
Street Lighting	4,969,621	1,287,216	6,256,837	5,896,409	1,262,187	7,158,596	926,788	901,760	14.41%
Total	\$ 134,248,154	\$ 548,174,488	\$ 682,422,642	\$ 184,636,773	\$ 543,387,274	\$ 728,024,046	\$ 50,388,618	\$ 45,601,405	6.68%

*Distribution plus tax surcharges for the Franchise Tax and the Montgomery County Fuel Energy Local Tax

**Includes Distribution, Surcharges and SOS (Transmission & Generation) as of March 2023



The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)		Residential		Small C & I		Small C & I		Medium Power		Large Power		Street and	
COSS Summary		Service		Schedule		Schedule		Schedule		Schedule		Area Lighting	
Alternative		R		C&G		CA-CSH		PH		PP		ST LTNG	
Current Delivery Service Rates													
Rate base	\$ 718,506,610	\$ 457,928,418	\$ 94,865,385	\$ 2,487,427	\$ 134,293,638	\$ 7,487,753	\$ 21,443,987						
Net operating income	\$ 18,803,767	\$ 9,031,944	\$ 6,970,651	\$ 67,158	\$ 794,916	\$ 224,183	\$ 1,714,915						
Rate of return	2.62%	1.97%	7.35%	2.70%	0.59%	2.99%	8.00%						
Relative rate of return	100%	75%	281%	103%	23%	114%	306%						
Revenues	\$ 138,842,885	\$ 86,346,045	\$ 25,385,332	\$ 449,749	\$ 20,147,360	\$ 1,427,114	\$ 5,087,285						
Test Period Usage (MWh)	6,819,525,904	3,354,870,600	905,734,700	23,300,136	1,802,643,017	709,586,291	23,391,160						
Revenue per MWh	\$ 0.02	\$ 0.03	\$ 0.03	\$ 0.02	\$ 0.01	\$ 0.00	\$ 0.22						
Revenues at Equalized Rates of Return													
Rate of return	7.54%	7.54%	7.54%	7.54%	7.54%	7.54%	7.54%						
Return requirement	\$ 54,186,828	\$ 34,535,087	\$ 7,154,359	\$ 187,592	\$ 10,127,876	\$ 564,696	\$ 1,617,218						
Revenue required	\$ 189,231,504	\$ 122,664,785	\$ 25,646,949	\$ 621,257	\$ 33,438,324	\$ 1,912,034	\$ 4,948,155						
Revenue deficiency	\$ 50,388,618	\$ 36,318,739	\$ 261,616	\$ 171,508	\$ 13,290,964	\$ 484,920	\$ (139,129)						
Percent increase required	36.3%	42.1%	1.0%	38.1%	66.0%	34.0%	-2.7%						
Test Period Usage (MWh)	6,819,525,904	3,354,870,600	905,734,700	23,300,136	1,802,643,017	709,586,291	23,391,160						
Revenue Required per MWh	\$ 0.03	\$ 0.04	\$ 0.03	\$ 0.03	\$ 0.02	\$ 0.00	\$ 0.21						
Revenue Deficiency per MWh	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.01	\$ 0.01	\$ 0.00	\$ (0.01)						
Rate Class		Proposed Class ROR		Overall ROR		Alternative Class ROR							
R		1.97%		2.62%		1.97%							
C&G		7.35%		2.62%		7.35%							
CA-CSH		2.70%		2.62%		2.70%							
PH		0.59%		2.62%		0.59%							
PP		2.99%		2.62%		2.99%							
ST LTNG		8.00%		2.62%		8.00%							

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland) COSS Summary		Total Company	Residential Service R	Schedule C&G	Schedule CA-CSH	Schedule PH	Schedule PP	Area Lighting ST LTNG
Current Rate of Return		2.62%	1.97%	7.35%	2.70%	0.59%	2.99%	8.00%
Proposed Rate of Return		7.54%	7.54%	7.54%	7.54%	7.54%	7.54%	7.54%
EROR Revenues	\$	189,231,504	\$ 122,664,785	\$ 25,646,949	\$ 621,257	\$ 33,438,324	\$ 1,912,034	\$ 4,948,155
Current Revenues		138,842,885	86,346,045	25,385,332	449,749	20,147,360	1,427,114	5,087,285
Difference	\$	50,388,618	\$ 36,318,739	\$ 261,616	\$ 171,508	\$ 13,290,964	\$ 484,920	\$ (139,129)
% Difference		36.29%	42.06%	1.03%	38.13%	65.97%	33.98%	-2.73%
Derivation of Delivery Revenues								
Current Total Revenues	\$	138,842,885	86,346,045	25,385,332	449,749	20,147,360	1,427,114	5,087,285
Less: Franchise Fees	\$	4,256,657	2,108,602	564,626	14,498	1,117,658	436,690	14,582
Less: Montgomery County	\$	9,797,215	4,686,975	1,784,838	38,374	3,146,485	-	140,543
Less: Other Revenues	\$	4,594,731	2,911,999	714,071	14,207	784,635	52,156	117,663
Current Delivery Revenues	\$	120,194,282	\$ 76,638,469	\$ 22,321,797	\$ 382,670	\$ 15,098,581	\$ 938,268	\$ 4,814,496
Total Revenues at EROR	\$	189,231,504	122,664,785	25,646,949	621,257	33,438,324	1,912,034	4,948,155
Less: Franchise Fees	\$	4,256,657	2,108,602	564,626	14,498	1,117,658	436,690	14,582
Less: Montgomery County	\$	9,797,215	4,686,975	1,784,838	38,374	3,146,485	-	140,543
Less: Other Revenues	\$	4,594,731	2,911,999	714,071	14,207	784,635	52,156	117,663
Delivery Revenues at EROR	\$	170,582,901	\$ 112,957,209	\$ 22,583,414	\$ 554,178	\$ 28,389,545	\$ 1,423,188	\$ 4,675,367
Metrics								
Delivery Revenues at EROR		170,582,901	112,957,209	22,583,414	554,178	28,389,545	1,423,188	4,675,367
Test Period Usage (MWh)		6,819,525,904	3,354,870,600	905,734,700	23,300,136	1,802,643,017	709,586,291	23,391,160
Test Period Customers		284,640	250,592	31,222	325	1,682	10	809

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and
Income Statement	Total	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting
Current Rates	Company	R	C&G	CA-CSH	PH	PP	ST LTNG
Going-Level Income Statement							
Operating Revenues	\$ 138,842,885	\$ 86,346,045	\$ 25,385,332	\$ 449,749	\$ 20,147,360	\$ 1,427,114	\$ 5,087,285
Operating Expenses							
O&M Expenses	\$ 57,141,156	\$ 39,775,907	\$ 7,563,346	\$ 166,827	\$ 7,769,306	\$ 610,328	\$ 1,255,442
Depreciation & Amortization	36,132,259	23,021,427	4,812,576	123,015	6,798,210	360,902	1,016,128
Regulatory Debits and Credits	1,288,353	997,538	129,305	2,052	84,451	60,685	14,322
Taxes Other than Income	30,618,668	17,916,797	4,884,443	107,713	6,693,913	213,880	801,922
Total Operating Expenses	\$ 125,180,436	\$ 81,711,669	\$ 17,389,670	\$ 399,608	\$ 21,345,880	\$ 1,245,795	\$ 3,087,815
Income Before Tax	\$ 13,662,449	\$ 4,634,377	\$ 7,995,662	\$ 50,141	\$ (1,198,521)	\$ 181,320	\$ 1,999,470
Income Adjustments							
Adjustment to Income - MD	\$ 8,141,525	5,188,867	1,074,936	28,185	1,521,705	84,845	242,986
Interest Expense	13,419,691	8,552,820	1,771,820	46,458	2,508,229	139,850	400,514
Schedule M Adjustments	31,522,110	20,090,100	4,161,906	109,128	5,891,691	328,501	940,784
Total Income Adjustments	\$ 53,083,326	\$ 33,831,788	\$ 7,008,662	\$ 183,771	\$ 9,921,625	\$ 553,196	\$ 1,584,283
Adjusted Taxable Income	\$ (39,420,876)	\$ (29,197,411)	\$ 987,000	\$ (133,630)	\$ (11,120,145)	\$ (371,876)	\$ 415,187
State Income Tax	\$ (3,252,222)	\$ (2,408,786)	\$ 81,427	\$ (11,024)	\$ (917,412)	\$ (30,680)	\$ 34,253
Federal Income Tax	(7,595,417)	(5,625,611)	190,170	(25,747)	(2,142,574)	(71,651)	79,996
Deferred Taxes	8,298,486	5,288,904	1,095,660	28,729	1,551,042	86,481	247,670
Total Income Taxes	\$ (2,549,154)	\$ (2,745,494)	\$ 1,367,258	\$ (8,043)	\$ (1,508,944)	\$ (15,850)	\$ 361,919
AFUDC	2,609,344	1,663,023	344,515	9,033	487,704	27,193	77,876
Interest on Customer Deposits	(17,180)	(10,949)	(2,268)	(59)	(3,211)	(179)	(513)
Total Operating Income	\$ 18,803,767	\$ 9,031,944	\$ 6,970,651	\$ 67,158	\$ 794,916	\$ 224,183	\$ 1,714,915
Rate Base	\$ 718,506,610	\$ 457,928,418	\$ 94,865,385	\$ 2,487,427	\$ 134,293,638	\$ 7,487,753	\$ 21,443,987
ROR @ Current Rates	2.62%	1.97%	7.35%	2.70%	0.59%	2.99%	8.00%
Rate Base %	100.00%	63.73%	13.20%	0.35%	18.69%	1.04%	2.98%
Pro-Forma Income Tax Increase Calculation							
Rate Base	718,506,610	457,928,418	94,865,385	2,487,427	134,293,638	7,487,753	21,443,987
Required ROR	7.54%	7.54%	7.54%	7.54%	7.54%	7.54%	7.54%
Required Income	54,186,827	34,535,087	7,154,359	187,592	10,127,876	564,696	1,617,218
Increase in Earnings Requested	35,383,060	25,503,143	183,708	120,433	9,332,960	340,512	(97,697)
Increase in Revenues Requested	50,388,618	36,318,739	261,616	171,508	13,290,964	484,920	(139,129)
Pro-Forma Uncollectible Expense	425,115	306,411	2,207	1,447	112,132	4,091	(1,174)
Pro-Forma Regulatory Assessment	139,728	100,712	725	476	36,856	1,345	(386)
Pro-Forma Maryland Gross Receipt Tax	1,007,772	726,375	5,232	3,430	265,819	9,698	(2,783)
State Taxable Income	48,816,004	35,185,242	253,452	166,155	12,876,157	469,785	(134,787)
State Income Tax Increase	4,027,320	2,902,782	20,910	13,708	1,062,283	38,757	(11,120)
Federal Taxable Income	44,788,684	32,282,459	232,542	152,447	11,813,874	431,028	(123,667)
Federal Income Tax Increase	9,405,624	6,779,316	48,834	32,014	2,480,914	90,516	(25,970)
Revenue Requirement Calculation							
Required Income	54,186,827	34,535,087	7,154,359	187,592	10,127,876	564,696	1,617,218
Add: Expenses							
Current Expenses	125,180,436	81,711,669	17,389,670	399,608	21,345,880	1,245,795	3,087,815
Proforma Expense Increase	1,572,615	1,133,498	8,165	5,353	414,807	15,134	(4,342)
Add: Taxes							
Current Taxes	(2,549,154)	(2,745,494)	1,367,258	(8,043)	(1,508,944)	(15,850)	361,919
Proforma Tax Increase	13,432,944	9,682,099	69,744	45,722	3,543,196	129,273	(37,090)
Less: Other Revenues	(2,592,164)	(1,652,073)	(342,247)	(8,974)	(484,493)	(27,014)	(77,364)
Revenue Requirement	189,231,504	122,664,785	25,646,949	621,257	33,438,324	1,912,034	4,948,155

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)			Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Allocation	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Total	Factor	Company	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
UTILITY PLANT									
Distribution Plant									
(360) Land and Land Rights		22,832,423							
- Demand		22,832,423	14,336,498	3,057,381	86,132	5,123,853	98,194	130,365	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		22,832,423	14,336,498	3,057,381	86,132	5,123,853	98,194	130,365	
(361) Structures and Improvements		11,490,605							
- Demand		11,490,605	7,051,472	1,542,653	45,423	2,757,913	24,799	68,345	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		11,490,605	7,051,472	1,542,653	45,423	2,757,913	24,799	68,345	
(362) Station Equipment		190,214,295							
- Demand		190,214,295	116,743,761	25,505,973	750,704	45,638,656	448,509	1,126,692	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		190,214,295	116,743,761	25,505,973	750,704	45,638,656	448,509	1,126,692	
(362) Station Equipment - Capacitors		1,528,215							
- Demand		1,528,215	962,922	151,304	3,909	339,726	69,416	938	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		1,528,215	962,922	151,304	3,909	339,726	69,416	938	
(364) Poles, Towers & Fixtures		134,210,133							
- Demand		134,210,133	86,039,970	17,104,788	455,780	28,184,980	1,807,482	617,131	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		134,210,133	86,039,970	17,104,788	455,780	28,184,980	1,807,482	617,131	
(365) Overhead Conductors & Devices		245,148,184							
- Demand		245,148,184	156,665,789	29,928,350	793,618	52,036,659	4,780,938	942,829	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		245,148,184	156,665,789	29,928,350	793,618	52,036,659	4,780,938	942,829	
(366) Underground Conduit		70,132,572							
- Demand		70,132,572	44,988,805	8,987,118	239,504	14,697,227	890,704	329,214	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		70,132,572	44,988,805	8,987,118	239,504	14,697,227	890,704	329,214	

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and
Total		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting
				R	C&G	CA-CSH	PH	PP	ST LTNG
									Classification
									Factor
(367) Underground Conductors & Device			319,482,180						
- Demand			319,482,180	205,032,531	40,647,424	1,080,006	66,855,191	4,410,985	1,456,042
- Customer			-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-
Total			319,482,180	205,032,531	40,647,424	1,080,006	66,855,191	4,410,985	1,456,042
(368) Line Transformers			207,846,214						
- Demand			207,846,214	134,586,123	29,019,500	776,097	42,158,392	738	1,305,365
- Customer			-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-
Total			207,846,214	134,586,123	29,019,500	776,097	42,158,392	738	1,305,365
(368) Line Transformers - Capacitors			1,518,797						
- Demand			1,518,797	928,164	146,877	3,768	327,464	111,621	905
- Customer			-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-
Total			1,518,797	928,164	146,877	3,768	327,464	111,621	905
(369) Services			73,051,113						
- Demand			-	-	-	-	-	-	-
- Customer			73,051,113	64,524,857	8,030,589	83,427	412,241	-	-
- Commodity			-	-	-	-	-	-	-
Total			73,051,113	64,524,857	8,030,589	83,427	412,241	-	-
(370, 371) Meters and Installation			58,934,191						
- Demand			-	-	-	-	-	-	-
- Customer			58,934,191	35,003,730	16,591,288	366,058	5,986,423	986,692	-
- Commodity			-	-	-	-	-	-	-
Total			58,934,191	35,003,730	16,591,288	366,058	5,986,423	986,692	-
Street Lighting & Signal Systems			33,964,292						
- Demand			-	-	-	-	-	-	-
- Customer			33,964,292	-	-	-	-	-	33,964,292
- Commodity			-	-	-	-	-	-	-
Total			33,964,292	-	-	-	-	-	33,964,292
Total Distribution Plant			1,370,353,215						
- Demand			1,204,403,618	767,336,035	156,091,369	4,234,942	258,120,061	12,643,385	5,977,826
- Customer			165,949,597	99,528,588	24,621,876	449,485	6,398,664	986,692	33,964,292
- Commodity			-	-	-	-	-	-	-
Total			1,370,353,215	866,864,623	180,713,245	4,684,427	264,518,725	13,630,077	39,942,118

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Total				R	C&G	CA-CSH	PH	PP	ST LTNG	
General and Intangible Plant										
General Plant			58,345,763							
- Demand			34,527,003	21,868,784	4,357,089	118,936	7,542,946	483,262	155,985	
- Customer			23,818,760	17,148,233	4,014,970	71,055	865,266	127,629	1,591,607	
- Commodity			-	-	-	-	-	-	-	
Total			58,345,763	39,017,017	8,372,059	189,991	8,408,212	610,891	1,747,592	
Intangible Plant			36,519,232							
- Demand			21,610,818	13,687,904	2,727,149	74,443	4,721,210	302,479	97,633	
- Customer			14,908,415	10,733,261	2,513,012	44,474	541,579	79,885	996,204	
- Commodity			-	-	-	-	-	-	-	
Total			36,519,232	24,421,165	5,240,161	118,917	5,262,789	382,363	1,093,837	
Total General and Intangible Plant			94,864,995							
- Demand			56,137,820	35,556,689	7,084,238	193,379	12,264,156	785,741	253,618	
- Customer			38,727,175	27,881,494	6,527,982	115,529	1,406,845	207,514	2,587,811	
- Commodity			-	-	-	-	-	-	-	
Total			94,864,995	63,438,182	13,612,220	308,908	13,671,001	993,255	2,841,429	
Additions to Utility Plant										
COVID-19 Regulatory Asset Adj excl. Res Adj			9,651,602							
- Demand			8,482,794	7,041,284	638,304	11,269	500,959	255,516	35,463	
- Customer			1,168,808	970,188	87,949	1,553	69,025	35,206	4,886	
- Commodity			-	-	-	-	-	-	-	
Total			9,651,602	8,011,472	726,253	12,821	569,984	290,722	40,349	
COVID-19 Residential Adjustment			(2,391,373)							
- Demand			(2,101,778)	(2,101,778)	-	-	-	-	-	
- Customer			(289,595)	(289,595)	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	
Total			(2,391,373)	(2,391,373)	-	-	-	-	-	
MD Electric Vehicle Program Reg Asset excl. Res Direct			670,401							
- Demand			589,216	-	211,106	5,721	347,571	16,701	8,117	
- Customer			81,186	-	30,095	549	7,821	1,206	41,514	
- Commodity			-	-	-	-	-	-	-	
Total			670,401	-	241,201	6,270	355,392	17,907	49,631	
MD EV Reg Asset - Residential Direct			855,889							
- Demand			752,241	752,241	-	-	-	-	-	
- Customer			103,648	103,648	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	
Total			855,889	855,889	-	-	-	-	-	
Total Additional to Utility Plant			8,786,519							
- Demand			7,722,473	5,691,747	849,410	16,989	848,530	272,217	43,579	
- Customer			1,064,046	784,241	118,044	2,102	76,846	36,412	46,400	
- Commodity			-	-	-	-	-	-	-	
Total			8,786,519	6,475,988	967,454	19,091	925,376	308,629	89,980	
Total Utility Plant			1,474,004,729							
- Demand			1,268,263,912	808,584,471	164,025,017	4,445,311	271,232,747	13,701,343	6,275,023	
- Customer			205,740,818	128,194,322	31,267,902	567,116	7,882,356	1,230,619	36,598,503	
- Commodity			-	-	-	-	-	-	-	
Total			1,474,004,729	936,778,793	195,292,919	5,012,427	279,115,102	14,931,961	42,873,526	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Total	Allocation Factor	Company R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
ACCUMULATED DEPRECIATION								
Accumulated Depreciation								
Distribution Plant A/D		(525,129,397)						
- Demand		(461,536,295)	(294,048,793)	(59,815,357)	(1,622,861)	(98,913,499)	(4,845,038)	(2,290,747)
- Customer		(63,593,102)	(38,140,084)	(9,435,283)	(172,246)	(2,452,015)	(378,108)	(13,015,366)
- Commodity		-	-	-	-	-	-	-
Total		(525,129,397)	(332,188,878)	(69,250,640)	(1,795,107)	(101,365,515)	(5,223,146)	(15,306,112)
General Plant A/D		(38,309,312)						
- Demand		(22,670,125)	(14,358,851)	(2,860,826)	(78,092)	(4,952,632)	(317,306)	(102,418)
- Customer		(15,639,187)	(11,259,378)	(2,636,194)	(46,654)	(568,126)	(83,800)	(1,045,035)
- Commodity		-	-	-	-	-	-	-
Total		(38,309,312)	(25,618,229)	(5,497,020)	(124,746)	(5,520,758)	(401,106)	(1,147,454)
Intangible Plant A/D		(13,683,644)						
- Demand		(12,026,557)	(7,662,777)	(1,559,299)	(42,307)	(2,577,260)	(125,136)	(59,778)
- Customer		(1,657,088)	(1,193,014)	(279,324)	(4,943)	(60,197)	(8,879)	(110,729)
- Commodity		-	-	-	-	-	-	-
Total		(13,683,644)	(8,855,792)	(1,838,624)	(47,250)	(2,637,457)	(134,015)	(170,507)
COVID Reg Asset A/D		(726,023)						
- Demand		(638,102)	(493,951)	(63,830)	(1,127)	(50,096)	(25,552)	(3,546)
- Customer		(87,921)	(68,059)	(8,795)	(155)	(6,903)	(3,521)	(489)
- Commodity		-	-	-	-	-	-	-
Total		(726,023)	(562,010)	(72,625)	(1,282)	(56,998)	(29,072)	(4,035)
EV Reg Asset A/D		(152,629)						
- Demand		(134,146)	(75,224)	(21,111)	(572)	(34,757)	(1,670)	(812)
- Customer		(18,483)	(10,365)	(3,009)	(55)	(782)	(121)	(4,151)
- Commodity		-	-	-	-	-	-	-
Total		(152,629)	(85,589)	(24,120)	(627)	(35,539)	(1,791)	(4,963)
CWIP A/D		-						
- Demand		-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Total Accumulated Depreciation		(578,001,006)						
- Demand		(497,005,224)	(316,639,596)	(64,320,424)	(1,744,959)	(106,528,244)	(5,314,701)	(2,457,301)
- Customer		(80,995,781)	(50,670,901)	(12,362,606)	(224,053)	(3,088,023)	(474,428)	(14,175,770)
- Commodity		-	-	-	-	-	-	-
Total Accumulated Depreciation		(578,001,006)	(367,310,497)	(76,683,029)	(1,969,013)	(109,616,267)	(5,789,129)	(16,633,071)
OTHER RATE BASE ITEMS								
Other Rate Base Items								
Construction Work in Progress		50,574,771						
- Demand		43,515,570	27,743,448	5,627,884	152,524	9,306,303	470,109	215,303
- Customer		7,059,200	4,398,492	1,072,837	19,458	270,453	42,224	1,255,736
- Commodity		-	-	-	-	-	-	-
Total		50,574,771	32,141,941	6,700,721	171,982	9,576,755	512,333	1,471,039
Plant Held for Future Use		-						
- Demand		-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Prepayments		-						
- Demand		-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)			Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Allocation	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Total		Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	
Working Capital									
		16,451,553							
- Demand		14,155,254	9,024,713	1,830,704	49,615	3,027,263	152,922	70,036	
- Customer		2,296,299	1,430,793	348,985	6,330	87,976	13,735	408,481	
- Commodity		-	-	-	-	-	-	-	
Total		16,451,553	10,455,506	2,179,689	55,944	3,115,239	166,658	478,517	
ADIT									
		(225,437,136)							
- Demand		(193,970,737)	(123,666,474)	(25,086,303)	(679,875)	(41,482,861)	(2,095,510)	(959,714)	
- Customer		(31,466,399)	(19,606,288)	(4,782,173)	(86,736)	(1,205,543)	(188,213)	(5,597,446)	
- Commodity		-	-	-	-	-	-	-	
Total		(225,437,136)	(143,272,761)	(29,868,477)	(766,610)	(42,688,404)	(2,283,723)	(6,557,160)	
Customer Advances									
		(5,061,698)							
- Demand		(4,448,727)	(2,834,323)	(576,557)	(15,643)	(953,423)	(46,701)	(22,080)	
- Customer		(612,971)	(367,630)	(90,946)	(1,660)	(23,635)	(3,645)	(125,454)	
- Commodity		-	-	-	-	-	-	-	
Total		(5,061,698)	(3,201,953)	(667,504)	(17,303)	(977,057)	(50,346)	(147,535)	
Customer Deposits									
		(14,024,604)							
- Demand		(12,067,057)	(6,593,068)	(1,797,362)	-	(3,641,067)	-	(35,561)	
- Customer		(1,957,547)	(1,069,543)	(291,572)	-	(590,663)	-	(5,769)	
- Commodity		-	-	-	-	-	-	-	
Total		(14,024,604)	(7,662,611)	(2,088,934)	-	(4,231,730)	-	(41,330)	
Deferred Investment Tax Credit									
		-							
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Total Other Rate Base Items									
		(177,497,114)							
- Demand		(152,815,697)	(96,325,702)	(20,001,635)	(493,379)	(33,743,785)	(1,519,180)	(732,016)	
- Customer		(24,681,417)	(15,214,176)	(3,742,870)	(62,608)	(1,461,412)	(135,899)	(4,064,453)	
- Commodity		-	-	-	-	-	-	-	
Total		(177,497,114)	(111,539,878)	(23,744,505)	(555,987)	(35,205,197)	(1,655,079)	(4,796,469)	
Total Rate Base									
		718,506,610							
- Demand		618,442,991	395,619,173	79,702,959	2,206,973	130,960,717	6,867,462	3,085,706	
- Customer		100,063,619	62,309,245	15,162,427	280,454	3,332,921	620,291	18,358,281	
- Commodity		-	-	-	-	-	-	-	
Total		718,506,610	457,928,418	94,865,385	2,487,427	134,293,638	7,487,753	21,443,987	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)			Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Allocation	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Total	Factor	Company	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
OPERATIONS & MAINTENANCE EXPENSES									
Distribution Expenses									
Operations Expenses									
(580) Operation Supervision & Engineering		68,935							
- Demand		45,701	29,210	5,737	153	9,695	707	199	
- Customer		23,234	14,217	5,084	105	1,652	267	1,908	
- Commodity		-	-	-	-	-	-	-	
Total		68,935	43,426	10,821	259	11,347	975	2,107	
(581) Load Dispatching		116,455							
- Demand		116,455	71,464	15,638	460	27,952	248	693	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		116,455	71,464	15,638	460	27,952	248	693	
(582) Station Expenses		16,939							
- Demand		16,939	10,395	2,275	67	4,066	36	101	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		16,939	10,395	2,275	67	4,066	36	101	
(583) Overhead line expenses		1,302,902							
- Demand		1,075,623	687,394	131,315	3,482	228,318	20,977	4,137	
- Customer		227,279	200,752	24,985	260	1,283	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		1,302,902	888,146	156,300	3,742	229,601	20,977	4,137	
(584) Underground line expenses		1,438,674							
- Demand		1,364,262	875,466	173,799	4,620	285,561	18,564	6,251	
- Customer		74,413	65,728	8,180	85	420	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		1,438,674	941,194	181,979	4,705	285,981	18,564	6,251	
(585) Street lighting and signal system expenses		107,441							
- Demand		-	-	-	-	-	-	-	
- Customer		107,441	-	-	-	-	-	107,441	
- Commodity		-	-	-	-	-	-	-	
Total		107,441	-	-	-	-	-	107,441	
(586) Meter expenses		899,087							
- Demand		-	-	-	-	-	-	-	
- Customer		899,087	534,009	253,113	5,585	91,328	15,053	-	
- Commodity		-	-	-	-	-	-	-	
Total		899,087	534,009	253,113	5,585	91,328	15,053	-	
(588) Miscellaneous distribution expenses		4,455,045							
- Demand		2,953,517	1,887,749	370,757	9,905	626,562	45,709	12,834	
- Customer		1,501,529	918,772	328,580	6,805	106,777	17,277	123,317	
- Commodity		-	-	-	-	-	-	-	
Total		4,455,045	2,806,521	699,337	16,710	733,338	62,986	136,151	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)			Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Allocation	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Total		Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	
(589) Rents			1,072,509						
- Demand			711,031	454,457	89,256	2,385	150,839	11,004	3,090
- Customer			361,479	221,186	79,102	1,638	25,705	4,159	29,687
- Commodity			-	-	-	-	-	-	-
Total			1,072,509	675,643	168,359	4,023	176,544	15,163	32,777
Total Dist. Operations Expenses			9,477,989						
- Demand			6,283,527	4,016,134	788,776	21,073	1,332,993	97,246	27,304
- Customer			3,194,462	1,954,664	699,045	14,478	227,164	36,756	262,354
- Commodity			-	-	-	-	-	-	-
Total			9,477,989	5,970,798	1,487,822	35,551	1,560,158	134,002	289,659
Maintenance Expense									
(590) Maintenance Supervision and Engineering			-						
- Demand			-	-	-	-	-	-	-
- Customer			-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-
(591) Maintenance of Structures			-						
- Demand			-	-	-	-	-	-	-
- Customer			-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-
(592) Maintenance of Station Equipment			2,547,349						
- Demand			2,547,349	1,563,207	342,059	10,073	611,435	5,414	15,162
- Customer			-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-
Total			2,547,349	1,563,207	342,059	10,073	611,435	5,414	15,162
(593) Maintenance of Overhead Lines			19,282,369						
- Demand			15,918,739	10,173,120	1,943,403	51,534	3,379,009	310,451	61,223
- Customer			3,363,630	2,971,039	369,767	3,841	18,982	-	-
- Commodity			-	-	-	-	-	-	-
Total			19,282,369	13,144,159	2,313,170	55,375	3,397,991	310,451	61,223
(594) Maintenance of underground lines			937,320						
- Demand			888,839	570,380	113,233	3,010	186,048	12,095	4,073
- Customer			48,481	42,823	5,330	55	274	-	-
- Commodity			-	-	-	-	-	-	-
Total			937,320	613,203	118,562	3,066	186,321	12,095	4,073
(595) Maintenance of line transformers			104,312						
- Demand			104,312	67,545	14,564	390	21,158	0	655
- Customer			-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-
Total			104,312	67,545	14,564	390	21,158	0	655
(596) Maintenance of street lighting and signal systems			467,225						
- Demand			-	-	-	-	-	-	-
- Customer			467,225	-	-	-	-	-	467,225
- Commodity			-	-	-	-	-	-	-
Total			467,225	-	-	-	-	-	467,225

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Total									
(597) Maintenance of meters		917,190							
- Demand		-	-	-	-	-	-	-	
- Customer		917,190	544,762	258,210	5,697	93,166	15,356	-	
- Commodity		-	-	-	-	-	-	-	
Total		917,190	544,762	258,210	5,697	93,166	15,356	-	
(598) Maintenance of miscellaneous distribution plant		157,647							
- Demand		126,472	80,425	15,685	422	27,282	2,132	527	
- Customer		31,174	23,129	4,116	62	731	100	3,037	
- Commodity		-	-	-	-	-	-	-	
Total		157,647	103,553	19,801	485	28,013	2,231	3,564	
Total Dist. Maintenance Expenses		24,413,412							
- Demand		19,585,711	12,454,676	2,428,942	65,428	4,224,932	330,092	81,640	
- Customer		4,827,701	3,581,752	637,423	9,656	113,152	15,456	470,262	
- Commodity		-	-	-	-	-	-	-	
Total		24,413,412	16,036,429	3,066,365	75,085	4,338,085	345,547	551,901	
Total Distribution Expenses		33,891,400							
- Demand		25,869,238	16,470,811	3,217,719	86,501	5,557,926	427,337	108,944	
- Customer		8,022,162	5,536,416	1,336,468	24,134	340,317	52,212	732,616	
- Commodity		-	-	-	-	-	-	-	
Total		33,891,400	22,007,227	4,554,187	110,635	5,898,242	479,549	841,560	
Customer Accounts and Services									
Meter Reading & Billing		6,808,962							
- Demand		-	-	-	-	-	-	-	
- Customer		6,808,962	5,818,426	928,376	12,547	44,339	-	5,274	
- Commodity		-	-	-	-	-	-	-	
Total		6,808,962	5,818,426	928,376	12,547	44,339	-	5,274	
Other-Direct to Other		45,245							
- Demand		-	-	-	-	-	-	-	
- Customer		45,245	39,851	4,960	52	255	-	129	
- Commodity		-	-	-	-	-	-	-	
Total		45,245	39,851	4,960	52	255	-	129	
Uncollectibles		972,387							
- Demand		-	-	-	-	-	-	-	
- Customer		972,387	971,640	283	5	222	236	-	
- Commodity		-	-	-	-	-	-	-	
Total		972,387	971,640	283	5	222	236	-	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Total									
Misc. Cust Serv and Info Exp		2,386,251							
- Demand		-	-	-	-	-	-	-	
- Customer		2,386,251	2,182,566	183,254	2,017	6,224	-	12,190	
- Commodity		-	-	-	-	-	-	-	
Total		2,386,251	2,182,566	183,254	2,017	6,224	-	12,190	
Customer Rebates & Incentives		-							
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Customer Assistance		233,396							
- Demand		-	-	-	-	-	-	-	
- Customer		233,396	233,396	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		233,396	233,396	-	-	-	-	-	
Sales Expense		1							
- Demand		-	-	-	-	-	-	-	
- Customer		1	1	0	0	0	-	0	
- Commodity		-	-	-	-	-	-	-	
Total		1	1	0	0	0	-	0	
All Other Cust Accts & Services		-							
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Total Customer Accounts and Services		10,446,243							
- Demand		-	-	-	-	-	-	-	
- Customer		10,446,243	9,245,880	1,116,873	14,621	51,040	236	17,593	
- Commodity		-	-	-	-	-	-	-	
Total		10,446,243	9,245,880	1,116,873	14,621	51,040	236	17,593	
Administrative & General Expense									
Administrative and General Salaries		3,795,263							
- Demand		2,245,905	1,422,516	283,419	7,737	490,652	31,435	10,146	
- Customer		1,549,358	1,115,455	261,165	4,622	56,284	8,302	103,531	
- Commodity		-	-	-	-	-	-	-	
Total		3,795,263	2,537,971	544,584	12,358	546,936	39,737	113,677	
Outside Services		7,299,838							
- Demand		4,319,792	2,736,079	545,130	14,881	943,724	60,463	19,516	
- Customer		2,980,047	2,145,474	502,327	8,890	108,256	15,968	199,131	
- Commodity		-	-	-	-	-	-	-	
Total		7,299,838	4,881,553	1,047,457	23,770	1,051,980	76,431	218,647	
Employee Benefits (Acct. 926)		(2,205,536)							
- Demand		(1,305,160)	(826,665)	(164,703)	(4,496)	(285,132)	(18,268)	(5,896)	
- Customer		(900,376)	(648,223)	(151,770)	(2,686)	(32,708)	(4,825)	(60,165)	
- Commodity		-	-	-	-	-	-	-	
Total		(2,205,536)	(1,474,888)	(316,473)	(7,182)	(317,840)	(23,092)	(66,061)	
Regulatory Commission Expenses (Acct 928)		1,326,184							
- Demand		1,165,583	743,201	216,465	3,711	146,418	9,099	46,689	
- Customer		160,601	102,402	29,826	511	20,174	1,254	6,433	
- Commodity		-	-	-	-	-	-	-	
Total		1,326,184	845,604	246,291	4,222	166,593	10,353	53,122	
General Advertising Expense		57,236							
- Demand		33,395	21,262	4,154	112	7,175	552	141	
- Customer		23,841	19,083	3,167	50	505	68	968	
- Commodity		-	-	-	-	-	-	-	
Total		57,236	40,345	7,321	162	7,680	619	1,109	
All Other O&M		2,530,528							
- Demand		1,497,479	948,476	188,972	5,158	327,147	20,960	6,765	
- Customer		1,033,049	743,740	174,134	3,082	37,528	5,535	69,030	
- Commodity		-	-	-	-	-	-	-	
Total		2,530,528	1,692,216	363,107	8,240	364,675	26,495	75,795	
Total A&G Expense		12,803,513							
- Demand		7,956,994	5,044,869	1,073,438	27,102	1,629,984	104,240	77,360	
- Customer		4,846,519	3,477,931	818,848	14,469	190,039	26,302	318,929	
- Commodity		-	-	-	-	-	-	-	
Total		12,803,513	8,522,801	1,892,286	41,571	1,820,023	130,542	396,289	
Total O&M Expenses		57,141,156							
- Demand		33,826,232	21,515,680	4,291,157	113,603	7,187,910	531,577	186,304	
- Customer		23,314,924	18,260,227	3,272,189	53,224	581,396	78,751	1,069,138	
- Commodity		-	-	-	-	-	-	-	
Total		57,141,156	39,775,907	7,563,346	166,827	7,769,306	610,328	1,255,442	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
DEPRECIATION EXPENSE									
Depreciation Expense									
Distribution Plant DeprExp		30,148,139							
- Demand		26,497,203	16,881,599	3,434,052	93,170	5,678,711	278,158	131,514	
- Customer		3,650,936	2,189,656	541,688	9,889	140,772	21,707	747,224	
- Commodity		-	-	-	-	-	-	-	
Total		30,148,139	19,071,254	3,975,740	103,059	5,819,483	299,865	878,737	
General Plant DeprExp		3,591,711							
- Demand		2,125,450	1,346,222	268,218	7,322	464,337	29,749	9,602	
- Customer		1,466,261	1,055,629	247,158	4,374	53,265	7,857	97,978	
- Commodity		-	-	-	-	-	-	-	
Total		3,591,711	2,401,851	515,376	11,696	517,602	37,606	107,580	
Intangible Plant DeprExp		2,392,410							
- Demand		2,102,689	1,339,738	272,623	7,397	450,601	21,878	10,451	
- Customer		289,720	208,583	48,836	864	10,525	1,552	19,360	
- Commodity		-	-	-	-	-	-	-	
Total		2,392,410	1,548,321	321,460	8,261	461,126	23,431	29,811	
Total Depreciation Expenses		36,132,259							
- Demand		30,725,342	19,567,559	3,974,894	107,888	6,593,648	329,785	151,567	
- Customer		5,406,917	3,453,868	837,682	15,127	204,562	31,117	864,561	
- Commodity		-	-	-	-	-	-	-	
Total		36,132,259	23,021,427	4,812,576	123,015	6,798,210	360,902	1,016,128	
Regulatory Debits and Credits									
MD EDIS		(393,539)							
- Demand		(393,539)	(250,019)	(54,188)	(1,501)	(85,104)	(303)	(2,425)	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(393,539)	(250,019)	(54,188)	(1,501)	(85,104)	(303)	(2,425)	
MD Electric Vehicle Program		305,258							
- Demand		262,650	147,285	41,266	1,119	68,079	3,319	1,582	
- Customer		42,608	23,893	6,937	127	1,803	278	9,570	
- Commodity		-	-	-	-	-	-	-	
Total		305,258	171,178	48,204	1,245	69,882	3,597	11,152	
MD Conservation Voltage Reduction (CVR)		-							
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Deferral of Rate Case Expenses		(75,412)							
- Demand		(64,886)	(41,328)	(8,399)	(228)	(13,918)	(691)	(321)	
- Customer		(10,526)	(6,313)	(1,562)	(29)	(406)	(63)	(2,154)	
- Commodity		-	-	-	-	-	-	-	
Total		(75,412)	(47,641)	(9,961)	(256)	(14,324)	(754)	(2,475)	
COVID-19		1,930,321							
- Demand		1,696,559	1,408,257	127,661	2,254	100,192	51,103	7,093	
- Customer		233,762	194,038	17,590	311	13,805	7,041	977	
- Commodity		-	-	-	-	-	-	-	
Total		1,930,321	1,602,295	145,251	2,564	113,997	58,145	8,070	
COVID-19 - Residential Adjustment		(478,275)							
- Demand		(420,356)	(420,356)	-	-	-	-	-	
- Customer		(57,919)	(57,919)	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(478,275)	(478,275)	-	-	-	-	-	
Total Regulatory Debits and Credits		1,288,353							
- Demand		1,080,429	843,839	106,340	1,644	69,249	53,428	5,929	
- Customer		207,924	153,699	22,966	409	15,202	7,257	8,393	
- Commodity		-	-	-	-	-	-	-	
Total		1,288,353	997,538	129,305	2,052	84,451	60,685	14,322	
Taxes Other than Income									
Distribution Payroll Taxes		632,664							
- Demand		453,167	287,028	57,187	1,561	99,001	6,343	2,047	
- Customer		179,496	111,241	34,616	688	10,494	1,675	20,782	
- Commodity		-	-	-	-	-	-	-	
Total		632,664	398,269	91,803	2,249	109,496	8,018	22,829	
Customer Account Payroll Taxes		228,896							
- Demand		-	-	-	-	-	-	-	
- Customer		228,896	195,720	31,087	420	1,483	-	186	
- Commodity		-	-	-	-	-	-	-	
Total		228,896	195,720	31,087	420	1,483	-	186	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Total									
A&G Payroll Taxes		12,736							
- Demand		7,537	4,774	951	26	1,647	105	34	
- Customer		5,199	3,743	876	16	189	28	347	
- Commodity		-	-	-	-	-	-	-	
Total		12,736	8,517	1,828	41	1,835	133	381	
Gross Receipt Taxes		6,955,508							
- Demand		5,984,662	3,719,415	1,099,823	19,416	863,173	61,294	221,541	
- Customer		970,846	603,372	178,416	3,150	140,026	9,943	35,939	
- Commodity		-	-	-	-	-	-	-	
Total		6,955,508	4,322,787	1,278,239	22,566	1,003,199	71,238	257,480	
Property Taxes		13,480,260							
- Demand		11,598,692	7,394,772	1,500,063	40,654	2,480,513	125,303	57,387	
- Customer		1,881,568	1,172,379	285,955	5,186	72,087	11,254	334,705	
- Commodity		-	-	-	-	-	-	-	
Total		13,480,260	8,567,152	1,786,018	45,840	2,552,600	136,558	392,093	
Sales & Use Tax		(202,486)							
- Demand		(174,223)	(108,278)	(32,018)	(565)	(25,128)	(1,784)	(6,449)	
- Customer		(28,263)	(17,565)	(5,194)	(92)	(4,076)	(289)	(1,046)	
- Commodity		-	-	-	-	-	-	-	
Total		(202,486)	(125,843)	(37,211)	(657)	(29,205)	(2,074)	(7,496)	
Montgomery County Fuel Energy		9,510,444							
- Demand		8,182,981	3,914,727	1,490,760	32,051	2,628,055	-	117,387	
- Customer		1,327,463	635,056	241,835	5,199	426,329	-	19,043	
- Commodity		-	-	-	-	-	-	-	
Total		9,510,444	4,549,784	1,732,595	37,251	3,054,385	-	136,430	
Other Taxes		646							
- Demand		555	355	72	2	118	6	3	
- Customer		90	56	14	0	3	1	17	
- Commodity		-	-	-	-	-	-	-	
Total		646	411	85	2	121	7	19	
Total Taxes Other than Income		30,618,668							
- Demand		26,053,372	15,212,793	4,116,838	93,145	6,047,378	191,268	391,950	
- Customer		4,565,296	2,704,003	767,606	14,568	646,535	22,612	409,973	
- Commodity		-	-	-	-	-	-	-	
Total Taxes Other than Income		30,618,668	17,916,797	4,884,443	107,713	6,693,913	213,880	801,922	
Total Operating Expenses		125,180,436							
- Demand		91,685,375	57,139,872	12,489,228	316,280	19,898,185	1,106,059	735,751	
- Customer		33,495,061	24,571,797	4,900,442	83,328	1,447,695	139,736	2,352,064	
- Commodity		-	-	-	-	-	-	-	
Total		125,180,436	81,711,669	17,389,670	399,608	21,345,880	1,245,795	3,087,815	

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Sub-Transmission				R	C&G	CA-CSH	PH	PP	ST LTNG	
UTILITY PLANT										
Distribution Plant										
(360) Land and Land Rights			1,580,034							DEM
- Demand	12CP-SUB	1,580,034	995,572	156,434	4,042	351,246	71,769	970	100%	
- Customer		-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	0%	
Total			1,580,034	995,572	156,434	4,042	351,246	71,769	970	
(361) Structures and Improvements			8,742							DEM
- Demand	12CP-SUB	8,742	5,508	866	22	1,943	397	5	100%	
- Customer		-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	0%	
Total			8,742	5,508	866	22	1,943	397	5	
(362) Station Equipment			1,021,961							DEM
- Demand	12CP-SUB	1,021,961	643,933	101,181	2,614	227,185	46,420	628	100%	
- Customer		-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	0%	
Total			1,021,961	643,933	101,181	2,614	227,185	46,420	628	
(362) Station Equipment - Capacitors			1,528,215							DEM
- Demand	12CP-SUB	1,528,215	962,922	151,304	3,909	339,726	69,416	938	100%	
- Customer		-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	0%	
Total			1,528,215	962,922	151,304	3,909	339,726	69,416	938	
(364) Poles, Towers & Fixtures			39,543,103							DEM
- Demand	12CP-SUB	39,543,103	24,915,934	3,915,037	101,153	8,790,542	1,796,154	24,283	100%	
- Customer		-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	0%	
Total			39,543,103	24,915,934	3,915,037	101,153	8,790,542	1,796,154	24,283	
(365) Overhead Conductors & Devices			104,904,585							DEM
- Demand	12CP-SUB	104,904,585	66,099,913	10,386,270	268,352	23,320,581	4,765,048	64,421	100%	
- Customer		-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	0%	
Total			104,904,585	66,099,913	10,386,270	268,352	23,320,581	4,765,048	64,421	
(366) Underground Conduit			19,489,104							DEM
- Demand	12CP-SUB	19,489,104	12,279,998	1,929,554	49,854	4,332,482	885,247	11,968	100%	
- Customer		-	-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	-	0%	
Total			19,489,104	12,279,998	1,929,554	49,854	4,332,482	885,247	11,968	

The Potomac Edison Company - Maryland
Case No. 9695
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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Sub-Transmission									
(367) Underground Conductors & Device		96,882,582							DEM
- Demand	12CP-SUB8	96,882,582	61,045,285	9,592,037	247,831	21,537,267	4,400,667	59,495	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		96,882,582	61,045,285	9,592,037	247,831	21,537,267	4,400,667	59,495	
(368) Line Transformers		-							DEM
- Demand	12CP-SUB8	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(368) Line Transformers - Capacitors		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(369) Services		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(370, 371) Meters and Installation		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Street Lighting & Signal Systems		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Distribution Plant		264,958,327							
- Demand		264,958,327	166,949,066	26,232,684	677,778	58,900,973	12,035,118	162,709	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		264,958,327	166,949,066	26,232,684	677,778	58,900,973	12,035,118	162,709	
General and Intangible Plant									
General Plant		10,209,159							LABOR-SUB
- Demand	LABOR-SUB-D	10,209,159	6,432,746	1,010,776	26,116	2,269,524	463,727	6,269	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	0%
Total		10,209,159	6,432,746	1,010,776	26,116	2,269,524	463,727	6,269	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Sub-Transmission									
Intangible Plant		6,390,021							LABOR-SUB
- Demand	LABOR-SUB-D	6,390,021	4,026,324	632,656	16,346	1,420,519	290,252	3,924	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	0%
Total		6,390,021	4,026,324	632,656	16,346	1,420,519	290,252	3,924	
Total General and Intangible Plant		16,599,179							
- Demand		16,599,179	10,459,069	1,643,432	42,462	3,690,044	753,979	10,193	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		16,599,179	10,459,069	1,643,432	42,462	3,690,044	753,979	10,193	
Additions to Utility Plant									
COVID-19 Regulatory Asset Adj excl. Res Adj		1,866,141							DISTPLT-SUB
- Demand	COVID	1,866,141	1,549,021	140,421	2,479	110,207	56,211	7,801	100%
- Customer	COVID	-	-	-	-	-	-	-	0%
- Commodity	COVID	-	-	-	-	-	-	-	0%
Total		1,866,141	1,549,021	140,421	2,479	110,207	56,211	7,801	
COVID-19 Residential Adjustment		(462,373)							DISTPLT-SUB
- Demand	Res-Direct	(462,373)	(462,373)	-	-	-	-	-	100%
- Customer	Res-Direct	-	-	-	-	-	-	-	0%
- Commodity	Res-Direct	-	-	-	-	-	-	-	0%
Total		(462,373)	(462,373)	-	-	-	-	-	
MD Electric Vehicle Program Reg Asset excl. Res Direct		129,622							DISTPLTxRES-SUB
- Demand	DISTPLTxRES-SUB-D	129,622	-	34,694	896	77,900	15,917	215	100%
- Customer	DISTPLTxRES-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPLTxRES-SUB-E	-	-	-	-	-	-	-	0%
Total		129,622	-	34,694	896	77,900	15,917	215	
MD EV Reg Asset - Residential Direct		165,486							DISTPLT-SUB
- Demand	Res-Direct	165,486	165,486	-	-	-	-	-	100%
- Customer	Res-Direct	-	-	-	-	-	-	-	0%
- Commodity	Res-Direct	-	-	-	-	-	-	-	0%
Total		165,486	165,486	-	-	-	-	-	
Total Additional to Utility Plant		1,698,877							
- Demand		1,698,877	1,252,135	175,115	3,375	188,106	72,128	8,017	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		1,698,877	1,252,135	175,115	3,375	188,106	72,128	8,017	
Total Utility Plant		283,256,384							
- Demand		283,256,384	178,660,270	28,051,232	723,615	62,779,123	12,861,226	180,919	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		283,256,384	178,660,270	28,051,232	723,615	62,779,123	12,861,226	180,919	
ACCUMULATED DEPRECIATION									
Accumulated Depreciation									
Distribution Plant A/D		(101,533,973)							DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(101,533,973)	(63,976,106)	(10,052,557)	(259,730)	(22,571,284)	(4,611,945)	(62,351)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		(101,533,973)	(63,976,106)	(10,052,557)	(259,730)	(22,571,284)	(4,611,945)	(62,351)	
General Plant A/D		(6,703,243)							LABOR-SUB
- Demand	LABOR-SUB-D	(6,703,243)	(4,223,684)	(663,667)	(17,147)	(1,490,150)	(304,479)	(4,116)	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	0%
Total		(6,703,243)	(4,223,684)	(663,667)	(17,147)	(1,490,150)	(304,479)	(4,116)	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Sub-Transmission									
Intangible Plant A/D		(2,645,738)							LABOR-SUB
- Demand	LABOR-SUB-D	(2,645,738)	(1,667,068)	(261,946)	(6,768)	(588,155)	(120,177)	(1,625)	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	0%
Total		(2,645,738)	(1,667,068)	(261,946)	(6,768)	(588,155)	(120,177)	(1,625)	
COVID Reg Asset A/D		(140,377)							COVIDREGASSET-SUB
- Demand	COVIDREGASSET-SUB-D	(140,377)	(108,665)	(14,042)	(248)	(11,021)	(5,621)	(780)	100%
- Customer	COVIDREGASSET-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	COVIDREGASSET-SUB-E	-	-	-	-	-	-	-	0%
Total		(140,377)	(108,665)	(14,042)	(248)	(11,021)	(5,621)	(780)	
EV Reg Asset A/D		(29,511)							EVREGASSET-SUB
- Demand	EVREGASSET-SUB-D	(29,511)	(16,549)	(3,469)	(90)	(7,790)	(1,592)	(22)	100%
- Customer	EVREGASSET-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	EVREGASSET-SUB-E	-	-	-	-	-	-	-	0%
Total		(29,511)	(16,549)	(3,469)	(90)	(7,790)	(1,592)	(22)	
CWIP A/D		-							TOTPLT-SUB
- Demand	TOTPLT-SUB-D	-	-	-	-	-	-	-	100%
- Customer	TOTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Accumulated Depreciation		(111,052,842)							
- Demand		(111,052,842)	(69,992,071)	(10,995,681)	(283,982)	(24,668,400)	(5,043,814)	(68,894)	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Accumulated Depreciation		(111,052,842)	(69,992,071)	(10,995,681)	(283,982)	(24,668,400)	(5,043,814)	(68,894)	
OTHER RATE BASE ITEMS									
Other Rate Base Items									
Construction Work in Progress		9,718,847							TOTPLT-SUB
- Demand	TOTPLT-SUB-D	9,718,847	6,130,036	962,470	24,828	2,154,023	441,283	6,208	100%
- Customer	TOTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		9,718,847	6,130,036	962,470	24,828	2,154,023	441,283	6,208	
Plant Held for Future Use		-							TOTPLT-SUB
- Demand	TOTPLT-SUB-D	-	-	-	-	-	-	-	100%
- Customer	TOTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Prepayments		-							TOTPLT-SUB
- Demand	TOTPLT-SUB-D	-	-	-	-	-	-	-	100%
- Customer	TOTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Sub-Transmission									
Working Capital		3,161,460							TOTPLT-SUB
- Demand	TOTPLT-SUB-D	3,161,460	1,994,050	313,083	8,076	700,686	143,546	2,019	100%
- Customer	TOTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		3,161,460	1,994,050	313,083	8,076	700,686	143,546	2,019	
ADIT		(43,321,779)							TOTPLT-SUB
- Demand	TOTPLT-SUB-D	(43,321,779)	(27,324,647)	(4,290,210)	(110,671)	(9,601,560)	(1,967,021)	(27,670)	100%
- Customer	TOTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		(43,321,779)	(27,324,647)	(4,290,210)	(110,671)	(9,601,560)	(1,967,021)	(27,670)	
Customer Advances		(978,681)							DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(978,681)	(616,663)	(96,896)	(2,504)	(217,564)	(44,454)	(601)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		(978,681)	(616,663)	(96,896)	(2,504)	(217,564)	(44,454)	(601)	
Customer Deposits		(2,695,079)							TOTPLT-SUB
- Demand	Deposits	(2,695,079)	(1,472,508)	(401,426)	-	(813,203)	-	(7,942)	100%
- Customer	Deposits	-	-	-	-	-	-	-	0%
- Commodity	Deposits	-	-	-	-	-	-	-	0%
Total		(2,695,079)	(1,472,508)	(401,426)	-	(813,203)	-	(7,942)	
Deferred Investment Tax Credit		-							TOTPLT-SUB
- Demand	TOTPLT-SUB-D	-	-	-	-	-	-	-	100%
- Customer	TOTPLT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Other Rate Base Items		(34,115,232)							
- Demand		(34,115,232)	(21,289,732)	(3,512,979)	(80,270)	(7,777,618)	(1,426,646)	(27,987)	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(34,115,232)	(21,289,732)	(3,512,979)	(80,270)	(7,777,618)	(1,426,646)	(27,987)	
Total Rate Base		138,088,309							
- Demand		138,088,309	87,378,467	13,542,571	359,363	30,333,105	6,390,765	84,038	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		138,088,309	87,378,467	13,542,571	359,363	30,333,105	6,390,765	84,038	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes	Allocation	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Sub-Transmission	Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
OPERATIONS & MAINTENANCE EXPENSES								
Distribution Expenses								
Operations Expenses								
(580) Operation Supervision & Engineering		15,411						DistOpExp-SUB
- Demand	DistOpExp-SUB-D	15,411	9,711	1,526	39	3,426	700	9 100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	- 0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	- 0%
Total		15,411	9,711	1,526	39	3,426	700	9
(581) Load Dispatching		-						DEM
- Demand		-	-	-	-	-	-	- 100%
- Customer		-	-	-	-	-	-	- 0%
- Commodity		-	-	-	-	-	-	- 0%
Total		-	-	-	-	-	-	-
(582) Station Expenses		-						DEM
- Demand		-	-	-	-	-	-	- 100%
- Customer		-	-	-	-	-	-	- 0%
- Commodity		-	-	-	-	-	-	- 0%
Total		-	-	-	-	-	-	-
(583) Overhead line expenses		460,284						OHLines-SUB
- Demand	OHLines-SUB-D	460,284	290,023	45,571	1,177	102,322	20,907	283 100%
- Customer	OHLines-SUB-C	-	-	-	-	-	-	- 0%
- Commodity	OHLines-SUB-E	-	-	-	-	-	-	- 0%
Total		460,284	290,023	45,571	1,177	102,322	20,907	283
(584) Underground line expenses		407,483						UGLines-SUB
- Demand	UGLines-SUB-D	407,483	256,753	40,344	1,042	90,585	18,509	250 100%
- Customer	UGLines-SUB-C	-	-	-	-	-	-	- 0%
- Commodity	UGLines-SUB-E	-	-	-	-	-	-	- 0%
Total		407,483	256,753	40,344	1,042	90,585	18,509	250
(585) Street lighting and signal system expenses		-						#N/A
- Demand		-	-	-	-	-	-	- N/A
- Customer		-	-	-	-	-	-	- N/A
- Commodity		-	-	-	-	-	-	- N/A
Total		-	-	-	-	-	-	-
(586) Meter expenses		-						#N/A
- Demand		-	-	-	-	-	-	- N/A
- Customer		-	-	-	-	-	-	- N/A
- Commodity		-	-	-	-	-	-	- N/A
Total		-	-	-	-	-	-	-
(588) Miscellaneous distribution expenses		995,992						DistOpExp-SUB
- Demand	DistOpExp-SUB-D	995,992	627,570	98,610	2,548	221,412	45,241	612 100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	- 0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	- 0%
Total		995,992	627,570	98,610	2,548	221,412	45,241	612

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Sub-Transmission									
(589) Rents		239,775							DistOpExp-SUB
- Demand	DistOpExp-SUB-D	239,775	151,081	23,739	613	53,303	10,891	147	100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	-	0%
Total		239,775	151,081	23,739	613	53,303	10,891	147	
Total Dist. Operations Expenses		2,118,945							
- Demand		2,118,945	1,335,138	209,790	5,420	471,047	96,248	1,301	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		2,118,945	1,335,138	209,790	5,420	471,047	96,248	1,301	
Maintenance Expense									
(590) Maintenance Supervision and Engineering		-							DistMtExp-SUB
- Demand	DistMtExp-SUB-D	-	-	-	-	-	-	-	100%
- Customer	DistMtExp-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(591) Maintenance of Structures		-							DistMtExp-SUB
- Demand	DistMtExp-SUB-D	-	-	-	-	-	-	-	100%
- Customer	DistMtExp-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-							DEM
- Demand		-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		6,811,997							OHLines-SUB
- Demand	OHLines-SUB-D	6,811,997	4,292,209	674,434	17,425	1,514,326	309,419	4,183	100%
- Customer	OHLines-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	OHLines-SUB-E	-	-	-	-	-	-	-	0%
Total		6,811,997	4,292,209	674,434	17,425	1,514,326	309,419	4,183	
(594) Maintenance of underground lines		265,482							UGLines-SUB
- Demand	UGLines-SUB-D	265,482	167,279	26,285	679	59,017	12,059	163	100%
- Customer	UGLines-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	UGLines-SUB-E	-	-	-	-	-	-	-	0%
Total		265,482	167,279	26,285	679	59,017	12,059	163	
(595) Maintenance of line transformers		-							DEM
- Demand	12CP-SUB	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Sub-Transmission									
(597) Maintenance of meters		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		45,999							DistMtExp-SUB
- Demand	DistMtExp-SUB-D	45,999	28,984	4,554	118	10,226	2,089	28	100%
- Customer	DistMtExp-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E	-	-	-	-	-	-	-	0%
Total		45,999	28,984	4,554	118	10,226	2,089	28	
Total Dist. Maintenance Expenses		7,123,478							
- Demand		7,123,478	4,488,472	705,273	18,222	1,583,569	323,567	4,374	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		7,123,478	4,488,472	705,273	18,222	1,583,569	323,567	4,374	
Total Distribution Expenses		9,242,423							
- Demand		9,242,423	5,823,610	915,063	23,643	2,054,616	419,816	5,676	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		9,242,423	5,823,610	915,063	23,643	2,054,616	419,816	5,676	
Customer Accounts and Services									
Meter Reading & Billing		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Other-Direct to Other		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Uncollectibles		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)										
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor	
Sub-Transmission										
Misc. Cust Serv and Info Exp		-							#N/A	
- Demand		-	-	-	-	-	-	-	N/A	
- Customer		-	-	-	-	-	-	-	N/A	
- Commodity		-	-	-	-	-	-	-	N/A	
Total		-	-	-	-	-	-	-		
Customer Rebates & Incentives		-							#N/A	
- Demand		-	-	-	-	-	-	-	N/A	
- Customer		-	-	-	-	-	-	-	N/A	
- Commodity		-	-	-	-	-	-	-	N/A	
Total		-	-	-	-	-	-	-		
Customer Assistance		-							#N/A	
- Demand		-	-	-	-	-	-	-	N/A	
- Customer		-	-	-	-	-	-	-	N/A	
- Commodity		-	-	-	-	-	-	-	N/A	
Total		-	-	-	-	-	-	-		
Sales Expense		-							#N/A	
- Demand		-	-	-	-	-	-	-	N/A	
- Customer		-	-	-	-	-	-	-	N/A	
- Commodity		-	-	-	-	-	-	-	N/A	
Total		-	-	-	-	-	-	-		
All Other Cust Accts & Services		-							#N/A	
- Demand		-	-	-	-	-	-	-	N/A	
- Customer		-	-	-	-	-	-	-	N/A	
- Commodity		-	-	-	-	-	-	-	N/A	
Total		-	-	-	-	-	-	-		
Total Customer Accounts and Services		-								
- Demand		-	-	-	-	-	-	-		
- Customer		-	-	-	-	-	-	-		
- Commodity		-	-	-	-	-	-	-		
Total		-	-	-	-	-	-	-		
Administrative & General Expense										
Administrative and General Salaries		664,083							NONAGLAB-SUB	
- Demand	NONAGLAB-SUB-D	664,083	418,436	65,749	1,699	147,628	30,164	408	100%	
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	0%	
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	0%	
Total		664,083	418,436	65,749	1,699	147,628	30,164	408		
Outside Services		1,277,303							NONAGLAB-SUB	
- Demand	NONAGLAB-SUB-D	1,277,303	804,823	126,462	3,267	283,948	58,019	784	100%	
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	0%	
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	0%	
Total		1,277,303	804,823	126,462	3,267	283,948	58,019	784		
Employee Benefits (Acct. 926)		(385,918)							NONAGLAB-SUB	
- Demand	NONAGLAB-SUB-D	(385,918)	(243,165)	(38,208)	(987)	(85,791)	(17,529)	(237)	100%	
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	0%	
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	0%	
Total		(385,918)	(243,165)	(38,208)	(987)	(85,791)	(17,529)	(237)		
Regulatory Commission Expenses (Acct 928)		256,418							DISTPLT-SUB	
- Demand	SalesREV	256,418	163,498	47,621	816	32,211	2,002	10,271	100%	
- Customer	SalesREV	-	-	-	-	-	-	-	0%	
- Commodity	SalesREV	-	-	-	-	-	-	-	0%	
Total		256,418	163,498	47,621	816	32,211	2,002	10,271		
General Advertising Expense		11,931							OpExp-SUB	
- Demand	OpExp-SUB-D	11,931	7,518	1,181	31	2,652	542	7	100%	
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	0%	
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	0%	
Total		11,931	7,518	1,181	31	2,652	542	7		
All Other O&M		442,784							NONAGLAB-SUB	
- Demand	NONAGLAB-SUB-D	442,784	278,996	43,839	1,133	98,432	20,112	272	100%	
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	0%	
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	0%	
Total		442,784	278,996	43,839	1,133	98,432	20,112	272		
Total A&G Expense		2,266,601								
- Demand		2,266,601	1,430,105	246,642	5,959	479,080	93,310	11,506		
- Customer		-	-	-	-	-	-	-		
- Commodity		-	-	-	-	-	-	-		
Total		2,266,601	1,430,105	246,642	5,959	479,080	93,310	11,506		
Total O&M Expenses		11,509,025								
- Demand		11,509,025	7,253,715	1,161,705	29,601	2,533,697	513,125	17,181		
- Customer		-	-	-	-	-	-	-		
- Commodity		-	-	-	-	-	-	-		
Total		11,509,025	7,253,715	1,161,705	29,601	2,533,697	513,125	17,181		

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)			Residential		Small C & I		Small C & I		Medium Power		Large Power		Street and		Classification	
Allocation to Customer Classes			Allocation		Service		Schedule		Schedule		Schedule		Area Lighting		Factor	
Sub-Transmission			Company		R		C&G		CA-CSH		PH		PP		ST LTNG	
DEPRECIATION EXPENSE																
Depreciation Expense																
Distribution Plant DeprExp			5,829,154												DISTPLT-SUB	
- Demand	DISTPLT-SUB-D	5,829,154	3,672,924		577,126		14,911		1,295,837		264,776		3,580		100%	
- Customer	DISTPLT-SUB-C	-	-		-		-		-		-		-		0%	
- Commodity	DISTPLT-SUB-E	-	-		-		-		-		-		-		0%	
Total			5,829,154		3,672,924		577,126		14,911		1,295,837		264,776		3,580	
General Plant DeprExp			628,466												LABOR-SUB	
- Demand	LABOR-SUB-D	628,466	395,994		62,222		1,608		139,710		28,547		386		100%	
- Customer	LABOR-SUB-C	-	-		-		-		-		-		-		0%	
- Commodity	LABOR-SUB-E	-	-		-		-		-		-		-		0%	
Total			628,466		395,994		62,222		1,608		139,710		28,547		386	
Intangible Plant DeprExp			462,573												LABOR-SUB	
- Demand	LABOR-SUB-D	462,573	291,465		45,798		1,183		102,831		21,011		284		100%	
- Customer	LABOR-SUB-C	-	-		-		-		-		-		-		0%	
- Commodity	LABOR-SUB-E	-	-		-		-		-		-		-		0%	
Total			462,573		291,465		45,798		1,183		102,831		21,011		284	
Total Depreciation Expenses			6,920,194													
- Demand		6,920,194	4,360,383		685,146		17,702		1,538,378		314,334		4,250			
- Customer		-	-		-		-		-		-		-			
- Commodity		-	-		-		-		-		-		-			
Total			6,920,194		4,360,383		685,146		17,702		1,538,378		314,334		4,250	
Regulatory Debits and Credits																
MD EDIS			(75,626)												DEM	
- Demand	1NCP-PRI	(75,626)	(46,408)		(10,155)		(299)		(18,152)		(161)		(450)		100%	
- Customer		-	-		-		-		-		-		-		0%	
- Commodity		-	-		-		-		-		-		-		0%	
Total			(75,626)		(46,408)		(10,155)		(299)		(18,152)		(161)		(450)	
MD Electric Vehicle Program			58,661												EVREGASSET-SUB	
- Demand	EVREGASSET-SUB-D	58,661	32,895		6,896		178		15,485		3,164		43		100%	
- Customer	EVREGASSET-SUB-C	-	-		-		-		-		-		-		0%	
- Commodity	EVREGASSET-SUB-E	-	-		-		-		-		-		-		0%	
Total			58,661		32,895		6,896		178		15,485		3,164		43	
MD Conservation Voltage Reduction (CVR)			-												DISTPLT-SUB	
- Demand	DISTPLT-SUB-D	-	-		-		-		-		-		-		100%	
- Customer	DISTPLT-SUB-C	-	-		-		-		-		-		-		0%	
- Commodity	DISTPLT-SUB-E	-	-		-		-		-		-		-		0%	
Total			-		-		-		-		-		-		-	
Deferral of Rate Case Expenses			(14,492)												DISTPLT-SUB	
- Demand	DISTPLT-SUB-D	(14,492)	(9,131)		(1,435)		(37)		(3,222)		(658)		(9)		100%	
- Customer	DISTPLT-SUB-C	-	-		-		-		-		-		-		0%	
- Commodity	DISTPLT-SUB-E	-	-		-		-		-		-		-		0%	
Total			(14,492)		(9,131)		(1,435)		(37)		(3,222)		(658)		(9)	
COVID-19			373,228												DISTPLT-SUB	
- Demand	COVID	373,228	309,804		28,084		496		22,041		11,242		1,560		100%	
- Customer	COVID	-	-		-		-		-		-		-		0%	
- Commodity	COVID	-	-		-		-		-		-		-		0%	
Total			373,228		309,804		28,084		496		22,041		11,242		1,560	
COVID-19 - Residential Adjustment			(92,475)												DISTPLT-SUB	
- Demand	Res-Direct	(92,475)	(92,475)		-		-		-		-		-		100%	
- Customer	Res-Direct	-	-		-		-		-		-		-		0%	
- Commodity	Res-Direct	-	-		-		-		-		-		-		0%	
Total			(92,475)		(92,475)		-		-		-		-		-	
Total Regulatory Debits and Credits			249,297													
- Demand		249,297	194,685		23,391		338		16,152		13,587		1,144			
- Customer		-	-		-		-		-		-		-			
- Commodity		-	-		-		-		-		-		-			
Total			249,297		194,685		23,391		338		16,152		13,587		1,144	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Sub-Transmission				R	C&G	CA-CSH	PH	PP	ST LTNG	
Taxes Other than Income										
Distribution Payroll Taxes			133,995							DISTLAB-SUB
- Demand	DISTLAB-SUB-D		133,995	84,430	13,266	343	29,788	6,086	82	100%
- Customer	DISTLAB-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SUB-E		-	-	-	-	-	-	-	0%
Total			133,995	84,430	13,266	343	29,788	6,086	82	
Customer Account Payroll Taxes			-							CUSTLAB-SUB
- Demand	CUSTLAB-SUB-D		-	-	-	-	-	-	-	0%
- Customer	CUSTLAB-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	CUSTLAB-SUB-E		-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
A&G Payroll Taxes			2,229							AGLAB-SUB
- Demand	AGLAB-SUB-D		2,229	1,404	221	6	495	101	1	100%
- Customer	AGLAB-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	AGLAB-SUB-E		-	-	-	-	-	-	-	0%
Total			2,229	1,404	221	6	495	101	1	
Gross Receipt Taxes			1,336,625							TOTPLT-SUB
- Demand	Revenue		1,336,625	830,701	245,636	4,336	192,783	13,690	49,479	100%
- Customer	Revenue		-	-	-	-	-	-	-	0%
- Commodity	Revenue		-	-	-	-	-	-	-	0%
Total			1,336,625	830,701	245,636	4,336	192,783	13,690	49,479	
Property Taxes			2,590,473							TOTPLT-SUB
- Demand	TOTPLT-SUB-D		2,590,473	1,633,907	256,538	6,618	574,136	117,620	1,655	100%
- Customer	TOTPLT-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SUB-E		-	-	-	-	-	-	-	0%
Total			2,590,473	1,633,907	256,538	6,618	574,136	117,620	1,655	
Sales & Use Tax			(38,911)							TOTPLT-SUB
- Demand	Revenue		(38,911)	(24,183)	(7,151)	(126)	(5,612)	(399)	(1,440)	100%
- Customer	Revenue		-	-	-	-	-	-	-	0%
- Commodity	Revenue		-	-	-	-	-	-	-	0%
Total			(38,911)	(24,183)	(7,151)	(126)	(5,612)	(399)	(1,440)	
Montgomery County Fuel Energy			1,827,602							TOTPLT-SUB
- Demand	MontCoFuel		1,827,602	874,322	332,949	7,158	586,955	-	26,217	100%
- Customer	MontCoFuel		-	-	-	-	-	-	-	0%
- Commodity	MontCoFuel		-	-	-	-	-	-	-	0%
Total			1,827,602	874,322	332,949	7,158	586,955	-	26,217	
Other Taxes			124							RB-SUB
- Demand	RB-SUB-D		124	79	12	0	27	6	0	100%
- Customer	RB-SUB-C		-	-	-	-	-	-	-	0%
- Commodity	RB-SUB-E		-	-	-	-	-	-	-	0%
Total			124	79	12	0	27	6	0	
Total Taxes Other than Income			5,852,137							
- Demand			5,852,137	3,400,660	841,472	18,335	1,378,571	137,105	75,995	
- Customer			-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	
Total Taxes Other than Income			5,852,137	3,400,660	841,472	18,335	1,378,571	137,105	75,995	
Total Operating Expenses			24,530,653							
- Demand			24,530,653	15,209,444	2,711,714	65,976	5,466,798	978,151	98,570	
- Customer			-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	
Total			24,530,653	15,209,444	2,711,714	65,976	5,466,798	978,151	98,570	

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The Potomac Edison Company (Maryland)			Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes			Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Primary	Allocation Factor	Total Company	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
UTILITY PLANT									
Distribution Plant									
(360) Land and Land Rights		12,433,259							360P
- Demand	1NCP-PRI	12,433,259	7,629,798	1,669,541	49,163	2,984,331	26,424	74,002	100%
- Customer	Customers-PRI	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		12,433,259	7,629,798	1,669,541	49,163	2,984,331	26,424	74,002	
(361) Structures and Improvements		11,481,863							DEM
- Demand	1NCP-PRI	11,481,863	7,045,964	1,541,787	45,401	2,755,970	24,402	68,340	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		11,481,863	7,045,964	1,541,787	45,401	2,755,970	24,402	68,340	
(362) Station Equipment		189,192,334							DEM
- Demand	1NCP-PRI	189,192,334	116,099,828	25,404,792	748,090	45,411,471	402,088	1,126,064	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		189,192,334	116,099,828	25,404,792	748,090	45,411,471	402,088	1,126,064	
(362) Station Equipment - Capacitors		-							DEM
- Demand		-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		5,330,296							364P
- Demand	1NCP-PRI	5,330,296	3,270,991	715,753	21,077	1,279,421	11,328	31,726	100%
- Customer	Customers-PRI	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		5,330,296	3,270,991	715,753	21,077	1,279,421	11,328	31,726	
(365) Overhead Conductors & Devices		7,476,890							365P
- Demand	1NCP-PRI	7,476,890	4,588,270	1,003,999	29,565	1,794,663	15,891	44,502	100%
- Customer	Customers-PRI	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		7,476,890	4,588,270	1,003,999	29,565	1,794,663	15,891	44,502	
(366) Underground Conduit		2,567,410							366P
- Demand	1NCP-PRI	2,567,410	1,575,517	344,752	10,152	616,250	5,456	15,281	100%
- Customer	Customers-PRI	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		2,567,410	1,575,517	344,752	10,152	616,250	5,456	15,281	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Primary									
(367) Underground Conductors & Device		4,855,228							367P
- Demand	1NCP-PRI	4,855,228	2,979,461	651,961	19,198	1,165,391	10,319	28,898	100%
- Customer	Customers-PRI	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		4,855,228	2,979,461	651,961	19,198	1,165,391	10,319	28,898	
(368) Line Transformers		347,087							368P
- Demand	1NCP-PRI	347,087	212,993	46,607	1,372	83,311	738	2,066	100%
- Customer	Customers-PRI	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		347,087	212,993	46,607	1,372	83,311	738	2,066	
(368) Line Transformers - Capacitors		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(369) Services		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(370, 371) Meters and Installation		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Street Lighting & Signal Systems		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Distribution Plant		233,684,367							
- Demand		233,684,367	143,402,823	31,379,193	924,017	56,090,808	496,647	1,390,879	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		233,684,367	143,402,823	31,379,193	924,017	56,090,808	496,647	1,390,879	
General and Intangible Plant									
General Plant		9,191,484							LABOR-PRI
- Demand	LABOR-PRI-D	9,191,484	5,640,449	1,234,235	36,344	2,206,214	19,535	54,707	100%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	0%
Total		9,191,484	5,640,449	1,234,235	36,344	2,206,214	19,535	54,707	

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Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Primary									
Intangible Plant		5,753,047							LABOR-PRI
- Demand	LABOR-PRI-D	5,753,047	3,530,417	772,521	22,748	1,380,893	12,227	34,242	100%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	0%
Total		5,753,047	3,530,417	772,521	22,748	1,380,893	12,227	34,242	
Total General and Intangible Plant		14,944,531							
- Demand		14,944,531	9,170,866	2,006,755	59,093	3,587,107	31,761	88,949	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		14,944,531	9,170,866	2,006,755	59,093	3,587,107	31,761	88,949	
Additions to Utility Plant									
COVID-19 Regulatory Asset Adj excl. Res Adj		1,645,874							DISTPLT-PRI
- Demand	COVID	1,645,874	1,366,185	123,847	2,186	97,199	49,576	6,881	100%
- Customer	COVID	-	-	-	-	-	-	-	0%
- Commodity	COVID	-	-	-	-	-	-	-	0%
Total		1,645,874	1,366,185	123,847	2,186	97,199	49,576	6,881	
COVID-19 Residential Adjustment		(407,797)							DISTPLT-PRI
- Demand	Res-Direct	(407,797)	(407,797)	-	-	-	-	-	100%
- Customer	Res-Direct	-	-	-	-	-	-	-	0%
- Commodity	Res-Direct	-	-	-	-	-	-	-	0%
Total		(407,797)	(407,797)	-	-	-	-	-	
MD Electric Vehicle Program Reg Asset excl. Res Direct		114,323							DISTPLTxRES-PRI
- Demand	DISTPLTxRES-PRI-D	114,323	-	39,735	1,170	71,027	629	1,761	100%
- Customer	DISTPLTxRES-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPLTxRES-PRI-E	-	-	-	-	-	-	-	0%
Total		114,323	-	39,735	1,170	71,027	629	1,761	
MD EV Reg Asset - Residential Direct		145,953							DISTPLT-PRI
- Demand	Res-Direct	145,953	145,953	-	-	-	-	-	100%
- Customer	Res-Direct	-	-	-	-	-	-	-	0%
- Commodity	Res-Direct	-	-	-	-	-	-	-	0%
Total		145,953	145,953	-	-	-	-	-	
Total Additional to Utility Plant		1,498,352							
- Demand		1,498,352	1,104,341	163,582	3,356	168,226	50,205	8,642	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		1,498,352	1,104,341	163,582	3,356	168,226	50,205	8,642	
Total Utility Plant		250,127,250							
- Demand		250,127,250	153,678,030	33,549,530	986,466	59,846,141	578,614	1,488,470	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		250,127,250	153,678,030	33,549,530	986,466	59,846,141	578,614	1,488,470	
ACCUMULATED DEPRECIATION									
Accumulated Depreciation									
Distribution Plant A/D		(89,549,562)							DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(89,549,562)	(54,953,013)	(12,024,737)	(354,090)	(21,494,409)	(190,319)	(532,995)	100%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	0%
Total		(89,549,562)	(54,953,013)	(12,024,737)	(354,090)	(21,494,409)	(190,319)	(532,995)	
General Plant A/D		(6,035,047)							LABOR-PRI
- Demand	LABOR-PRI-D	(6,035,047)	(3,703,469)	(810,388)	(23,863)	(1,448,581)	(12,826)	(35,920)	100%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	0%
Total		(6,035,047)	(3,703,469)	(810,388)	(23,863)	(1,448,581)	(12,826)	(35,920)	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)								
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG
Primary								Classification Factor
Intangible Plant A/D								
		(2,333,452)						LABOR-PRI
- Demand	LABOR-PRI-D	(2,333,452)	(1,431,947)	(313,337)	(9,227)	(560,094)	(4,959)	(13,889)
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-
Total		(2,333,452)	(1,431,947)	(313,337)	(9,227)	(560,094)	(4,959)	(13,889)
COVID Reg Asset A/D								
		(123,808)						COVIDREGASSET-PRI
- Demand	COVIDREGASSET-PRI-D	(123,808)	(95,839)	(12,385)	(219)	(9,720)	(4,958)	(688)
- Customer	COVIDREGASSET-PRI-C	-	-	-	-	-	-	-
- Commodity	COVIDREGASSET-PRI-E	-	-	-	-	-	-	-
Total		(123,808)	(95,839)	(12,385)	(219)	(9,720)	(4,958)	(688)
EV Reg Asset A/D								
		(26,028)						EVREGASSET-PRI
- Demand	EVREGASSET-PRI-D	(26,028)	(14,595)	(3,974)	(117)	(7,103)	(63)	(176)
- Customer	EVREGASSET-PRI-C	-	-	-	-	-	-	-
- Commodity	EVREGASSET-PRI-E	-	-	-	-	-	-	-
Total		(26,028)	(14,595)	(3,974)	(117)	(7,103)	(63)	(176)
CWIP A/D								
		-						TOTPLT-PRI
- Demand	TOTPLT-PRI-D	-	-	-	-	-	-	-
- Customer	TOTPLT-PRI-C	-	-	-	-	-	-	-
- Commodity	TOTPLT-PRI-E	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Total Accumulated Depreciation								
		(98,067,897)						
- Demand		(98,067,897)	(60,198,863)	(13,164,819)	(387,516)	(23,519,906)	(213,125)	(583,668)
- Customer		-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-
Total Accumulated Depreciation		(98,067,897)	(60,198,863)	(13,164,819)	(387,516)	(23,519,906)	(213,125)	(583,668)
OTHER RATE BASE ITEMS								
Other Rate Base Items								
Construction Work in Progress								
		8,582,149						TOTPLT-PRI
- Demand	TOTPLT-PRI-D	8,582,149	5,272,867	1,151,122	33,847	2,053,389	19,853	51,071
- Customer	TOTPLT-PRI-C	-	-	-	-	-	-	-
- Commodity	TOTPLT-PRI-E	-	-	-	-	-	-	-
Total		8,582,149	5,272,867	1,151,122	33,847	2,053,389	19,853	51,071
Plant Held for Future Use								
		-						TOTPLT-PRI
- Demand	TOTPLT-PRI-D	-	-	-	-	-	-	-
- Customer	TOTPLT-PRI-C	-	-	-	-	-	-	-
- Commodity	TOTPLT-PRI-E	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Prepayments								
		-						TOTPLT-PRI
- Demand	TOTPLT-PRI-D	-	-	-	-	-	-	-
- Customer	TOTPLT-PRI-C	-	-	-	-	-	-	-
- Commodity	TOTPLT-PRI-E	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-

The Potomac Edison Company - Maryland
Case No. 9695
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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and
Primary		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting
				R	C&G	CA-CSH	PH	PP	ST LTNG
									Classification
									Factor
Working Capital			2,791,702						TOTPLT-PRI
- Demand	TOTPLT-PRI-D		2,791,702	1,715,220	374,451	11,010	667,950	6,458	16,613
- Customer	TOTPLT-PRI-C		-	-	-	-	-	-	0%
- Commodity	TOTPLT-PRI-E		-	-	-	-	-	-	0%
Total			2,791,702	1,715,220	374,451	11,010	667,950	6,458	16,613
ADIT			(38,254,946)						TOTPLT-PRI
- Demand	TOTPLT-PRI-D		(38,254,946)	(23,503,815)	(5,131,130)	(150,872)	(9,152,985)	(88,494)	(227,649)
- Customer	TOTPLT-PRI-C		-	-	-	-	-	-	0%
- Commodity	TOTPLT-PRI-E		-	-	-	-	-	-	0%
Total			(38,254,946)	(23,503,815)	(5,131,130)	(150,872)	(9,152,985)	(88,494)	(227,649)
Customer Advances			(863,164)						DISTPLT-PRI
- Demand	DISTPLT-PRI-D		(863,164)	(529,690)	(115,906)	(3,413)	(207,184)	(1,834)	(5,138)
- Customer	DISTPLT-PRI-C		-	-	-	-	-	-	0%
- Commodity	DISTPLT-PRI-E		-	-	-	-	-	-	0%
Total			(863,164)	(529,690)	(115,906)	(3,413)	(207,184)	(1,834)	(5,138)
Customer Deposits			(2,379,867)						TOTPLT-PRI
- Demand	Deposits		(2,379,867)	(1,300,286)	(354,476)	-	(718,092)	-	(7,013)
- Customer	Deposits		-	-	-	-	-	-	0%
- Commodity	Deposits		-	-	-	-	-	-	0%
Total			(2,379,867)	(1,300,286)	(354,476)	-	(718,092)	-	(7,013)
Deferred Investment Tax Credit			-						TOTPLT-PRI
- Demand	TOTPLT-PRI-D		-	-	-	-	-	-	100%
- Customer	TOTPLT-PRI-C		-	-	-	-	-	-	0%
- Commodity	TOTPLT-PRI-E		-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-
Total Other Rate Base Items			(30,124,126)						
- Demand			(30,124,126)	(18,345,704)	(4,075,939)	(109,428)	(7,356,921)	(64,018)	(172,116)
- Customer			-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-
Total			(30,124,126)	(18,345,704)	(4,075,939)	(109,428)	(7,356,921)	(64,018)	(172,116)
Total Rate Base			121,935,227						
- Demand			121,935,227	75,133,463	16,308,772	489,522	28,969,314	301,471	732,686
- Customer			-	-	-	-	-	-	-
- Commodity			-	-	-	-	-	-	-
Total			121,935,227	75,133,463	16,308,772	489,522	28,969,314	301,471	732,686

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Primary				R	C&G	CA-CSH	PH	PP	ST LTNG	
OPERATIONS & MAINTENANCE EXPENSES										
Distribution Expenses										
Operations Expenses										
(580) Operation Supervision & Engineering			3,413							DistOpExp-PRI
- Demand	DistOpExp-PRI-D	3,413		2,095	458	13	819	7	20	100%
- Customer	DistOpExp-PRI-C	-		-	-	-	-	-	-	0%
- Commodity	DistOpExp-PRI-E	-		-	-	-	-	-	-	0%
Total		3,413		2,095	458	13	819	7	20	
(581) Load Dispatching			116,455							DEM
- Demand	1NCP-PRI	116,455		71,464	15,638	460	27,952	248	693	100%
- Customer		-		-	-	-	-	-	-	0%
- Commodity		-		-	-	-	-	-	-	0%
Total		116,455		71,464	15,638	460	27,952	248	693	
(582) Station Expenses			16,939							DEM
- Demand	1NCP-PRI	16,939		10,395	2,275	67	4,066	36	101	100%
- Customer		-		-	-	-	-	-	-	0%
- Commodity		-		-	-	-	-	-	-	0%
Total		16,939		10,395	2,275	67	4,066	36	101	
(583) Overhead line expenses			32,806							OHLines-PRI
- Demand	OHLines-PRI-D	32,806		20,132	4,405	130	7,874	70	195	100%
- Customer	OHLines-PRI-C	-		-	-	-	-	-	-	0%
- Commodity	OHLines-PRI-E	-		-	-	-	-	-	-	0%
Total		32,806		20,132	4,405	130	7,874	70	195	
(584) Underground line expenses			25,991							UGLines-PRI
- Demand	UGLines-PRI-D	25,991		15,950	3,490	103	6,239	55	155	100%
- Customer	UGLines-PRI-C	-		-	-	-	-	-	-	0%
- Commodity	UGLines-PRI-E	-		-	-	-	-	-	-	0%
Total		25,991		15,950	3,490	103	6,239	55	155	
(585) Street lighting and signal system expenses			-							#N/A
- Demand		-		-	-	-	-	-	-	N/A
- Customer		-		-	-	-	-	-	-	N/A
- Commodity		-		-	-	-	-	-	-	N/A
Total		-		-	-	-	-	-	-	
(586) Meter expenses			-							#N/A
- Demand		-		-	-	-	-	-	-	N/A
- Customer		-		-	-	-	-	-	-	N/A
- Commodity		-		-	-	-	-	-	-	N/A
Total		-		-	-	-	-	-	-	
(588) Miscellaneous distribution expenses			220,590							DistOpExp-PRI
- Demand	DistOpExp-PRI-D	220,590		135,367	29,621	872	52,948	469	1,313	100%
- Customer	DistOpExp-PRI-C	-		-	-	-	-	-	-	0%
- Commodity	DistOpExp-PRI-E	-		-	-	-	-	-	-	0%
Total		220,590		135,367	29,621	872	52,948	469	1,313	

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Primary									
(589) Rents		53,105							DistOpExp-PRI
- Demand	DistOpExp-PRI-D	53,105	32,588	7,131	210	12,747	113	316	100%
- Customer	DistOpExp-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	0%
Total		53,105	32,588	7,131	210	12,747	113	316	
Total Dist. Operations Expenses		469,299							
- Demand		469,299	287,990	63,018	1,856	112,645	997	2,793	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		469,299	287,990	63,018	1,856	112,645	997	2,793	
Maintenance Expense									
(590) Maintenance Supervision and Engineering		-							DistMtExp-PRI
- Demand	DistMtExp-PRI-D	-	-	-	-	-	-	-	100%
- Customer	DistMtExp-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(591) Maintenance of Structures		-							DistMtExp-PRI
- Demand	DistMtExp-PRI-D	-	-	-	-	-	-	-	100%
- Customer	DistMtExp-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		2,547,349							DEM
- Demand	1NCP-PRI	2,547,349	1,563,207	342,059	10,073	611,435	5,414	15,162	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		2,547,349	1,563,207	342,059	10,073	611,435	5,414	15,162	
(593) Maintenance of Overhead Lines		485,513							OHLines-PRI
- Demand	OHLines-PRI-D	485,513	297,940	65,195	1,920	116,537	1,032	2,890	100%
- Customer	OHLines-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	OHLines-PRI-E	-	-	-	-	-	-	-	0%
Total		485,513	297,940	65,195	1,920	116,537	1,032	2,890	
(594) Maintenance of underground lines		16,933							UGLines-PRI
- Demand	UGLines-PRI-D	16,933	10,391	2,274	67	4,065	36	101	100%
- Customer	UGLines-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	UGLines-PRI-E	-	-	-	-	-	-	-	0%
Total		16,933	10,391	2,274	67	4,065	36	101	
(595) Maintenance of line transformers		174							368P
- Demand	1NCP-PRI	174	107	23	1	42	0	1	100%
- Customer	Customers-PRI	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		174	107	23	1	42	0	1	
(596) Maintenance of street lighting and signal systems		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Primary									
(597) Maintenance of meters									
- Demand		-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant									
- Demand	DistMtExp-PRI-D	19,823	12,164	2,662	78	4,758	42	118	DistMtExp-PRI
- Customer	DistMtExp-PRI-C	-	-	-	-	-	-	-	100%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	0%
Total		19,823	12,164	2,662	78	4,758	42	118	
Total Dist. Maintenance Expenses		3,069,792							
- Demand		3,069,792	1,883,810	412,212	12,138	736,836	6,524	18,271	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		3,069,792	1,883,810	412,212	12,138	736,836	6,524	18,271	
Total Distribution Expenses		3,539,092							
- Demand		3,539,092	2,171,800	475,230	13,994	849,481	7,522	21,065	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		3,539,092	2,171,800	475,230	13,994	849,481	7,522	21,065	
Customer Accounts and Services									
Meter Reading & Billing									
- Demand		-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Other-Direct to Other									
- Demand		-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Uncollectibles									
- Demand		-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

The Potomac Edison Company - Maryland
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Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)			Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Allocation	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Primary		Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
Misc. Cust Serv and Info Exp									
		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Rebates & Incentives									
		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Assistance									
		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Sales Expense									
		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
All Other Cust Accts & Services									
		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Customer Accounts and Services									
		-							
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Administrative & General Expense									
Administrative and General Salaries		597,886							NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	597,886	366,899	80,284	2,364	143,509	1,271	3,559	100%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	0%
Total		597,886	366,899	80,284	2,364	143,509	1,271	3,559	
Outside Services		1,149,978							NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	1,149,978	705,696	154,419	4,547	276,027	2,444	6,845	100%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	0%
Total		1,149,978	705,696	154,419	4,547	276,027	2,444	6,845	
Employee Benefits (Acct. 926)		(347,449)							NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	(347,449)	(213,215)	(46,655)	(1,374)	(83,397)	(738)	(2,068)	100%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	0%
Total		(347,449)	(213,215)	(46,655)	(1,374)	(83,397)	(738)	(2,068)	
Regulatory Commission Expenses (Acct 928)		226,152							DISTPLT-PRI
- Demand	SalesREV	226,152	144,200	42,000	720	28,409	1,765	9,059	100%
- Customer	SalesREV	-	-	-	-	-	-	-	0%
- Commodity	SalesREV	-	-	-	-	-	-	-	0%
Total		226,152	144,200	42,000	720	28,409	1,765	9,059	
General Advertising Expense		4,569							OpExp-PRI
- Demand	OpExp-PRI-D	4,569	2,804	613	18	1,097	10	27	100%
- Customer	OpExp-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	0%
Total		4,569	2,804	613	18	1,097	10	27	
All Other O&M		398,646							NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	398,646	244,633	53,530	1,576	95,686	847	2,373	100%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	0%
Total		398,646	244,633	53,530	1,576	95,686	847	2,373	
Total A&G Expense		2,029,782							
- Demand		2,029,782	1,251,016	284,192	7,852	461,331	5,599	19,794	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		2,029,782	1,251,016	284,192	7,852	461,331	5,599	19,794	
Total O&M Expenses		5,568,874							
- Demand		5,568,874	3,422,816	759,422	21,846	1,310,812	13,120	40,858	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		5,568,874	3,422,816	759,422	21,846	1,310,812	13,120	40,858	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Primary	Allocation Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	
DEPRECIATION EXPENSE								
Depreciation Expense								
Distribution Plant DeprExp		5,141,119						DISTPLT-PRI
- Demand	DISTPLT-PRI-D	5,141,119	3,154,901	690,351	20,329	1,234,013	10,926	100%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	0%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	0%
Total		5,141,119	3,154,901	690,351	20,329	1,234,013	10,926	30,600
General Plant DeprExp		565,819						LABOR-PRI
- Demand	LABOR-PRI-D	565,819	347,221	75,978	2,237	135,812	1,203	100%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	0%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	0%
Total		565,819	347,221	75,978	2,237	135,812	1,203	3,368
Intangible Plant DeprExp		407,974						LABOR-PRI
- Demand	LABOR-PRI-D	407,974	250,358	54,783	1,613	97,925	867	100%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	0%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	0%
Total		407,974	250,358	54,783	1,613	97,925	867	2,428
Total Depreciation Expenses		6,114,912						
- Demand		6,114,912	3,752,479	821,112	24,179	1,467,751	12,996	36,396
- Customer		-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-
Total		6,114,912	3,752,479	821,112	24,179	1,467,751	12,996	36,396
Regulatory Debits and Credits								
MD EDIS		(66,781)						DEM
- Demand	1NCP-PRI	(66,781)	(40,981)	(8,967)	(264)	(16,029)	(142)	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		(66,781)	(40,981)	(8,967)	(264)	(16,029)	(142)	(397)
MD Electric Vehicle Program		51,800						EVREGASSET-PRI
- Demand	EVREGASSET-PRI-D	51,800	29,048	7,908	233	14,136	125	100%
- Customer	EVREGASSET-PRI-C	-	-	-	-	-	-	0%
- Commodity	EVREGASSET-PRI-E	-	-	-	-	-	-	0%
Total		51,800	29,048	7,908	233	14,136	125	351
MD Conservation Voltage Reduction (CVR)		-						DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	100%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	0%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-
Deferral of Rate Case Expenses		(12,797)						DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(12,797)	(7,853)	(1,718)	(51)	(3,072)	(27)	100%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	0%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	0%
Total		(12,797)	(7,853)	(1,718)	(51)	(3,072)	(27)	(76)
COVID-19		329,175						DISTPLT-PRI
- Demand	COVID	329,175	273,237	24,769	437	19,440	9,915	100%
- Customer	COVID	-	-	-	-	-	-	0%
- Commodity	COVID	-	-	-	-	-	-	0%
Total		329,175	273,237	24,769	437	19,440	9,915	1,376
COVID-19 - Residential Adjustment		(81,559)						DISTPLT-PRI
- Demand	Res-Direct	(81,559)	(81,559)	-	-	-	-	100%
- Customer	Res-Direct	-	-	-	-	-	-	0%
- Commodity	Res-Direct	-	-	-	-	-	-	0%
Total		(81,559)	(81,559)	-	-	-	-	-
Total Regulatory Debits and Credits		219,838						
- Demand		219,838	171,892	21,992	355	14,475	9,871	1,253
- Customer		-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-
Total		219,838	171,892	21,992	355	14,475	9,871	1,253
Taxes Other than Income								
Distribution Payroll Taxes		120,638						DISTLAB-PRI
- Demand	DISTLAB-PRI-D	120,638	74,031	16,199	477	28,957	256	100%
- Customer	DISTLAB-PRI-C	-	-	-	-	-	-	0%
- Commodity	DISTLAB-PRI-E	-	-	-	-	-	-	0%
Total		120,638	74,031	16,199	477	28,957	256	718
Customer Account Payroll Taxes		-						CUSTLAB-PRI
- Demand	CUSTLAB-PRI-D	-	-	-	-	-	-	0%
- Customer	CUSTLAB-PRI-C	-	-	-	-	-	-	0%
- Commodity	CUSTLAB-PRI-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-
A&G Payroll Taxes		2,006						AGLAB-PRI
- Demand	AGLAB-PRI-D	2,006	1,231	269	8	482	4	100%
- Customer	AGLAB-PRI-C	-	-	-	-	-	-	0%

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Primary									
- Commodity	AGLAB-PRI-E	-	-	-	-	-	-	-	0%
Total		2,006	1,231	269	8	482	4	12	
Gross Receipt Taxes		1,180,296							TOTPLT-PRI
- Demand	Revenue	1,180,296	733,544	216,907	3,829	170,235	12,088	43,692	100%
- Customer	Revenue	-	-	-	-	-	-	-	0%
- Commodity	Revenue	-	-	-	-	-	-	-	0%
Total		1,180,296	733,544	216,907	3,829	170,235	12,088	43,692	
Property Taxes		2,287,496							TOTPLT-PRI
- Demand	TOTPLT-PRI-D	2,287,496	1,405,436	306,822	9,022	547,313	5,292	13,613	100%
- Customer	TOTPLT-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-PRI-E	-	-	-	-	-	-	-	0%
Total		2,287,496	1,405,436	306,822	9,022	547,313	5,292	13,613	
Sales & Use Tax		(34,360)							TOTPLT-PRI
- Demand	Revenue	(34,360)	(21,355)	(6,315)	(111)	(4,956)	(352)	(1,272)	100%
- Customer	Revenue	-	-	-	-	-	-	-	0%
- Commodity	Revenue	-	-	-	-	-	-	-	0%
Total		(34,360)	(21,355)	(6,315)	(111)	(4,956)	(352)	(1,272)	
Montgomery County Fuel Energy		1,613,849							TOTPLT-PRI
- Demand	MontCoFuel	1,613,849	772,063	294,008	6,321	518,306	-	23,151	100%
- Customer	MontCoFuel	-	-	-	-	-	-	-	0%
- Commodity	MontCoFuel	-	-	-	-	-	-	-	0%
Total		1,613,849	772,063	294,008	6,321	518,306	-	23,151	
Other Taxes		110							RB-PRI
- Demand	RB-PRI-D	110	68	15	0	26	0	1	100%
- Customer	RB-PRI-C	-	-	-	-	-	-	-	0%
- Commodity	RB-PRI-E	-	-	-	-	-	-	-	0%
Total		110	68	15	0	26	0	1	
Total Taxes Other than Income		5,170,036							
- Demand		5,170,036	2,965,018	827,906	19,546	1,260,362	17,289	79,915	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Taxes Other than Income		5,170,036	2,965,018	827,906	19,546	1,260,362	17,289	79,915	
Total Operating Expenses		17,073,660							
- Demand		17,073,660	10,312,205	2,430,431	65,926	4,053,399	53,277	158,422	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		17,073,660	10,312,205	2,430,431	65,926	4,053,399	53,277	158,422	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)			Residential		Small C & I		Medium Power		Large Power		Street and		Classification	
Allocation to Customer Classes			Service		Schedule		Schedule		Schedule		Area Lighting		Factor	
Secondary			R		C&G		CA-CSH		PH		PP		ST LTNG	
UTILITY PLANT														
Distribution Plant														
(360) Land and Land Rights			8,819,130										360S	
- Demand	1NCP-SEC Customers-SEC	8,819,130	5,711,128	1,231,406	32,927	1,788,276	-	55,393			100%			
- Customer		-	-	-	-	-	-	-	0%					
- Commodity		-	-	-	-	-	-	-	0%					
Total			8,819,130	5,711,128	1,231,406	32,927	1,788,276	-	55,393					
(361) Structures and Improvements			-										#N/A	
- Demand		-	-	-	-	-	-	-	-	-	N/A			
- Customer		-	-	-	-	-	-	-	-	-	N/A			
- Commodity		-	-	-	-	-	-	-	-	-	N/A			
Total			-	-	-	-	-	-	-	-				
(362) Station Equipment			-										#N/A	
- Demand		-	-	-	-	-	-	-	-	-	N/A			
- Customer		-	-	-	-	-	-	-	-	-	N/A			
- Commodity		-	-	-	-	-	-	-	-	-	N/A			
Total			-	-	-	-	-	-	-	-				
(362) Station Equipment - Capacitors			-										#N/A	
- Demand		-	-	-	-	-	-	-	-	-	N/A			
- Customer		-	-	-	-	-	-	-	-	-	N/A			
- Commodity		-	-	-	-	-	-	-	-	-	N/A			
Total			-	-	-	-	-	-	-	-				
(364) Poles, Towers & Fixtures			89,336,733										364S	
- Demand	1NCP-SEC Customers-SEC	89,336,733	57,853,045	12,473,998	333,550	18,115,017	-	561,123			100%			
- Customer		-	-	-	-	-	-	-	-	-	0%			
- Commodity		-	-	-	-	-	-	-	-	-	0%			
Total			89,336,733	57,853,045	12,473,998	333,550	18,115,017	-	561,123					
(365) Overhead Conductors & Devices			132,766,709										365S	
- Demand	1NCP-SEC Customers-SEC	132,766,709	85,977,606	18,538,081	495,702	26,921,415	-	833,906			100%			
- Customer		-	-	-	-	-	-	-	-	-	0%			
- Commodity		-	-	-	-	-	-	-	-	-	0%			
Total			132,766,709	85,977,606	18,538,081	495,702	26,921,415	-	833,906					
(366) Underground Conduit			48,076,058										366S	
- Demand	1NCP-SEC Customers-SEC	48,076,058	31,133,289	6,712,811	179,498	9,748,494	-	301,965			100%			
- Customer		-	-	-	-	-	-	-	-	-	0%			
- Commodity		-	-	-	-	-	-	-	-	-	0%			
Total			48,076,058	31,133,289	6,712,811	179,498	9,748,494	-	301,965					

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Secondary									
(367) Underground Conductors & Device		217,744,370							367S
- Demand	1NCP-SEC	217,744,370	141,007,785	30,403,426	812,977	44,152,533	-	1,367,649	100%
- Customer	Customers-SEC	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		217,744,370	141,007,785	30,403,426	812,977	44,152,533	-	1,367,649	
(368) Line Transformers		207,499,128							368S
- Demand	1NCP-SEC	207,499,128	134,373,129	28,972,893	774,725	42,075,082	-	1,303,299	100%
- Customer	Customers-SEC	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		207,499,128	134,373,129	28,972,893	774,725	42,075,082	-	1,303,299	
(368) Line Transformers - Capacitors		1,518,797							DEM
- Demand	12CP-GEN	1,518,797	928,164	146,877	3,768	327,464	111,621	905	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		1,518,797	928,164	146,877	3,768	327,464	111,621	905	
(369) Services		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(370, 371) Meters and Installation		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Street Lighting & Signal Systems		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Distribution Plant		705,760,924							
- Demand		705,760,924	456,984,146	98,479,492	2,633,147	143,128,280	111,621	4,424,238	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		705,760,924	456,984,146	98,479,492	2,633,147	143,128,280	111,621	4,424,238	
General and Intangible Plant									
General Plant		15,126,360							LABOR-SEC
- Demand	LABOR-SEC-D	15,126,360	9,795,590	2,112,078	56,476	3,067,207	-	95,008	100%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	0%
Total		15,126,360	9,795,590	2,112,078	56,476	3,067,207	-	95,008	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Secondary									
Intangible Plant		9,467,749							LABOR-SEC
- Demand	LABOR-SEC-D	9,467,749	6,131,164	1,321,972	35,349	1,919,798	-	59,467	100%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	0%
Total		9,467,749	6,131,164	1,321,972	35,349	1,919,798	-	59,467	
Total General and Intangible Plant		24,594,110							
- Demand		24,594,110	15,926,754	3,434,051	91,825	4,987,005	-	154,475	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		24,594,110	15,926,754	3,434,051	91,825	4,987,005	-	154,475	
Additions to Utility Plant									
COVID-19 Regulatory Asset Adj excl. Res Adj		4,970,779							DISTPLT-SEC
- Demand	COVID	4,970,779	4,126,078	374,036	6,603	293,554	149,728	20,781	100%
- Customer	COVID	-	-	-	-	-	-	-	0%
- Commodity	COVID	-	-	-	-	-	-	-	0%
Total		4,970,779	4,126,078	374,036	6,603	293,554	149,728	20,781	
COVID-19 Residential Adjustment		(1,231,608)							DISTPLT-SEC
- Demand	Res-Direct	(1,231,608)	(1,231,608)	-	-	-	-	-	100%
- Customer	Res-Direct	-	-	-	-	-	-	-	0%
- Commodity	Res-Direct	-	-	-	-	-	-	-	0%
Total		(1,231,608)	(1,231,608)	-	-	-	-	-	
MD Electric Vehicle Program Reg Asset excl. Res Direct		345,271							DISTPLTxRES-SEC
- Demand	DISTPLTxRES-SEC-D	345,271	-	136,677	3,654	198,644	155	6,140	100%
- Customer	DISTPLTxRES-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPLTxRES-SEC-E	-	-	-	-	-	-	-	0%
Total		345,271	-	136,677	3,654	198,644	155	6,140	
MD EV Reg Asset - Residential Direct		440,801							DISTPLT-SEC
- Demand	Res-Direct	440,801	440,801	-	-	-	-	-	100%
- Customer	Res-Direct	-	-	-	-	-	-	-	0%
- Commodity	Res-Direct	-	-	-	-	-	-	-	0%
Total		440,801	440,801	-	-	-	-	-	
Total Additional to Utility Plant		4,525,243							
- Demand		4,525,243	3,335,271	510,713	10,258	492,198	149,883	26,921	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		4,525,243	3,335,271	510,713	10,258	492,198	149,883	26,921	
Total Utility Plant		734,880,278							
- Demand		734,880,278	476,246,171	102,424,255	2,735,230	148,607,483	261,504	4,605,634	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		734,880,278	476,246,171	102,424,255	2,735,230	148,607,483	261,504	4,605,634	
ACCUMULATED DEPRECIATION									
Accumulated Depreciation									
Distribution Plant A/D		(270,452,760)							DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(270,452,760)	(175,119,675)	(37,738,063)	(1,009,041)	(54,847,806)	(42,774)	(1,695,401)	100%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	0%
Total		(270,452,760)	(175,119,675)	(37,738,063)	(1,009,041)	(54,847,806)	(42,774)	(1,695,401)	
General Plant A/D		(9,931,835)							LABOR-SEC
- Demand	LABOR-SEC-D	(9,931,835)	(6,431,698)	(1,386,772)	(37,082)	(2,013,901)	-	(62,382)	100%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	0%
Total		(9,931,835)	(6,431,698)	(1,386,772)	(37,082)	(2,013,901)	-	(62,382)	

The Potomac Edison Company - Maryland
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Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Secondary									
Intangible Plant A/D		(7,047,367)							LABOR-SEC
- Demand	LABOR-SEC-D	(7,047,367)	(4,563,762)	(984,017)	(26,312)	(1,429,011)	-	(44,264)	100%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	0%
Total		(7,047,367)	(4,563,762)	(984,017)	(26,312)	(1,429,011)	-	(44,264)	
COVID Reg Asset A/D		(373,917)							COVIDREGASSET-SEC
- Demand	COVIDREGASSET-SEC-D	(373,917)	(289,447)	(37,404)	(660)	(29,355)	(14,973)	(2,078)	100%
- Customer	COVIDREGASSET-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	COVIDREGASSET-SEC-E	-	-	-	-	-	-	-	0%
Total		(373,917)	(289,447)	(37,404)	(660)	(29,355)	(14,973)	(2,078)	
EV Reg Asset A/D		(78,607)							EVREGASSET-SEC
- Demand	EVREGASSET-SEC-D	(78,607)	(44,080)	(13,668)	(365)	(19,864)	(15)	(614)	100%
- Customer	EVREGASSET-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	EVREGASSET-SEC-E	-	-	-	-	-	-	-	0%
Total		(78,607)	(44,080)	(13,668)	(365)	(19,864)	(15)	(614)	
CWIP A/D		-							TOTPLT-SEC
- Demand	TOTPLT-SEC-D	-	-	-	-	-	-	-	100%
- Customer	TOTPLT-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Accumulated Depreciation		(287,884,485)							
- Demand		(287,884,485)	(186,448,662)	(40,159,923)	(1,073,461)	(58,339,938)	(57,762)	(1,804,739)	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Accumulated Depreciation		(287,884,485)	(186,448,662)	(40,159,923)	(1,073,461)	(58,339,938)	(57,762)	(1,804,739)	
OTHER RATE BASE ITEMS									
Other Rate Base Items									
Construction Work in Progress		25,214,574							TOTPLT-SEC
- Demand	TOTPLT-SEC-D	25,214,574	16,340,545	3,514,292	93,849	5,098,891	8,972	158,025	100%
- Customer	TOTPLT-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SEC-E	-	-	-	-	-	-	-	0%
Total		25,214,574	16,340,545	3,514,292	93,849	5,098,891	8,972	158,025	
Plant Held for Future Use		-							TOTPLT-SEC
- Demand	TOTPLT-SEC-D	-	-	-	-	-	-	-	100%
- Customer	TOTPLT-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Prepayments		-							TOTPLT-SEC
- Demand	TOTPLT-SEC-D	-	-	-	-	-	-	-	100%
- Customer	TOTPLT-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Secondary				R	C&G	CA-CSH	PH	PP	ST LTNG	
Working Capital			8,202,092							TOTPLT-SEC
- Demand	TOTPLT-SEC-D		8,202,092	5,315,444	1,143,170	30,528	1,658,627	2,919	51,404	100%
- Customer	TOTPLT-SEC-C		-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SEC-E		-	-	-	-	-	-	-	0%
Total			8,202,092	5,315,444	1,143,170	30,528	1,658,627	2,919	51,404	
ADIT			(112,394,012)							TOTPLT-SEC
- Demand	TOTPLT-SEC-D		(112,394,012)	(72,838,011)	(15,664,964)	(418,331)	(22,728,316)	(39,995)	(704,395)	100%
- Customer	TOTPLT-SEC-C		-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SEC-E		-	-	-	-	-	-	-	0%
Total			(112,394,012)	(72,838,011)	(15,664,964)	(418,331)	(22,728,316)	(39,995)	(704,395)	
Customer Advances			(2,606,881)							DISTPLT-SEC
- Demand	DISTPLT-SEC-D		(2,606,881)	(1,687,970)	(363,755)	(9,726)	(528,675)	(412)	(16,342)	100%
- Customer	DISTPLT-SEC-C		-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	0%
Total			(2,606,881)	(1,687,970)	(363,755)	(9,726)	(528,675)	(412)	(16,342)	
Customer Deposits			(6,992,111)							TOTPLT-SEC
- Demand	Deposits		(6,992,111)	(3,820,274)	(1,041,460)	-	(2,109,773)	-	(20,605)	100%
- Customer	Deposits		-	-	-	-	-	-	-	0%
- Commodity	Deposits		-	-	-	-	-	-	-	0%
Total			(6,992,111)	(3,820,274)	(1,041,460)	-	(2,109,773)	-	(20,605)	
Deferred Investment Tax Credit			-							TOTPLT-SEC
- Demand	TOTPLT-SEC-D		-	-	-	-	-	-	-	100%
- Customer	TOTPLT-SEC-C		-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SEC-E		-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
Total Other Rate Base Items			(88,576,339)							
- Demand			(88,576,339)	(56,690,266)	(12,412,717)	(303,680)	(18,609,246)	(28,516)	(531,913)	
- Customer			-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	
Total			(88,576,339)	(56,690,266)	(12,412,717)	(303,680)	(18,609,246)	(28,516)	(531,913)	
Total Rate Base			358,419,454							
- Demand			358,419,454	233,107,243	49,851,615	1,358,089	71,658,299	175,226	2,268,982	
- Customer			-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	
Total			358,419,454	233,107,243	49,851,615	1,358,089	71,658,299	175,226	2,268,982	

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Secondary	Allocation Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
OPERATIONS & MAINTENANCE EXPENSES								
Distribution Expenses								
Operations Expenses								
(580) Operation Supervision & Engineering		26,876						DistOpExp-SEC
- Demand	DistOpExp-SEC-D	26,876	17,405	3,753	100	5,450	-	169 100%
- Customer	DistOpExp-SEC-C	-	-	-	-	-	-	- 0%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	- 0%
Total		26,876	17,405	3,753	100	5,450	-	169
(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		582,533						OHLines-SEC
- Demand	OHLines-SEC-D	582,533	377,239	81,338	2,175	118,122	-	3,659 100%
- Customer	OHLines-SEC-C	-	-	-	-	-	-	- 0%
- Commodity	OHLines-SEC-E	-	-	-	-	-	-	- 0%
Total		582,533	377,239	81,338	2,175	118,122	-	3,659
(584) Underground line expenses		930,788						UGLines-SEC
- Demand	UGLines-SEC-D	930,788	602,763	129,965	3,475	188,738	-	5,846 100%
- Customer	UGLines-SEC-C	-	-	-	-	-	-	- 0%
- Commodity	UGLines-SEC-E	-	-	-	-	-	-	- 0%
Total		930,788	602,763	129,965	3,475	188,738	-	5,846
(585) Street lighting and signal system expenses		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-
(586) Meter expenses		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-
(588) Miscellaneous distribution expenses		1,736,935						DistOpExp-SEC
- Demand	DistOpExp-SEC-D	1,736,935	1,124,811	242,526	6,485	352,202	-	10,910 100%
- Customer	DistOpExp-SEC-C	-	-	-	-	-	-	- 0%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	- 0%
Total		1,736,935	1,124,811	242,526	6,485	352,202	-	10,910

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Secondary									
(589) Rents		418,150							DistOpExp-SEC
- Demand	DistOpExp-SEC-D	418,150	270,788	58,386	1,561	84,789	-	2,626	100%
- Customer	DistOpExp-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	0%
Total		418,150	270,788	58,386	1,561	84,789	-	2,626	
Total Dist. Operations Expenses		3,695,282							
- Demand		3,695,282	2,393,006	515,969	13,797	749,301	-	23,210	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		3,695,282	2,393,006	515,969	13,797	749,301	-	23,210	
Maintenance Expense									
(590) Maintenance Supervision and Engineering		-							DistMtExp-SEC
- Demand	DistMtExp-SEC-D	-	-	-	-	-	-	-	100%
- Customer	DistMtExp-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(591) Maintenance of Structures		-							DistMtExp-SEC
- Demand	DistMtExp-SEC-D	-	-	-	-	-	-	-	100%
- Customer	DistMtExp-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		8,621,229							OHLines-SEC
- Demand	OHLines-SEC-D	8,621,229	5,582,970	1,203,773	32,188	1,748,147	-	54,150	100%
- Customer	OHLines-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	OHLines-SEC-E	-	-	-	-	-	-	-	0%
Total		8,621,229	5,582,970	1,203,773	32,188	1,748,147	-	54,150	
(594) Maintenance of underground lines		606,423							UGLines-SEC
- Demand	UGLines-SEC-D	606,423	392,710	84,674	2,264	122,966	-	3,809	100%
- Customer	UGLines-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	UGLines-SEC-E	-	-	-	-	-	-	-	0%
Total		606,423	392,710	84,674	2,264	122,966	-	3,809	
(595) Maintenance of line transformers		104,138							368S
- Demand	1NCP-SEC	104,138	67,438	14,541	389	21,116	-	654	100%
- Customer	Customers-SEC	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		104,138	67,438	14,541	389	21,116	-	654	
(596) Maintenance of street lighting and signal systems		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Secondary	Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
			R	C&G	CA-CSH	PH	PP	ST LTNG	
(597) Maintenance of meters		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		60,651							DistMtExp-SEC
- Demand	DistMtExp-SEC-D	60,651	39,276	8,469	226	12,298	-	381	100%
- Customer	DistMtExp-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	0%
Total		60,651	39,276	8,469	226	12,298	-	381	
Total Dist. Maintenance Expenses		9,392,440							
- Demand		9,392,440	6,082,395	1,311,457	35,068	1,904,527	-	58,994	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		9,392,440	6,082,395	1,311,457	35,068	1,904,527	-	58,994	
Total Distribution Expenses		13,087,723							
- Demand		13,087,723	8,475,401	1,827,425	48,865	2,653,828	-	82,204	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		13,087,723	8,475,401	1,827,425	48,865	2,653,828	-	82,204	
Customer Accounts and Services									
Meter Reading & Billing		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Other-Direct to Other		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Uncollectibles		-							#N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Secondary	Allocation Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
Misc. Cust Serv and Info Exp		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Rebates & Incentives		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Assistance		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Sales Expense		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
All Other Cust Accts & Services		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Customer Accounts and Services		-						
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Administrative & General Expense								
Administrative and General Salaries		983,936						NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	983,936	637,181	137,386	3,674	199,515	-	100%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	0%
Total		983,936	637,181	137,386	3,674	199,515	-	
Outside Services		1,892,511						NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1,892,511	1,225,560	264,249	7,066	383,749	-	100%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	0%
Total		1,892,511	1,225,560	264,249	7,066	383,749	-	
Employee Benefits (Acct. 926)		(571,794)						NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	(571,794)	(370,284)	(79,839)	(2,135)	(115,944)	-	100%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	0%
Total		(571,794)	(370,284)	(79,839)	(2,135)	(115,944)	-	
Regulatory Commission Expenses (Acct 928)		683,013						DISTPLT-SEC
- Demand	SalesREV	683,013	435,504	126,845	2,175	85,799	5,332	100%
- Customer	SalesREV	-	-	-	-	-	-	0%
- Commodity	SalesREV	-	-	-	-	-	-	0%
Total		683,013	435,504	126,845	2,175	85,799	5,332	
General Advertising Expense		16,895						OpExp-SEC
- Demand	OpExp-SEC-D	16,895	10,941	2,359	63	3,426	-	100%
- Customer	OpExp-SEC-C	-	-	-	-	-	-	0%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	0%
Total		16,895	10,941	2,359	63	3,426	-	
All Other O&M		656,049						NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	656,049	424,847	91,603	2,449	133,029	-	100%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	0%
Total		656,049	424,847	91,603	2,449	133,029	-	
Total A&G Expense		3,660,610						
- Demand		3,660,610	2,363,748	542,604	13,292	689,573	5,332	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		3,660,610	2,363,748	542,604	13,292	689,573	5,332	
Total O&M Expenses		16,748,333						
- Demand		16,748,333	10,839,149	2,370,030	62,156	3,343,401	5,332	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		16,748,333	10,839,149	2,370,030	62,156	3,343,401	5,332	

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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Secondary		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
				R	C&G	CA-CSH	PH	PP	ST LTNG	
DEPRECIATION EXPENSE										
Depreciation Expense										
Distribution Plant DeprExp			15,526,930							DISTPLT-SEC
- Demand	DISTPLT-SEC-D		15,526,930	10,053,774	2,166,575	57,930	3,148,861	2,456	97,334	100%
- Customer	DISTPLT-SEC-C		-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	0%
Total			15,526,930	10,053,774	2,166,575	57,930	3,148,861	2,456	97,334	
General Plant DeprExp			931,165							LABOR-SEC
- Demand	LABOR-SEC-D		931,165	603,007	130,018	3,477	188,814	-	5,849	100%
- Customer	LABOR-SEC-C		-	-	-	-	-	-	-	0%
- Commodity	LABOR-SEC-E		-	-	-	-	-	-	-	0%
Total			931,165	603,007	130,018	3,477	188,814	-	5,849	
Intangible Plant DeprExp			1,232,142							LABOR-SEC
- Demand	LABOR-SEC-D		1,232,142	797,915	172,043	4,600	249,844	-	7,739	100%
- Customer	LABOR-SEC-C		-	-	-	-	-	-	-	0%
- Commodity	LABOR-SEC-E		-	-	-	-	-	-	-	0%
Total			1,232,142	797,915	172,043	4,600	249,844	-	7,739	
Total Depreciation Expenses			17,690,236							
- Demand			17,690,236	11,454,697	2,468,636	66,007	3,587,519	2,456	110,922	
- Customer			-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	
Total			17,690,236	11,454,697	2,468,636	66,007	3,587,519	2,456	110,922	
Regulatory Debits and Credits										
MD EDIS			(196,203)							DEM
- Demand	1NCP-SEC		(196,203)	(127,058)	(27,396)	(733)	(39,785)	-	(1,232)	100%
- Customer			-	-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	-	0%
Total			(196,203)	(127,058)	(27,396)	(733)	(39,785)	-	(1,232)	
MD Electric Vehicle Program			152,190							EVREGASSET-SEC
- Demand	EVREGASSET-SEC-D		152,190	85,342	26,462	708	38,459	30	1,189	100%
- Customer	EVREGASSET-SEC-C		-	-	-	-	-	-	-	0%
- Commodity	EVREGASSET-SEC-E		-	-	-	-	-	-	-	0%
Total			152,190	85,342	26,462	708	38,459	30	1,189	
MD Conservation Voltage Reduction (CVR)			-							DISTPLT-SEC
- Demand	DISTPLT-SEC-D		-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SEC-C		-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
Deferral of Rate Case Expenses			(37,597)							DISTPLT-SEC
- Demand	DISTPLT-SEC-D		(37,597)	(24,344)	(5,246)	(140)	(7,625)	(6)	(236)	100%
- Customer	DISTPLT-SEC-C		-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SEC-E		-	-	-	-	-	-	-	0%
Total			(37,597)	(24,344)	(5,246)	(140)	(7,625)	(6)	(236)	
COVID-19			994,156							DISTPLT-SEC
- Demand	COVID		994,156	825,216	74,807	1,321	58,711	29,946	4,156	100%
- Customer	COVID		-	-	-	-	-	-	-	0%
- Commodity	COVID		-	-	-	-	-	-	-	0%
Total			994,156	825,216	74,807	1,321	58,711	29,946	4,156	
COVID-19 - Residential Adjustment			(246,322)							DISTPLT-SEC
- Demand	Res-Direct		(246,322)	(246,322)	-	-	-	-	-	100%
- Customer	Res-Direct		-	-	-	-	-	-	-	0%
- Commodity	Res-Direct		-	-	-	-	-	-	-	0%
Total			(246,322)	(246,322)	-	-	-	-	-	
Total Regulatory Debits and Credits			666,224							
- Demand			666,224	512,834	68,627	1,155	49,761	29,970	3,877	
- Customer			-	-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	-	
Total			666,224	512,834	68,627	1,155	49,761	29,970	3,877	
Taxes Other than Income										
Distribution Payroll Taxes			198,534							DISTLAB-SEC
- Demand	DISTLAB-SEC-D		198,534	128,567	27,721	741	40,257	-	1,247	100%
- Customer	DISTLAB-SEC-C		-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SEC-E		-	-	-	-	-	-	-	0%
Total			198,534	128,567	27,721	741	40,257	-	1,247	
Customer Account Payroll Taxes			-							CUSTLAB-SEC
- Demand	CUSTLAB-SEC-D		-	-	-	-	-	-	-	0%
- Customer	CUSTLAB-SEC-C		-	-	-	-	-	-	-	0%
- Commodity	CUSTLAB-SEC-E		-	-	-	-	-	-	-	0%
Total			-	-	-	-	-	-	-	
A&G Payroll Taxes			3,302							AGLAB-SEC
- Demand	AGLAB-SEC-D		3,302	2,138	461	12	670	-	21	100%
- Customer	AGLAB-SEC-C		-	-	-	-	-	-	-	0%

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Secondary									
- Commodity	AGLAB-SEC-E	-	-	-	-	-	-	-	0%
Total		3,302	2,138	461	12	670	-	21	
Gross Receipt Taxes		3,467,741							TOTPLT-SEC
- Demand	Revenue	3,467,741	2,155,170	637,279	11,250	500,155	35,516	128,369	100%
- Customer	Revenue	-	-	-	-	-	-	-	0%
- Commodity	Revenue	-	-	-	-	-	-	-	0%
Total		3,467,741	2,155,170	637,279	11,250	500,155	35,516	128,369	
Property Taxes		6,720,723							TOTPLT-SEC
- Demand	TOTPLT-SEC-D	6,720,723	4,355,429	936,704	25,015	1,359,065	2,392	42,120	100%
- Customer	TOTPLT-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	TOTPLT-SEC-E	-	-	-	-	-	-	-	0%
Total		6,720,723	4,355,429	936,704	25,015	1,359,065	2,392	42,120	
Sales & Use Tax		(100,951)							TOTPLT-SEC
- Demand	Revenue	(100,951)	(62,740)	(18,552)	(328)	(14,560)	(1,034)	(3,737)	100%
- Customer	Revenue	-	-	-	-	-	-	-	0%
- Commodity	Revenue	-	-	-	-	-	-	-	0%
Total		(100,951)	(62,740)	(18,552)	(328)	(14,560)	(1,034)	(3,737)	
Montgomery County Fuel Energy		4,741,530							TOTPLT-SEC
- Demand	MontCoFuel	4,741,530	2,268,342	863,803	18,572	1,522,795	-	68,018	100%
- Customer	MontCoFuel	-	-	-	-	-	-	-	0%
- Commodity	MontCoFuel	-	-	-	-	-	-	-	0%
Total		4,741,530	2,268,342	863,803	18,572	1,522,795	-	68,018	
Other Taxes		322							RB-SEC
- Demand	RB-SEC-D	322	209	45	1	64	0	2	100%
- Customer	RB-SEC-C	-	-	-	-	-	-	-	0%
- Commodity	RB-SEC-E	-	-	-	-	-	-	-	0%
Total		322	209	45	1	64	0	2	
Total Taxes Other than Income		15,031,199							
- Demand		15,031,199	8,847,115	2,447,460	55,264	3,408,445	36,874	236,041	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Taxes Other than Income		15,031,199	8,847,115	2,447,460	55,264	3,408,445	36,874	236,041	
Total Operating Expenses		50,135,992							
- Demand		50,135,992	31,653,795	7,354,753	184,583	10,389,126	74,631	479,104	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		50,135,992	31,653,795	7,354,753	184,583	10,389,126	74,631	479,104	

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes	Allocation	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service	Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	
UTILITY PLANT								
Distribution Plant								
(360) Land and Land Rights		-						CUS
- Demand		-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(361) Structures and Improvements		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(362) Station Equipment		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(362) Station Equipment - Capacitors		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		-						CUS
- Demand		-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(365) Overhead Conductors & Devices		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(366) Underground Conduit		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service				R	C&G	CA-CSH	PH	PP	ST LTNG	
(367) Underground Conductors & Device			-							#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	
(368) Line Transformers			-							#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	
(368) Line Transformers - Capacitors			-							#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total			-	-	-	-	-	-	-	
(369) Services			73,051,113							369
- Demand	1NCPxLT-SEC	-	-	-	-	-	-	-	-	0%
- Customer	CUSxLT-SEC	73,051,113	64,524,857	8,030,589	83,427	412,241	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total			73,051,113	64,524,857	8,030,589	83,427	412,241	-	-	
(370, 371) Meters and Installation			58,934,191							CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	Meters	58,934,191	35,003,730	16,591,288	366,058	5,986,423	986,692	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total			58,934,191	35,003,730	16,591,288	366,058	5,986,423	986,692	-	
Street Lighting & Signal Systems			33,964,292							CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	StreetLighting	33,964,292	-	-	-	-	-	-	33,964,292	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total			33,964,292	-	-	-	-	-	33,964,292	
Total Distribution Plant			165,949,597							
- Demand		-	-	-	-	-	-	-	-	
- Customer		165,949,597	99,528,588	24,621,876	449,485	6,398,664	986,692	33,964,292	-	
- Commodity		-	-	-	-	-	-	-	-	
Total			165,949,597	99,528,588	24,621,876	449,485	6,398,664	986,692	33,964,292	
General and Intangible Plant			23,818,760							LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	23,818,760	17,148,233	4,014,970	71,055	865,266	127,629	1,591,607	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	0%
Total			23,818,760	17,148,233	4,014,970	71,055	865,266	127,629	1,591,607	

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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service				R	C&G	CA-CSH	PH	PP	ST LTNG	
Intangible Plant			14,908,415							LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	14,908,415	14,908,415	10,733,261	2,513,012	44,474	541,579	79,885	996,204	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	0%
Total			14,908,415	10,733,261	2,513,012	44,474	541,579	79,885	996,204	
Total General and Intangible Plant			38,727,175							
- Demand		-	-	-	-	-	-	-	-	
- Customer		38,727,175	38,727,175	27,881,494	6,527,982	115,529	1,406,845	207,514	2,587,811	
- Commodity		-	-	-	-	-	-	-	-	
Total			38,727,175	27,881,494	6,527,982	115,529	1,406,845	207,514	2,587,811	
Additions to Utility Plant										
COVID-19 Regulatory Asset Adj excl. Res Adj			1,168,808							DISTPLT-CS
- Demand	COVID	-	-	-	-	-	-	-	-	0%
- Customer	COVID	1,168,808	1,168,808	970,188	87,949	1,553	69,025	35,206	4,886	100%
- Commodity	COVID	-	-	-	-	-	-	-	-	0%
Total			1,168,808	970,188	87,949	1,553	69,025	35,206	4,886	
COVID-19 Residential Adjustment			(289,595)							DISTPLT-CS
- Demand	Res-Direct	-	-	-	-	-	-	-	-	0%
- Customer	Res-Direct	(289,595)	(289,595)	(289,595)	-	-	-	-	-	100%
- Commodity	Res-Direct	-	-	-	-	-	-	-	-	0%
Total			(289,595)	(289,595)	-	-	-	-	-	
MD Electric Vehicle Program Reg Asset excl. Res Direct			81,186							DISTPLTxRES-CS
- Demand	DISTPLTxRES-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLTxRES-CS-C	81,186	81,186	-	30,095	549	7,821	1,206	41,514	100%
- Commodity	DISTPLTxRES-CS-E	-	-	-	-	-	-	-	-	0%
Total			81,186	-	30,095	549	7,821	1,206	41,514	
MD EV Reg Asset - Residential Direct			103,648							DISTPLT-CS
- Demand	Res-Direct	-	-	-	-	-	-	-	-	0%
- Customer	Res-Direct	103,648	103,648	103,648	-	-	-	-	-	100%
- Commodity	Res-Direct	-	-	-	-	-	-	-	-	0%
Total			103,648	103,648	-	-	-	-	-	
Total Additional to Utility Plant			1,064,046							
- Demand		-	-	-	-	-	-	-	-	
- Customer		1,064,046	1,064,046	784,241	118,044	2,102	76,846	36,412	46,400	
- Commodity		-	-	-	-	-	-	-	-	
Total			1,064,046	784,241	118,044	2,102	76,846	36,412	46,400	
Total Utility Plant			205,740,818							
- Demand		-	-	-	-	-	-	-	-	
- Customer		205,740,818	205,740,818	128,194,322	31,267,902	567,116	7,882,356	1,230,619	36,598,503	
- Commodity		-	-	-	-	-	-	-	-	
Total			205,740,818	128,194,322	31,267,902	567,116	7,882,356	1,230,619	36,598,503	
ACCUMULATED DEPRECIATION										
Accumulated Depreciation										
Distribution Plant A/D			(63,593,102)							DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(63,593,102)	(63,593,102)	(38,140,084)	(9,435,283)	(172,246)	(2,452,015)	(378,108)	(13,015,366)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total			(63,593,102)	(38,140,084)	(9,435,283)	(172,246)	(2,452,015)	(378,108)	(13,015,366)	
General Plant A/D			(15,639,187)							LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	(15,639,187)	(15,639,187)	(11,259,378)	(2,636,194)	(46,654)	(568,126)	(83,800)	(1,045,035)	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	0%
Total			(15,639,187)	(11,259,378)	(2,636,194)	(46,654)	(568,126)	(83,800)	(1,045,035)	

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)								
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG
Customer Service								Classification Factor
Intangible Plant A/D		(1,657,088)						LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	(1,657,088)	(1,193,014)	(279,324)	(4,943)	(60,197)	(8,879)	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	0%
Total		(1,657,088)	(1,193,014)	(279,324)	(4,943)	(60,197)	(8,879)	(110,729)
COVID Reg Asset A/D		(87,921)						COVIDREGASSET-CS
- Demand	COVIDREGASSET-CS-D	-	-	-	-	-	-	0%
- Customer	COVIDREGASSET-CS-C	(87,921)	(68,059)	(8,795)	(155)	(6,903)	(3,521)	100%
- Commodity	COVIDREGASSET-CS-E	-	-	-	-	-	-	0%
Total		(87,921)	(68,059)	(8,795)	(155)	(6,903)	(3,521)	(489)
EV Reg Asset A/D		(18,483)						EVREGASSET-CS
- Demand	EVREGASSET-CS-D	-	-	-	-	-	-	0%
- Customer	EVREGASSET-CS-C	(18,483)	(10,365)	(3,009)	(55)	(782)	(121)	100%
- Commodity	EVREGASSET-CS-E	-	-	-	-	-	-	0%
Total		(18,483)	(10,365)	(3,009)	(55)	(782)	(121)	(4,151)
CWIP A/D		-						TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	-	-	-	-	-	-	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-
Total Accumulated Depreciation		(80,995,781)						
- Demand		-	-	-	-	-	-	-
- Customer		(80,995,781)	(50,670,901)	(12,362,606)	(224,053)	(3,088,023)	(474,428)	(14,175,770)
- Commodity		-	-	-	-	-	-	-
Total Accumulated Depreciation		(80,995,781)	(50,670,901)	(12,362,606)	(224,053)	(3,088,023)	(474,428)	(14,175,770)
OTHER RATE BASE ITEMS								
Other Rate Base Items								
Construction Work in Progress		7,059,200						TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	7,059,200	4,398,492	1,072,837	19,458	270,453	42,224	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	0%
Total		7,059,200	4,398,492	1,072,837	19,458	270,453	42,224	1,255,736
Plant Held for Future Use		-						TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	-	-	-	-	-	-	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-
Prepayments		-						TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	-	-	-	-	-	-	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-

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The Potomac Edison Company (Maryland)									
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG	Classification Factor
Customer Service									
Working Capital		2,296,299							TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	2,296,299	1,430,793	348,985	6,330	87,976	13,735	408,481	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	-	0%
Total		2,296,299	1,430,793	348,985	6,330	87,976	13,735	408,481	
ADIT		(31,466,399)							TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	(31,466,399)	(19,606,288)	(4,782,173)	(86,736)	(1,205,543)	(188,213)	(5,597,446)	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	-	0%
Total		(31,466,399)	(19,606,288)	(4,782,173)	(86,736)	(1,205,543)	(188,213)	(5,597,446)	
Customer Advances		(612,971)							DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(612,971)	(367,630)	(90,946)	(1,660)	(23,635)	(3,645)	(125,454)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	0%
Total		(612,971)	(367,630)	(90,946)	(1,660)	(23,635)	(3,645)	(125,454)	
Customer Deposits		(1,957,547)							TOTPLT-CS
- Demand	Deposits	-	-	-	-	-	-	-	0%
- Customer	Deposits	(1,957,547)	(1,069,543)	(291,572)	-	(590,663)	-	(5,769)	100%
- Commodity	Deposits	-	-	-	-	-	-	-	0%
Total		(1,957,547)	(1,069,543)	(291,572)	-	(590,663)	-	(5,769)	
Deferred Investment Tax Credit		-							TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	-	-	-	-	-	-	-	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Other Rate Base Items		(24,681,417)							
- Demand		-	-	-	-	-	-	-	
- Customer		(24,681,417)	(15,214,176)	(3,742,870)	(62,608)	(1,461,412)	(135,899)	(4,064,453)	
- Commodity		-	-	-	-	-	-	-	
Total		(24,681,417)	(15,214,176)	(3,742,870)	(62,608)	(1,461,412)	(135,899)	(4,064,453)	
Total Rate Base		100,063,619							
- Demand		-	-	-	-	-	-	-	
- Customer		100,063,619	62,309,245	15,162,427	280,454	3,332,921	620,291	18,358,281	
- Commodity		-	-	-	-	-	-	-	
Total		100,063,619	62,309,245	15,162,427	280,454	3,332,921	620,291	18,358,281	

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes	Allocation	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service	Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	
OPERATIONS & MAINTENANCE EXPENSES								
Distribution Expenses								
Operations Expenses								
(580) Operation Supervision & Engineering		23,234						DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	23,234	14,217	5,084	105	1,652	267	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	0%
Total		23,234	14,217	5,084	105	1,652	267	1,908
(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		227,279						OHLines-CS
- Demand	OHLines-CS-D	-	-	-	-	-	-	0%
- Customer	OHLines-CS-C	227,279	200,752	24,985	260	1,283	-	100%
- Commodity	OHLines-CS-E	-	-	-	-	-	-	0%
Total		227,279	200,752	24,985	260	1,283	-	-
(584) Underground line expenses		74,413						UGLines-CS
- Demand	UGLines-CS-D	-	-	-	-	-	-	0%
- Customer	UGLines-CS-C	74,413	65,728	8,180	85	420	-	100%
- Commodity	UGLines-CS-E	-	-	-	-	-	-	0%
Total		74,413	65,728	8,180	85	420	-	-
(585) Street lighting and signal system expenses		107,441						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	StreetLighting	107,441	-	-	-	-	107,441	100%
- Commodity		-	-	-	-	-	-	0%
Total		107,441	-	-	-	-	107,441	-
(586) Meter expenses		899,087						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Meters	899,087	534,009	253,113	5,585	91,328	15,053	100%
- Commodity		-	-	-	-	-	-	0%
Total		899,087	534,009	253,113	5,585	91,328	15,053	-
(588) Miscellaneous distribution expenses		1,501,529						DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	1,501,529	918,772	328,580	6,805	106,777	17,277	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	0%
Total		1,501,529	918,772	328,580	6,805	106,777	17,277	123,317

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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service	Allocation Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	
(589) Rents		361,479						DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	361,479	221,186	79,102	1,638	25,705	4,159	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	0%
Total		361,479	221,186	79,102	1,638	25,705	4,159	29,687
Total Dist. Operations Expenses		3,194,462						
- Demand		-	-	-	-	-	-	
- Customer		3,194,462	1,954,664	699,045	14,478	227,164	36,756	262,354
- Commodity		-	-	-	-	-	-	
Total		3,194,462	1,954,664	699,045	14,478	227,164	36,756	262,354
Maintenance Expense								
(590) Maintenance Supervision and Engineering		-						DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	-	-	-	-	-	-	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(591) Maintenance of Structures		-						DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	-	-	-	-	-	-	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		3,363,630						OHLines-CS
- Demand	OHLines-CS-D	-	-	-	-	-	-	0%
- Customer	OHLines-CS-C	3,363,630	2,971,039	369,767	3,841	18,982	-	100%
- Commodity	OHLines-CS-E	-	-	-	-	-	-	0%
Total		3,363,630	2,971,039	369,767	3,841	18,982	-	
(594) Maintenance of underground lines		48,481						UGLines-CS
- Demand	UGLines-CS-D	-	-	-	-	-	-	0%
- Customer	UGLines-CS-C	48,481	42,823	5,330	55	274	-	100%
- Commodity	UGLines-CS-E	-	-	-	-	-	-	0%
Total		48,481	42,823	5,330	55	274	-	
(595) Maintenance of line transformers		-						#N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		467,225						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	StreetLighting	467,225	-	-	-	-	467,225	100%
- Commodity		-	-	-	-	-	-	0%
Total		467,225	-	-	-	-	467,225	

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)		Allocation	Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Factor	Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service				R	C&G	CA-CSH	PH	PP	ST LTNG	
(597) Maintenance of meters			917,190							CUS
- Demand	Meters	-	-	-	-	-	-	-	-	0%
- Customer		917,190	544,762	258,210	5,697	93,166	15,356	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total			917,190	544,762	258,210	5,697	93,166	15,356	-	
(598) Maintenance of miscellaneous distribution plant			31,174							DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	31,174	23,129	4,116	62	731	100	3,037	-	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	0%
Total			31,174	23,129	4,116	62	731	100	3,037	
Total Dist. Maintenance Expenses			4,827,701							
- Demand		-	-	-	-	-	-	-	-	
- Customer		4,827,701	3,581,752	637,423	9,656	113,152	15,456	470,262	-	
- Commodity		-	-	-	-	-	-	-	-	
Total			4,827,701	3,581,752	637,423	9,656	113,152	15,456	470,262	
Total Distribution Expenses			8,022,162							
- Demand		-	-	-	-	-	-	-	-	
- Customer		8,022,162	5,536,416	1,336,468	24,134	340,317	52,212	732,616	-	
- Commodity		-	-	-	-	-	-	-	-	
Total			8,022,162	5,536,416	1,336,468	24,134	340,317	52,212	732,616	
Customer Accounts and Services										
Meter Reading & Billing			6,808,962							CUS
- Demand	MeterReading	-	-	-	-	-	-	-	-	0%
- Customer		6,808,962	5,818,426	928,376	12,547	44,339	-	5,274	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total			6,808,962	5,818,426	928,376	12,547	44,339	-	5,274	
Other-Direct to Other			45,245							CUS
- Demand	Customers-SEC	-	-	-	-	-	-	-	-	0%
- Customer		45,245	39,851	4,960	52	255	-	129	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total			45,245	39,851	4,960	52	255	-	129	
Uncollectibles			972,387							CUS
- Demand	Uncollectibles	-	-	-	-	-	-	-	-	0%
- Customer		972,387	971,640	283	5	222	236	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total			972,387	971,640	283	5	222	236	-	

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	
Customer Service	Allocation Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	Factor
Misc. Cust Serv and Info Exp		2,386,251						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	CustServices	2,386,251	2,182,566	183,254	2,017	6,224	12,190	100%
- Commodity		-	-	-	-	-	-	0%
Total		2,386,251	2,182,566	183,254	2,017	6,224	12,190	
Customer Rebates & Incentives		-						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Customers-SEC	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Customer Assistance		233,396						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	CustAssist	233,396	233,396	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		233,396	233,396	-	-	-	-	
Sales Expense		1						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Customers-SEC	1	1	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	
All Other Cust Accts & Services		-						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Customers-SEC	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total Customer Accounts and Services		10,446,243						
- Demand		-	-	-	-	-	-	
- Customer		10,446,243	9,245,880	1,116,873	14,621	51,040	236	17,593
- Commodity		-	-	-	-	-	-	
Total		10,446,243	9,245,880	1,116,873	14,621	51,040	236	17,593
Administrative & General Expense								
Administrative and General Salaries		1,549,358						NONAGLAB-CS
- Demand		-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-D	1,549,358	1,115,455	261,165	4,622	56,284	8,302	100%
- Commodity	NONAGLAB-CS-C	-	-	-	-	-	-	0%
Total	NONAGLAB-CS-E	1,549,358	1,115,455	261,165	4,622	56,284	8,302	103,531
Outside Services		2,980,047						NONAGLAB-CS
- Demand		-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-D	2,980,047	2,145,474	502,327	8,890	108,256	15,968	100%
- Commodity	NONAGLAB-CS-C	-	-	-	-	-	-	0%
Total	NONAGLAB-CS-E	2,980,047	2,145,474	502,327	8,890	108,256	15,968	199,131
Employee Benefits (Acct. 926)		(900,376)						NONAGLAB-CS
- Demand		-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-D	(900,376)	(648,223)	(151,770)	(2,686)	(32,708)	(4,825)	100%
- Commodity	NONAGLAB-CS-C	-	-	-	-	-	-	0%
Total	NONAGLAB-CS-E	(900,376)	(648,223)	(151,770)	(2,686)	(32,708)	(4,825)	(60,165)
Regulatory Commission Expenses (Acct 928)		160,601						DISTPLT-CS
- Demand		-	-	-	-	-	-	0%
- Customer	SalesREV	160,601	102,402	29,826	511	20,174	1,254	100%
- Commodity	SalesREV	-	-	-	-	-	-	0%
Total	SalesREV	160,601	102,402	29,826	511	20,174	1,254	6,433
General Advertising Expense		23,841						OpExp-CS
- Demand		-	-	-	-	-	-	0%
- Customer	OpExp-CS-D	23,841	19,083	3,167	50	505	68	100%
- Commodity	OpExp-CS-C	-	-	-	-	-	-	0%
Total	OpExp-CS-E	23,841	19,083	3,167	50	505	68	968
All Other O&M		1,033,049						NONAGLAB-CS
- Demand		-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-D	1,033,049	743,740	174,134	3,082	37,528	5,535	100%
- Commodity	NONAGLAB-CS-C	-	-	-	-	-	-	0%
Total	NONAGLAB-CS-E	1,033,049	743,740	174,134	3,082	37,528	5,535	69,030
Total A&G Expense		4,846,519						
- Demand		-	-	-	-	-	-	
- Customer		4,846,519	3,477,931	818,848	14,469	190,039	26,302	318,929
- Commodity		-	-	-	-	-	-	
Total		4,846,519	3,477,931	818,848	14,469	190,039	26,302	318,929
Total O&M Expenses		23,314,924						
- Demand		-	-	-	-	-	-	
- Customer		23,314,924	18,260,227	3,272,189	53,224	581,396	78,751	1,069,138
- Commodity		-	-	-	-	-	-	
Total		23,314,924	18,260,227	3,272,189	53,224	581,396	78,751	1,069,138

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service	Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	
DEPRECIATION EXPENSE								
Depreciation Expense								
Distribution Plant DeprExp		3,650,936						DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3,650,936	2,189,656	541,688	9,889	140,772	21,707	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	0%
Total		3,650,936	2,189,656	541,688	9,889	140,772	21,707	747,224
General Plant DeprExp		1,466,261						LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	1,466,261	1,055,629	247,158	4,374	53,265	7,857	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	0%
Total		1,466,261	1,055,629	247,158	4,374	53,265	7,857	97,978
Intangible Plant DeprExp		289,720						LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	289,720	208,583	48,836	864	10,525	1,552	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	0%
Total		289,720	208,583	48,836	864	10,525	1,552	19,360
Total Depreciation Expenses		5,406,917						
- Demand		-	-	-	-	-	-	-
- Customer		5,406,917	3,453,868	837,682	15,127	204,562	31,117	864,561
- Commodity		-	-	-	-	-	-	-
Total		5,406,917	3,453,868	837,682	15,127	204,562	31,117	864,561
Regulatory Debits and Credits								
MD EDIS		(54,930)						DEM
- Demand	1NCP-SEC	(54,930)	(35,572)	(7,670)	(205)	(11,138)	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		(54,930)	(35,572)	(7,670)	(205)	(11,138)	-	(345)
MD Electric Vehicle Program		42,608						EVREGASSET-CS
- Demand	EVREGASSET-CS-D	-	-	-	-	-	-	0%
- Customer	EVREGASSET-CS-C	42,608	23,893	6,937	127	1,803	278	100%
- Commodity	EVREGASSET-CS-E	-	-	-	-	-	-	0%
Total		42,608	23,893	6,937	127	1,803	278	9,570
MD Conservation Voltage Reduction (CVR)		-						DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-
Deferral of Rate Case Expenses		(10,526)						DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(10,526)	(6,313)	(1,562)	(29)	(406)	(63)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	0%
Total		(10,526)	(6,313)	(1,562)	(29)	(406)	(63)	(2,154)
COVID-19		233,762						DISTPLT-CS
- Demand	COVID	-	-	-	-	-	-	0%
- Customer	COVID	233,762	194,038	17,590	311	13,805	7,041	100%
- Commodity	COVID	-	-	-	-	-	-	0%
Total		233,762	194,038	17,590	311	13,805	7,041	977
COVID-19 - Residential Adjustment		(57,919)						DISTPLT-CS
- Demand	Res-Direct	-	-	-	-	-	-	0%
- Customer	Res-Direct	(57,919)	(57,919)	-	-	-	-	100%
- Commodity	Res-Direct	-	-	-	-	-	-	0%
Total		(57,919)	(57,919)	-	-	-	-	-
Total Regulatory Debits and Credits		152,994						
- Demand		(54,930)	(35,572)	(7,670)	(205)	(11,138)	-	(345)
- Customer		207,924	153,699	22,966	409	15,202	7,257	8,393
- Commodity		-	-	-	-	-	-	-
Total		152,994	118,127	15,296	204	4,064	7,257	8,048
Taxes Other than Income								
Distribution Payroll Taxes		179,496						DISTLAB-CS
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	179,496	111,241	34,616	688	10,494	1,675	100%
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	0%
Total		179,496	111,241	34,616	688	10,494	1,675	20,782
Customer Account Payroll Taxes		228,896						CUSTLAB-CS
- Demand	CUSTLAB-CS-D	-	-	-	-	-	-	0%
- Customer	CUSTLAB-CS-C	228,896	195,720	31,087	420	1,483	-	100%
- Commodity	CUSTLAB-CS-E	-	-	-	-	-	-	0%
Total		228,896	195,720	31,087	420	1,483	-	186
A&G Payroll Taxes		5,199						AGLAB-CS
- Demand	AGLAB-CS-D	-	-	-	-	-	-	0%
- Customer	AGLAB-CS-C	5,199	3,743	876	16	189	28	100%

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and	Classification
Allocation to Customer Classes		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting	Factor
Customer Service	Allocation Factor	R	C&G	CA-CSH	PH	PP	ST LTNG	
- Commodity	AGLAB-CS-E	-	-	-	-	-	-	0%
Total		5,199	3,743	876	16	189	28	347
Gross Receipt Taxes		970,846						TOTPLT-CS
- Demand	Revenue	-	-	-	-	-	-	0%
- Customer	Revenue	970,846	603,372	178,416	3,150	140,026	9,943	100%
- Commodity	Revenue	-	-	-	-	-	-	0%
Total		970,846	603,372	178,416	3,150	140,026	9,943	35,939
Property Taxes		1,881,568						TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	0%
- Customer	TOTPLT-CS-C	1,881,568	1,172,379	285,955	5,186	72,087	11,254	100%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	0%
Total		1,881,568	1,172,379	285,955	5,186	72,087	11,254	334,705
Sales & Use Tax		(28,263)						TOTPLT-CS
- Demand	Revenue	-	-	-	-	-	-	0%
- Customer	Revenue	(28,263)	(17,565)	(5,194)	(92)	(4,076)	(289)	100%
- Commodity	Revenue	-	-	-	-	-	-	0%
Total		(28,263)	(17,565)	(5,194)	(92)	(4,076)	(289)	(1,046)
Montgomery County Fuel Energy		1,327,463						TOTPLT-CS
- Demand	MontCoFuel	-	-	-	-	-	-	0%
- Customer	MontCoFuel	1,327,463	635,056	241,835	5,199	426,329	-	100%
- Commodity	MontCoFuel	-	-	-	-	-	-	0%
Total		1,327,463	635,056	241,835	5,199	426,329	-	19,043
Other Taxes		90						RB-CS
- Demand	RB-CS-D	-	-	-	-	-	-	0%
- Customer	RB-CS-C	90	56	14	0	3	1	100%
- Commodity	RB-CS-E	-	-	-	-	-	-	0%
Total		90	56	14	0	3	1	17
Total Taxes Other than Income		4,565,296						
- Demand		-	-	-	-	-	-	-
- Customer		4,565,296	2,704,003	767,606	14,568	646,535	22,612	409,973
- Commodity		-	-	-	-	-	-	-
Total Taxes Other than Income		4,565,296	2,704,003	767,606	14,568	646,535	22,612	409,973
Total Operating Expenses		33,440,131						
- Demand		(54,930)	(35,572)	(7,670)	(205)	(11,138)	-	(345)
- Customer		33,495,061	24,571,797	4,900,442	83,328	1,447,695	139,736	2,352,064
- Commodity		-	-	-	-	-	-	-
Total		33,440,131	24,536,225	4,892,772	83,122	1,436,557	139,736	2,351,719

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and
Allocation Summary		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting
		R	C&G	CA-CSH	PH	PP	ST LTNG
Total Company							
Revenue Requirement							
Sub-Transmission							
- Demand	36,863,076	23,023,810	3,890,488	97,998	8,198,136	1,546,783	105,860
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Primary							
- Demand	27,955,032	17,031,485	3,849,980	109,547	6,661,935	80,101	221,985
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Secondary							
- Demand	82,108,161	52,500,870	11,693,940	305,599	16,841,583	90,222	675,946
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Sub-Transmission							
- Demand	(54,930)	(35,572)	(7,670)	(205)	(11,138)	-	(345)
- Customer	42,360,164	30,144,191	6,220,211	108,318	1,747,807	194,928	3,944,709
- Commodity	-	-	-	-	-	-	-
Total Revenue Requirement							
- Demand	146,871,340	92,520,594	19,426,738	512,939	31,690,517	1,717,106	1,003,446
- Customer	42,360,164	30,144,191	6,220,211	108,318	1,747,807	194,928	3,944,709
- Commodity	-	-	-	-	-	-	-
Total Revenue Requirement	189,231,504	122,664,785	25,646,949	621,257	33,438,324	1,912,034	4,948,155

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and
Allocation Summary		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting
Total		R	C&G	CA-CSH	PH	PP	ST LTNG
Company							
Rate Base							
Sub-Transmission							
- Demand	138,088,309	87,378,467	13,542,571	359,363	30,333,105	6,390,765	84,038
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Primary							
- Demand	121,935,227	75,133,463	16,308,772	489,522	28,969,314	301,471	732,686
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Secondary							
- Demand	358,419,454	233,107,243	49,851,615	1,358,089	71,658,299	175,226	2,268,982
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Sub-Transmission							
- Demand	-	-	-	-	-	-	-
- Customer	100,063,619	62,309,245	15,162,427	280,454	3,332,921	620,291	18,358,281
- Commodity	-	-	-	-	-	-	-
Total Rate Base							
- Demand	618,442,991	395,619,173	79,702,959	2,206,973	130,960,717	6,867,462	3,085,706
- Customer	100,063,619	62,309,245	15,162,427	280,454	3,332,921	620,291	18,358,281
- Commodity	-	-	-	-	-	-	-
Total Rate Base	718,506,610	457,928,418	94,865,385	2,487,427	134,293,638	7,487,753	21,443,987

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland)		Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and
Allocation Summary		Service	Schedule	Schedule	Schedule	Schedule	Area Lighting
		R	C&G	CA-CSH	PH	PP	ST LTNG
Total Company							
Total Expenses							
Sub-Transmission							
- Demand	24,530,653	15,209,444	2,711,714	65,976	5,466,798	978,151	98,570
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Primary							
- Demand	17,073,660	10,312,205	2,430,431	65,926	4,053,399	53,277	158,422
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Secondary							
- Demand	50,135,992	31,653,795	7,354,753	184,583	10,389,126	74,631	479,104
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Sub-Transmission							
- Demand	(54,930)	(35,572)	(7,670)	(205)	(11,138)	-	(345)
- Customer	33,495,061	24,571,797	4,900,442	83,328	1,447,695	139,736	2,352,064
- Commodity	-	-	-	-	-	-	-
Total Expenses							
- Demand	91,685,375	57,139,872	12,489,228	316,280	19,898,185	1,106,059	735,751
- Customer	33,495,061	24,571,797	4,900,442	83,328	1,447,695	139,736	2,352,064
- Commodity	-	-	-	-	-	-	-
Total Expenses	125,180,436	81,711,669	17,389,670	399,608	21,345,880	1,245,795	3,087,815

The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS				
	Sub-Transmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Distribution Plant				
(360) Land and Land Rights				
- Demand	12CP-SUB	1NCP-PRI	1NCP-SEC	
- Customer		Customers-PRI	Customers-SEC	
- Commodity				
Total				
(361) Structures and Improvements				
- Demand	12CP-SUB	1NCP-PRI		
- Customer				
- Commodity				
Total				
(362) Station Equipment				
- Demand	12CP-SUB	1NCP-PRI		
- Customer				
- Commodity				
Total				
(362) Station Equipment - Capacitors				
- Demand	12CP-SUB			
- Customer				
- Commodity				
Total				
(364) Poles, Towers & Fixtures				
- Demand	12CP-SUB	1NCP-PRI	1NCP-SEC	
- Customer		Customers-PRI	Customers-SEC	
- Commodity				
Total				
(365) Overhead Conductors & Devices				
- Demand	12CP-SUB	1NCP-PRI	1NCP-SEC	
- Customer		Customers-PRI	Customers-SEC	
- Commodity				
Total				
(366) Underground Conduit				
- Demand	12CP-SUB	1NCP-PRI	1NCP-SEC	
- Customer		Customers-PRI	Customers-SEC	
- Commodity				
Total				
(367) Underground Conductors & Device				
- Demand	12CP-SUB	1NCP-PRI	1NCP-SEC	
- Customer		Customers-PRI	Customers-SEC	
- Commodity				
Total				
(368) Line Transformers				
- Demand	12CP-SUB	1NCP-PRI	1NCP-SEC	
- Customer		Customers-PRI	Customers-SEC	
- Commodity				
Total				

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The Potomac Edison Company (Maryland)				
Allocation to Customer Classes				
ALLOCATION FACTORS	Sub-Transmission	Primary	Secondary	Customer Service
<u>(368) Line Transformers - Capacitors</u>				
- Demand			12CP-GEN	
- Customer				
- Commodity				
Total				
<u>(369) Services</u>				
- Demand				1NCPxLT-SEC
- Customer				CUSxLT-SEC
- Commodity				
Total				
<u>(370, 371) Meters and Installation</u>				
- Demand				
- Customer				Meters
- Commodity				
Total				
<u>Street Lighting & Signal Systems</u>				
- Demand				
- Customer				StreetLighting
- Commodity				
Total				
General and Intangible Plant				
<u>General Plant</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>Intangible Plant</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				

The Potomac Edison Company - Maryland
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The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS				
	Sub-Transmission	Primary	Secondary	Customer Service
Additions to Utility Plant				
<u>COVID-19 Regulatory Asset Adj excl. Res Adj</u>				
- Demand	COVID	COVID	COVID	COVID
- Customer	COVID	COVID	COVID	COVID
- Commodity	COVID	COVID	COVID	COVID
Total				
<u>COVID-19 Residential Adjustment</u>				
- Demand	Res-Direct	Res-Direct	Res-Direct	Res-Direct
- Customer	Res-Direct	Res-Direct	Res-Direct	Res-Direct
- Commodity	Res-Direct	Res-Direct	Res-Direct	Res-Direct
Total				
<u>MD Electric Vehicle Program Reg Asset excl. Res Direct</u>				
- Demand	DISTPLTxRES-SUB-D	DISTPLTxRES-PRI-D	DISTPLTxRES-SEC-D	DISTPLTxRES-CS-D
- Customer	DISTPLTxRES-SUB-C	DISTPLTxRES-PRI-C	DISTPLTxRES-SEC-C	DISTPLTxRES-CS-C
- Commodity	DISTPLTxRES-SUB-E	DISTPLTxRES-PRI-E	DISTPLTxRES-SEC-E	DISTPLTxRES-CS-E
Total				
<u>MD EV Reg Asset - Residential Direct</u>				
- Demand	Res-Direct	Res-Direct	Res-Direct	Res-Direct
- Customer	Res-Direct	Res-Direct	Res-Direct	Res-Direct
- Commodity	Res-Direct	Res-Direct	Res-Direct	Res-Direct
Total				
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
<u>Distribution Plant A/D</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>General Plant A/D</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>Intangible Plant A/D</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>COVID Reg Asset A/D</u>				
- Demand	COVIDREGASSET-SUB-D	COVIDREGASSET-PRI-D	COVIDREGASSET-SEC-D	COVIDREGASSET-CS-D
- Customer	COVIDREGASSET-SUB-C	COVIDREGASSET-PRI-C	COVIDREGASSET-SEC-C	COVIDREGASSET-CS-C
- Commodity	COVIDREGASSET-SUB-E	COVIDREGASSET-PRI-E	COVIDREGASSET-SEC-E	COVIDREGASSET-CS-E
Total				
<u>EV Reg Asset A/D</u>				
- Demand	EVREGASSET-SUB-D	EVREGASSET-PRI-D	EVREGASSET-SEC-D	EVREGASSET-CS-D
- Customer	EVREGASSET-SUB-C	EVREGASSET-PRI-C	EVREGASSET-SEC-C	EVREGASSET-CS-C
- Commodity	EVREGASSET-SUB-E	EVREGASSET-PRI-E	EVREGASSET-SEC-E	EVREGASSET-CS-E
Total				

The Potomac Edison Company (Maryland)				
Allocation to Customer Classes				
ALLOCATION FACTORS	Sub-Transmission	Primary	Secondary	Customer Service
CWIP A/D				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				

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The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS				
	Sub-Transmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Construction Work in Progress				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				
Plant Held for Future Use				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				
Prepayments				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				
Working Capital				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				
ADIT				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				
Customer Advances				
- 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				

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The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS				
	Sub-Transmission	Primary	Secondary	Customer Service
Customer Deposits				
- Demand	Deposits	Deposits	Deposits	Deposits
- Customer	Deposits	Deposits	Deposits	Deposits
- Commodity	Deposits	Deposits	Deposits	Deposits
Total				
Deferred Investment Tax Credit				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				
OPERATIONS & MAINTENANCE EXPENSES				
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering				
- 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				
(581) Load Dispatching				
- Demand		1NCP-PRI		
- Customer				
- Commodity				
Total				
(582) Station Expenses				
- Demand		1NCP-PRI		
- Customer				
- Commodity				
Total				
(583) Overhead line expenses				
- Demand	OHLines-SUB-D	OHLines-PRI-D	OHLines-SEC-D	OHLines-CS-D
- Customer	OHLines-SUB-C	OHLines-PRI-C	OHLines-SEC-C	OHLines-CS-C
- Commodity	OHLines-SUB-E	OHLines-PRI-E	OHLines-SEC-E	OHLines-CS-E
Total				
(584) Underground line expenses				
- Demand	UGLines-SUB-D	UGLines-PRI-D	UGLines-SEC-D	UGLines-CS-D
- Customer	UGLines-SUB-C	UGLines-PRI-C	UGLines-SEC-C	UGLines-CS-C
- Commodity	UGLines-SUB-E	UGLines-PRI-E	UGLines-SEC-E	UGLines-CS-E
Total				
(585) Street lighting and signal system expenses				
- Demand				
- Customer				StreetLighting
- Commodity				
Total				

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The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS		Sub-Transmission	Primary	Secondary	Customer Service
<u>(586) Meter expenses</u>					
- Demand					
- Customer					Meters
- Commodity					
Total					
<u>(588) Miscellaneous distribution expenses</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					
<u>(589) Rents</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					
Maintenance Expense					
<u>(590) Maintenance Supervision and Engineering</u>					
- 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					
<u>(591) Maintenance of Structures</u>					
- 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					
<u>(592) Maintenance of Station Equipment</u>					
- Demand			1NCP-PRI		
- Customer					
- Commodity					
Total					
<u>(593) Maintenance of Overhead Lines</u>					
- Demand		OHLines-SUB-D	OHLines-PRI-D	OHLines-SEC-D	OHLines-CS-D
- Customer		OHLines-SUB-C	OHLines-PRI-C	OHLines-SEC-C	OHLines-CS-C
- Commodity		OHLines-SUB-E	OHLines-PRI-E	OHLines-SEC-E	OHLines-CS-E
Total					
<u>(594) Maintenance of underground lines</u>					
- Demand		UGLines-SUB-D	UGLines-PRI-D	UGLines-SEC-D	UGLines-CS-D
- Customer		UGLines-SUB-C	UGLines-PRI-C	UGLines-SEC-C	UGLines-CS-C
- Commodity		UGLines-SUB-E	UGLines-PRI-E	UGLines-SEC-E	UGLines-CS-E
Total					
<u>(595) Maintenance of line transformers</u>					
- Demand		12CP-SUB	1NCP-PRI	1NCP-SEC	
- Customer			Customers-PRI	Customers-SEC	
- Commodity					
Total					

The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS		Sub-Transmission	Primary	Secondary	Customer Service
(596) Maintenance of street lighting and signal systems					
- Demand					
- Customer					StreetLighting
- Commodity					
Total					
(597) Maintenance of meters					
- Demand					
- Customer					Meters
- Commodity					
Total					
(598) Maintenance of miscellaneous distribution plant					
- 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					
Customer Accounts and Services					
Meter Reading & Billing					
- Demand					
- Customer					MeterReading
- Commodity					
Total					
Other-Direct to Other					
- Demand					
- Customer					Customers-SEC
- Commodity					
Total					
Uncollectibles					
- Demand					
- Customer					Uncollectibles
- Commodity					
Total					
Misc. Cust Serv and Info Exp					
- Demand					
- Customer					CustServices
- Commodity					
Total					
Customer Rebates & Incentives					
- Demand					
- Customer					Customers-SEC
- Commodity					
Total					
Customer Assistance					
- Demand					
- Customer					CustAssist
- Commodity					
Total					

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	Sub-Transmission	Primary	Secondary	Customer Service
Sales Expense				
- Demand				
- Customer				Customers-SEC
- Commodity				
Total				
All Other Cust Accts & Services				
- Demand				
- Customer				Customers-SEC
- Commodity				
Total				
Administrative & General Expense				
Administrative and General Salaries				
- 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				
Outside Services				
- 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				
Employee Benefits (Acct. 926)				
- 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				
Regulatory Commission Expenses (Acct 928)				
- Demand	SalesREV	SalesREV	SalesREV	SalesREV
- Customer	SalesREV	SalesREV	SalesREV	SalesREV
- Commodity	SalesREV	SalesREV	SalesREV	SalesREV
Total				
General Advertising Expense				
- 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				
All Other O&M				
- 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				

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The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS				
	Sub-Transmission	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE				
Depreciation Expense				
<u>Distribution Plant DeprExp</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>General Plant DeprExp</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>Intangible Plant DeprExp</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				
Regulatory Debits and Credits				
<u>MD EDIS</u>				
- Demand	1NCP-PRI	1NCP-PRI	1NCP-SEC	1NCP-SEC
- Customer				
- Commodity				
Total				
<u>MD Electric Vehicle Program</u>				
- Demand	EVREGASSET-SUB-D	EVREGASSET-PRI-D	EVREGASSET-SEC-D	EVREGASSET-CS-D
- Customer	EVREGASSET-SUB-C	EVREGASSET-PRI-C	EVREGASSET-SEC-C	EVREGASSET-CS-C
- Commodity	EVREGASSET-SUB-E	EVREGASSET-PRI-E	EVREGASSET-SEC-E	EVREGASSET-CS-E
Total				
<u>MD Conservation Voltage Reduction (CVR)</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>Deferral of Rate Case Expenses</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</u>				
- Demand	COVID	COVID	COVID	COVID
- Customer	COVID	COVID	COVID	COVID
- Commodity	COVID	COVID	COVID	COVID
Total				
<u>COVID-19 - Residential Adjustment</u>				
- Demand	Res-Direct	Res-Direct	Res-Direct	Res-Direct
- Customer	Res-Direct	Res-Direct	Res-Direct	Res-Direct
- Commodity	Res-Direct	Res-Direct	Res-Direct	Res-Direct
Total				

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The Potomac Edison Company (Maryland) Allocation to Customer Classes ALLOCATION FACTORS				
	Sub-Transmission	Primary	Secondary	Customer Service
TAXES				
Taxes Other than Income				
<u>Distribution Payroll Taxes</u>				
- 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				
<u>Customer Account Payroll Taxes</u>				
- Demand	CUSTLAB-SUB-D	CUSTLAB-PRI-D	CUSTLAB-SEC-D	CUSTLAB-CS-D
- Customer	CUSTLAB-SUB-C	CUSTLAB-PRI-C	CUSTLAB-SEC-C	CUSTLAB-CS-C
- Commodity	CUSTLAB-SUB-E	CUSTLAB-PRI-E	CUSTLAB-SEC-E	CUSTLAB-CS-E
Total				
<u>A&G Payroll Taxes</u>				
- Demand	AGLAB-SUB-D	AGLAB-PRI-D	AGLAB-SEC-D	AGLAB-CS-D
- Customer	AGLAB-SUB-C	AGLAB-PRI-C	AGLAB-SEC-C	AGLAB-CS-C
- Commodity	AGLAB-SUB-E	AGLAB-PRI-E	AGLAB-SEC-E	AGLAB-CS-E
Total				
<u>Gross Receipt Taxes</u>				
- Demand	Revenue	Revenue	Revenue	Revenue
- Customer	Revenue	Revenue	Revenue	Revenue
- Commodity	Revenue	Revenue	Revenue	Revenue
Total				
<u>Property Taxes</u>				
- Demand	TOTPLT-SUB-D	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-SUB-C	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-SUB-E	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Total				
<u>Sales & Use Tax</u>				
- Demand	Revenue	Revenue	Revenue	Revenue
- Customer	Revenue	Revenue	Revenue	Revenue
- Commodity	Revenue	Revenue	Revenue	Revenue
Total				
<u>Montgomery County Fuel Energy</u>				
- Demand	MontCoFuel	MontCoFuel	MontCoFuel	MontCoFuel
- Customer	MontCoFuel	MontCoFuel	MontCoFuel	MontCoFuel
- Commodity	MontCoFuel	MontCoFuel	MontCoFuel	MontCoFuel
Total				
<u>Other Taxes</u>				
- Demand	RB-SUB-D	RB-PRI-D	RB-SEC-D	RB-CS-D
- Customer	RB-SUB-C	RB-PRI-C	RB-SEC-C	RB-CS-C
- Commodity	RB-SUB-E	RB-PRI-E	RB-SEC-E	RB-CS-E
Total				

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The Potomac Edison Company (Maryland) Allocation to Customer Classes				
CLASSIFICATION FACTORS	Sub-Transmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Distribution Plant				
(360) Land and Land Rights	DEM	360P	360S	CUS
(361) Structures and Improvements	DEM	DEM		
(362) Station Equipment	DEM	DEM		
(362) Station Equipment - Capacitors	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	
(368) Line Transformers - Capacitors			DEM	
(369) Services				369
(370, 371) Meters and Installation				CUS
Street Lighting & Signal Systems				CUS
General and Intangible Plant				
General Plant	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Intangible Plant	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Additions to Utility Plant				
COVID-19 Regulatory Asset Adj excl. Res Adj	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Residential Adjustment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
MD Electric Vehicle Program Reg Asset excl. Res C	DISTPLTxRES-SUB	DISTPLTxRES-PRI	DISTPLTxRES-SEC	DISTPLTxRES-CS
MD EV Reg Asset - Residential Direct	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

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The Potomac Edison Company (Maryland) Allocation to Customer Classes CLASSIFICATION FACTORS				
	Sub-Transmission	Primary	Secondary	Customer Service
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
Distribution Plant A/D	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
General Plant A/D	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Intangible Plant A/D	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
COVID Reg Asset A/D	COVIDREGASSET-SUB	COVIDREGASSET-PRI	COVIDREGASSET-SEC	COVIDREGASSET-CS
EV Reg Asset A/D	EVREGASSET-SUB	EVREGASSET-PRI	EVREGASSET-SEC	EVREGASSET-CS
CWIP A/D	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Construction Work in Progress	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Plant Held for Future Use	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Prepayments	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Working Capital	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
ADIT	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Customer Advances	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Deferred Investment Tax Credit	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
OPERATIONS & MAINTENANCE EXPENSES				
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	OHLines-SUB	OHLines-PRI	OHLines-SEC	OHLines-CS
(584) Underground line expenses	UGLines-SUB	UGLines-PRI	UGLines-SEC	UGLines-CS
(585) Street lighting and signal system expenses				CUS
(586) Meter expenses				CUS
(588) Miscellaneous distribution expenses	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
(589) Rents	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
Maintenance Expense				
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(591) Maintenance of Structures	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(592) Maintenance of Station Equipment	DEM	DEM		
(593) Maintenance of Overhead Lines	OHLines-SUB	OHLines-PRI	OHLines-SEC	OHLines-CS
(594) Maintenance of underground lines	UGLines-SUB	UGLines-PRI	UGLines-SEC	UGLines-CS
(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	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
Customer Accounts and Services				
Meter Reading & Billing				CUS
Other-Direct to Other				CUS
Uncollectibles				CUS
Misc. Cust Serv and Info Exp				CUS
Customer Rebates & Incentives				CUS
Customer Assistance				CUS
Sales Expense				CUS
All Other Cust Accts & Services				CUS

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	Sub-Transmission	Primary	Secondary	Customer Service
Administrative & General Expense				
Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
Employee Benefits (Acct. 926)	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
Regulatory Commission Expenses (Acct 928)	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
General Advertising Expense	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
All Other O&M	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
DEPRECIATION EXPENSE				
Depreciation Expense				
Distribution Plant DeprExp	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
General Plant DeprExp	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Intangible Plant DeprExp	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Regulatory Debits and Credits				
MD EDIS	DEM	DEM	DEM	DEM
MD Electric Vehicle Program	EVREGASSET-SUB	EVREGASSET-PRI	EVREGASSET-SEC	EVREGASSET-CS
MD Conservation Voltage Reduction (CVR)	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferral of Rate Case Expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 - Residential Adjustment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
TAXES				
Taxes Other than Income				
Distribution Payroll Taxes	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
Customer Account Payroll Taxes	CUSTLAB-SUB	CUSTLAB-PRI	CUSTLAB-SEC	CUSTLAB-CS
A&G Payroll Taxes	AGLAB-SUB	AGLAB-PRI	AGLAB-SEC	AGLAB-CS
Gross Receipt Taxes	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Property Taxes	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Sales & Use Tax	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Montgomery County Fuel Energy	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Other Taxes	RB-SUB	RB-PRI	RB-SEC	RB-CS
Income Taxes				
State				
Federal				
Income Taxes Deferred - Net				
Allowance for Funds Used During Construction	CWIP-SUB	CWIP-PRI	CWIP-SEC	CWIP-CS
Interest on Customer Deposits	TOTPLT-SUB	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS

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The Potomac Edison Company (Maryland)		Total	Residential	Small C & I	Small C & I	Medium Power	Large Power	Street and
Summary of Allocators		Company	Service	Schedule	Schedule	Schedule	Schedule	Area Lighting
Description			R	C&G	CA-CSH	PH	PP	ST LTNG
External Allocators								
12CP-GEN	Demand at Generation Level (ACP)	100.00%	61.11%	9.67%	0.25%	21.56%	7.35%	0.06%
12CP-SUB	Demand for Subtransmission (ACP)	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
1NCP-GEN	Demand at Generation Level (NCP)	100.00%	55.41%	12.35%	0.36%	22.64%	8.70%	0.54%
1NCP-PRI	Demand at Primary Level (NCP)	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
1NCP-SEC	Demand at Secondary Level (NCP)	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
1NCPxLT-SEC	Demand at Sec Level w/o St Ltng (NCP)	100.00%	65.17%	14.05%	0.38%	20.41%	0.00%	0.00%
Customers	Average Number of Customers	100.00%	88.04%	10.97%	0.11%	0.59%	0.00%	0.28%
Customers-PRI	Number of Customers at Primary Level	100.00%	88.05%	10.97%	0.11%	0.59%	0.00%	0.28%
Customers-SEC	Number of Customers at Secondary Level	100.00%	88.08%	10.96%	0.11%	0.56%	0.00%	0.28%
Revenue	Revenue from Sales (Distr)	100.00%	62.15%	18.38%	0.32%	14.42%	1.02%	3.70%
LatePayment	Late Payment Charges	100.00%	65.45%	17.55%	0.20%	15.14%	1.66%	0.00%
CUSxLT-SEC	Number of Secondary Cust Excl St. Lighting	100.00%	88.33%	10.99%	0.11%	0.56%	0.00%	0.00%
Meters	Meters	100.00%	59.39%	28.15%	0.62%	10.16%	1.67%	0.00%
StreetLighting	Direct to Street & Area Lighting	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Deposits	Customer Deposits	100.00%	54.64%	14.89%	0.00%	30.17%	0.00%	0.29%
SalesREV	Revenue from Sales	100.00%	63.76%	18.57%	0.32%	12.56%	0.78%	4.01%
MontCoFuel	Montgomery Co. Fuel Tax	100.00%	47.84%	18.22%	0.39%	32.12%	0.00%	1.43%
MeterReading	Acct. 902-903 Meter Reading	100.00%	85.45%	13.63%	0.18%	0.65%	0.00%	0.08%
Uncollectibles	Acct. 904 Uncollectibles	100.00%	99.92%	0.03%	0.00%	0.02%	0.02%	0.00%
CustServices	Misc. Cust Serv and Info Exp	100.00%	91.46%	7.68%	0.08%	0.26%	0.00%	0.51%
COVID	Covid Allocation	100.00%	83.01%	7.52%	0.13%	5.91%	3.01%	0.42%
Res-Direct	Residential Direct Allocation	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CustAssist	Acct. 908 Customer Assistance	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Internal Allocators								
TOTPLT-SUB-D		100.00%	63.07%	9.90%	0.26%	22.16%	4.54%	0.06%
TOTPLT-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-PRI-D		100.00%	61.44%	13.41%	0.39%	23.93%	0.23%	0.60%
TOTPLT-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SEC-D		100.00%	64.81%	13.94%	0.37%	20.22%	0.04%	0.63%
TOTPLT-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-C		100.00%	62.31%	15.20%	0.28%	3.83%	0.60%	17.79%
TOTPLT-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-D		100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
DISTPLT-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-PRI-D		100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
DISTPLT-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SEC-D		100.00%	64.75%	13.95%	0.37%	20.28%	0.02%	0.63%
DISTPLT-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-C		100.00%	59.98%	14.84%	0.27%	3.86%	0.59%	20.47%
DISTPLT-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPLT-SUB-D		100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
GENPLT-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPLT-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPLT-PRI-D		100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
GENPLT-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPLT-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPLT-SEC-D		100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
GENPLT-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPLT-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPLT-CS-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPLT-CS-C		100.00%	71.99%	16.86%	0.30%	3.63%	0.54%	6.68%
GENPLT-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTPLT-SUB-D		100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
INTPLT-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTPLT-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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The Potomac Edison Company (Maryland) Summary of Allocators							
Description	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG
INTPLT-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
INTPLT-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTPLT-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
INTPLT-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTPLT-CS-C	100.00%	71.99%	16.86%	0.30%	3.63%	0.54%	6.68%
INTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A&G-SUB-D	100.00%	63.09%	10.88%	0.26%	21.14%	4.12%	0.51%
A&G-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A&G-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A&G-PRI-D	100.00%	61.63%	14.00%	0.39%	22.73%	0.28%	0.98%
A&G-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A&G-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A&G-SEC-D	100.00%	64.57%	14.82%	0.36%	18.84%	0.15%	1.26%
A&G-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A&G-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A&G-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A&G-CS-C	100.00%	71.76%	16.90%	0.30%	3.92%	0.54%	6.58%
A&G-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SUB-D	100.00%	63.28%	9.81%	0.26%	21.97%	4.63%	0.06%
RB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PRI-D	100.00%	61.62%	13.37%	0.40%	23.76%	0.25%	0.60%
RB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SEC-D	100.00%	65.04%	13.91%	0.38%	19.99%	0.05%	0.63%
RB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-CS-C	100.00%	62.27%	15.15%	0.28%	3.33%	0.62%	18.35%
RB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-SUB-D	100.00%	63.07%	9.90%	0.26%	22.16%	4.54%	0.06%
CWIP-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-PRI-D	100.00%	61.44%	13.41%	0.39%	23.93%	0.23%	0.60%
CWIP-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-SEC-D	100.00%	64.81%	13.94%	0.37%	20.22%	0.04%	0.63%
CWIP-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-CS-C	100.00%	62.31%	15.20%	0.28%	3.83%	0.60%	17.79%
CWIP-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
LABOR-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
LABOR-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
LABOR-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-C	100.00%	71.99%	16.86%	0.30%	3.63%	0.54%	6.68%
LABOR-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
DISTLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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The Potomac Edison Company (Maryland) Summary of Allocators							
Description	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG
DISTLAB-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
DISTLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
DISTLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-C	100.00%	61.97%	19.29%	0.38%	5.85%	0.93%	11.58%
DISTLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTLAB-CS-C	100.00%	85.51%	13.58%	0.18%	0.65%	0.00%	0.08%
CUSTLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AGLAB-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
AGLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AGLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AGLAB-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
AGLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AGLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AGLAB-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
AGLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AGLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AGLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AGLAB-CS-C	100.00%	71.99%	16.86%	0.30%	3.63%	0.54%	6.68%
AGLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
NONAGLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
NONAGLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
NONAGLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-C	100.00%	71.99%	16.86%	0.30%	3.63%	0.54%	6.68%
NONAGLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATEBASE-SUB-D	100.00%	63.28%	9.81%	0.26%	21.97%	4.63%	0.06%
RATEBASE-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATEBASE-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATEBASE-PRI-D	100.00%	61.62%	13.37%	0.40%	23.76%	0.25%	0.60%
RATEBASE-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATEBASE-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATEBASE-SEC-D	100.00%	65.04%	13.91%	0.38%	19.99%	0.05%	0.63%
RATEBASE-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATEBASE-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATEBASE-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RATEBASE-CS-C	100.00%	62.27%	15.15%	0.28%	3.33%	0.62%	18.35%
RATEBASE-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
DistOpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
DistOpExp-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
DistOpExp-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

The Potomac Edison Company - Maryland
Case No. 9695
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The Potomac Edison Company (Maryland) Summary of Allocators							
Description	Total Company	Residential Service R	Small C & I Schedule C&G	Small C & I Schedule CA-CSH	Medium Power Schedule PH	Large Power Schedule PP	Street and Area Lighting ST LTNG
DistOpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-C	100.00%	61.19%	21.88%	0.45%	7.11%	1.15%	8.21%
DistOpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHLines-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
OHLines-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHLines-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHLines-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
OHLines-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHLines-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHLines-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
OHLines-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHLines-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHLines-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHLines-CS-C	100.00%	88.33%	10.99%	0.11%	0.56%	0.00%	0.00%
OHLines-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGLines-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
UGLines-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGLines-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGLines-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
UGLines-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGLines-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGLines-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
UGLines-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGLines-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGLines-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGLines-CS-C	100.00%	88.33%	10.99%	0.11%	0.56%	0.00%	0.00%
UGLines-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
DistMtExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
DistMtExp-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
DistMtExp-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-C	100.00%	74.19%	13.20%	0.20%	2.34%	0.32%	9.74%
DistMtExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-D	100.00%	63.01%	9.90%	0.26%	22.23%	4.54%	0.06%
OpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-PRI-D	100.00%	61.37%	13.43%	0.40%	24.00%	0.21%	0.60%
OpExp-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SEC-D	100.00%	64.76%	13.96%	0.37%	20.28%	0.00%	0.63%
OpExp-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-C	100.00%	80.04%	13.28%	0.21%	2.12%	0.28%	4.06%
OpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLTxRES-SUB-D	100.00%	0.00%	26.77%	0.69%	60.10%	12.28%	0.17%
DISTPLTxRES-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLTxRES-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLTxRES-PRI-D	100.00%	0.00%	34.76%	1.02%	62.13%	0.55%	1.54%
DISTPLTxRES-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLTxRES-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLTxRES-SEC-D	100.00%	0.00%	39.59%	1.06%	57.53%	0.04%	1.78%
DISTPLTxRES-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLTxRES-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLTxRES-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLTxRES-CS-C	100.00%	0.00%	37.07%	0.68%	9.63%	1.49%	51.13%
DISTPLTxRES-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

The Potomac Edison Company (Maryland)

Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
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External Classifiers

Common

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%
360 Primary Classifier	360P	100.00%	100.00%	0.00%	0.00%
360 Secondary Classifier	360S	100.00%	100.00%	0.00%	0.00%
364 Primary Classifier	364P	100.00%	100.00%	0.00%	0.00%
364 Secondary Classifier	364S	100.00%	100.00%	0.00%	0.00%
365 Primary Classifier	365P	100.00%	100.00%	0.00%	0.00%
365 Secondary Classifier	365S	100.00%	100.00%	0.00%	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%	100.00%	0.00%	0.00%
367 Secondary Classifier	367S	100.00%	100.00%	0.00%	0.00%
368 Primary Classifier	368P	100.00%	100.00%	0.00%	0.00%
368 Secondary Classifier	368S	100.00%	100.00%	0.00%	0.00%
369 Classifier	369	100.00%	0.00%	100.00%	0.00%

Internal Classifiers - Derivation and Supporting Data

TOTPLT

Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	100.00%	0.00%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	100.00%	0.00%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%

DISTPLT

Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	100.00%	0.00%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	100.00%	0.00%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%

GENPLT

General Plant Subtransmission	GENPLT-SUB	100.00%	100.00%	0.00%	0.00%
General Plant Primary	GENPLT-PRI	100.00%	100.00%	0.00%	0.00%
General Plant Secondary	GENPLT-SEC	100.00%	100.00%	0.00%	0.00%
General Plant Customer	GENPLT-CS	100.00%	0.00%	100.00%	0.00%

INTPLT

Intangible Plant Subtransmission	INTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Intangible Plant Primary	INTPLT-PRI	100.00%	100.00%	0.00%	0.00%
Intangible Plant Secondary	INTPLT-SEC	100.00%	100.00%	0.00%	0.00%
Intangible Plant Customer	INTPLT-CS	100.00%	0.00%	100.00%	0.00%

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The Potomac Edison Company (Maryland)					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
A&G					
A&G Subtransmission	A&G-SUB	100.00%	100.00%	0.00%	0.00%
A&G Primary	A&G-PRI	100.00%	100.00%	0.00%	0.00%
A&G Secondary	A&G-SEC	100.00%	100.00%	0.00%	0.00%
A&G Customer	A&G-CS	100.00%	0.00%	100.00%	0.00%
RB					
Rate Base Subtransmission	RB-SUB	100.00%	100.00%	0.00%	0.00%
Rate Base Primary	RB-PRI	100.00%	100.00%	0.00%	0.00%
Rate Base Secondary	RB-SEC	100.00%	100.00%	0.00%	0.00%
Rate Base Customer	RB-CS	100.00%	0.00%	100.00%	0.00%
CWIP					
CWIP Subtransmission	CWIP-SUB	100.00%	100.00%	0.00%	0.00%
CWIP Primary	CWIP-PRI	100.00%	100.00%	0.00%	0.00%
CWIP Secondary	CWIP-SEC	100.00%	100.00%	0.00%	0.00%
CWIP Customer	CWIP-CS	100.00%	0.00%	100.00%	0.00%
LABOR					
LABOR Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	100.00%	0.00%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	100.00%	0.00%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%
Dist Labor					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	100.00%	0.00%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	100.00%	0.00%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Labor					
Cust Labor Subtransmission	CUSTLAB-SUB	0.00%	0.00%	0.00%	0.00%
Cust Labor Primary	CUSTLAB-PRI	0.00%	0.00%	0.00%	0.00%
Cust Labor Secondary	CUSTLAB-SEC	0.00%	0.00%	0.00%	0.00%
Cust Labor Customer	CUSTLAB-CS	100.00%	0.00%	100.00%	0.00%
A&G Labor					
A&G Labor Subtransmission	AGLAB-SUB	100.00%	100.00%	0.00%	0.00%
A&G Labor Primary	AGLAB-PRI	100.00%	100.00%	0.00%	0.00%
A&G Labor Secondary	AGLAB-SEC	100.00%	100.00%	0.00%	0.00%
A&G Labor Customer	AGLAB-CS	100.00%	0.00%	100.00%	0.00%
Dist+Cust Labor					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
Rate Base					

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The Potomac Edison Company (Maryland)					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Rate Base Subtransmission	RATEBASE-SUB	100.00%	100.00%	0.00%	0.00%
Rate Base Primary	RATEBASE-PRI	100.00%	100.00%	0.00%	0.00%
Rate Base Secondary	RATEBASE-SEC	100.00%	100.00%	0.00%	0.00%
Rate Base Customer	RATEBASE-CS	100.00%	0.00%	100.00%	0.00%
DistOpExp					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	100.00%	0.00%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	100.00%	0.00%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
Overhead Lines					
Overhead Lines Subtransmission	OHLines-SUB	100.00%	100.00%	0.00%	0.00%
Overhead Lines Primary	OHLines-PRI	100.00%	100.00%	0.00%	0.00%
Overhead Lines Secondary	OHLines-SEC	100.00%	100.00%	0.00%	0.00%
Overhead Lines Customer	OHLines-CS	100.00%	0.00%	100.00%	0.00%
U/G Lines					
U/G Lines Subtransmission	UGLines-SUB	100.00%	100.00%	0.00%	0.00%
U/G Lines Primary	UGLines-PRI	100.00%	100.00%	0.00%	0.00%
U/G Lines Secondary	UGLines-SEC	100.00%	100.00%	0.00%	0.00%
U/G Lines Customer	UGLines-CS	100.00%	0.00%	100.00%	0.00%
DistMtExp					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	100.00%	0.00%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	100.00%	0.00%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
Operating Expenses					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	100.00%	0.00%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	100.00%	0.00%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%
Dist. Plant excl. Residential					
Dist. Plant excl. Res Subtransmission	DISTPLTxRES-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant excl. Res Primary	DISTPLTxRES-PRI	100.00%	100.00%	0.00%	0.00%
Dist. Plant excl. Res Secondary	DISTPLTxRES-SEC	100.00%	100.00%	0.00%	0.00%
Dist. Plant excl. Res Customer	DISTPLTxRES-CS	100.00%	0.00%	100.00%	0.00%

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The Potomac Edison Company (Maryland)						
Functional Factors						
	Code	Total	Sub-Transmission	Primary	Secondary	Customer Service
EXTERNAL FUNCTIONAL FACTORS						
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 360 Land and Land Rights	ACC360	100.0%	6.9%	54.5%	38.6%	0.0%
Account 361 Structures and Improvements	ACC361	100.0%	0.1%	99.9%	0.0%	0.0%
Account 362 Station Equipment	ACC362	100.0%	0.5%	99.5%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures	ACC364	100.0%	29.5%	4.0%	66.6%	0.0%
Account 365 Overhead Conductors & Devices	ACC365	100.0%	42.8%	3.0%	54.2%	0.0%
Account 366 Underground Conduit	ACC366	100.0%	27.8%	3.7%	68.6%	0.0%
Account 367 Underground Conductors & Device	ACC367	100.0%	30.3%	1.5%	68.2%	0.0%
Account 368 Transformers	ACC368	100.0%	0.0%	0.2%	99.8%	0.0%
INTERNAL FUNCTIONAL FACTORS						
Rate Base Factor	RB	100.0%	19.2%	17.0%	49.9%	13.9%
Total Distribution Plant Factor	DISTPLT	100.0%	19.3%	17.1%	51.5%	12.1%
Total Utility Plant Factor	TOTPLT	100.0%	19.2%	17.0%	49.9%	14.0%
Total General Plant Factor	GENPLT	100.0%	17.5%	15.8%	25.9%	40.8%
Overhead and Service Lines Factor	OHLINES	100.0%	35.3%	2.5%	44.7%	17.4%
Underground Lines Factor	UG LINES	100.0%	28.3%	1.8%	64.7%	5.2%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	22.4%	5.0%	39.0%	33.7%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	29.2%	12.6%	38.5%	19.8%
Labor Expenses	LABOR	100.0%	17.5%	15.8%	25.9%	40.8%
Dist Labor Expenses	DISTLAB	100.0%	21.2%	19.1%	31.4%	28.4%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	17.5%	15.8%	25.9%	40.8%
Non-A&G Labor Expenses	NONAGLAB	100.0%	17.5%	15.8%	25.9%	40.8%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	20.8%	8.0%	29.5%	41.7%
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		1,370,353,215	264,958,327	233,684,367	705,760,924	165,949,597
Total Distribution Plant Factor	DISTPLT	100.0%	19.3%	17.1%	51.5%	12.1%
Total General Plant		94,864,995	16,599,179	14,944,531	24,594,110	38,727,175
Total General Plant Factor	GENPLT	100.0%	17.5%	15.8%	25.9%	40.8%
Total Utility Plant		1,474,004,729	283,256,384	250,127,250	734,880,278	205,740,818
Total Utility Plant Factor	TOTPLT	100.0%	19.2%	17.0%	49.9%	14.0%
Overhead and Service Lines (Accts. 365, 369OH)		296,947,998	104,904,585	7,476,890	132,766,709	51,799,814
Overhead and Service Lines Factor	OHLINES	100.0%	35.3%	2.5%	44.7%	17.4%
Underground Lines (Acct. 366-367, 369UG)		410,866,051	116,371,686	7,422,638	265,820,427	21,251,299
Underground Lines Factor	UG LINES	100.0%	28.3%	1.8%	64.7%	5.2%
Distribution Operating Expenses		3,881,500	867,767	192,191	1,513,321	1,308,221
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	22.4%	5.0%	39.0%	33.7%
Distribution Maintenance Expenses		24,255,765	7,077,479	3,049,970	9,331,790	4,796,527
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	29.2%	12.6%	38.5%	19.8%
Total Operating Expenses excl. A&G		44,337,643	9,242,423	3,539,092	13,087,723	18,468,405
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	20.8%	8.0%	29.5%	41.7%

The Potomac Edison Company - Maryland
Case No. 9695
Exhibit TSL-4 (May 2023 Update) Alternative CCOS Study

The Potomac Edison Company (Maryland)						
Functional Factors						
	Code	Total	Sub-Transmission	Primary	Secondary	Customer Service
Revenue Requirement						
Total Rate Base		718,506,610	138,088,309	121,935,227	358,419,454	100,063,619
Required Return on Rate Base		7.54%	7.54%	7.54%	7.54%	7.54%
Required Net Income		54,186,827	10,414,055	9,195,856	27,030,528	7,546,389
O&M Expenses		57,141,156	11,509,025	5,568,874	16,748,333	23,314,924
Depreciation & Amortization		36,132,259	6,920,194	6,114,912	17,690,236	5,406,917
Regulatory Debits and Credits		1,288,353	249,297	219,838	666,224	152,994
Taxes Other than Income		30,618,668	5,852,137	5,170,036	15,031,199	4,565,296
Total Expenses		125,180,436	24,530,653	17,073,660	50,135,992	33,440,131
Allowance for Funds Used During Construction		2,609,343	501,432	442,785	1,300,915	364,211
Interest on Customer Deposits		(17,180)	(3,301)	(2,915)	(8,565)	(2,398)
Income Taxes		10,883,790	2,091,733	1,847,050	5,429,264	1,515,743
Revenue Requirement		192,843,216	37,534,572	28,556,435	83,888,134	42,864,075

BEFORE THE
PUBLIC SERVICE COMMISSION
OF MARYLAND

In the Matter of The Potomac
Edison Company's Application
For Adjustments to its Retail
Rates for the Distribution of
Electric Energy

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Case No. 9695

SUPPLEMENTAL DIRECT TESTIMONY OF
STEPHANIE L. FALL

Concerning: Updated Proposed Retail Tariff Revisions

May 16, 2023

1 Q. PLEASE STATE YOUR NAME AND POSITION.

2 A. My name is Stephanie L. Fall. I am employed by FirstEnergy Service Company as a
3 Manager in the Rates and Regulatory Affairs Department – West Virginia/Maryland. I am
4 testifying on behalf of The Potomac Edison Company (“PE” or “Company”). My
5 educational background and qualifications were provided in my Direct Testimony filed on
6 March 22, 2023

7 Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL DIRECT TESTIMONY?

8 A. The purpose of my Supplemental Direct Testimony is to sponsor the updated proposed
9 retail tariff revisions to reflect the updates presented in the Supplemental Direct Testimony
10 of Company witness Lyons in the Class Cost of Service (“CCOS”) and rate design.

11 Q. ARE YOU SPONSORING EXHIBITS IN CONNECTION WITH YOUR
12 SUPPLEMENTAL DIRECT TESTIMONY?

13 A. Yes. I am sponsoring the following exhibits that were prepared by me or under my
14 direction.

15 Exhibit SLF-1 Update – Clean version of the retail tariff

16 Exhibit SLF-2 Update – Redlined version of the retail tariff

17 These exhibits reflect the update to the rate design contained in the Supplemental Direct
18 Testimony of witness Lyons, along with removal of the proposed rate increment to
19 residential Schedule R for the proposed low-income assistance programs since the low-
20 income assistance programs will instead be considered in Phase II of this case, as discussed
21 in the Supplemental Direct Testimony of Company witness Valdes.

1 Q. ARE ANY ADDITIONAL REVISIONS BEING PROPOSED TO THE RETAIL
2 TARIFF?

3 A. No, the Company has only revised the retail tariff from its original filing to reflect the rate
4 changes resulting from the updated CCOS and rate design from Company witness Lyons.

5 Q. DOES THIS CONCLUDE YOUR SUPPLEMENTAL DIRECT TESTIMONY?

6 A. Yes, it does.

THE POTOMAC EDISON COMPANY

Electric P.S.C. Md. No. 54
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**RESIDENTIAL SERVICE
SCHEDULE "R"**

AVAILABILITY

Available for single-phase Residential Service through one meter. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

FIXED DISTRIBUTION CHARGE

\$8.00 per month.

VARIABLE DISTRIBUTION CHARGE

Energy Charge

All kilowatt-hours..... \$0.02580 per kilowatt-hour

TRANSMISSION CHARGE

Energy Charge

All kilowatt-hours..... \$0.00396 per kilowatt-hour

The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

ELECTRIC SUPPLY CHARGE

Summer
06-01-2022 thru
09-30-2022

Non-Summer
10-01-2022 thru
05-31-2023

Energy Charge

All kilowatt-hours..... \$0.05973 per kilowatt-hour..... \$0.06318 per kilowatt-hour

The Transmission and Electric Supply Charges apply only to Customers receiving Residential SOS from the Company. These charges do not apply to Customers obtaining Competitive Power Supply.

THE POTOMAC EDISON COMPANY

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**GENERAL SERVICE
SCHEDULE "G"**

AVAILABILITY

Available for single-phase and three-phase Service at standard Company voltage throughout the entire territory served by the Company. The standard voltage depends upon the location, character and size of the Customer's load. This information can be furnished at any of the Company's offices. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

FIXED DISTRIBUTION CHARGE

\$8.00 per month.

VARIABLE DISTRIBUTION CHARGES

Capacity Charge

Minimum kilowatts\$1.84 per kilowatt
All kilowatts in excess of 7.5 measured as set forth under
"Determination of Capacity"\$2.29 per kilowatt

Energy Charge

All kilowatt-hours..... \$0.02419 per kilowatt-hour

Voltage Discount

Company will furnish Service at one voltage and at one point from the Company's existing distribution system voltage. A voltage discount of 25¢ per kilowatt will apply when the Customer takes Service at a voltage between 2,000 and 15,000 volts and provides all facilities beyond the Point of Service. A voltage discount of 50¢ per kilowatt will apply when the Customer takes Service at a voltage greater than 15,000 volts and provides all facilities beyond the Point of Service.

Reactive Kilovolt-Ampere Charge

Reactive kilovolt-ampere charge is applied to the Customer's reactive kilovolt-ampere capacity requirement in excess of 25% of the Customer's kilowatt capacity.

Billing reactive kilovolt-amperes\$0.40 per reactive kilovolt-ampere

THE POTOMAC EDISON COMPANY

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**GENERAL AND COMMERCIAL SERVICE
SCHEDULE "C"**

AVAILABILITY

Available only at locations served as of November 26, 1991 for single-phase and three-phase Service at standard Company voltage below 15,000 volts. The standard voltage available depends upon the location, character and size of Customer's load. This information can be furnished at any of the Company's offices. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

FIXED DISTRIBUTION CHARGE

\$8.00 per month.

VARIABLE DISTRIBUTION CHARGES

Minimum kilowatts\$1.84 per kilowatt
Energy Charge
First block (0-350 kilowatt-hours)..... \$0.02419 per kilowatt-hour
Second block (next 350 kilowatt-hours) \$0.04580 per kilowatt-hour
Third block (over 700 kilowatt-hours)..... \$0.02419 per kilowatt-hour

Voltage Discount

Company will furnish Service at one voltage and at one point from the Company's existing distribution system voltage. Where Customer takes Service at a voltage between 2,000 and 15,000 volts and provides all facilities beyond the Service point, a voltage discount of 25¢ per kilowatt will apply.

Reactive Kilovolt-Ampere Charge

Reactive kilovolt-ampere charge is applied to the Customer's reactive kilovolt-ampere capacity requirement in excess of 25% of the Customer's kilowatt capacity.

Billing reactive kilovolt-amperes..... \$0.40 per reactive kilovolt-ampere

THE POTOMAC EDISON COMPANY

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**GENERAL SERVICE - ALL ELECTRIC
 SCHEDULE "C-A"**

AVAILABILITY

Available only at locations served or for which contracts have been signed as of April 9, 1973. All applicable surcharges, credits and taxes shall apply.

APPLICATION

This schedule applies to Customers contracting for electric Service to heat their entire establishment by the use of electricity and when all other electrical uses in the establishment are billed under this schedule. Not applicable to establishments whose primary operations are conducted outside the heated area.

MONTHLY RATE**DISTRIBUTION CHARGES****FIXED DISTRIBUTION CHARGE**

\$8.00 per month.

VARIABLE DISTRIBUTION CHARGES

Minimum kilowatts\$1.47 per kilowatt

Energy Charge

All kilowatt-hours..... \$0.02362 per kilowatt-hour

Voltage Discount

Company will furnish Service at one voltage and at one point from the Company's existing distribution system voltage. Where Customer takes Service at a voltage between 2,000 and 15,000 volts and provides all facilities beyond the Point of Service, a voltage discount of 25¢ per kilowatt will apply.

TRANSMISSION CHARGES

Minimum Charge\$1.30 per month

Minimum kilowatts\$0.14 per kilowatt

Energy Charge

First block (0-350 kilowatt-hours)..... \$0.00725 per kilowatt-hour

Second block (next 350 kilowatt-hours) \$0.00632 per kilowatt-hour

Third block (over 700 kilowatt-hours)..... \$0.00337 per kilowatt-hour

The Transmission Charges are based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

THE POTOMAC EDISON COMPANY

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GENERAL SERVICE - ALL ELECTRIC
SCHEDULE "C-A" (Continued)

SERVICE SUPPLIED TO SCHOOLS AND CHURCHES WITH SPACE HEATING

When a school or church uses electric Service as the only means of space heating in a building, buildings, or in a separate area of a building then the kilowatt-hours used in the building, buildings, or separate area of a building will be billed at the above prices. When all energy uses, except as provided hereafter, for space heating, lighting, cooking, water heating, cooling (if any) and power are provided by electrical energy, all kilowatt-hours will be billed at the prices below. Any form of energy may be used for instruction, training and demonstration purposes and will be excluded from the above requirement.

A building, buildings, or separate area of a building not meeting the conditions of this provision shall be separately metered and billed under the applicable rate. The word school as used herein refers to a school operated through the use of public funds or by a non-profit organization.

A school building refers to a building containing any of the following facilities: classrooms, laboratories, manual arts shops, domestic science kitchens, gymnasium, dining areas, dormitories and other facilities used for educational purpose. Service for athletic field flood lighting shall be excluded from Service supplied under this provision and shall be billed for Service separately.

A church building refers to a building used principally for religious worship and Services.

MONTHLY RATE

DISTRIBUTION CHARGE

FIXED DISTRIBUTION CHARGE

\$8.00 per month.

VARIABLE DISTRIBUTION CHARGE

Energy Charge

All kilowatt-hours..... \$0.01824 per kilowatt-hour

TRANSMISSION CHARGE

Energy Charge

All kilowatt-hours..... \$0.00381 per kilowatt-hour

The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

THE POTOMAC EDISON COMPANY

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**POWER SERVICE
SCHEDULE "PH"**

AVAILABILITY

Available for loads of 50 kilowatts or greater at standard single-phase and three-phase voltages. To maintain eligibility, Customer load must equal or exceed 50 kilowatts at least once during a rolling 12-month period. The standard voltages available depend upon location, character and size of Customer's load. This information can be furnished at any of the Company's offices. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

FIXED DISTRIBUTION CHARGE

\$17.00

Capacity Charge

Minimum kilowatts\$1.57 per kilowatt
All kilowatts\$2.46 per kilowatt

Energy Charge

All kilowatt-hours..... \$0.00533 per kilowatt-hour

Voltage Discount

Company will furnish Service at one voltage and at one point from the Company's existing distribution system voltage. A voltage discount of 25¢ per kilowatt will apply when the Customer takes Service at a voltage between 2,000 and 15,000 volts and provides all facilities beyond the Point of Service. A voltage discount of 50¢ per kilowatt will apply when the Customer takes Service at a voltage greater than 15,000 volts and provides all facilities beyond the Point of Service.

Reactive Kilovolt-Ampere Charge

Reactive kilovolt-ampere charge is applied to the Customer's reactive kilovolt-ampere capacity requirement in excess of 25% of the Customer's kilowatt capacity.

Billing reactive kilovolt-amperes \$0.40 per reactive kilovolt-ampere

THE POTOMAC EDISON COMPANY

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**LARGE POWER SERVICE
SCHEDULE "PP"**

AVAILABILITY

Available to Customers with a kilowatt capacity of 5,000 kilowatts or more that can be served from a 138,000/34,500 volt Load Center Substation located within 5 miles of the point of delivery to the Customer. To maintain eligibility, Customer load must equal or exceed 5,000 kilowatts at least once during a rolling 12-month period. Also available to Customers with a kilowatt capacity of 10,000 kilowatts and over, located adjacent to 138,000 volt transmission lines. Also available at 12,470 volts where the Company elects, at its sole option, to supply Service directly from an adjacent 138,000 volt transmission line by a single transformation. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. Service will be delivered and metered at 34,500 volts or over. An Electric Service Agreement must be executed. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

FIXED DISTRIBUTION CHARGE

\$453.00

Capacity Charge

All kilowatts as set forth below under "Billing Capacity"\$0.411 per kilowatt

Energy Charge

All kilowatt-hours..... \$0.00085 per kilowatt-hour

Reactive Kilovolt-Ampere Charge

Reactive kilovolt-ampere charge is applied to the Customer's reactive kilovolt-ampere capacity requirement in excess of 25% of the Customer's Billing Capacity.

Billing reactive kilovolt-amperes \$0.40 per reactive kilovolt-ampere

TRANSMISSION CHARGES

Capacity Charge

All kilowatts as set forth below under "Billing Capacity"\$0.574 per kilowatt

Energy Charge

All kilowatt-hours..... \$0.00118 per kilowatt-hour

The Transmission Charges are based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

THE POTOMAC EDISON COMPANY

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**OUTDOOR LIGHTING
EQUIPMENT, MAINTENANCE, AND UNMETERED SERVICE
SCHEDULE EMU**

AVAILABILITY

Available for roadway and other outdoor lighting supplied from overhead or underground secondary distribution system of the Company and contracted for by a Customer for lighting accessible areas. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

OVERHEAD SERVICE

High Pressure Sodium - Vertical Open Lens Luminaire ("OL")

	Installation <u>Requires a Pole¹</u>	Installation <u>on Existing Pole</u>
9,500 Lumen-100 Watt51 kWh	\$20.71 per lamp.....	\$10.48 per lamp

Mercury Vapor - Horizontal Luminaire (Cobra Head)

8,150 Lumen - 175 watt74 kWh	\$9.49 per lamp
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High Pressure Sodium - Horizontal Luminaire (Cobra Head)

9,500 Lumen - 100 watt51 kWh	\$10.86 per lamp
22,000 Lumen - 200 watt86 kWh	\$16.56 per lamp
50,000 Lumen - 400 watt167 kWh	\$23.28 per lamp

Metal Halide - Horizontal Luminaire (Cobra Head)

36,000 Lumen - 400 watt157 kWh	\$25.32 per lamp
90,000 Lumen - 1000 watt379 kWh	\$25.67 per lamp

THE POTOMAC EDISON COMPANY

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**OUTDOOR LIGHTING
EQUIPMENT, MAINTENANCE, AND UNMETERED SERVICE
SCHEDULE EMU (Continued)**

OVERHEAD SERVICE (Continued)

High Pressure Sodium Floodlight

22,000 Lumen - 200 watt	86 kWh	\$18.63 per lamp
50,000 Lumen - 400 watt	167 kWh	\$28.08 per lamp

Metal Halide Floodlight

36,000 Lumen - 400 watt	157 kWh	\$29.47 per lamp
90,000 Lumen - 1000 watt	379 kWh	\$28.48 per lamp

¹ Mounted on a 30' direct burial pole

UNDERGROUND SERVICE

High Pressure Sodium - Colonial Post Top Luminaire 14' Mounting Height

9,500 Lumen - 100 watt	51 kWh	\$19.37 per lamp
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Metal Halide - Colonial Post Top Luminaire 14' Mounting Height

11,600 Lumen - 175 watt	74 kWh	\$27.07 per lamp
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THE POTOMAC EDISON COMPANY

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**OUTDOOR LIGHTING
 EQUIPMENT, MAINTENANCE, AND UNMETERED SERVICE
 SCHEDULE EMU (Continued)**

UNDERGROUND SERVICE (Continued)

High Pressure Sodium - Horizontal Luminaire (Cobra Head) 30' Mounting Height

	Single Luminaire Per Pole	Each Additional Luminaire Per Pole
9,500 Lumen - 100 watt - 51 kWh.....	\$28.96 per lamp.....	\$10.86 per lamp
22,000 Lumen - 200 watt - 86 kWh.....	\$32.29 per lamp.....	\$16.56 per lamp
50,000 Lumen - 400 watt - 167 kWh.....	\$39.01 per lamp.....	\$23.28 per lamp

Metal Halide - Horizontal Luminaire (Cobra Head) 30' Mounting Height

	Single Luminaire Per Pole	Each Additional Luminaire Per Pole
36,000 Lumen - 400 watt - 157 kWh.....	\$40.80 per lamp.....	\$25.32 per lamp
90,000 lumen - 1,000 watt -379 kWh.....	\$50.58 per lamp.....	\$25.67 per lamp

High Pressure Sodium - Rectangular Luminaire (Shoe Box) 30' Mounting Height

	Single Luminaire Per Pole		Each Additional Luminaire Per Pole
	With base ¹	No base	
9,500 Lumen - 100 watt..... 51 kWh.....	\$46.83 per lamp.....	\$44.70	\$24.65 per lamp
22,000 Lumen - 200 watt..... 86 kWh.....	\$47.48 per lamp.....	\$45.65	\$25.65 per lamp
50,000 Lumen - 400 watt..... 167 kWh.....	\$47.64 per lamp.....	\$43.75	\$23.74 per lamp

THE POTOMAC EDISON COMPANY

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**OUTDOOR LIGHTING
EQUIPMENT, MAINTENANCE, AND UNMETERED SERVICE
SCHEDULE EMU (Continued)**

Metal Halide - Rectangular Luminaire (Shoe Box) 30' Mounting Height			Each Additional
	With base ¹	No base	Luminaire Per Pole
36,000 Lumen - 400 watt 157 kWh.....	\$49.59 per lamp.....	\$44.94	\$25.63 per lamp
Metal Halide - Rectangular Area Luminaire (Shoe Box) 40' Mounting Height			
90,000 Lumen - 1000 watt 379 kWh.....	\$55.98	\$33.31 per lamp	

¹ With base includes the installation of a non-concrete power installed foundation where soil conditions warrant its application.

Note: The rating of lamps in lumens is for identification purposes only and shall approximate the manufacturer's standard rating. All luminaires are lighted from dusk to dawn aggregating approximately 4,200 hours per year.

TRANSMISSION CHARGE

Energy Charge	
All kilowatt-hours.....	\$0.00079 per kilowatt-hour

The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

THE POTOMAC EDISON COMPANY

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**OUTDOOR LIGHTING
 MAINTENANCE AND UNMETERED SERVICE
 SCHEDULE MU**

AVAILABILITY

Available for high-pressure sodium, mercury vapor, metal halide and incandescent lighting. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

	Installed On Customer-Owned Pole	Installed On Company's Distribution System
High Pressure Sodium Vapor		
9,500 Lumen 100 Watt.....51 kWh	\$ 3.22 per lamp.....	\$ 4.85 per lamp
22,000 Lumen 200 Watt.....86 kWh	\$ 3.27 per lamp.....	\$ 4.90 per lamp
50,000 Lumen 400 Watt.....167 kWh	\$ 8.05 per lamp.....	\$ 9.64 per lamp
Mercury Vapor		
8,150 Lumen 175 Watt.....74 kWh	\$ 3.07 per lamp.....	\$ 4.71 per lamp
11,500 Lumen 250 Watt.....103 kWh	\$ 6.01 per lamp.....	\$ 7.64 per lamp
21,500 Lumen 400 Watt.....162 kWh	\$ 6.51 per lamp.....	\$ 8.10 per lamp
60,000 Lumen 1000 Watt.....386 kWh	\$ 9.05 per lamp.....	\$10.65 per lamp
Metal Halide		
11,600 Lumen 175 Watt.....74 kWh	\$ 5.00 per lamp.....	\$ 6.59 per lamp
15,000 Lumen 250 Watt.....103 kWh	\$ 5.29 per lamp.....	\$ 6.90 per lamp
36,000 Lumen 400 Watt.....157 kWh	\$ 8.69 per lamp.....	\$10.33 per lamp
90,000 Lumen 1000 Watt.....379 kWh	\$10.62 per lamp.....	\$12.22 per lamp

THE POTOMAC EDISON COMPANY

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**OUTDOOR LIGHTING
 MAINTENANCE AND UNMETERED SERVICE
 SCHEDULE MU (Continued)**

Incandescent

1,000 Lumen	100 Watt	37 kWh	\$ 5.10 per lamp	\$ 6.70 per lamp
2,500 Lumen	200 Watt	71 kWh	\$ 5.19 per lamp	\$ 6.78 per lamp
4,000 Lumen	325 Watt	115 kWh	\$ 5.45 per lamp	\$ 7.04 per lamp
6,000 Lumen	450 Watt	158 kWh	\$ 5.65 per lamp	\$ 7.26 per lamp

Note: The rating of the lamps in lumens is for identification and shall approximate the manufacturer's standard rating.

TRANSMISSION CHARGE

Energy Charge

All kilowatt-hours..... \$0.00079 per kilowatt-hour

The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

ELECTRIC SUPPLY CHARGE

	<u>Summer</u>	<u>Non-Summer</u>
	06-01-2022 thru	10-01-2022 thru
	09-30-2022	05-31-2023
Energy Charge		
All kilowatt-hours.....	\$0.05417 per kilowatt-hour.....	\$0.05512 per kilowatt-hour

The Transmission and Electric Supply Charges apply only to Customers receiving Type I SOS from the Company. These charges do not apply to Customers obtaining Competitive Power Supply.

THE POTOMAC EDISON COMPANY

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**OUTDOOR LIGHTING
 EQUIPMENT AND MAINTENANCE SERVICE
 SCHEDULE EM**

AVAILABILITY

Available for roadway and other outdoor lighting where energy is supplied by Customer's metered Service and contracted for by a Customer for lighting accessible areas. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE**DISTRIBUTION CHARGES****OVERHEAD SERVICE**

Installation
 on Existing Pole

Mercury Vapor-Horizontal Luminaire (Cobra Head)

8,150 Lumen 175 watt \$10.42 per lamp

High Pressure Sodium-Horizontal Luminaire (Cobra Head)

9,500 Lumen 100 watt \$10.80 per lamp

22,000 Lumen 200 watt \$16.50 per lamp

50,000 Lumen 400 watt \$18.91 per lamp

Metal Halide - Horizontal Luminaire (Cobra Head)

36,000 Lumen 400 watt \$19.83 per lamp

90,000 Lumen 1000 watt \$25.20 per lamp

High Pressure Sodium Floodlight

22,000 Lumen 200 watt \$18.58 per lamp

50,000 Lumen 400 watt \$21.93 per lamp

Metal Halide Floodlight

36,000 Lumen 400 watt \$23.39 per lamp

90,000 Lumen 1000 watt \$27.29 per lamp

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**OUTDOOR LIGHTING
 EQUIPMENT AND MAINTENANCE SERVICE
 SCHEDULE EM (Continued)**

UNDERGROUND SERVICE

Installation
on Existing Pole

Metal Halide - Colonial Post Top Luminaire 14' Mounting Height

11,600 Lumen 175 watt \$27.01 per lamp

High Pressure Sodium - Horizontal Luminaire (Cobra Head) 30' Mounting Height

Single Luminaire
Per Pole

Each Additional
Luminaire Per Pole

9,500 Lumen 100 watt	\$29.27 per lamp	\$10.80 per lamp
22,000 Lumen 200 watt	\$33.53 per lamp	\$16.50 per lamp
50,000 Lumen 400 watt	\$37.41 per lamp	\$18.91 per lamp

Metal Halide - Horizontal Luminaire (Cobra Head) 30' Mounting Height

36,000 Lumen 400 watt	\$40.57 per lamp	\$19.83 per lamp
90,000 Lumen 1,000 watt	\$50.10 per lamp	\$25.20 per lamp

High Pressure Sodium - Rectangular Luminaire (Shoe Box) 30' Mounting Height

Single Luminaire
 Per Pole

Each Additional
 Luminaire Per Pole

With base¹ No base

9,500 Lumen 100 watt	\$47.45 per lamp	\$43.82	\$25.26 per lamp
22,000 Lumen 200 watt	\$48.04 per lamp	\$44.73	\$26.19 per lamp
50,000 Lumen 400 watt	\$48.11 per lamp	\$44.98	\$26.42 per lamp

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**OUTDOOR LIGHTING
EQUIPMENT AND MAINTENANCE SERVICE
SCHEDULE EM (Continued)**

UNDERGROUND SERVICE (Continued)

Metal Halide - Rectangular Luminaire (Shoe Box) 30' Mounting Height

	<u>With base¹</u>	<u>No base</u>	<u>Each Additional Luminaire Per Pole</u>
36,000 Lumen 400 watt.....	\$49.31 per lamp.....	\$46.19	\$27.63 per lamp

Metal Halide - Rectangular Area Luminaire (Shoe Box) 40' Mounting Height

90,000 Lumen 1000 watt.....	\$56.35 per lamp.....	\$32.84 per lamp
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Note: The rating of lamps in lumens is for identification purposes only and shall approximate the manufacturer's standard rating.

¹With base includes the installation of a non-concrete power installed foundation where soil conditions warrant its application.

TRANSMISSION CHARGE

Energy Charge

All kilowatt-hours.....	\$0.00000 per kilowatt-hour
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The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

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**LED STREET LIGHTING SERVICE
 SCHEDULE "LED"**

COMPANY-OWNED AND MAINTAINED EQUIPMENT (COMPANY SUPPLIES UNMETERED ENERGY)

AVAILABILITY

Available for the illumination of streets, highways and other outdoor areas by Company owned and maintained Light Emitting Diode (LED) street lights where energy supplied from the Company's overhead or underground secondary distribution system is unmetered and lighting Service is contracted for by the Customer. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGE

Installation
on Existing Pole

LED Cobra Head Luminaire

4,000 Lumen - 50 watt.....	18 kWh	\$ 8.09 per lamp
7,000 Lumen - 90 watt.....	32 kWh	\$10.17 per lamp
11,500 Lumen - 130 watt.....	46 kWh	\$10.83 per lamp
24,000 Lumen - 260 watt.....	91 kWh	\$16.85 per lamp

LED Acorn Post Top Luminaire

2,500 Lumen - 50 watt.....	18 kWh	\$21.74 per lamp
5,000 Lumen - 90 watt.....	32 kWh	\$22.96 per lamp

LED Colonial Post Top Luminaire

2,500 Lumen - 50 watt.....	18 kWh	\$13.00 per lamp
5,000 Lumen - 90 watt.....	32 kWh	\$14.32 per lamp

Note: The rating of lamps in lumens is for identification purposes only and shall approximate the manufacturer's standard rating. All luminaires are lighted from dusk to dawn aggregating approximately 4,200 hours per year.

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LED STREET LIGHTING SERVICE
SCHEDULE "LED" (Continued)

Underground Service will be installed where Service is supplied from an existing underground distribution system. Customer shall provide, at their expense, any excavating, backfilling, reconstructing, resurfacing and conduit necessary for the installation of the Company's underground cable. Customer shall provide and install conduit of size specified by the Company.

All Service and necessary maintenance will be performed only during regular working hours of the Company. If Service and necessary maintenance cannot be performed during regular working hours of the Company, for reasons beyond the Company's control, the incremental costs of performing such work shall be borne by the Customer.

REPLACEMENT OR REMOVAL

Costs associated with the replacement, relocation, alteration, or removal of existing street lighting equipment are not included as part of normal maintenance and will be the responsibility of the Customer. Examples of such activities include, but are not limited to, the replacement of an existing fixture, removal or relocation of a luminaire, bracket, and/or pole, or installation of a luminaire shield.

In the event of early termination for any reason prior to expiration of the initial term of the agreement, Customer shall pay either the balance of the agreement responsibility, less applicable energy charge, or the cost of installation and removal of equipment, whichever is less. Any remaining balance due for extra facilities, rearranging of facilities or other additional installed costs which were separately billed over the term of the agreement shall also become immediately due and payable.

GENERAL

All costs described in this schedule are actual costs or, where applicable, estimates based on standard engineering practice.

All Customer charges are subject to any applicable local, state and federal taxes.

Company shall not be liable for damages to the Customer for any failure in any lighting system which results from any cause beyond the Company's control.

Customers may negotiate a contract for Service on an individual basis, upon mutual agreement with the Company. Such contracts shall incorporate all terms and conditions of this tariff and may include additional terms and conditions regarding advanced functionality of the LED lights and associated equipment including, but not limited to, controllers, dimming capabilities, sensors, or other network enabled functions. All costs of the advanced functionalities shall be borne by the Customer. Rates, terms and conditions may be subject to final approval of the Commission.

All energy savings associated with Customer participation under this schedule shall count toward the Company's energy efficiency and peak demand reduction requirements arising as a result of Section 7-211, Annotated Code of Maryland.

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LED STREET LIGHTING SERVICE
SCHEDULE "LED" (Continued)

Company Responsibilities

Company will, at its own cost, install, operate and maintain its standard outdoor lighting equipment with unmetered Service.

Company shall furnish luminaires at additional locations in accordance with Company practices upon the written order of Customer; Company shall increase size of any luminaire in the same Rate Schedule upon written order of Customer.

Customer Responsibilities

Customer shall provide to Company free of cost and with free access, a satisfactory right-of-way and location for Company's facilities necessary to supply Service on premises controlled by Customer. Facilities provided at Company's expense shall remain Company property.

Customer shall be responsible for selecting the lamp size and location of the luminaire which shall be in conformance with applicable safety standards and governmental regulations. Customer shall obtain appropriate approval for luminaires to be located on public thoroughfares.

Customer shall be responsible for reporting non-operating lighting systems to the Company.

CONTRACT

Company standard form of Outdoor Lighting Agreement shall be executed, when appropriate, along with applicable map showing location and size of all luminaires.

CUSTOMER-OWNED AND MAINTAINED EQUIPMENT (COMPANY SUPPLIES UNMETERED ENERGY)

AVAILABILITY

Available for the illumination of streets, highways and other outdoor areas by Customer owned and maintained LED street lights where energy supplied from the Company's overhead or underground secondary distribution system is unmetered and lighting Service is contracted for by the Customer. All applicable surcharges, credits and taxes shall apply.

This schedule is also applicable within private property such as private walkways, streets, roads, and when supply from the Company's distribution system is directly available and when lighting Service is contracted for by the owner thereof.

Available only for LED street lights that are served from a low voltage (120 volt) electric circuit.

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LED STREET LIGHTING SERVICE
SCHEDULE "LED" (Continued)

This rate is not available to serve Customer-owned lighting systems in an area where there will be a mix of Company-owned and Customer-owned systems.

MONTHLY RATE**DISTRIBUTION CHARGE**

Energy Charge

All kilowatt-hours..... \$0.03608 per kilowatt-hour

TRANSMISSION CHARGE

Energy Charge

All kilowatt-hours..... \$0.00079 per kilowatt-hour

The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

ELECTRIC SUPPLY CHARGE

	<u>Summer</u> 06-01-2022 thru 09-30-2022	<u>Non-Summer</u> 10-01-2022 thru 05-31-2023
Energy Charge		
All kilowatt-hours.....	\$0.05417 per kilowatt-hour.....	\$0.05512 per kilowatt-hour

The Transmission and Electric Supply Charges apply only to Customers receiving Type I SOS from the Company. These charges do not apply to Customers obtaining Competitive Power Supply.

Service rendered herein is unmetered with the monthly kWh billed for each light calculated based on the manufacturer's luminaire wattage rating and the average monthly burn hours (4,200 annual burn hours / 12 months per year).

LATE PAYMENT CHARGE

Applies to this schedule as set forth in Company Rule No. 12 of this tariff.

TERM OF CONTRACT

Service is sold under this schedule for a minimum period of thirty days.

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**OUTDOOR LIGHTING SERVICE
 SCHEDULE "OL"**

AVAILABILITY

Available for lighting Service sold prior to November 18, 1998 for outdoor lighting supplied from the existing overhead secondary distribution system of the Company and contracted for by a private Customer. The rating of lamps in lumens is for identification and shall approximate the manufacturer's standard rating. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE**DISTRIBUTION CHARGES**

- A. For each 9,500 lumen (100 watt) high-pressure sodium lamp (51 kWh)\$10.48 per lamp.
 Company will provide lamp, photo-electric relay control equipment, fixture and upsweep arm not over 4 feet in length, and will mount same on an existing pole carrying secondary circuits.
- B. Restricted to installations as of February 25, 1993
- For each 8150 lumen (175 Watt) mercury vapor lamp (74 kWh).....\$9.96 per lamp.
 Company will provide lamp, photo-electric relay control equipment, fixture and upsweep arm not over 4 feet in length, and will mount same on an existing pole carrying secondary circuits.
- C. Restricted to installations as of February 25, 1993
- For each 21,500 lumen (400 Watt) mercury vapor lamp (162 kWh).....\$17.35 per lamp.
 Company will provide lamp, photo-electric relay control equipment, fixture and upsweep arm not over 6 feet in length, and will mount same on an existing pole carrying secondary circuits.
- D. For each 22,000 lumen (200 watt) high pressure sodium lamp (86 kWh)\$18.95 per lamp
 Company will provide lamp, photo-electric relay control equipment, fixture and upsweep arm not over 6 feet in length, and will mount same on an existing pole carrying secondary circuits.
- E. When facilities, in addition to those specified in paragraphs A., B., or C. are required to provide outdoor lighting Service, the Customer will pay in advance the cost of installing all additional facilities. For those facilities installed prior to September 9, 1985, where the Company provided facilities at a monthly rental, such monthly charges will continue at a rate of \$4.28 for each standard distribution wood pole required, \$0.026 per foot for each foot of span length of wires required and \$4.28 for each KVA of transformer capacity installed.
- F. The Customer may elect to own and maintain poles and secondary circuits on their property to accommodate the installation of the outdoor lighting fixture. Such poles and circuits shall meet Company specifications.
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**PRIVATE OUTDOOR AREA LIGHTING SERVICE
 SCHEDULE "AL"**

AVAILABILITY

Available only for installations served prior to September 9, 1985, for lighting Service sold for pole-mounted outdoor area lighting supplied from the existing secondary distribution system of the Company and contracted for by a private Customer. The rating of lamps in lumens is for identification and shall approximate the manufacturer's standard rating. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

LIGHTING FIXTURE

<u>Nominal Watts</u>	<u>Nominal Lumens</u>	<u>kWh</u>	<u>Area Lighting (Underground Service)</u>	<u>Floodlighting Overhead or Underground Service</u>
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MERCURY VAPOR

175	8,150	74	\$16.69	
400	21,500	162		\$21.09
1,000	60,000	386		26.69

HIGH PRESSURE SODIUM

400	50,000	167		28.08
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QUARTZ IODINE

500		176		22.14
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POLES

<u>Length</u>	<u>Wood</u>		<u>Metal</u>
	<u>Standard</u>	<u>Other</u>	
14 foot		\$8.83	\$ 6.14
30 foot	\$4.37		18.32
35 foot	6.10	9.29	
40 foot	6.54		

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PRIVATE OUTDOOR AREA LIGHTING SERVICE
SCHEDULE "AL" (Continued)

OVERHEAD CIRCUIT

\$0.027 per foot for each foot of span length.

TRANSMISSION CHARGE

Energy Charge
All kilowatt-hours..... \$0.00079 per kilowatt-hour

The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

ELECTRIC SUPPLY CHARGE

	<u>Summer</u> 06-01-2022 thru 09-30-2022	<u>Non-Summer</u> 10-01-2022 thru 05-31-2023
Energy Charge		
All kilowatt-hours.....	\$0.05417 per kilowatt-hour.....	\$0.05512 per kilowatt-hour

The Transmission and Electric Supply Charges apply only to Customers receiving Type I SOS from the Company. These charges do not apply to Customers obtaining Competitive Power Supply.

LATE PAYMENT

Applies to this schedule as set forth in Company Rule No. 12 of this tariff.

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PRIVATE OUTDOOR AREA LIGHTING SERVICE
SCHEDULE "AL" (Continued)

GENERAL (Concluded)

When lighting is served from an underground circuit the Customer shall own, install and maintain all necessary concrete bases for poles to be installed in accordance with the Company specifications. The Customer shall also own, install and maintain all facilities including circuits, conduit and pedestals necessary to supply Service to the base of the pole.

CUSTOMER OWNED EQUIPMENT - COMPANY OPERATES AND MAINTAINS

Whenever the Customer furnishes, installs and owns the entire lighting system using equipment approved by and installed in a manner acceptable to the Company, the Company may, at its discretion, operate and maintain the system at the following rates.

DISTRIBUTION CHARGES

<u>LAMP SIZE IN NOMINAL WATTS</u>	<u>KWH</u>	<u>TYPE OF LAMP</u>	<u>TYPE OF FIXTURE</u>	
			<u>BRACKET</u>	<u>POST TOP</u>
250	103	Mercury Vapor	\$ 6.01	
400	162	" "	6.51	
1,000	386	" "	9.05	
400	167	High Pressure Sodium	8.05	\$8.05

The Company's responsibility under the aforementioned charges for maintaining the Customer owned lighting system is limited to photo control, relamping, cleaning fixtures and painting poles requiring paint. When the Customer's equipment is intermediate in size to those listed above the Customer shall pay the monthly charges applicable to the next larger size.

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**STREET AND HIGHWAY LIGHTING SERVICE
 SCHEDULE "MSL"**

1. COMPANY OWNED AND MAINTAINED EQUIPMENT

AVAILABILITY

Available for lighting Service sold prior to November 18, 1998 for the lighting of public streets, public highways and other public outdoor areas in municipalities, governmental units and unincorporated communities where such Service can be supplied from the existing general distribution system. All applicable surcharges, credits and taxes shall apply.

This schedule is also applicable within private property which is open to the general public such as private walkways, streets, roads, when the property and buildings are under common ownership and when supply from the Company's distribution system is directly available and when lighting Service is contracted for by the owner thereof. The rating of lamps in lumens is for identification and shall approximate the manufacturer's standard rating.

MONTHLY RATE

DISTRIBUTION CHARGES

<u>Lamp Size</u>			<u>Overhead Supply</u>		<u>Underground Supply Standard Pole</u>		<u>Multiple Units For Each Additional Fixture Per Pole</u>
<u>Nominal Watts</u>	<u>Nominal Lumens</u>	<u>kWh</u>	<u>Wood Pole</u>	<u>Metal Pole</u>	<u>Low Mounting</u>	<u>High Mounting</u>	
<u>High Pressure Sodium</u>							
70	5,800	37	\$10.29		\$18.79	\$28.40	\$10.29
100	9,500	51	10.18		18.61	28.28	10.18
200	22,000	86	15.88			31.61	15.88
400	50,000	167	22.61	\$38.33		38.33	22.61

High Pressure Sodium - Rectangular Enclosed Fixture

100	9,500	51				44.03	23.99
200	22,000	86				44.97	24.97
400	50,000	167				43.06	23.05

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STREET AND HIGHWAY LIGHTING SERVICE
SCHEDULE "MSL" (Continued)

MONTHLY RATE (Continued)

DISTRIBUTION CHARGES (Continued)

<u>Lamp Size</u>			<u>Overhead Supply</u>		<u>Underground Supply</u>		<u>Multiple Units For Each Additional Fixture Per Pole</u>
<u>Nominal Watts</u>	<u>Nominal Lumens</u>	<u>Kwh</u>	<u>Wood Pole</u>	<u>Metal Pole</u>	<u>Low Mounting</u>	<u>High Mounting</u>	

Mercury Vapor - Restricted to installations as of February 25, 1993:

175	8,150	74	\$ 8.80		\$16.62		\$ 8.24
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Mercury Vapor - Restricted to installations as of June 14, 1982:

100	4,000	45	10.07		14.51		
250	11,500	103	12.86			29.42	

Mercury Vapor - Restricted to installations as of October 17, 1988:

400	21,500	162	12.97	29.16		29.16	12.17
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All lamps are lighted from dusk to dawn every night, or for approximately 4,200 hours per annum. However, at the request of the Customer individual lamps may be operated continuously 24 hours per day. The monthly rate for each light continuously operated shall be the applicable rate above plus 60% of the base overhead supply wood pole monthly rate.

When the circuit length exceeds 150 feet per light there will be an additional monthly charge of \$0.026 per foot for each foot of span length and \$0.035 per foot for each underground trench foot. (This provision is restricted to locations as of September 9, 1985.)

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STREET AND HIGHWAY LIGHTING SERVICE
SCHEDULE "MSL" (Continued)

MONTHLY RATE

DISTRIBUTION CHARGES

The Company's supply of unmetered energy to the Customer's high pressure sodium street lighting system will be at the following rates:

<u>Lamp Size</u>		<u>kWh</u>	<u>Monthly Rate</u>
<u>Nominal Watts</u>	<u>Nominal Lumens</u>		
70	5,800	37	\$ 3.65
100	9,500	51	3.51
200	22,000	86	4.28
400	50,000	167	7.23

When the Customer's equipment is intermediate in size to those listed above, the Customer shall pay the monthly rate applicable to the next larger size.

TRANSMISSION CHARGE

Energy Charge
All kilowatt-hours..... \$0.00079 per kilowatt-hour

The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

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**CO-GENERATION
SCHEDULE "CO-G"****AVAILABILITY**

This schedule is applicable for purchases of electricity by the Company from such qualifying facilities (QF) as cogenerators or small power producers as defined in Part 292, Subpart B, of the Public Utility Regulatory Policies Act of 1978 regulations. The Company may require proof that the QF meets the requirements for a qualifying facility under those regulations.

This schedule is available for power to be supplied by the QF to the Company at a single point of delivery in amounts or not more than 5,000 kW for qualifying small power producers and 20,000 kW for qualifying cogenerators.

This schedule may be used in conjunction with any of the Company's filed Rate Schedules presently in effect and applicable to the supply of electric Service to a Customer.

MONTHLY PAYMENTS**Energy Payments:**

If applicable, the Company may sell the QF's energy in the PJM hourly real-time energy market provided the QF complies with all PJM requirements to qualify as a PJM generation resource. The Company will pay the QF the PJM real-time locational marginal price (LMP) at the APS Zone, or its successor, for each hour energy is produced and delivered to the Company, less any PJM ancillary charges, other related costs, and Company administrative costs.

Capacity Payments:

If applicable, the Company may offer the QF's capacity in the PJM capacity market provided the QF complies with all PJM requirements to qualify as a PJM capacity resource. The Company will pay the QF the capacity revenues received from PJM, less Company administrative costs, any PJM penalties incurred by the Company as a result of the QF's failure to perform, and other related costs.

CONNECTION CHARGE:

The QF will pay the installed cost of the metering equipment and a monthly charge for the recurring expense of the QF metering connection pursuant to Rule 10 of the Company's Rules and Regulations Covering the Supply of Electric Service.

SIMULTANEOUS PURCHASE AND SALE OPTION

Each QF served under this schedule shall have the option of either a simultaneous purchase and sale or the sale of only its excess power. The selection of such option shall be expressed in an Electric Service Agreement and shall be for a period of not less than one year.

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CO-GENERATION
SCHEDULE "CO-G" (Continued)

TERM

One year or longer.

SALES TO QUALIFYING FACILITIES

Supplementary, backup, interruptible, maintenance, and station power will be supplied by the Company to the QF under the applicable standard Rate Schedules.

INTERCONNECTION COSTS

All interconnection costs including interconnection costs incurred by the Company which are necessary to purchase energy or energy and capacity from the QF or to supply power are the responsibility of the QF. The Company will provide a nonbinding estimate of all interconnection costs to be incurred by the Company.

The QF is responsible for providing, installing, owning, and maintaining at its expense all equipment on the QF's side of the interconnection point. The QF must submit its interconnection plans and specifications to the Company, and the Company shall accept or reject those plans. The Company will inspect and approve the installation prior to making the interconnection. The inspection will be conducted by the Company, and the results of the inspection will be provided to the QF. The costs of any additional Company inspection required shall be borne by the QF. The QF is also responsible for obtaining Company approval for equipment and material specifications prior to making any modifications.

- (a) The review and/or acceptance by the Company of the application for interconnection or plans and specification for such interconnection submitted by a QF does not and shall not be construed (1) as confirming or endorsing the design of the QF's facilities or (2) as any warranty of safety, durability, or reliability of the facilities.
- (b) The Company shall not, by reason of any review or acceptance of the plans and specifications or application for interconnection submitted by QF, be responsible for strength, details of design, adequacy, or capability of the QF's facilities; nor shall the Company's acceptance and/or review of said plans and specifications or application for interconnection be deemed an endorsement or warranty of those facilities.

The Company installs, owns, and maintains at the QF's expense all metering equipment needed to measure separately the electricity delivered to the Company. Access shall be granted by the QF to the Company's authorized representative during any reasonable hours to install, inspect, and maintain the Company's metering equipment.

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ALTERNATIVE GENERATION SCHEDULE
SCHEDULE "AGS" (Continued)

Penalty

The maximum by which the Customer's kilowatt demands exceed the sum of the Customer's firm capacities (i.e., the sum of the Customer's Supplementary, Maintenance, and Standby Firm capacities as applicable) during each interruption period shall be subject to a penalty charge. Only one such penalty shall be assessed per interruption period. The first time that the Customer is notified by the Company to interrupt Service and the Customer fails to reduce load to not more than the sum of its firm capacities, a penalty of \$10 per kilowatt shall be applied to those kilowatts in excess of firm capacities. Upon the second occurrence of such a failure to interrupt, a penalty of \$10 per kilowatt calculated as set forth above shall be applied and interruptible Service shall not be available to the Customer for the next two years. Upon the third occurrence of such a failure to interrupt, a \$10 per kilowatt penalty shall be applied and interruptible Service shall no longer be available to the Customer.

MONTHLY RATE**DISTRIBUTION CHARGE****FIXED DISTRIBUTION CHARGE**

\$17.00

Demand Charges**Firm Standby Power**

All kilowatts.....\$1.240 per kilowatt

Interruptible Standby Power

All kilowatts.....\$1.173 per kilowatt

Firm or Interruptible Maintenance Power

All kilowatts.....\$1.156 per kilowatt

Reactive Kilovolt-Ampere Charge

Reactive kilovolt-ampere charge is applied to the Customer's reactive kilovolt-ampere capacity requirement in excess of 25% of the Customer's kilowatt capacity.

Billing reactive kilovolt-amperes \$0.40 per reactive kilovolt-ampere

Energy Charge

All kilowatt-hours..... \$0.00207 per kilowatt-hour

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**GENERATION STATION POWER
SCHEDULE "SP"**

AVAILABILITY

Available to electric generation stations which are owned and/or operated by a qualified member of PJM who are unable to supply station power from other generation stations within PJM. Electric service must be supplied at one point of delivery and the Customer will be responsible for all transforming, controlling, regulating and protective equipment and its operation and maintenance.

MONTHLY BILLING

During any PJM billing period in which the Customer's net generation output is negative, the Customer shall pay the Company a charge based upon all Company Charges for Schedule "G" inclusive of Default Electricity Supply Service. During any PJM billing period in which the Customer's net generation output is positive:

1. Customers receiveing metered Service over 100 kilovolts shall pay the Company the Fixed Distribution Charge in accordance with Schedule "G".
2. Customers receiving metered Service under 100 kilovolts shall pay the Company the Fixed Distribution Charge in accordance with Schedule "G" along with the Distribution Charge portion of Schedule "G" kilowatt demand ratchets during the periods that such ratches are applicable.

Net generation output is positive when the Customer generates and delivers more power to the Company's electric system than it consumes from the electric system, as measured by the revenue meters.

Net generation output is negative when the Customer consumes more power from the Company's electric system than it generates and delivers to the electric system, as measured by the revenue meters.

ELECTRIC SERVICE AGREEMENT

Electric service hereunder shall be furnished in accordance with an Electric Service Agreement in accordance with the provisions of Schedule "G".

LATE PAYMENT CHARGE

Applies to this schedule as set forth in Company Rule No. 12 of this tariff.

THE POTOMAC EDISON COMPANY

Electric P.S.C. Md. No. 54
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**RESIDENTIAL SERVICE
SCHEDULE "R"**

AVAILABILITY

Available for single-phase Residential Service through one meter. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

FIXED DISTRIBUTION CHARGE

~~\$58.70-00~~ per month.

VARIABLE DISTRIBUTION CHARGE

Energy Charge

All kilowatt-hours..... ~~\$0.01750-02580~~ per kilowatt-hour

TRANSMISSION CHARGE

Energy Charge

All kilowatt-hours..... \$0.00396 per kilowatt-hour

The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

ELECTRIC SUPPLY CHARGE

Summer
06-01-2022 thru
09-30-2022

Non-Summer
10-01-2022 thru
05-31-2023

Energy Charge

All kilowatt-hours..... \$0.05973 per kilowatt-hour..... ~~\$0.06318~~ per kilowatt-hour

The Transmission and Electric Supply Charges apply only to Customers receiving Residential SOS from the Company. These charges do not apply to Customers obtaining Competitive Power Supply.

~~ISSUED BY SAMUEL L. BELCHER, PRESIDENT~~

~~Issued January 20, 2022~~ ~~Effective June 1, 2022~~

~~Approved at Public Service Commission Administrative Meeting of February 23, 2022
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THE POTOMAC EDISON COMPANY

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GENERAL SERVICE SCHEDULE "G"

AVAILABILITY

Available for single-phase and three-phase Service at standard Company voltage throughout the entire territory served by the Company. The standard voltage depends upon the location, character and size of the Customer's load. This information can be furnished at any of the Company's offices. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

FIXED DISTRIBUTION CHARGE

\$~~48~~.00 per month.

VARIABLE DISTRIBUTION CHARGES

Capacity Charge

Minimum kilowatts\$~~1.42~~ 84 per kilowatt

All kilowatts in excess of 7.5 measured as set forth under

"Determination of Capacity"\$~~12.77~~ 29 per kilowatt

Energy Charge

All kilowatt-hours..... \$~~0.01869~~ 02419 per kilowatt-hour

Voltage Discount

Company will furnish Service at one voltage and at one point from the Company's existing distribution system voltage. A voltage discount of 25¢ per kilowatt will apply when the Customer takes Service at a voltage between 2,000 and 15,000 volts and provides all facilities beyond the Point of Service. A voltage discount of 50¢ per kilowatt will apply when the Customer takes Service at a voltage greater than 15,000 volts and provides all facilities beyond the Point of Service.

Reactive Kilovolt-Ampere Charge

Reactive kilovolt-ampere charge is applied to the Customer's reactive kilovolt-ampere capacity requirement in excess of 25% of the Customer's kilowatt capacity.

Billing reactive kilovolt-amperes\$0.40 per reactive kilovolt-ampere

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THE POTOMAC EDISON COMPANY

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**GENERAL AND COMMERCIAL SERVICE
SCHEDULE "C"**

AVAILABILITY

Available only at locations served as of November 26, 1991 for single-phase and three-phase Service at standard Company voltage below 15,000 volts. The standard voltage available depends upon the location, character and size of Customer's load. This information can be furnished at any of the Company's offices. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

FIXED DISTRIBUTION CHARGE

~~\$48~~.00 per month.

VARIABLE DISTRIBUTION CHARGES

Minimum kilowatts\$1.~~42-84~~ per kilowatt
Energy Charge
First block (0-350 kilowatt-hours)..... \$0.~~01869-02419~~ per kilowatt-hour
Second block (next 350 kilowatt-hours) \$0.~~03540-04580~~ per kilowatt-hour
Third block (over 700 kilowatt-hours)..... \$0.~~01869-02419~~ per kilowatt-hour

Voltage Discount

Company will furnish Service at one voltage and at one point from the Company's existing distribution system voltage. Where Customer takes Service at a voltage between 2,000 and 15,000 volts and provides all facilities beyond the Service point, a voltage discount of 25¢ per kilowatt will apply.

Reactive Kilovolt-Ampere Charge

Reactive kilovolt-ampere charge is applied to the Customer's reactive kilovolt-ampere capacity requirement in excess of 25% of the Customer's kilowatt capacity.

Billing reactive kilovolt-amperes..... \$0.40 per reactive kilovolt-ampere

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THE POTOMAC EDISON COMPANY

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GENERAL SERVICE - ALL ELECTRIC SCHEDULE "C-A"

AVAILABILITY

Available only at locations served or for which contracts have been signed as of April 9, 1973. All applicable surcharges, credits and taxes shall apply.

APPLICATION

This schedule applies to Customers contracting for electric Service to heat their entire establishment by the use of electricity and when all other electrical uses in the establishment are billed under this schedule. Not applicable to establishments whose primary operations are conducted outside the heated area.

MONTHLY RATE

DISTRIBUTION CHARGES

FIXED DISTRIBUTION CHARGE

\$~~48~~.00 per month.

VARIABLE DISTRIBUTION CHARGES

Minimum kilowatts\$~~1.09~~ 47 per kilowatt

Energy Charge

All kilowatt-hours..... \$~~0.01757~~ 02362 per kilowatt-hour

Voltage Discount

Company will furnish Service at one voltage and at one point from the Company's existing distribution system voltage. Where Customer takes Service at a voltage between 2,000 and 15,000 volts and provides all facilities beyond the Point of Service, a voltage discount of 25¢ per kilowatt will apply.

TRANSMISSION CHARGES

Minimum Charge\$1.30 per month

Minimum kilowatts\$0.14 per kilowatt

Energy Charge

First block (0-350 kilowatt-hours)..... \$0.00725 per kilowatt-hour

Second block (next 350 kilowatt-hours) \$0.00632 per kilowatt-hour

Third block (over 700 kilowatt-hours)..... \$0.00337 per kilowatt-hour

The Transmission Charges are based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

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-THE POTOMAC EDISON COMPANY

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**GENERAL SERVICE - ALL ELECTRIC
SCHEDULE "C-A" (Continued)**

SERVICE SUPPLIED TO SCHOOLS AND CHURCHES WITH SPACE HEATING

When a school or church uses electric Service as the only means of space heating in a building, buildings, or in a separate area of a building then the kilowatt-hours used in the building, buildings, or separate area of a building will be billed at the above prices. When all energy uses, except as provided hereafter, for space heating, lighting, cooking, water heating, cooling (if any) and power are provided by electrical energy, all kilowatt-hours will be billed at the prices below. Any form of energy may be used for instruction, training and demonstration purposes and will be excluded from the above requirement.

A building, buildings, or separate area of a building not meeting the conditions of this provision shall be separately metered and billed under the applicable rate. The word school as used herein refers to a school operated through the use of public funds or by a non-profit organization.

A school building refers to a building containing any of the following facilities: classrooms, laboratories, manual arts shops, domestic science kitchens, gymnasium, dining areas, dormitories and other facilities used for educational purpose. Service for athletic field flood lighting shall be excluded from Service supplied under this provision and shall be billed for Service separately.

A church building refers to a building used principally for religious worship and Services.

MONTHLY RATE

DISTRIBUTION CHARGE

FIXED DISTRIBUTION CHARGE

\$~~48~~.00 per month.

VARIABLE DISTRIBUTION CHARGE

Energy Charge

All kilowatt-hours..... \$0.~~01357~~ 01824 per kilowatt-hour

TRANSMISSION CHARGE

Energy Charge

All kilowatt-hours..... \$0.00381 per kilowatt-hour

The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

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**POWER SERVICE
SCHEDULE "PH"**

AVAILABILITY

Available for loads of 50 kilowatts or greater at standard single-phase and three-phase voltages. To maintain eligibility, Customer load must equal or exceed 50 kilowatts at least once during a rolling 12-month period. The standard voltages available depend upon location, character and size of Customer's load. This information can be furnished at any of the Company's offices. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

FIXED DISTRIBUTION CHARGE

\$17.00

Capacity Charge

Minimum kilowatts ~~\$1.44~~ \$1.57 per kilowatt

All kilowatts ~~\$12.78~~ \$12.46 per kilowatt

Energy Charge

All kilowatt-hours ~~\$0.00386~~ \$0.00533 per kilowatt-hour

Voltage Discount

Company will furnish Service at one voltage and at one point from the Company's existing distribution system voltage. A voltage discount of 25¢ per kilowatt will apply when the Customer takes Service at a voltage between 2,000 and 15,000 volts and provides all facilities beyond the Point of Service. A voltage discount of 50¢ per kilowatt will apply when the Customer takes Service at a voltage greater than 15,000 volts and provides all facilities beyond the Point of Service.

Reactive Kilovolt-Ampere Charge

Reactive kilovolt-ampere charge is applied to the Customer's reactive kilovolt-ampere capacity requirement in excess of 25% of the Customer's kilowatt capacity.

Billing reactive kilovolt-amperes \$0.40 per reactive kilovolt-ampere

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**LARGE POWER SERVICE
SCHEDULE "PP"**

AVAILABILITY

Available to Customers with a kilowatt capacity of 5,000 kilowatts or more that can be served from a 138,000/34,500 volt Load Center Substation located within 5 miles of the point of delivery to the Customer. To maintain eligibility, Customer load must equal or exceed 5,000 kilowatts at least once during a rolling 12-month period. Also available to Customers with a kilowatt capacity of 10,000 kilowatts and over, located adjacent to 138,000 volt transmission lines. Also available at 12,470 volts where the Company elects, at its sole option, to supply Service directly from an adjacent 138,000 volt transmission line by a single transformation. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. Service will be delivered and metered at 34,500 volts or over. An Electric Service Agreement must be executed. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

FIXED DISTRIBUTION CHARGE

\$453.00

Capacity Charge

All kilowatts as set forth below under "Billing Capacity"~~\$0.286~~\$0.411 per kilowatt

Energy Charge

All kilowatt-hours..... ~~\$0.00059~~\$0.00085 per kilowatt-hour

Reactive Kilovolt-Ampere Charge

Reactive kilovolt-ampere charge is applied to the Customer's reactive kilovolt-ampere capacity requirement in excess of 25% of the Customer's Billing Capacity.

Billing reactive kilovolt-amperes \$0.40 per reactive kilovolt-ampere

TRANSMISSION CHARGES

Capacity Charge

All kilowatts as set forth below under "Billing Capacity"\$0.574 per kilowatt

Energy Charge

All kilowatt-hours..... \$0.00118 per kilowatt-hour

The Transmission Charges are based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

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**OUTDOOR LIGHTING
EQUIPMENT, MAINTENANCE, AND UNMETERED SERVICE
SCHEDULE EMU**

AVAILABILITY

Available for roadway and other outdoor lighting supplied from overhead or underground secondary distribution system of the Company and contracted for by a Customer for lighting accessible areas. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE**DISTRIBUTION CHARGES****OVERHEAD SERVICE**

High Pressure Sodium - Vertical Open Lens Luminaire ("OL")

Installation
Requires a Pole¹

Installation
on Existing Pole

9,500 Lumen-100 Watt51 kWh ~~\$1720.44-71~~ per lamp.....~~\$810.84-48~~ per lamp

Mercury Vapor - Horizontal Luminaire (Cobra Head)

8,150 Lumen - 175 watt74 kWh~~\$79.98-49~~ per lamp

High Pressure Sodium - Horizontal Luminaire (Cobra Head)

9,500 Lumen - 100 watt51 kWh~~\$910.43-86~~ per lamp

22,000 Lumen - 200 watt86 kWh~~\$1316.92-56~~ per lamp

50,000 Lumen - 400 watt167 kWh~~\$1923.57-28~~ per lamp

Metal Halide - Horizontal Luminaire (Cobra Head)

36,000 Lumen - 400 watt157 kWh~~\$2425.28-32~~ per lamp

90,000 Lumen - 1000 watt379 kWh~~\$2425.58-67~~ per lamp

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**OUTDOOR LIGHTING
EQUIPMENT, MAINTENANCE, AND UNMETERED SERVICE
SCHEDULE EMU (Continued)**

OVERHEAD SERVICE (Continued)

High Pressure Sodium Floodlight

22,000 Lumen - 200 watt86 kWh~~\$1518.66~~ 63 per lamp
 50,000 Lumen - 400 watt167 kWh~~\$2328.60~~ 08 per lamp

Metal Halide Floodlight

36,000 Lumen - 400 watt157 kWh~~\$2429.77~~ 47 per lamp
 90,000 Lumen - 1000 watt379 kWh~~\$2328.94~~ 48 per lamp

¹ Mounted on a 30' direct burial pole**UNDERGROUND SERVICE**

High Pressure Sodium - Colonial Post Top Luminaire 14' Mounting Height

9,500 Lumen - 100 watt51 kWh~~\$1619.28~~ 37 per lamp

Metal Halide - Colonial Post Top Luminaire 14' Mounting Height

11,600 Lumen - 175 watt74 kWh~~\$2227.75~~ 07 per lamp

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**OUTDOOR LIGHTING
EQUIPMENT, MAINTENANCE, AND UNMETERED SERVICE
SCHEDULE EMU (Continued)**

UNDERGROUND SERVICE (Continued)

High Pressure Sodium - Horizontal Luminaire (Cobra Head) 30' Mounting Height

	Single Luminaire Per Pole	Each Additional Luminaire Per Pole
9,500 Lumen - 100 watt - 51 kWh.....	\$2428.34 <u>96</u> per lamp.....	\$910.43 <u>86</u> per lamp
22,000 Lumen - 200 watt - 86 kWh.....	\$2732.44 <u>29</u> per lamp.....	\$4316.92 <u>56</u> per lamp
50,000 Lumen - 400 watt - 167 kWh.....	\$3239.79 <u>01</u> per lamp.....	\$4923.57 <u>28</u> per lamp

Metal Halide - Horizontal Luminaire (Cobra Head) 30' Mounting Height

	Single Luminaire Per Pole	Each Additional Luminaire Per Pole
36,000 Lumen - 400 watt - 157 kWh.....	\$3440.29 <u>80</u> per lamp.....	\$2425.28 <u>32</u> per lamp
90,000 lumen - 1,000 watt -379 kWh.....	\$4250.54 <u>58</u> per lamp.....	\$2425.58 <u>67</u> per lamp

High Pressure Sodium - Rectangular Luminaire (Shoe Box) 30' Mounting Height

	Single Luminaire Per Pole		Each Additional Luminaire Per Pole
	With base ¹	No base	
9,500 Lumen - 100 watt..... 51 kWh.....	\$3946.36 <u>83</u> per lamp	\$3744.57 <u>70</u>	\$2024.72 <u>65</u> per lamp
22,000 Lumen - 200 watt..... 86 kWh.....	\$3947.91 <u>48</u> per lamp	\$3845.37 <u>65</u>	\$2425.56 <u>65</u> per lamp
50,000 Lumen - 400 watt..... 167 kWh.....	\$4047.04 <u>64</u> per lamp	\$3643.77 <u>75</u>	\$4923.95 <u>74</u> per lamp

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**OUTDOOR LIGHTING
EQUIPMENT, MAINTENANCE, AND UNMETERED SERVICE
SCHEDULE EMU (Continued)**

Metal Halide - Rectangular Luminaire (Shoe Box) 30' Mounting Height

	With base ¹	No base	Each Additional Luminaire Per Pole
36,000 Lumen - 400 watt 157 kWh	\$4149.68 <u>59</u> per lamp...	\$3744.77 <u>94</u>	\$2425.54 <u>63</u> per lamp

Metal Halide - Rectangular Area Luminaire (Shoe Box) 40' Mounting Height

90,000 Lumen - 1000 watt 379 kWh.....	\$4755.05 <u>98</u>	\$2833.00 <u>31</u> per lamp
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¹ With base includes the installation of a non-concrete power installed foundation where soil conditions warrant its application.

Note: The rating of lamps in lumens is for identification purposes only and shall approximate the manufacturer's standard rating. All luminaires are lighted from dusk to dawn aggregating approximately 4,200 hours per year.

TRANSMISSION CHARGE

Energy Charge

All kilowatt-hours..... \$0.00079 per kilowatt-hour

The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

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THE POTOMAC EDISON COMPANY

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**OUTDOOR LIGHTING
MAINTENANCE AND UNMETERED SERVICE
SCHEDULE MU**

AVAILABILITY

Available for high-pressure sodium, mercury vapor, metal halide and incandescent lighting. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

High Pressure Sodium Vapor	Installed On Customer-Owned Pole	Installed On Company's Distribution System
9,500 Lumen 100 Watt.....51 kWh ...\$ 23.74 <u>22</u> per lamp.....		\$ 4.08 <u>85</u> per lamp
22,000 Lumen 200 Watt.....86 kWh ...\$ 23.75 <u>27</u> per lamp.....		\$ 4.42 <u>90</u> per lamp
50,000 Lumen 400 Watt.....167 kWh ...\$ 68.77 <u>05</u> per lamp.....		\$ 89.40 <u>64</u> per lamp
Mercury Vapor		
8,150 Lumen 175 Watt.....74 kWh ...\$ 23.58 <u>07</u> per lamp.....		\$ 34.96 <u>71</u> per lamp
11,500 Lumen 250 Watt.....103 kWh ...\$ 56.05 <u>01</u> per lamp.....		\$ 67.42 <u>64</u> per lamp
21,500 Lumen 400 Watt.....162 kWh ...\$ 56.47 <u>51</u> per lamp.....		\$ 68.84 <u>10</u> per lamp
60,000 Lumen 1000 Watt.....386 kWh ...\$ 79.64 <u>05</u> per lamp.....		\$ 810.95 <u>65</u> per lamp
Metal Halide		
11,600 Lumen 175 Watt.....74 kWh ...\$ 45.20 <u>00</u> per lamp.....		\$ 56.54 <u>59</u> per lamp
15,000 Lumen 250 Watt.....103 kWh ...\$ 45.45 <u>29</u> per lamp.....		\$ 56.80 <u>90</u> per lamp
36,000 Lumen 400 Watt.....157 kWh ...\$ 78.30 <u>69</u> per lamp.....		\$ 810.68 <u>33</u> per lamp
90,000 Lumen 1000 Watt.....379 kWh ...\$ 810.93 <u>62</u> per lamp.....		\$ 1012.27 <u>22</u> per lamp

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**OUTDOOR LIGHTING
MAINTENANCE AND UNMETERED SERVICE
SCHEDULE MU (Continued)**

Incandescent

1,000 Lumen 100 Watt.....37 kWh ...\$	45.29-10	per lamp.....\$	56.63-70	per lamp
2,500 Lumen 200 Watt.....71 kWh ...\$	45.36-19	per lamp.....\$	56.70-78	per lamp
4,000 Lumen 325 Watt.....115 kWh ...\$	45.58-45	per lamp.....\$	57.92-04	per lamp
6,000 Lumen 450 Watt.....158 kWh ...\$	45.75-65	per lamp.....\$	67.40-26	per lamp

Note: The rating of the lamps in lumens is for identification and shall approximate the manufacturer's standard rating.

TRANSMISSION CHARGE

Energy Charge

All kilowatt-hours..... \$0.00079 per kilowatt-hour

The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

ELECTRIC SUPPLY CHARGE

	<u>Summer</u>	<u>Non-Summer</u>
	06-01-2022 thru	10-01-2022 thru
	09-30-2022	05-31-2023
Energy Charge		
All kilowatt-hours.....	\$0.05417 per kilowatt-hour.....	\$0.05512 per kilowatt-hour

The Transmission and Electric Supply Charges apply only to Customers receiving Type I SOS from the Company. These charges do not apply to Customers obtaining Competitive Power Supply.

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**OUTDOOR LIGHTING
EQUIPMENT AND MAINTENANCE SERVICE
SCHEDULE EM**

AVAILABILITY

Available for roadway and other outdoor lighting where energy is supplied by Customer's metered Service and contracted for by a Customer for lighting accessible areas. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE**DISTRIBUTION CHARGES****OVERHEAD SERVICE**

Installation
on Existing Pole

Mercury Vapor-Horizontal Luminaire (Cobra Head)

8,150 Lumen 175 watt ~~\$810.76~~ 42 per lamp

High Pressure Sodium-Horizontal Luminaire (Cobra Head)

9,500 Lumen 100 watt ~~\$910.08~~ 80 per lamp

22,000 Lumen 200 watt ~~\$1316.87~~ 50 per lamp

50,000 Lumen 400 watt ~~\$1518.89~~ 91 per lamp

Metal Halide - Horizontal Luminaire (Cobra Head)

36,000 Lumen 400 watt ~~\$1619.67~~ 83 per lamp

90,000 Lumen 1000 watt ~~\$2425.48~~ 20 per lamp

High Pressure Sodium Floodlight

22,000 Lumen 200 watt ~~\$1518.62~~ 58 per lamp

50,000 Lumen 400 watt ~~\$1821.43~~ 93 per lamp

Metal Halide Floodlight

36,000 Lumen 400 watt ~~\$1923.66~~ 39 per lamp

90,000 Lumen 1000 watt ~~\$2227.94~~ 29 per lamp

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**OUTDOOR LIGHTING
EQUIPMENT AND MAINTENANCE SERVICE
SCHEDULE EM (Continued)**

UNDERGROUND SERVICE

Installation
on Existing Pole

Metal Halide - Colonial Post Top Luminaire 14' Mounting Height

11,600 Lumen 175 watt ~~\$2227.70~~ 01 per lamp

High Pressure Sodium - Horizontal Luminaire (Cobra Head) 30' Mounting Height

Single Luminaire
Per Pole

Each Additional
Luminaire Per Pole

9,500 Lumen 100 watt ~~\$2429.60~~ 27 per lamp ~~\$910.08~~ 80 per lamp22,000 Lumen 200 watt ~~\$2833.48~~ 53 per lamp ~~\$4316.87~~ 50 per lamp50,000 Lumen 400 watt ~~\$3137.44~~ 41 per lamp ~~\$4518.89~~ 91 per lamp

Metal Halide - Horizontal Luminaire (Cobra Head) 30' Mounting Height

36,000 Lumen 400 watt ~~\$3440.40~~ 57 per lamp ~~\$4619.67~~ 83 per lamp90,000 Lumen 1,000 watt ~~\$4250.44~~ 10 per lamp ~~\$2425.48~~ 20 per lamp

High Pressure Sodium - Rectangular Luminaire (Shoe Box) 30' Mounting Height

Single Luminaire
Per Pole

Each Additional
Luminaire Per Pole

With base¹No base9,500 Lumen 100 watt ~~\$3947.88~~ 45 per lamp ~~\$3643.83~~ 82 ~~\$2425.23~~ 26 per lamp22,000 Lumen 200 watt ~~\$4048.38~~ 04 per lamp ~~\$3744.60~~ 73 ~~\$2226.04~~ 19 per lamp50,000 Lumen 400 watt ~~\$4048.44~~ 11 per lamp ~~\$3744.84~~ 98 ~~\$2226.24~~ 42 per lamp

~~ISSUED BY SAMUEL L. BELCHER, PRESIDENT~~

~~Issued October 28, 2021~~~~Effective November 1, 2021~~

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THE POTOMAC EDISON COMPANY

Electric P.S.C. Md. No. 54

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**OUTDOOR LIGHTING
EQUIPMENT AND MAINTENANCE SERVICE
SCHEDULE EM (Continued)**

UNDERGROUND SERVICE (Continued)

Metal Halide - Rectangular Luminaire (Shoe Box) 30' Mounting Height

	<u>With base¹</u>	<u>No base</u>	<u>Each Additional Luminaire Per Pole</u>
36,000 Lumen 400 watt.....	\$4149.45 <u>31</u> per lamp	\$3846.82 <u>19</u>	\$2327.22 <u>63</u> per lamp

Metal Halide - Rectangular Area Luminaire (Shoe Box) 40' Mounting Height

90,000 Lumen 1000 watt.....	\$4756.36 <u>35</u> per lamp.....	\$2732.60 <u>84</u> per lamp
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Note: The rating of lamps in lumens is for identification purposes only and shall approximate the manufacturer's standard rating.

¹With base includes the installation of a non-concrete power installed foundation where soil conditions warrant its application.

TRANSMISSION CHARGE

Energy Charge

All kilowatt-hours.....	\$0.00000 per kilowatt-hour
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The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

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Original Page No. 14

**LED STREET LIGHTING SERVICE
SCHEDULE "LED"**

COMPANY-OWNED AND MAINTAINED EQUIPMENT (COMPANY SUPPLIES UNMETERED ENERGY)

AVAILABILITY

Available for the illumination of streets, highways and other outdoor areas by Company owned and maintained Light Emitting Diode (LED) street lights where energy supplied from the Company's overhead or underground secondary distribution system is unmetered and lighting Service is contracted for by the Customer. All applicable surcharges, credits and taxes shall apply.

~~Available only for group installations of 12 or more LED streetlights per Customer.~~

MONTHLY RATE

DISTRIBUTION CHARGE

Installation
on Existing Pole

LED Cobra Head Luminaire

4,000 Lumen - 50 watt.....	18 kWh	\$ 68.80 <u>09</u> per lamp
7,000 Lumen - 90 watt.....	32 kWh	\$ 810.55 <u>17</u> per lamp
11,500 Lumen - 130 watt.....	46 kWh	\$ 910.40 <u>83</u> per lamp
24,000 Lumen - 260 watt.....	91 kWh	\$ 1416.46 <u>85</u> per lamp

LED Acorn Post Top Luminaire

2,500 Lumen - 50 watt.....	18 kWh	\$ 1821.27 <u>74</u> per lamp
5,000 Lumen - 90 watt.....	32 kWh	\$ 1922.30 <u>96</u> per lamp

LED Colonial Post Top Luminaire

2,500 Lumen - 50 watt.....	18 kWh	\$ 1013.93 <u>00</u> per lamp
5,000 Lumen - 90 watt.....	32 kWh	\$ 1214.04 <u>32</u> per lamp

Note: The rating of lamps in lumens is for identification purposes only and shall approximate the manufacturer's standard rating. All luminaires are lighted from dusk to dawn aggregating approximately 4,200 hours per year.

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LED STREET LIGHTING SERVICE
SCHEDULE "LED" (Continued)

Underground Service will be installed where Service is supplied from an existing underground distribution system. Customer shall provide, at their expense, any excavating, backfilling, reconstructing, resurfacing and conduit necessary for the installation of the Company's underground cable. Customer shall provide and install conduit of size specified by the Company.

All Service and necessary maintenance will be performed only during regular working hours of the Company. If Service and necessary maintenance cannot be performed during regular working hours of the Company, for reasons beyond the Company's control, the incremental costs of performing such work shall be borne by the Customer.

REPLACEMENT OR REMOVAL

Costs associated with the replacement, relocation, alteration, or removal of existing street lighting equipment are not included as part of normal maintenance and will be the responsibility of the Customer. Examples of such activities include, but are not limited to, the replacement of an existing fixture, removal or relocation of a luminaire, bracket, and/or pole, or installation of a luminaire shield.

In the event of early termination for any reason prior to expiration of the initial term of the agreement, Customer shall pay either the balance of the agreement responsibility, less applicable energy charge, or the cost of installation and removal of equipment, whichever is less. Any remaining balance due for extra facilities, rearranging of facilities or other additional installed costs which were separately billed over the term of the agreement shall also become immediately due and payable.

GENERAL

All costs described in this schedule are actual costs or, where applicable, estimates based on standard engineering practice.

All Customer charges are subject to any applicable local, state and federal taxes.

Company shall not be liable for damages to the Customer for any failure in any lighting system which results from any cause beyond the Company's control.

Customers may negotiate a contract for Service on an individual basis, upon mutual agreement with the Company. Such contracts shall incorporate all terms and conditions of this tariff and may include additional terms and conditions regarding advanced functionality of the LED lights and associated equipment including, but not limited to, controllers, dimming capabilities, sensors, or other network enabled functions. All costs of the advanced functionalities shall be borne by the Customer. Rates, terms and conditions may be subject to final approval of the Commission.

All energy savings associated with Customer participation under this schedule shall count toward the Company's energy efficiency and peak demand reduction requirements arising as a result of Section 7-211, Annotated Code of Maryland.

~~Company Responsibilities~~

~~Company will, at its own cost, install, operate and maintain its standard outdoor lighting equipment with unmetered Service.~~

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THE POTOMAC EDISON COMPANY

Electric P.S.C. Md. No. 54

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LED STREET LIGHTING SERVICE
SCHEDULE "LED" (Continued)

Company Responsibilities

Company will, at its own cost, install, operate and maintain its standard outdoor lighting equipment with unmetered Service.

Company shall furnish luminaires at additional locations in accordance with Company practices upon the written order of Customer; Company shall increase size of any luminaire in the same Rate Schedule upon written order of Customer.

Customer Responsibilities

Customer shall provide to Company free of cost and with free access, a satisfactory right-of-way and location for Company's facilities necessary to supply Service on premises controlled by Customer. Facilities provided at Company's expense shall remain Company property.

Customer shall be responsible for selecting the lamp size and location of the luminaire which shall be in conformance with applicable safety standards and governmental regulations. Customer shall obtain appropriate approval for luminaires to be located on public thoroughfares.

Customer shall be responsible for reporting non-operating lighting systems to the Company.

CONTRACT

Company standard form of Outdoor Lighting Agreement shall be executed, when appropriate, along with applicable map showing location and size of all luminaires.

CUSTOMER-OWNED AND MAINTAINED EQUIPMENT (COMPANY SUPPLIES UNMETERED ENERGY)

AVAILABILITY

Available for the illumination of streets, highways and other outdoor areas by Customer owned and maintained LED street lights where energy supplied from the Company's overhead or underground secondary distribution system is unmetered and lighting Service is contracted for by the Customer. All applicable surcharges, credits and taxes shall apply.

This schedule is also applicable within private property such as private walkways, streets, roads, and when supply from the Company's distribution system is directly available and when lighting Service is contracted for by the owner thereof.

Available only for LED street lights that are served from a low voltage (120 volt) electric circuit.

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THE POTOMAC EDISON COMPANY

Electric P.S.C. Md. No. 54

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Original Page No. 14-4

LED STREET LIGHTING SERVICE
SCHEDULE "LED" (Continued)

This rate is not available to serve Customer-owned lighting systems in an area where there will be a mix of Company-owned and Customer-owned systems.

MONTHLY RATE

DISTRIBUTION CHARGE

Energy Charge

All kilowatt-hours..... \$0.~~03033~~ 03608 per kilowatt-hour

TRANSMISSION CHARGE

Energy Charge

All kilowatt-hours..... \$0.00079 per kilowatt-hour

The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

ELECTRIC SUPPLY CHARGE

	<u>Summer</u> 06-01-2022 thru 09-30-2022	<u>Non-Summer</u> 10-01-2022 thru 05-31-2023
Energy Charge		
All kilowatt-hours.....	\$0.05417 per kilowatt-hour.....	\$0.05512 per kilowatt-hour

The Transmission and Electric Supply Charges apply only to Customers receiving Type I SOS from the Company. These charges do not apply to Customers obtaining Competitive Power Supply.

Service rendered herein is unmetered with the monthly kWh billed for each light calculated based on the manufacturer's luminaire wattage rating and the average monthly burn hours (4,200 annual burn hours / 12 months per year).

LATE PAYMENT CHARGE

Applies to this schedule as set forth in Company Rule No. 12 of this tariff.

TERM OF CONTRACT

Service is sold under this schedule for a minimum period of thirty days.

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~~Issued April 21, 2022~~

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~~Approved at Public Service Commission Administrative Meeting of May 25, 2022
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THE POTOMAC EDISON COMPANY

Electric P.S.C. Md. No. 54

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OUTDOOR LIGHTING SERVICE SCHEDULE "OL"

AVAILABILITY

Available for lighting Service sold prior to November 18, 1998 for outdoor lighting supplied from the existing overhead secondary distribution system of the Company and contracted for by a private Customer. The rating of lamps in lumens is for identification and shall approximate the manufacturer's standard rating. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

- A. For each 9,500 lumen (100 watt) high-pressure sodium lamp (51 kWh)~~\$810.81-48~~ per lamp.
Company will provide lamp, photo-electric relay control equipment, fixture and upsweep arm not over 4 feet in length, and will mount same on an existing pole carrying secondary circuits.
- B. Restricted to installations as of February 25, 1993

For each 8150 lumen (175 Watt) mercury vapor lamp (74 kWh).....~~\$89.37-96~~ per lamp.
Company will provide lamp, photo-electric relay control equipment, fixture and upsweep arm not over 4 feet in length, and will mount same on an existing pole carrying secondary circuits.
- C. Restricted to installations as of February 25, 1993

For each 21,500 lumen (400 Watt) mercury vapor lamp (162 kWh).....~~\$1417.58-35~~ per lamp.
Company will provide lamp, photo-electric relay control equipment, fixture and upsweep arm not over 6 feet in length, and will mount same on an existing pole carrying secondary circuits.
- D. For each 22,000 lumen (200 watt) high pressure sodium lamp (86 kWh)~~\$4518.93-95~~ per lamp
Company will provide lamp, photo-electric relay control equipment, fixture and upsweep arm not over 6 feet in length, and will mount same on an existing pole carrying secondary circuits.
- E. When facilities, in addition to those specified in paragraphs A., B., or C. are required to provide outdoor lighting Service, the Customer will pay in advance the cost of installing all additional facilities. For those facilities installed prior to September 9, 1985, where the Company provided facilities at a monthly rental, such monthly charges will continue at a rate of ~~\$34.60-28~~ for each standard distribution wood pole required, ~~\$0.022-026~~ per foot for each foot of span length of wires required and ~~\$34.60-28~~ for each KVA of transformer capacity installed.
- F. The Customer may elect to own and maintain poles and secondary circuits on their property to accommodate the installation of the outdoor lighting fixture. Such poles and circuits shall meet Company specifications.

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THE POTOMAC EDISON COMPANY

Electric P.S.C. Md. No. 54

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**PRIVATE OUTDOOR AREA LIGHTING SERVICE
SCHEDULE "AL"**

AVAILABILITY

Available only for installations served prior to September 9, 1985, for lighting Service sold for pole-mounted outdoor area lighting supplied from the existing secondary distribution system of the Company and contracted for by a private Customer. The rating of lamps in lumens is for identification and shall approximate the manufacturer's standard rating. All applicable surcharges, credits and taxes shall apply.

MONTHLY RATE

DISTRIBUTION CHARGES

LIGHTING FIXTURE

<u>Nominal Watts</u>	<u>Nominal Lumens</u>	<u>kWh</u>	<u>Area Lighting (Underground Service)</u>	<u>Floodlighting Overhead or Underground Service</u>
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MERCURY VAPOR

175	8,150	74	\$1416.0369	
400	21,500	162		\$1721.7309
1,000	60,000	386		2226.4369

HIGH PRESSURE SODIUM

400	50,000	167		2328.6908
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QUARTZ IODINE

500		176		4822.6414
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POLES

Length

Wood
Standard Other

Metal

14 foot		\$78.4283	\$ 56.4614
30 foot	\$34.6737		4518.4032
35 foot	56.4310	79.8429	
40 foot	56.5954		

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Original Page No. 16-1

PRIVATE OUTDOOR AREA LIGHTING SERVICE
SCHEDULE "AL" (Continued)

OVERHEAD CIRCUIT

\$0.~~023-027~~ per foot for each foot of span length.

TRANSMISSION CHARGE

Energy Charge

All kilowatt-hours..... \$0.00079 per kilowatt-hour

The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

ELECTRIC SUPPLY CHARGE

	<u>Summer</u> 06-01-2022 thru 09-30-2022	<u>Non-Summer</u> 10-01-2022 thru 05-31-2023
Energy Charge		
All kilowatt-hours.....	\$0.05417 per kilowatt-hour.....	\$0.05512 per kilowatt-hour

The Transmission and Electric Supply Charges apply only to Customers receiving Type I SOS from the Company. These charges do not apply to Customers obtaining Competitive Power Supply.

LATE PAYMENT

Applies to this schedule as set forth in Company Rule No. 12 of this tariff.

~~ISSUED BY SAMUEL L. BELCHER, PRESIDENT~~

~~Issued April 21, 2022~~

~~Effective June 1, 2022~~

~~Approved at Public Service Commission Administrative Meeting of May 25, 2022
in Case Nos. 8908, 9056, and 9064~~

THE POTOMAC EDISON COMPANY

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PRIVATE OUTDOOR AREA LIGHTING SERVICE
SCHEDULE "AL" (Continued)

GENERAL (Concluded)

When lighting is served from an underground circuit the Customer shall own, install and maintain all necessary concrete bases for poles to be installed in accordance with the Company specifications. The Customer shall also own, install and maintain all facilities including circuits, conduit and pedestals necessary to supply Service to the base of the pole.

CUSTOMER OWNED EQUIPMENT - COMPANY OPERATES AND MAINTAINS

Whenever the Customer furnishes, installs and owns the entire lighting system using equipment approved by and installed in a manner acceptable to the Company, the Company may, at its discretion, operate and maintain the system at the following rates.

DISTRIBUTION CHARGES

<u>LAMP SIZE IN NOMINAL WATTS</u>	<u>KWH</u>	<u>TYPE OF LAMP</u>	<u>TYPE OF FIXTURE</u>	
			<u>BRACKET</u>	<u>POST TOP</u>
250	103	Mercury Vapor	\$ 56.05 <u>01</u>	
400	162	" "	56.47 <u>51</u>	
1,000	386	" "	79.64 <u>05</u>	
400	167	High Pressure Sodium	68.77 <u>05</u>	\$ 68.77 <u>05</u>

The Company's responsibility under the aforementioned charges for maintaining the Customer owned lighting system is limited to photo control, relamping, cleaning fixtures and painting poles requiring paint. When the Customer's equipment is intermediate in size to those listed above the Customer shall pay the monthly charges applicable to the next larger size.

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**STREET AND HIGHWAY LIGHTING SERVICE
SCHEDULE "MSL"**

1. COMPANY OWNED AND MAINTAINED EQUIPMENT

AVAILABILITY

Available for lighting Service sold prior to November 18, 1998 for the lighting of public streets, public highways and other public outdoor areas in municipalities, governmental units and unincorporated communities where such Service can be supplied from the existing general distribution system. All applicable surcharges, credits and taxes shall apply.

This schedule is also applicable within private property which is open to the general public such as private walkways, streets, roads, when the property and buildings are under common ownership and when supply from the Company's distribution system is directly available and when lighting Service is contracted for by the owner thereof. The rating of lamps in lumens is for identification and shall approximate the manufacturer's standard rating.

MONTHLY RATE

DISTRIBUTION CHARGES

<u>Lamp Size</u>			<u>Overhead Supply</u>		<u>Underground Supply Standard Pole</u>		<u>Multiple Units</u>
<u>Nominal Watts</u>	<u>Nominal Lumens</u>	<u>kWh</u>	<u>Wood Pole</u>	<u>Metal Pole</u>	<u>Low Mounting</u>	<u>High Mounting</u>	<u>For Each Additional Fixture Per Pole</u>
<u>High Pressure Sodium</u>							
70	5,800	37	\$810.6529		\$1518.7979	\$2328.8740	\$810.6529
100	9,500	51	810.5618		1518.6461	2328.7728	810.5618
200	22,000	86	1315.3588			2631.5761	1315.3588
400	50,000	167	1922.0061	\$3238.2233		3238.2233	1922.0061

High Pressure Sodium - Rectangular Enclosed Fixture

100	9,500	51			3744.0403	2023.1699
200	22,000	86			3744.8097	2024.9997
400	50,000	167			3643.1906	1923.3705

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STREET AND HIGHWAY LIGHTING SERVICE
SCHEDULE "MSL" (Continued)

MONTHLY RATE (Continued)

DISTRIBUTION CHARGES (Continued)

<u>Lamp Size</u>			<u>Overhead Supply</u>		<u>Underground Supply</u>		Multiple Units For Each Additional Fixture Per Pole
Nominal <u>Watts</u>	Nominal <u>Lumens</u>	<u>Kwh</u>	Wood <u>Pole</u>	Metal <u>Pole</u>	Low <u>Mounting</u>	High <u>Mounting</u>	

Mercury Vapor - Restricted to installations as of February 25, 1993:

175	8,150	74	\$ 78.4080		\$ 1316.9762		\$ 68.9324
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Mercury Vapor - Restricted to installations as of June 14, 1982:

100	4,000	45	810.4607		1214.2051		
250	11,500	103	4012.8486			2429.7342	

Mercury Vapor - Restricted to installations as of October 17, 1988:

400	21,500	162	4012.9097	2429.5416		2429.5416	4012.2317
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All lamps are lighted from dusk to dawn every night, or for approximately 4,200 hours per annum. However, at the request of the Customer individual lamps may be operated continuously 24 hours per day. The monthly rate for each light continuously operated shall be the applicable rate above plus 60% of the base overhead supply wood pole monthly rate.

When the circuit length exceeds 150 feet per light there will be an additional monthly charge of \$0.~~022-026~~ per foot for each foot of span length and \$0.~~029-035~~ per foot for each underground trench foot. (This provision is restricted to locations as of September 9, 1985.)

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THE POTOMAC EDISON COMPANY

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STREET AND HIGHWAY LIGHTING SERVICE
SCHEDULE "MSL" (Continued)

MONTHLY RATE

DISTRIBUTION CHARGES

The Company's supply of unmetered energy to the Customer's high pressure sodium street lighting system will be at the following rates:

<u>Lamp Size</u>		<u>kWh</u>	<u>Monthly Rate</u>
<u>Nominal Watts</u>	<u>Nominal Lumens</u>		
70	5,800	37	\$ 3. 0765
100	9,500	51	23.9551
200	22,000	86	34.6028
400	50,000	167	67.0823

When the Customer's equipment is intermediate in size to those listed above, the Customer shall pay the monthly rate applicable to the next larger size.

TRANSMISSION CHARGE

Energy Charge

All kilowatt-hours..... \$0.00079 per kilowatt-hour

The Transmission Charge is based on PJM's Open Access Transmission Tariff which will change from time to time and is subject to FERC approval.

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THE POTOMAC EDISON COMPANY

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CO-GENERATION SCHEDULE "CO-G"

AVAILABILITY

This schedule is applicable for purchases of electricity by the Company from such qualifying facilities (QF) as cogenerators or small power producers as defined in Part 292, Subpart B, of the Public Utility Regulatory Policies Act of 1978 regulations. The Company may require proof that the QF meets the requirements for a qualifying facility under those regulations.

This schedule is available for power to be supplied by the QF to the Company at a single point of delivery in amounts or not more than 25,000 kW for qualifying small power producers and 20,000 kW for qualifying cogenerators.

This schedule may be used in conjunction with any of the Company's filed Rate Schedules presently in effect and applicable to the supply of electric Service to a Customer.

MONTHLY PAYMENTS

Energy Payments:

If applicable, ~~the~~ Company may~~will~~ sell the QF's energy in the PJM hourly real-time energy market provided the QF complies with all PJM requirements to qualify as a PJM generation resource. The Company will pay the QF the PJM real-time locational marginal price (LMP) at the APS Zone, or its successor, for each hour energy is produced and delivered to the Company, less any PJM ancillary charges, other related costs, and Company administrative costs.

Capacity Payments:

If applicable, ~~the~~ Company may~~will~~ offer the QF's capacity in the PJM capacity market provided the QF complies with all PJM requirements to qualify as a PJM capacity resource. The Company will pay the QF the capacity revenues received from PJM, less Company administrative costs, any PJM penalties incurred by the Company as a result of the QF's failure to perform, and other related costs.

CONNECTION CHARGE:

The QF will pay the installed cost of the metering equipment and a monthly charge for the recurring expense of the QF metering connection pursuant to Rule 10 of the Company's Rules and Regulations Covering the Supply of Electric Service.

SIMULTANEOUS PURCHASE AND SALE OPTION

Each QF served under this schedule shall have the option of either a simultaneous purchase and sale or the sale of only its excess power. The selection of such option shall be expressed in an Electric Service Agreement and shall be for a period of not less than one year.

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CO-GENERATION
SCHEDULE "CO-G" (Continued)

TERM

One year or longer.

SALES TO QUALIFYING FACILITIES

Supplementary, backup, interruptible, ~~and maintenance~~, and station power will be supplied by the Company to the QF under the applicable standard Rate Schedules.

INTERCONNECTION COSTS

All interconnection costs including interconnection costs incurred by the Company which are necessary to purchase energy or energy and capacity from the QF or to supply ~~backup~~ power are the responsibility of the QF. The Company will provide a nonbinding estimate of all interconnection costs to be incurred by the Company.

The QF is responsible for providing, installing, owning, and maintaining at its expense all equipment on the QF's side of the interconnection point. The QF must submit its interconnection plans and specifications to the Company, and the Company shall accept or reject those plans. The Company will inspect and approve the installation prior to making the interconnection. The inspection will be conducted by the Company, and the results of the inspection will be provided to the QF. The costs of any additional Company inspection required shall be borne by the QF. The QF is also responsible for obtaining Company approval for equipment and material specifications prior to making any modifications.

- (a) The review and/or acceptance by the Company of the application for interconnection or plans and specification for such interconnection submitted by a QF does not and shall not be construed (1) as confirming or endorsing the design of the QF's facilities or (2) as any warranty of safety, durability, or reliability of the facilities.
- (b) The Company shall not, by reason of any review or acceptance of the plans and specifications or application for interconnection submitted by QF, be responsible for strength, details of design, adequacy, or capability of the QF's facilities; nor shall the Company's acceptance and/or review of said plans and specifications or application for interconnection be deemed an endorsement or warranty of those facilities.

The Company installs, owns, and maintains at the QF's expense all metering equipment needed to measure separately the electricity delivered to the Company. Access shall be granted by the QF to the Company's authorized representative during any reasonable hours to install, inspect, and maintain the Company's metering equipment.

~~ISSUED BY SAMUEL L. BELCHER, PRESIDENT~~

~~Issued March 25, 2019~~~~Effective March 23, 2019~~

~~Issued under Order No. 89072 dated March 22, 2019 in Case No. 9490.~~

THE POTOMAC EDISON COMPANY

Electric P.S.C. Md. No. 54

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**ALTERNATIVE GENERATION SCHEDULE
SCHEDULE "AGS" (Continued)**

Penalty

The maximum by which the Customer's kilowatt demands exceed the sum of the Customer's firm capacities (i.e., the sum of the Customer's Supplementary, Maintenance, and Standby Firm capacities as applicable) during each interruption period shall be subject to a penalty charge. Only one such penalty shall be assessed per interruption period. The first time that the Customer is notified by the Company to interrupt Service and the Customer fails to reduce load to not more than the sum of its firm capacities, a penalty of \$10 per kilowatt shall be applied to those kilowatts in excess of firm capacities. Upon the second occurrence of such a failure to interrupt, a penalty of \$10 per kilowatt calculated as set forth above shall be applied and interruptible Service shall not be available to the Customer for the next two years. Upon the third occurrence of such a failure to interrupt, a \$10 per kilowatt penalty shall be applied and interruptible Service shall no longer be available to the Customer.

MONTHLY RATE

DISTRIBUTION CHARGE

FIXED DISTRIBUTION CHARGE\$17.00

Demand Charges

Firm Standby Power

All kilowatts.....~~\$01.906~~ \$240 per kilowatt

Interruptible Standby Power

All kilowatts.....~~\$01.857~~ \$173 per kilowatt

Firm or Interruptible Maintenance Power

All kilowatts.....~~\$01.845~~ \$156 per kilowatt

Reactive Kilovolt-Ampere Charge

Reactive kilovolt-ampere charge is applied to the Customer's reactive kilovolt-ampere capacity requirement in excess of 25% of the Customer's kilowatt capacity.

Billing reactive kilovolt-amperes \$0.40 per reactive kilovolt-ampere

Energy Charge

All kilowatt-hours..... \$0.~~00151~~ 00207 per kilowatt-hour~~ISSUED BY SAMUEL L. BELCHER, PRESIDENT~~~~Issued October 28, 2021~~~~Effective November 1, 2021~~~~Issued under Order No. 89971 dated October 26, 2021 in Case No. 9490.~~

THE POTOMAC EDISON COMPANY

Electric P.S.C. Md. No. 54

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GENERATION STATION POWER SCHEDULE "SP"

AVAILABILITY

Available to electric generation stations which are owned and/or operated by a qualified member of PJM who are unable to supply station power from other generation stations within PJM. Electric service must be supplied at one point of delivery and the Customer will be responsible for all transforming, controlling, regulating and protective equipment and its operation and maintenance.

MONTHLY BILLING

~~During any PJM billing period in which the Customer's net generation output is positive, the Customer shall pay the Company the Fixed Distribution Charge in accordance with Schedule "G". During any PJM billing period in which the Customer's net generation output is negative, the Customer shall pay the Company a charge based upon all non-Electric Supply Charges for Schedule "G" and any associated Schedule "G" surcharge, and a charge equivalent to the PJM charges incurred by the Company as a result of the Customer's electricity consumption grossed-up for Maryland Gross Receipts Tax and the Commission assessment fee.~~

~~During any PJM billing period in which the Customer's net generation output is negative, the Customer shall pay the Company a charge based upon all Company Charges for Schedule "G" inclusive of Default Electricity Supply Service. During any PJM billing period in which the Customer's net generation output is positive:~~

~~- 1. Customers receiveing metered Service over 100 kilovolts shall pay the Company the Fixed Distribution Charge in accordance with Schedule "G".
- 2. Customers receiving metered Service under 100 kilovolts shall pay the Company the Fixed Distribution Charge in accordance with Schedule "G" along with the Distribution Charge portion of Schedule "G" kilowatt demand ratchets during the periods that such ratches are applicable.~~

Net generation output is positive when the Customer generates and delivers more power to the Company's electric system than it consumes from the electric system, as measured by the revenue meters.

Net generation output is negative when the Customer consumes more power from the Company's electric system than it generates and delivers to the electric system, as measured by the revenue meters.

ELECTRIC SERVICE AGREEMENT

Electric service hereunder shall be furnished in accordance with an Electric Service Agreement in accordance with the provisions of Schedule "G".

LATE PAYMENT CHARGE

Applies to this schedule as set forth in Company Rule No. 12 of this tariff.

~~ISSUED BY SAMUEL L. BELCHER, PRESIDENT~~

~~Issued March 25, 2019~~

~~Effective March 23, 2019~~

~~Issued under Order No. 89072 dated March 22, 2019 in Case No. 9490.~~