

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

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

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

FILED: April 2, 2024

INDEX OF FILING

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

INDEX OF FILING

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**INDEX OF DIRECT TESTIMONY
AND EXHIBITS**

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

INDEX OF DIRECT TESTIMONY AND EXHIBITS

<u>Witness</u>	<u>Topics</u>	<u>FE PA Exhibits</u>
Joanne M. Savage FE PA Statement No. 1	<ul style="list-style-type: none"> • Overview of the Company • Reasons for Increase • Settlement Commitments • Refunds to Customers • Verizon Complaint Impact on Rate Increase 	<ul style="list-style-type: none"> • Exhibit JMS-1 – JMS-3 – Calculations regarding non-recoverable expenses • Exhibit JMS-4 (HIGHLY CONFIDENTIAL) – Verizon Complaint Impact on Rates
Wade Smith FE PA Statement No. 2	<ul style="list-style-type: none"> • Capital and Operations & Maintenance Expenditures • Vegetation Management Program • Retail Interconnection Program • Streetlighting Program 	<ul style="list-style-type: none"> • N/A
Patricia M. Larkin FE PA Statement No. 3	<ul style="list-style-type: none"> • Revenue Requirement and Ratemaking Adjustments • Storm Reserve • COVID-19 Regulatory Asset • Uncollectible Accounts Expense • Reporting Required Under 2016 Base Rate Case Settlements 	<ul style="list-style-type: none"> • Exhibit PML-1 – Fully Projected Future Test Year ending December 31, 2025 • Exhibit PML-2 – Future Test Year ending December 31, 2024 • Exhibit PML-3 – Historic Test Year ended December 31, 2023 • Exhibit PML-4 – Generation-Related Uncollectible Accounts Expense and Rider Rates • Exhibit PML-5 – Comparison of Actual Expenses to Projections from Prior Base Rate Case • Exhibit PML-6 – Comparison of Actual Plant Additions to

		Projections from Prior Base Rate Case
<p>Tracy M. Ashton FE PA Statement No. 4</p>	<ul style="list-style-type: none"> • Pension/OPEB Expense • OPEB Accounting and Ratemaking Adjustments • Service Company Relationships, Charges and Allocations • Administrative and General Capitalization Changes and Customer Refunds 	<ul style="list-style-type: none"> • Exhibit TMA-1 – Calculation of Pension Expense • Exhibit TMA-2 – Calculation of OPEB Expense • Exhibit TMA-3 – Calculation of Rate Base Adjustment to Eliminate Timing Differences Between Recognition of Pension and OPEB Costs in Rate Base and in the Income Statement
<p>Gregory J. Gawlik FE PA Statement No. 5</p>	<ul style="list-style-type: none"> • Income Tax Expense and Accumulated Deferred Income Tax • Significant Tax Law Changes 	<ul style="list-style-type: none"> • Exhibit GJG-1 (CONFIDENTIAL) – FE PA CTA Calculation • Exhibit GJG-2 (CONFIDENTIAL) – Corporate Alternative Minimum Tax Calculation
<p>Mark S. Kehl FE PA Statement No. 6</p>	<ul style="list-style-type: none"> • Energy Sales and Revenue Normalization • Non-Substantive Tariff Amendments • Riders • Outdoor Area and Streetlighting Services • Fees and Charges 	<ul style="list-style-type: none"> • Exhibit MSK-1 – Normalized Sales and Revenue 2023-2025 • Exhibit MSK-2 – Redline Tariff Supplement • Exhibit MSK-3 – Cost Sheet for Revised Reconnection Fee
<p>Timothy S. Lyons FE PA Statement No. 7</p>	<ul style="list-style-type: none"> • Class Cost of Service • Rate Design • Cash Working Capital 	<ul style="list-style-type: none"> • Exhibit TSL-1 – Class Cost of Service Study by Rate District • Exhibit TSL-2 – Proposed Rate Design and Bill Impacts by Rate District • Exhibit TSL-3 – Cost Curves by Rate District • Exhibit TSL-4 – Functionalization and

		<p>Classification of Plant 364-368</p> <ul style="list-style-type: none"> • Exhibit TSL-5 – Lead-Lag Study
<p>Mark A. Jones FE PA Statement No. 8</p>	<ul style="list-style-type: none"> • Customer Experience • Credit Card Fees • Low-Income Programs • Uncollectible Expense • Electric Vehicle Programs • Settlement Commitments 	<ul style="list-style-type: none"> • Exhibit MAJ-1 – Uncollectibles Expense Calculations
<p>John J. Spanos FE PA Statement No. 9</p>	<ul style="list-style-type: none"> • Depreciation 	<ul style="list-style-type: none"> • Exhibit JJS-1 – Met-Ed Rate District Depreciation Study for Historic Test Year Ended December 31, 2023 • Exhibit JJS-2 – Met-Ed Rate District Depreciation Study for Future Test Year Ending December 31, 2024 • Exhibit JJS-3 – Met-Ed Rate District Depreciation Study for Fully Projected Future Test Year Ended December 31, 2025 • Exhibit JJS-4 – Penelec Rate District Depreciation Study for Historic Test Year Ended December 31, 2023 • Exhibit JJS-5 – Penelec Rate District Depreciation Study for Future Test Year Ending December 31, 2024 • Exhibit JJS-6 – Penelec Rate District Depreciation Study for Fully Projected Future Test Year Ended December 31, 2025 • Exhibit JJS-7 – Penn Power Rate District Depreciation Study for Historic Test Year Ended December 31, 2023

		<ul style="list-style-type: none"> • Exhibit JJS-8 – Penn Power Rate District Depreciation Study for Future Test Year Ending December 31, 2024 • Exhibit JJS-9 – Penn Power Rate District Depreciation Study for Fully Project Future Test Year Ending December 31, 2025 • Exhibit JJS-10 – West Penn Rate District Depreciation Study for Historic Test Year Ended December 31, 2023 • Exhibit JJS-11 – West Penn Rate District Depreciation Study for Future Test Year Ending December 31, 2024 • Exhibit JJS-12 – West Penn Rate District Depreciation Study for Fully Project Future Test Year Ending December 31, 2025 • Exhibit JJS-13 – Met-Ed Rate District Reserve Monthly Bringforward • Exhibit JJS-14 – Penelec Rate District Reserve Monthly Bringforward • Exhibit JJS-15 – Penn Power Rate District Reserve Monthly Bringforward • Exhibit JJS-16 – West Penn Rate District Reserve Monthly Bringforward
<p>Dylan W. D’Ascendis FE PA Statement No. 10</p>	<ul style="list-style-type: none"> • Return on Equity 	<ul style="list-style-type: none"> • Exhibit DWD-1 – FE PA Recommended Capital Structure and Cost Rates

		<ul style="list-style-type: none"> • Exhibit DWD-2 – Capital Structure Based Upon Total Permanent Capital for the Proxy Group • Exhibit DWD-3 – Indicated Common Equity Cost Rate Through Use of the DCF Model for the Proxy Group • Exhibit DWD-4 – Indicated Common Equity Cost Rate Through Use of the RP Model for the Proxy Group • Exhibit DWD-5 – Indicated Common Equity Cost Rate Through Use of the Traditional CAPM and ECAPM for the Proxy Group • Exhibit DWD-6 – Basis of Selection of the Group of Non-Price Regulated Companies Comparable in Total Risk to the Utility Proxy Group • Exhibit DWD-7 – Summary of Cost of Equity Models Applied to Proxy Group of Non-Price Regulated Companies Comparable in Total Risk to the Utility Proxy Group • Exhibit DWD-8 – Derivation of Investment Risk Adjustment • Exhibit DWD-9 – Derivation of Flotation Cost Adjustment
<p>Weizhong (Bill) Wang FE PA Statement No. 11</p>	<ul style="list-style-type: none"> • Capital Structure • Cost of Long-Term Debt • Weighted Average Cost of Capital 	<ul style="list-style-type: none"> • Exhibit BW-1 – Capitalization and Capitalization Ratios • Exhibit BW-2 – Schedule of Long-Term debt

		Outstanding Projected at December 31, 2025 <ul style="list-style-type: none">• Exhibit BW-3 – Overall Weighted Average Cost of Capital at December 31, 2025
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FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

FE PA Exhibit No. 1 – Tariffs

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

**2800 POTTSVILLE PIKE
READING, PENNSYLVANIA 19605**

Electric Service Tariff

Effective in

**The Territory as Defined on
Page Nos. 6 - 20 of this Tariff**

Issued: April 2, 2024

Effective: June 1, 2024

**By: Wade Smith, President
Reading, Pennsylvania**

LIST OF MODIFICATIONS

CHANGES:

DESCRIPTION OF TERRITORY - Original Page No. 12 Updated Met-ed territory to include Upper Allen Township.

ON PEAK HOURS- Original Page No. 27 Updated Hours to match PJM.

LINE EXTENSION - Original Page No. 34 Minor rephrasing of terms.

EXTENSION OF COMPANY FACILITIES - Original Page No. 38 Minor rephrasing of terms.

ADMINISTRATIVE CHARGES - Original Page No. 53 Eliminated service charge for Met-Ed and Penelec. Established new pricing for dishonorable check and reconnection fees.

RULES & REGULATIONS- Original Page No. 56 & 57 Correcting word placement to top of page.

RESIDENTIAL SERVICE RATE - Original Pages No. 61 & 62 Distribution pricing update

GENERAL SERVICE SMALL – Original Page No. 65 Distribution pricing update. Also added language for maximum demand level for Small

GENERAL SERVICE SMALL – Original Page No. 66 Simplified terms of contract general provision

GENERAL SERVICE VOLUNTEER – Original Pages No. 68 & 69 Distribution pricing update.

GENERAL SERVICE MEDIUM – Original Page No. 70 Distribution pricing update and minor language changes.

GENERAL SERVICE MEDIUM – Original Page No. 71 changed demand intervals times from fifteen minutes to a range of fifteen minutes to an hour, based upon meter capabilities.

GENERAL SERVICE MEDIUM – Original Page No. 72 removed repetitive sentence related to demand intervals.

GENERAL SERVICE MEDIUM – Original Page No. 73 Simplified terms of contract general provision

GENERAL SERVICE LARGE – Original Page No. 75 Distribution pricing update. Also remove language related to providing transformers greater than 2,500 KVA.

GENERAL SERVICE LARGE – Original Page No. 76 removed repetitive sentence related to demand intervals.

GENERAL SERVICE LARGE – Original Page No. 77 Simplified terms of contract general provision

GENERAL SERVICE PRIMARY – Original Page No. 79 Added language for maximum demand level for GP

GENERAL SERVICE PRIMARY – Original Page No. 80 Distribution pricing update

GENERAL SERVICE TRANSMISSION POWER – Original Page No. 86 & 90 Distribution pricing update

SCHEDULE 44 WEST PENN PRIMARY SERVICE – Original Page No. 92 Distribution pricing update

SCHEDULE 46 WEST PENN PRIMARY SERVICE – Original Page No. 95 Distribution pricing update

RATE H SCHEDULE – Original Page No. 98 Distribution pricing update

RATE PNP SCHEDULE – Original Page No. 102 Distribution pricing update

RATE PNP SCHEDULE – Original Page No. 103 Changed demand intervals times from fifteen minutes to a range of fifteen minutes to an hour, based upon meter capabilities.

BORDERLINE SERVICE – Original Page No. 104 Distribution pricing update

LED STREET LIGHTING SERVICE – Original Page No. 106 Distribution pricing update and wording change to allow installations with less than 12 lights

LED STREET LIGHTING SERVICE – Original Page No. 107 minor language change to clarify general provisions

LED OUTDOOR AREA LIGHTING RATE – Original Page No. 108 & 109 Removed obsolete Ornamental street lighting schedule and added new LED OAL schedule.

OUTDOOR AREA LIGHTING SERVICE – Original Pages No. 110 & 112 Distribution pricing update

STREET LIGHTING MED-ED – Original Page No. 114, 115, 116, 117 & 118 Distribution pricing update

STREET LIGHTING MED-ED – Original Page No. 115 Added language to ensure all non-LED lights are replaced with LED lights going forward.

STREET LIGHTING MED-ED – Original Page No. 116 & 118 Removed language allowing Mercury vapor lights to be converted to high pressure sodium lights.

HPS STREET LIGHTING SERVICE PENELEC – Original Pages No. 120, 121 & 122 Distribution pricing update

HPS STREET LIGHTING SERVICE PENELEC – Original Page No. 121 Added language to ensure all non-LED lights are replaced with LED lights going forward

MUNICIPAL STREET LIGHTING SERVICE – Original Pages No. 123, 124, 125 & 126 Distribution pricing update

PRIVATE OUTDOOR LIGHTING SERVICE – Original Page No. 128 Distribution pricing update. Grandfathered rate to new customers.

SLS-SV LIGHTING SERVICE – Original Page No. 131 Distribution pricing update

SLS-SV LIGHTING SERVICE – Original Page No. 132 Removed language allowing Mercury vapor lights to be converted to high pressure sodium lights

SLS-SVD LIGHTING SERVICE – Original Page No. 133, 134 & 135 This grandfathered rate has been removed, as there are no customers receiving service.

SCHEDULE 51 LIGHTING SERVICE – Original Page No. 136 Distribution pricing update

SCHEDULE 52 LIGHTING SERVICE – Original Page No. 141 Distribution pricing update and inclusion of general provisions which are on other street lighting rates, but were not included on this tariff page

SCHEDULE 53-71 LIGHTING SERVICE – Original Pages No. 142, 147, 151, 155, 159, 160, 161, 167, 168, 172, 173 & 179 Distribution pricing update

RIDER MATRIX RIDER – Original Page No. 181 Updated to reflect new LED OAL rate and remove obsolete lighting schedules.

STAS RIDER – Original Page No. 182 Rider charges brought to zero as STAS adjusted in base rate calculation

TCJA RIDER – Original Page No. 183 Rider charges brought to zero as TCJA adjusted in base rate calculation

NET METERING RIDER – Original Page No. 190 Eliminated billing provision # 4 as the provision will not be enforced. Added language to clarify rules for shopping customers.

EEC RIDER – Original Page No. 194 Updated to reflect new LED OAL rate and remove obsolete lighting schedules.

SMART METER RIDER – Original Page No. 198 Rider charges brought to zero as Smart Meter adjusted in base rate calculation

PTC RIDER – Original Page No. 203 Updated to reflect new LED OAL rate and remove obsolete lighting schedules

DSS RIDER – Original Page No. 213 Updated to reflect new LED OAL rate and remove obsolete lighting schedules

PARTIAL SERVICE RIDER – Original Page No. 223 Distribution pricing update. Language added to clarify that the administrative charge is in addition to the fixed customer charge.

PARTIAL SERVICE RIDER – Original Page No. 224, 225, 226 Removed terms and conditions F, added clarification language to Backup Service #4 and Maintenance Service No.1 and 4.

DSIC RIDER – Original Page No. 239 Rider charges brought to zero as DSIC adjusted in base rate calculation

STATION POWER RIDER – New Page No. 244 Adding new Rider page to define the billing charges related to PJM Generators based on net output

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DESCRIPTION OF TERRITORY

ADAMS COUNTY – Met-Ed and West Penn Rate Districts

Met-Ed Rate District

Boroughs of Abbottstown, Arendtsville, Bendersville, Biglerville, Bonneauville, East Berlin, Fairfield, Gettysburg, Littlestown, McSherrystown, New Oxford, York Springs.

Townships of Berwick, Butler, Conewago, Cumberland, Franklin, Freedom, Germany, Hamilton, Hamiltonban, Highland, Huntington, Latimore, Menallen, Mt. Joy, Mt. Pleasant, Oxford, Reading, Straban, Tyrone, Union.

West Penn Rate District

Borough of Carroll Valley.

Townships of Franklin, Hamiltonban, Liberty.

ALLEGHENY COUNTY – Penn Power and West Penn Rate Districts

Penn Power Rate District

Boroughs of Bradford Woods, Franklin Park.

Townships of Marshall, McCandless, Pine, Ross.

West Penn Rate District

Boroughs of Bethel Park, Brackenridge, Bridgeville, Cheswick, Elizabeth, Jefferson Hills, Lincoln, McDonald, Monroeville, Oakdale, Pleasant Hills, Plum, Springdale, Tarentum, West Elizabeth, White Oak.

Townships of East Deer, Elizabeth, Fawn, Findlay, Forward, Frazer, Harmar, Harrison, Indiana, North Fayette, Scott, South Fayette, South Park, South Versailles, Springdale, Upper St. Clair, West Deer.

DESCRIPTION OF TERRITORY (continued)

ARMSTRONG COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Township of Cowanshannock.

West Penn Rate District

City of Parker.

Boroughs of Apollo, Applewold, Atwood, Dayton, Elderton, Ford City, Ford Cliff, Freeport, Kittanning, Leechburg, Manorville, North Apollo, Rural Valley, South Bethlehem, West Kittanning, Worthington.

Townships of Bethel, Boggs, Bradys Bend, Burrell, Cadogan, Cowanshannock, East Franklin, Gilpin, Hovey, Kiskiminetas, Kittanning, Madison, Mahoning, Manor, North Buffalo, Parks, Perry, Pine, Plumcreek, Rayburn, Redbank, South Bend, South Buffalo, Sugarcreek, Valley, Washington, Wayne, West Franklin.

BEAVER COUNTY – Penn Power Rate District

Boroughs of Big Beaver, Darlington, Homewood, Koppel, New Galilee.

Townships of Chippewa, Darlington, Franklin, Marion, North Sewickley, South Beaver.

BEDFORD COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Bedford, Coaldale, Everett, Hopewell, Manns Choice, New Paris, Pleasantville, Rainsburg, Saxton, Schellsburg, St. Clairsville, Woodbury.

Townships of Bedford, Bloomfield, Broad Top, Colerain, East St. Clair, Harrison, Hopewell, Juniata, Kimmel, King, Liberty, Lincoln, Napier, Pavia, Snake Spring, South Woodbury, West Providence, West St. Clair, Woodbury.

West Penn Rate District

Borough of Hyndman.

Townships of Cumberland Valley, East Providence, Londonderry, Mann, Monroe, Southampton.

DESCRIPTION OF TERRITORY (continued)

BERKS COUNTY – Met-Ed Rate District

City of Reading.

Boroughs of Bally, Bechtelsville, Bernville, Birdsboro, Boyertown, Centerport, Fleetwood, Hamburg, Kenhorst, Kutztown, Laureldale, Leesport, Lenhartsville, Lyons, Mohnton, Mt. Penn, Shillington, Shoemakersville, St. Lawrence, Topton, West Reading, Womelsdorf, Wyomissing.

Townships of Albany, Alsace, Amity, Bern, Bethel, Brecknock, Centre, Colebrookdale, Cumru, District, Douglass, Earl, Exeter, Greenwich, Hereford, Jefferson, Longswamp, Lower Alsace, Maiden creek, Marion, Maxatawny, Muhlenberg, North Heidelberg, Oley, Ontelaunee, Penn, Perry, Pike, Richmond, Robeson, Rockland, Ruscombmanor, Spring, Tilden, Tulpehocken, Union, Upper Bern, Upper Tulpehocken, Washington, Windsor.

BLAIR COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

City of Altoona.

Boroughs of Bellwood, Duncansville, Hollidaysburg, Martinsburg, Newry, Roaring Spring, Tyrone, Williamsburg.

Townships of Allegheny, Antis, Blair, Catharine, Frankstown, Freedom, Greenfield, Huston, Juniata, Logan, North Woodbury, Taylor, Tyrone, Woodbury.

West Penn Rate District

Township of Snyder.

BRADFORD COUNTY – Penelec Rate District

Boroughs of Alba, Athens, Burlington, Canton, LeRaysville, Monroe, New Albany, Rome, Sayre, South Waverly, Sylvania, Towanda, Troy, Wyalusing.

Townships of Albany, Armenia, Asylum, Athens, Burlington, Canton, Columbia, Franklin, Granville, Herrick, LeRoy, Litchfield, Monroe, North Towanda, Orwell, Overton, Pike, Ridgebury, Rome, Sheshequin, Smithfield, South Creek, Springfield, Standing Stone, Stevens, Terry, Towanda, Troy, Tuscarora, Ulster, Warren, Wells, West Burlington, Wilmot, Windham, Wyalusing, Wysox.

BUCKS COUNTY – Met-Ed Rate District

Borough of Riegelsville.

Townships of Bridgeton, Durham, Nockamixon, Tinicum.

DESCRIPTION OF TERRITORY (continued)

BUTLER COUNTY – Penn Power and West Penn Rate Districts

Penn Power Rate District

Boroughs of Callery, Connoquenessing, Evans City, Harmony, Mars, Seven Fields, Valencia, Zelienople.

Townships of Adams, Connoquenessing, Cranberry, Forward, Jackson, Lancaster.

West Penn Rate District

City of Butler.

Boroughs of Bruin, Cherry Valley, Chicora, East Butler, Eau Claire, Fairview, Harrisville, Karns City, Petrolia, Portersville, Prospect, Saxonburg, Slippery Rock, West Liberty, West Sunbury.

Townships of Allegheny, Brady, Buffalo, Butler, Center, Cherry, Clay, Clearfield, Clinton, Concord, Connoquenessing, Donegal, Fairview, Franklin, Jefferson, Lancaster, Marion, Mercer, Middlesex, Muddy Creek, Oakland, Parker, Penn, Slippery Rock, Summit, Venango, Washington, Winfield, Worth.

CAMBRIA COUNTY – Penelec Rate District

City of Johnstown.

Boroughs of Ashville, Brownstown, Carrolltown, Cassandra, Chest Springs, Cresson, Daisytown, Dale, Ebensburg, Ehrenfeld, Ferndale, Franklin, Gallitzin, Geistown, Hastings, Lilly, Lorain, Loretto, Nanty Glo, Northern Cambria, Patton, Portage, Sankertown, Scalp Level, South Fork, Southmont, Tunnelhill, Vintondale, Westmont, Wilmore.

Townships of Adams, Allegheny, Barr, Blacklick, Cambria, Chest, Clearfield, Conemaugh, Cresson, Croyle, Dean, East Carroll, East Taylor, Elder, Gallitzin, Jackson, Lower Yoder, Middle Taylor, Munster, Portage, Reade, Richland, Stonycreek, Summerhill, Susquehanna, Upper Yoder, Washington, West Carroll, West Taylor, White.

CAMERON COUNTY – West Penn Rate District

Boroughs of Driftwood, Emporium.

Townships of Gibson, Grove, Lumber, Portage, Shippen.

DESCRIPTION OF TERRITORY (continued)

CENTRE COUNTY – Penelec, PSU and West Penn Rate Districts

Penelec Rate District

Boroughs of Philipsburg, Snow Shoe.

Townships of Burnside, Rush, Snow Shoe.

PSU Rate District

The Pennsylvania State University.

West Penn Rate District

Boroughs of Bellefonte, Centre Hall, Howard, Milesburg, Millheim, Port Matilda, State College, Unionville.

Townships of Benner, Boggs, College, Curtin, Ferguson, Gregg, Haines, Halfmoon, Harris, Howard, Huston, Liberty, Marion, Miles, Patton, Penn, Potter, Rush, Spring, Taylor, Union, Walker, Worth.

CHESTER COUNTY – Met-Ed District

Township of Warwick.

CLARION COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Callensburg, Foxburg, Knox, Shippenville, St. Petersburg.

Townships of Ashland, Beaver, Elk, Farmington, Highland, Knox, Licking, Paint, Richland, Salem, Washington.

West Penn Rate District

Boroughs of Clarion, East Brady, Hawthorn, New Bethlehem, Rimersburg, Sligo, Strattanville.

Townships of Brady, Clarion, Limestone, Madison, Millcreek, Monroe, Perry, Piney, Porter, Redbank, Toby.

DESCRIPTION OF TERRITORY (continued)

CLEARFIELD COUNTY – Penelec Rate District

City of DuBois.

Boroughs of Brisbin, Burnside, Chester Hill, Clearfield, Coalport, Curwensville, Glen Hope, Grampian, Houtzdale, Irvona, Mahaffey, New Washington, Newburg, Osceola Mills, Ramey, Troutville, Wallacetown, Westover.

Townships of Beccaria, Bell, Bigler, Bloom, Boggs, Bradford, Brady, Burnside, Chest, Cooper, Covington, Decatur, Ferguson, Girard, Goshen, Graham, Greenwood, Gulich, Huston, Jordan, Karthaus, Knox, Lawrence, Morris, Penn, Pike, Pine, Sandy, Union, Woodward.

CLINTON COUNTY – West Penn Rate District

Borough of Beech Creek.

Townships of Beech Creek, Chapman, East Keating, Gallagher, Grugan, Lamar, Leidy, Porter, West Keating.

CRAWFORD COUNTY – Penelec and Penn Power Rate Districts

Penelec Rate District

Cities of Meadville, Titusville.

Boroughs of Blooming Valley, Cambridge Springs, Centerville, Cochranon, Conneautville, Hydetown, Linesville, Saegertown, Spartansburg, Springboro, Townville, Venango, Woodcock.

Townships of Athens, Beaver, Bloomfield, Cambridge, Conneaut, Cussewago, East Fairfield, East Mead, Fairfield, Greenwood, Hayfield, Oil Creek, Pine, Randolph, Richmond, Rockdale, Rome, Sadsbury, Sparta, Spring, Steuben, Summerhill, Summit, Troy, Union, Venango, Vernon, Wayne, West Mead, Woodcock.

Penn Power Rate District

Borough of Conneaut Lake.

Townships of East Fallowfield, North Shenango, Sadsbury, South Shenango, Summit, West Fallowfield, West Shenango.

DESCRIPTION OF TERRITORY (continued)

CUMBERLAND COUNTY – Met-Ed and Penelec Rate Districts

Met-Ed Rate District

Borough of Mt. Holly Springs.

Townships of Cooke, Dickinson, Monroe, South Middleton, Upper Allen.

(C)

Penelec Rate District

Boroughs of Newburg, Shippensburg.

Townships of Hopewell, Lower Frankford, Lower Mifflin, Shippensburg, Southampton, Upper Frankford, Upper Mifflin.

DAUPHIN COUNTY – Met-Ed Rate District

Boroughs of Middletown, Royalton.

Townships of Conewago, Derry, East Hanover, Londonderry, Lower Swatara.

ELK COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Townships of Millstone, Spring Creek.

West Penn Rate District

City of St. Marys.

Boroughs of Johnsonburg, Ridgway.

Townships of Benezette, Fox, Highland, Horton, Jay, Jones, Ridgway.

ERIE COUNTY – Penelec Rate District

Cities of Corry, Erie.

Boroughs of Albion, Cranesville, Edinboro, Elgin, Lake City, McKean, Mill Village, North East, Platea, Union City, Waterford, Wattsburg, Wesleyville.

Townships of Amity, Concord, Conneaut, Elk Creek, Fairview, Franklin, Girard, Greene, Greenfield, Harborcreek, Lawrence Park, Le Boeuf, McKean, Millcreek, North East, Springfield, Summit, Union, Venango, Washington, Waterford, Wayne.

(C) Change

DESCRIPTION OF TERRITORY (continued)

FAYETTE COUNTY – West Penn Rate District

Cities of Connellsville, Uniontown.

Boroughs of Belle Vernon, Brownsville, Dawson, Dunbar, Everson, Fairchance, Fayette City, Markleysburg, Masontown, Newell, Ohiopyle, Perryopolis, Point Marion, Smithfield, South Connellsville, Vanderbilt.

Townships of Brownsville, Bullskin, Connellsville, Dunbar, Franklin, Georges, German, Henry Clay, Jefferson, Lower Tyrone, Luzerne, Menallen, Nicholson, North Union, Perry, Redstone, Saltlick, South Union, Springfield, Springhill, Stewart, Upper Tyrone, Washington, Wharton.

FOREST COUNTY – Penelec Rate District

Borough of Tionesta.

Townships of Barnett, Green, Harmony, Hickory, Howe, Jenks, Kingsley, Tionesta.

FRANKLIN COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Borough of Orrstown.

Townships of Fannett, Letterkenny, Lurgan, Metal, Southampton.

West Penn Rate District

Boroughs of Chambersburg, Greencastle, Mercersburg, Mont Alto, Waynesboro.

Townships of Antrim, Greene, Guilford, Hamilton, Letterkenny, Montgomery, Peters, Quincy, St. Thomas, Warren, Washington.

FULTON COUNTY – West Penn Rate District

Boroughs of McConnellsburg, Valley-Hi.

Townships of Ayr, Belfast, Bethel, Brush Creek, Dublin, Licking Creek, Taylor, Thompson, Todd, Union, Wells.

GREENE COUNTY – West Penn Rate District

Boroughs of Carmichaels, Clarksville, Greensboro, Jefferson, Rices Landing, Waynesburg.

Townships of Aleppo, Center, Cumberland, Dunkard, Franklin, Freeport, Gilmore, Gray, Greene, Jackson, Jefferson, Monongahela, Morgan, Morris, Perry, Richhill, Springhill, Washington, Wayne, Whiteley.

DESCRIPTION OF TERRITORY (continued)

HUNTINGDON COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Alexandria, Birmingham, Broad Top City, Cassville, Coalmont, Dudley, Huntingdon, Mapleton, Marklesburg, Mill Creek, Mount Union, Orbisonia, Petersburg, Rockhill, Saltillo, Shade Gap, Shirleysburg, Three Springs.

Townships of Barree, Brady, Carbon, Cass, Clay, Cromwell, Dublin, Franklin, Henderson, Hopewell, Jackson, Juniata, Lincoln, Logan, Miller, Morris, Oneida, Penn, Porter, Shirley, Smithfield, Springfield, Spruce Creek, Tell, Todd, Union, Walker, Warriors Mark, West, Wood.

West Penn Rate District

Township of Franklin.

INDIANA COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Armagh, Blairsville, Cherry Tree, Clymer, Creekside, Ernest, Glen Campbell, Homer City, Indiana, Marion Center, Plumville, Shelocta, Smicksburg.

Townships of Banks, Black Lick, Brush Valley, Buffington, Burrell, Canoe, Center, Cherryhill, Conemaugh, East Mahoning, East Wheatfield, Grant, Green, Montgomery, North Mahoning, Pine, Rayne, South Mahoning, Washington, West Mahoning, West Wheatfield, White, Young.

West Penn Rate District

Borough of Saltsburg.

Townships of Armstrong, Conemaugh.

JEFFERSON COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Big Run, Brockway, Brookville, Corsica, Falls Creek, Punxsutawney, Reynoldsville, Summerville, Sykesville, Timblin, Worthville.

Townships of Barnett, Beaver, Bell, Eldred, Gaskill, Heath, Henderson, Knox, McCalmont, Oliver, Perry, Pine Creek, Polk, Porter, Rose, Snyder, Union, Warsaw, Washington, Winslow, Young.

West Penn Rate District

Townships of Clover, Ringgold.

DESCRIPTION OF TERRITORY (continued)

JUNIATA COUNTY – Penelec Rate District

Townships of Beale, Lack, Spruce Hill, Tuscarora.

LANCASTER COUNTY – Met-Ed Rate District

Borough of Adamstown.

Townships of Brecknock, Conoy, West Donegal.

LAWRENCE COUNTY – Penn Power Rate District

City of New Castle.

Boroughs of Bessemer, Ellport, Ellwood City, Enon Valley, New Beaver, New Wilmington, S.N.P.J., South New Castle, Volant, Wampum.

Townships of Hickory, Little Beaver, Mahoning, Neshannock, North Beaver, Perry, Plain Grove, Pulaski, Scott, Shenango, Slippery Rock, Taylor, Union, Washington, Wayne, Wilmington.

LEBANON COUNTY – Met-Ed Rate District

City of Lebanon.

Boroughs of Cleona, Cornwall, Jonestown, Mt. Gretna, Myerstown, Palmyra, Richland.

Townships of Annville, Bethel, Cold Spring, East Hanover, Heidelberg, Jackson, North Annville, North Cornwall, North Lebanon, North Londonderry, South Annville, South Lebanon, South Londonderry, Swatara, Union, West Cornwall, West Lebanon.

LEHIGH COUNTY – Met-Ed Rate District

Townships of Lowhill, Lynn, Weisenberg.

LYCOMING COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Townships of Cascade, Gamble, Jackson, Lewis, McIntyre, McNett, Plunketts Creek.

West Penn Rate District

Townships of Brown, Cogan House, Cummings, McHenry, Pine.

DESCRIPTION OF TERRITORY (continued)

McKEAN COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

City of Bradford.

Boroughs of Eldred, Lewis Run, Port Allegany.

Townships of Annin, Bradford, Ceres, Corydon, Eldred, Foster, Hamilton, Keating, Lafayette, Liberty, Otto.

West Penn Rate District

Boroughs of Kane, Mt. Jewett.

Townships of Hamlin, Norwich, Sergeant, Wetmore.

MERCER COUNTY – Penn Power Rate District

Cities of Farrell, Hermitage, Sharon.

Boroughs of Clark, Fredonia, Greenville, Grove City, Jackson Center, Jamestown, Mercer, New Lebanon, Sandy Lake, Sharpsville, Sheakleyville, Stoneboro, West Middlesex, Wheatland.

Townships of Coolspring, Deer Creek, Delaware, East Lackawannock, Fairview, Findley, French Creek, Greene, Hempfield, Jackson, Jefferson, Lackawannock, Lake, Liberty, Mill Creek, New Vernon, Otter Creek, Perry, Pine, Pymatuning, Salem, Sandy Creek, Sandy Lake, Shenango, South Pymatuning, Springfield, Sugar Grove, West Salem, Wilmington, Wolf Creek, Worth.

MIFFLIN COUNTY – Penelec Rate District

Boroughs of Burnham, Juniata Terrace, Kistler, Lewistown, McVeytown, Newton Hamilton.

Townships of Armagh, Bratton, Brown, Decatur, Derry, Granville, Menno, Oliver, Union, Wayne.

MONROE COUNTY – Met-Ed Rate District

Boroughs of Delaware Water Gap, East Stroudsburg, Stroudsburg.

Townships of Chestnuthill, Hamilton, Middle Smithfield, Price, Ross, Smithfield, Stroud.

MONTGOMERY COUNTY – Met-Ed Rate District

Townships of Douglass, Lower Pottsgrove, New Hanover, Upper Frederick, Upper Pottsgrove.

DESCRIPTION OF TERRITORY (continued)

NORTHAMPTON COUNTY – Met-Ed Rate District

City of Easton.

Boroughs of Bangor, Bath, Chapman, East Bangor, Glendon, Nazareth, Pen Argyl, Portland, Roseto, Stockertown, West Easton, Wilson, Wind Gap.

Townships of Allen, Bethlehem, Bushkill, East Allen, Forks, Lehigh, Lower Mt. Bethel, Lower Nazareth, Moore, Palmer, Plainfield, Upper Mt. Bethel, Upper Nazareth, Washington, Williams.

PERRY COUNTY – Penelec Rate District

Borough of Blain.

Townships of Jackson, Tobyne.

PIKE COUNTY – Met-Ed Rate District

Townships of Delaware, Dingman, Lehman.

POTTER COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Galeton, Shinglehouse, Ulysses.

Townships of Abbott, Bingham, Genesee, Harrison, Hector, Pike, Sharon, Ulysses, West Branch.

West Penn Rate District

Boroughs of Austin, Coudersport, Oswayo.

Townships of Allegany, Clara, Eulalia, Hebron, Homer, Keating, Oswayo, Pleasant Valley, Portage, Roulette, Stewardson, Summit, Sweden, Sylvania, Wharton.

DESCRIPTION OF TERRITORY (continued)

SOMERSET COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Addison, Benson, Boswell, Callimont, Casselman, Central City, Confluence, Garrett, Indian Lake, Jennerstown, Meyersdale, New Baltimore, New Centerville, Paint, Rockwood, Salisbury, Seven Springs, Shanksville, Somerset, Stoystown, Ursina, Windber.

Townships of Addison, Allegheny, Black, Brothersvalley, Conemaugh, Elk Lick, Greenville, Jefferson, Jenner, Larimer, Lincoln, Lower Turkeyfoot, Middlecreek, Milford, Northampton, Ogle, Paint, Quemahoning, Shade, Somerset, Stonycreek, Summit, Upper Turkeyfoot.

West Penn Rate District

Borough of Wellersburg.

Townships of Fairhope, Southampton.

SULLIVAN COUNTY – Penelec Rate District

Boroughs of Dushore, Eagles Mere, Forksville, Laporte.

Townships of Cherry, Colley, Davidson, Elkland, Forks, Fox, Hillsgrove, Laporte, Shrewsbury.

SUSQUEHANNA COUNTY – Penelec Rate District

Boroughs of Friendsville, Great Bend, Hallstead, Hop Bottom, Lanesboro, Little Meadows, Montrose, New Milford, Oakland, Susquehanna Depot, Thompson.

Townships of Apolacon, Ararat, Auburn, Bridgewater, Brooklyn, Choconut, Dimock, Forest Lake, Franklin, Gibson, Great Bend, Harford, Harmony, Jackson, Jessup, Lathrop, Lenox, Liberty, Middletown, New Milford, Oakland, Rush, Silver Lake, Springville, Thompson.

TIOGA COUNTY – Penelec Rate District

Boroughs of Blossburg, Elkland, Knoxville, Lawrenceville, Liberty, Mansfield, Roseville, Tioga, Westfield.

Townships of Bloss, Brookfield, Charleston, Chatham, Clymer, Covington, Deerfield, Delmar, Duncan, Elk, Farmington, Gaines, Hamilton, Jackson, Lawrence, Liberty, Morris, Nelson, Osceola, Putnam, Richmond, Rutland, Shippen, Sullivan, Tioga, Union, Ward, Westfield.

DESCRIPTION OF TERRITORY (continued)

VENANGO COUNTY – Penelec Rate District

Cities of Franklin, Oil City.

Boroughs of Barkeyville, Clintonville, Cooperstown, Emlenton, Pleasantville, Polk, Rouseville, Sugarcreek, Utica.

Townships of Allegheny, Canal, Cherrytree, Clinton, Cornplanter, Cranberry, Frenchcreek, Irwin, Jackson, Mineral, Oakland, Oil Creek, Pinegrove, Plum, President, Richland, Rockland, Sandycreek, Scrubgrass, Victory.

WARREN COUNTY – Penelec Rate District

City of Warren.

Boroughs of Bear Lake, Clarendon, Sugar Grove, Tidioute, Youngsville.

Townships of Brokenstraw, Cherry Grove, Columbus, Conewango, Deerfield, Eldred, Elk, Farmington, Freehold, Glade, Limestone, Mead, Pine Grove, Pittsfield, Pleasant, Sheffield, Southwest, Spring Creek, Sugar Grove, Triumph, Watson.

WASHINGTON COUNTY – West Penn Rate District

Cities of Monongahela, Washington.

Boroughs of Allenport, Beallsville, Bentleyville, Burgettstown, California, Canonsburg, Centerville, Charleroi, Claysville, Coal Center, Cokeburg, Deemston, Donora, Dunlevy, East Washington, Elco, Ellsworth, Finleyville, Green Hills, Houston, Long Branch, Marianna, McDonald, Midway, New Eagle, North Charleroi, Roscoe, Speers, Stockdale, Twilight, West Brownsville, West Middletown.

Townships of Amwell, Blaine, Buffalo, Canton, Carroll, Cecil, Chartiers, Cross Creek, Donegal, East Bethlehem, East Finley, Fallowfield, Hanover, Hopewell, Independence, Jefferson, Morris, Mt. Pleasant, North Bethlehem, North Franklin, North Strabane, Nottingham, Peters, Robinson, Smith, Somerset, South Franklin, South Strabane, Union, West Bethlehem, West Finley, West Pike Run.

WAYNE COUNTY – Penelec Rate District

Borough of Starrucca.

Townships of Buckingham, Manchester, Preston, Scott.

DESCRIPTION OF TERRITORY (continued)

WESTMORELAND COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Bolivar, New Florence, Seward.

Townships of Derry, Fairfield, St. Clair.

West Penn Rate District

Cities of Arnold, Greensburg, Jeannette, Latrobe, Lower Burrell, Monessen, New Kensington.

Boroughs of Adamsburg, Arona, Avonmore, Delmont, Derry, Donegal, East Vandergrift, Export, Hunker, Hyde Park, Irwin, Laurel Mountain, Ligonier, Madison, Manor, Mt. Pleasant, Murrysville, New Alexandria, New Stanton, North Belle Vernon, North Irwin, Oklahoma, Penn, Scottdale, Smithton, South Greensburg, Southwest Greensburg, Sutersville, Vandergrift, West Leechburg, West Newton, Youngstown, Youngwood.

Townships of Allegheny, Bell, Cook, Derry, Donegal, East Huntingdon, Fairfield, Hempfield, Ligonier, Loyalhanna, Mt. Pleasant, North Huntingdon, Penn, Rostraver, Salem, Sewickley, South Huntingdon, St. Clair, Unity, Upper Burrell, Washington.

WYOMING COUNTY – Penelec Rate District

Boroughs of Laceyville, Meshoppen, Nicholson, Tunkhannock.

Townships of Braintrim, Eaton, Exeter, Falls, Forkston, Lemon, Mehoopany, Meshoppen, Nicholson, North Branch, Northmoreland, Tunkhannock, Washington, Windham.

YORK COUNTY- Met-Ed Rate District

City of York.

Boroughs of Cross Roads, Dallastown, Dillsburg, Dover, Fawn Grove, Felton, Franklinton, Glen Rock, Goldsboro, Hallam, Hanover, Jacobus, Jefferson, Lewisberry, Loganville, Manchester, Mt. Wolf, New Freedom, New Salem, North York, Railroad, Red Lion, Seven Valleys, Shrewsbury, Spring Grove, Stewartstown, Wellsville, West York, Windsor, Winterstown, Wrightsville, Yoe, York Haven, Yorkana.

Townships of Carroll, Chanceford, Codorus, Conewago, Dover, East Hopewell, East Manchester, Fairview, Fawn, Franklin, Heidelberg, Hellam, Hopewell, Jackson, Lower Chanceford, Lower Windsor, Manchester, Manheim, Monaghan, Newberry, North Codorus, North Hopewell, Paradise, Penn, Shrewsbury, Spring Garden, Springettsbury, Springfield, Warrington, Washington, West Manchester, West Manheim, Windsor, York.

GENERAL RULES AND REGULATIONS

GENERAL APPLICATION

A copy of this Tariff has been filed with the Pennsylvania Public Utility Commission and is posted and available for inspection at the Company's offices that are open to the public. A copy of this Tariff and all documents referenced in this Tariff are available on the Company's Internet Web Page at www.firstenergycorp.com. This Tariff may be revised, amended, supplemented or otherwise changed from time to time by the Company in accordance with prevailing Commission regulations.

This Tariff sets forth the conditions under which various retail services shall be supplied by the Company. Unless stated specifically otherwise, this Tariff shall apply throughout the Company's entire service area.

This Tariff applies to the Company's provision of Delivery Service and various retail services that may be provided by the Company. Regardless of the type of service provided to Customers, all electric energy shall be alternating current, sixty (60) hertz frequency, at such standard nominal voltages and phases as may be available or specified by the Company from time to time. Electric service shall be delivered by the Company from overhead supply lines, except (i) in certain restricted areas where the Company elects to provide an underground network system of distribution and/or (ii) where other underground facilities are installed pursuant to specific provisions of this Tariff.

The rate schedules, rules and regulations governing electric service as herein contained, are subject to termination, change or modification by posting, filing, and publishing any subsequent rate schedule or supplement in accordance with the Public Utility Law or under order or by permission of the Pennsylvania Public Utility Commission. No agent, representative or employee of the Company has any right to modify or alter any provision of the Company's schedule of rates, rules and regulations.

DEFINITIONS

The following is a list of some of the most commonly used terms in this Tariff. All capitalized terms referenced in this Tariff shall be defined as set forth below or as otherwise defined in any particular Rule, Rate Schedule or other Provision hereof. In the event of a conflict between any of the definitions set forth below or those contained in a more specific provision of this Tariff, the definition contained in the more specific provision shall prevail.

Act 129 - Act 129 of 2008, amending Title 66 of the Pennsylvania Consolidated Statutes.

Advanced Metering - A Customer's billing meter as defined in 52 Pa. Code Chapter 57, Subchapter O. Advanced Meter Deployment.

Alternative Energy Portfolio Standards ("AEPS") - Standards requiring that a certain amount of electric energy sold from alternative energy sources be included as part of the sources of electric utilities within the Commonwealth of Pennsylvania in accordance with the Alternative Energy Portfolio Standards Act, 73 P.S. §1648.1 – 1648.8 ("AEPS Act") as may be amended from time to time.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

Applicant - Any person, corporation or other entity that (i) desires to receive from the Company electric or any other service provided for in this Tariff, (ii) complies completely with all Company requirements for obtaining electric or any other service provided for in this Tariff, (iii) has filed and is awaiting Company approval of its application for service, and (iv) is not yet actually receiving from the Company any service provided for in this Tariff. For Residential Service, an Applicant is a natural person at least 18 years of age not currently receiving service who applies for Residential Service or an adult occupant whose name appears on the mortgage, deed or lease of the property for which the Residential Service is requested. The term does not include a person who, within 30 days after service termination or discontinuance of service, seeks to have service reconnected at the same location or transferred to another location in the Company's service territory.

Basic Electric Supply - For purposes of the Company's Purchase of EGS Receivables Program, energy (including renewable energy) and renewable energy or alternative energy credits (RECs/AECs) procured by an EGS, provided that the RECs/AECs are bundled with the associated delivered energy. For residential Customers, Basic Electric Supply does not include early contract cancellation fees, late fees, or security deposits imposed by an EGS.

Black Start Service - The ability of a Generating Facility to go from a shutdown condition to an operating condition and start delivering power without assistance from the power system (i.e., the Company's electrical system).

Cash Advance - A refundable contribution in cash from an Applicant for those costs associated with a Line Extension, increased for applicable taxes, which is held by the Company in a non-interest-bearing account.

Combined Billing - The aggregation of the billing determinants of two or more meters of the same Customer at the same location for billing purposes.

Commercial Customer Class - Rate Schedules GS-Small (excluding Special Rule GSDS), GS-Medium, H, MS, PNP, Borderline Service, and all Lighting Services.

Commission - The Pennsylvania Public Utility Commission or any lawful successor thereto.

Community Association - A formal organization (including unit owners' associations) of persons, whether incorporated or unincorporated, having rights in a residential development; such organizations having been formed to provide services (including, but not limited to, street lighting services) to the residential development where such services are not provided by a municipality.

Company - FirstEnergy Pennsylvania Electric Company.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

Competitive Energy Supply - The unbundled energy, capacity, market-based transmission and ancillary services provided by an Electric Generation Supplier pursuant to the Customer Choice and Competition Act.

Connected Load - The sum of the horsepower, kilowatts or kilovolt ampere ratings of all the devices located on a Customer's premises that are connected to the Company's electric system, or which can be connected simultaneously by the insertion of fuses or by the closing of a switch. The manufacturer's nameplate rating may be used to determine the input rating of a particular device. In the absence of such manufacturer's rating, or whenever a Company test indicates improper rating of a device, the rating shall be determined on the basis of the kilovolt-amperes required for its operation.

Consolidated Billing - The issuance of a bill to the Customer by the Company that includes Delivery Service Charges and the charges imposed upon the Customer by an Electric Generation Supplier with whom the Customer has contracted for Competitive Energy Supply.

Contract Demand - The capacity required for operation of an Applicant's/Customer's equipment, as stated in any application or contract for service.

Contractor Costs - The amounts paid by the Company for work performed by a contractor retained by the Company.

Contributions in Aid of Construction ("CIAC") - A non-refundable contribution in cash from an Applicant for those costs associated with a Line Extension and/or tree trimming, brush clearance and related activities or those costs associated with Temporary Service or the relocation of Company facilities, increased for applicable taxes.

Customer(s) - Any person, partnership, association, corporation, or other entity (i) in whose name a service account is listed, (ii) who occupies or is the ratepayer for any premises, building, structure, etc. or (iii) is primarily responsible for payment of bills. For Residential Service, a Customer is a natural person at least 18 years of age in whose name a Residential Service account is listed and who is primarily responsible for payment of bills rendered for the service or an adult occupant whose name appears on the mortgage, deed or lease of the property for which the Residential Service is requested. The term includes a person who, within 30 days after service termination or discontinuance of service, seeks to have service reconnected at the same location or transferred to another location in the Company's service territory.

Customer Choice and Competition Act - The Pennsylvania legislation known as the "Electricity Generation Customer Choice and Competition Act," 66 Pa. C. S. §§ 2801-2813 as implemented by the Default Service Regulations 52 Pa. C. S. §§52.181-52.189, and by Act 129 and as may be amended from time to time.

Default Service - Service provided pursuant to a Default Service Program to a Default Service Customer.

Default Service Customer - A Delivery Service Customer not receiving service from an EGS.

Delivery Service - Provision of distribution of electric energy and other services provided by the Company.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

Delivery Service Charge - A charge that includes the Monthly Minimum Charge, Distribution Charge, and all charges and surcharges imposed under other applicable tariff provisions.

Delivery Service Customer - A Customer who takes Delivery Service.

Demand - The rate of use of electric energy during a specified time interval, expressed in kilowatts and reactive kilovolt-amperes.

Developer - The person or entity responsible for constructing and providing improvements in a Development, including, but not limited to, streets, sidewalks and utility-ready lots.

Development - A planned project which is developed by a Developer for electric service set out in a recorded plot plan of five (5) or more adjoining unoccupied lots for the construction of single-family residences, detached or otherwise, mobile homes, or one (1) or more five-unit apartment houses, all of which are intended for year-round occupancy, if electric service to such lots necessitates extending the Company's existing Distribution Lines.

Direct Labor Costs - The pay and expenses of Company employees directly attributable to work performed, excluding construction overheads or payroll taxes, workers' compensation expenses or similar expenses.

Direct Material Costs - The purchase price of materials used, excluding related stores (i.e., warehousing) expenses. In computing Direct Material Costs, proper allowance shall be made for unused materials recovered from temporary structures, and for discounts allowed and realized in the purchase of materials.

Discontinuance of Service - The removal of a customer's meter and/or service wires or the de-energizing of a meter.

Distribution Charge - A charge designed to recover the costs the Company incurs in using its distribution system or local wires to deliver electricity to a Customer.

Distribution Line - For Met-Ed and Penelec Rate Districts, an electric supply line and related equipment of 34,500 volt wye configured or lower voltage, for Penn Power Rate District, an electric supply line and related equipment of 34,500 volt delta configured or lower voltage and for West Penn Rate District, an electric supply line and related equipment of up to 100,000 voltage from which energy is delivered to one (1) or more Service Lines.

Electric Generation Supplier (EGS) - EGS shall have the meaning as set forth in the Customer Choice and Competition Act.

Energy Charge - A charge based upon kilowatt-hours of use.

Energy Efficiency and Conservation Charge - A reconcilable, non-by-passable charge applied to each billing unit during a billing month to Delivery Service Customers, with the exception of those served under Borderline Service, pursuant to the terms of the Energy Efficiency and Conservation Rider.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

FERC - The Federal Energy Regulatory Commission.

Generating Facility - Any equipment and/or facility that is electrically interconnected to the Company and is (i) capable of generating electrical energy for delivery into the PJM control area and (ii) is located on a single site within the Company's service territory. A single site with multiple generating units, each owned by a single entity, shall constitute one Generating Facility. The Company shall have the sole and exclusive right to determine if any particular equipment qualifies as a Generating Facility if the operating characteristics and/or circumstances relating to such equipment are different than described in this definition.

Hertz - A unit of frequency, equal to one cycle per second.

Horsepower (HP) - Unit of mechanical power representing rate of consumption of power and equivalent to 746 watts. As used herein, horsepower is computed as the equivalent of 750 watts.

Hourly Pricing Service Charges - For Customers served under Rate Schedules GS-Small (Special Rule GSDS), GS-Medium (HP), GS-Large, GP, TP, as well as GS-Small and GS-Medium (PTC) Customers that elect this rate, the charges representing the Company's costs for providing energy, capacity, including the cost of complying with non-solar AEPS, transmission, and ancillary services for Default Service Customers.

Individualized Contract - Shall have the meaning ascribed to it in Rule 14.

Industrial Customer Class - Rate Schedules GS-Large, GP, TP, GS-Small (Special Rule GSDS), and Schedules 44 and 46.

Kilovar (KVAR or kVAr) - 1,000 volt-amperes reactive.

Kilovolt-ampere (KVA or kVA) - 1,000 volt-amperes.

Kilowatt (KW or kW) - 1,000 watts.

Kilowatt-hour (KWH or kWh) - 1,000 watts for one (1) hour.

Line Extension - The extension of the Company's distribution system from the nearest suitable and available Distribution Line to the Service Line which will provide service to the Customer.

Monthly Minimum Charge - A charge designed to recover the costs incurred in billing a Customer's account and providing other services.

Net Station Power - The quantity of electrical energy and/or capacity actually provided by the Company to the Generating Facility for Station Power during an applicable period after crediting the amount, if any, of electric energy during the applicable period (i) produced by the Generating Facility and delivered into the PJM control area or (ii) as permitted under "Station Power Energy Netting" as described in the applicable Rate Schedule.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

Network Integration Transmission Service - Network Integration Transmission Service as set forth in the PJM Open Access Transmission Tariff and any direct Transmission Owner charged expense.

Network Service Peak Load (kW NSPL) - A Customer's one (1) coincident peak kW Network Service Peak Load in effect from time to time, as calculated by the Company in accordance with PJM rules and requirements.

Non-Profit Ambulance Service - Any nonprofit chartered corporation, association, or organization located in the Commonwealth of Pennsylvania which (i) is regularly engaged in the service of providing emergency medical care and transportation of patients, (ii) possesses all necessary legal authority in Pennsylvania to perform emergency medical care and transportation of patients and (iii) provides such services from a building or other structure located in the Company's service territory that constitutes a separately metered location for electric delivery purposes. The electric service used by the Non-Profit Ambulance Service shall be primarily to support its service. The Customer/Applicant shall provide all documentary and other evidence of its compliance with this provision if requested by the Company.

Non-Profit Rescue Squad - Any nonprofit chartered corporation, association, or organization located in the Commonwealth of Pennsylvania which (i) is regularly engaged in providing rescue services, (ii) possesses all necessary legal authority in Pennsylvania to perform rescue services and (iii) provides such services from a building or other structure located in the Company's service territory that constitutes a separately metered location for electric delivery purposes. The electric service used by the Non-Profit Rescue Squad shall be primarily to support its service. The Customer/Applicant shall provide all documentary and other evidence of its compliance with this provision if requested by the Company.

Non-Profit Senior Citizen Center - A separately metered service location comprised of a building or other structure used by senior citizens as a meeting or gathering facility for individuals or groups, and where services to senior citizens are provided. The Customer of record at this service location shall be an organization recognized by the Internal Revenue Service as non-profit and by the Department of Aging as an operator of a senior citizen center.

Non-Speculative Line Extension - A Line Extension for a Permanent Residential Customer under which the Company has taken into account various factors including, but not limited to, Customer location, rate classification, projected Company revenues, permanency of use, primary residence and prospect of use by future Customers, and has deemed the cost for the Line Extension to be reasonable for the Company to incur.

Non-Summer - The calendar months of October through May.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

On-Peak Hours - For the Met-Ed Rate District, the On-peak hours shall be from 6 a.m. to 6 p.m., 7 a.m. to 7 p.m., 8 a.m. to 8 p.m., 9 a.m. to 9 p.m., or 10 a.m. to 10 p.m. prevailing time, at the option of the Customer, Mondays to Fridays excluding holidays. If the Customer does not select the On-Peak hours within 30 days of the receipt of notice to do so, the On-Peak hours will default to 8a.m. to 8 p.m.

For Penelec Rate District, the On-Peak Hours shall be from 8:00 a.m. to 8:00 p.m., prevailing times, Monday through Friday excluding holidays.

For the Penn Power Rate District, the On-Peak hours shall be from 8:00 a.m. to 9:00 p.m., prevailing times, Monday through Friday, excluding holidays.

For the West Penn Rate District, the On-peak hours shall be from 7:00 a.m. to 10:00 p.m., prevailing times, Monday through Saturday.

All other hours shall be Off-peak. The Off-Peak holidays are New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. (C)

Permanent Residential Customer - A Customer occupying a dwelling or mobile home on a permanent foundation which is the Customer's primary residence occupied year-round for normal living purposes and including: (i) electrical wiring conforming with the National Electrical Code and the Company's service installation policies; (ii) a permanently installed heating system; and (iii) permanently installed plumbing and sewage systems.

PJM - PJM Interconnection, L.L.C. or any successor organization/entity thereto.

Point of Delivery - The location at which the Company's service connection terminates and the Customer's wiring and installation begins.

Power Factor - The ratio of the watts to the volt-amperes.

Price to Compare Default Service Charge - The cents per kWh rates representing the Rate District's costs for providing energy, capacity, including the cost of complying with non- solar AEPS, market-based transmission and ancillary services for Customers who take Default Service.

Primary Voltage - Voltage greater than 600 volts.

Private Right-of-Way - The right-of-way or easement for electric facilities on, over, under, across and/or through real or other property owned by an individual or entity which is not a governmental, municipal or other public body to provide service.

Public Right-of-Way - The right-of-way or easement for electric facilities, subject to reasonable permitting, on, over, under, across along and/or through real or other property owned by a governmental, municipal or other public body to provide service.

(C) Change

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

Purchase of EGS Receivables (“POR”) Program - The Company will purchase the account receivables associated with EGS sales of Competitive Energy Supply. The Company will purchase only those receivables that are associated with Basic Electric Supply services and not receivables associated with charges for other products or services.

Rate District – Met-Ed (“ME”), Penelec (“PN”), Penn Power (“PP”), West Penn (“WP”) and The Pennsylvania State University (“PSU”) which is part of the WP Rate District.

Rate Schedule - The specific set of terms and conditions (including prices) applicable to Customers and identified as such under this Tariff.

Real Time Hourly LMP - Shall have the meaning specified in the PJM Open Access Transmission Tariff.

Residential Customer - Customers using single-phase service for residential lighting, appliance operation and general household purposes, or for the combined residential and incidental non-residential purposes.

Residential Customer Class - Rate Schedules RS and GS-V.

Residential Service - Electric service under the Residential Rate Schedules that is available to: (i) an individual dwelling unit, generally a house, mobile home or an individually metered apartment, where there is no more than 2,000 watts connected load associated with any commercial enterprise served as part of said dwelling unit, house, mobile home or individually metered apartment; (ii) a residential farm where the metered service includes service to an occupied dwelling unit; (iii) a camp or cottage served in the name of an individual and intended for part-time occupancy as a dwelling by a family or an individual; or (iv) multiple dwellings, where specified in any applicable Residential Rate Schedule. Residential Service does not include electric service to: (i) any facility not including an occupied dwelling unit, such as a separately metered garage, barn, water pump, etc.; and/or (ii) any facility served in the name of, or for the use of, a corporation, partnership, association, society, clubs, etc., not being used as a single dwelling unit.

Secondary Voltage - Voltage of 600 volts or less.

Service Line - An electric supply line from the Distribution Line to the Customer’s metering point from which electric service is delivered to the Customer.

Smart Meter Technologies Charge Rider - A reconcilable, non-by-passable charge applied as a monthly Customer charge during each billing month to Delivery Service metered Customers, excluding all Lighting Services and Borderline Service pursuant to the terms of the Smart Meter Technologies Charge Rider.

Solar Photovoltaic Requirements Charge (SPVRC) - A reconcilable, non-by-passable charge applied to each kWh delivered during a billing month to Delivery Service Customers pursuant to the terms of the Solar Photovoltaic Requirements Charge Rider.

Speculative Line Extension - A Line Extension in which the Company has taken into account various factors including, but not limited to, Customer location, rate classification, projected Company revenues, permanency of use, primary residence and prospect of limited use by future Customers and has deemed the cost of the Line Extension to be unreasonable for the Company to incur.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

Station Power - The electrical energy used for operating the electric equipment on the site of a Generating Facility located in the PJM control area or for the heating, lighting, air- conditioning and office equipment needs of buildings on the site of such a Generating Facility that are used in the operation, maintenance, or repair of the facility. Station Power does not include any energy (i) used to power synchronous condensers, (ii) used for pumping at a pumped storage facility, (iii) used in association with restoration or Black Start Service or (iv) that is normally supplied to any buildings, structures, facilities, etc. on the site of such a Generating Facility that are metered separately and served directly from the Company's distribution system. Energy provided for the uses described in subparagraphs (i) - (iii) above constitute wholesale transactions, and energy provided for the uses described in subparagraph (iv) above are retail transactions which will continue to be billed under the applicable Rate Schedule.

Subdivider - The person or entity responsible for dividing a tract of land into building lots, to form a Subdivision, which are not to be sold as utility-ready lots.

Subdivision - A tract of land divided by a Subdivider into five (5) or more adjoining unoccupied lots for the construction of single-family residences, detached or otherwise, or apartment houses, all of which are intended for year-round occupancy, if electric service to such lots necessitates extending the Company's existing Distribution Lines.

Summary Billing - The summation of the charges for a Customer's multiple accounts and provision thereof to the Customer in a single bill.

Summer - The calendar months of June through September.

Tariff - This document, including, but not limited to, the Rules, Regulations and Rate Schedules and Riders contained herein, as filed with and approved by the Commission.

Temporary Electric Service - A Service Line, meter and/or other work supplied by the Company to the Customer for electric service over a defined period, usually less than one (1) year.

Transmission Voltage - For Penelec Rate District, voltage equal to or greater than 46,000 volts. For Met-Ed and Penn Power Rate Districts voltage equal to or greater than 69,000 volts. For West Penn Rate District voltage greater than 100,000 volts.

Universal Service - Policies, protections and services that help residential low-income Customers maintain electric service. The term includes Customer assistance programs, termination of service protections and policies and services that help low-income Customers to reduce or manage energy consumption in a cost-effective manner.

Universal Service Charge - The charge developed and calculated in accordance with the Universal Service Cost Rider.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

Volunteer Fire Company - A service location consisting of a building, sirens, a garage for housing vehicular firefighting equipment, or a facility certified by the Pennsylvania Emergency Management Agency (PEMA) for fire fighter training. The use of electric service at this service location shall be to support the activities of the Volunteer Fire Company. Any fund-raising activities at this service location must be used solely to support volunteer fire fighting operations. The Customer of record at this service location must be predominately a Volunteer Fire Company recognized by the local municipality or PEMA as a provider of firefighting services.

GENERAL RULES AND REGULATIONS

HOW TO OBTAIN SERVICE/CHANGES TO SERVICE

1. Applications/Contracts

All Applicants desiring any type of service from the Company under this Tariff shall contact the Company and specifically request the type and nature of service.

If more than one Rate Schedule is available for any service, the Company will assist the Customer initially in selecting the Schedule which, on the basis of the Customer's advice to the Company regarding the anticipated service conditions, is most advantageous. If, as a result of a permanent change in the Customer's service conditions, another Rate Schedule becomes more advantageous to the Customer, the Company will, after written notice by the Customer of such change, recommend such other Rate Schedule.

A Non-Residential Applicant for any service under this Tariff may be required to sign an application and/or a contract for electric service. However, the Company may accept an oral application from a Non-Residential Applicant.

The Company shall accept an oral application from a Residential Applicant, except that the Company may require a written application from a Residential Applicant if the Company believes that positive identification is necessary.

The Customer shall inform the Company in advance of any proposed additions to (or decreases in) the Customer's connected electrical load. The Company may require a written application and or contract for changes in load or services.

The minimum term of contracts for any type of electric service under this Tariff shall be as stated in the applicable Rate Schedule(s) or any other provisions of this Tariff. Unless otherwise specified in any particular Rate Schedule or any other provisions of this Tariff, the term of any contract for any type of electric service under this Tariff that requires a contract term of not less than one (1) year shall commence on the date specified by the Company and terminate on the Customer's closest scheduled meter read date on or after twelve (12) months from the commencement date of such contract.

The Company may require, as a condition of the furnishing of service to an Applicant, the payment of any outstanding account in the Applicant's name which accrued within the past four years or for any outstanding account for which the Applicant is determined to be legally responsible and for which the Applicant was properly billed.

GENERAL RULES AND REGULATIONS

1. Applications/Contracts (continued)

The Company may require an Applicant/Customer to make the payment of any outstanding balance or portion of an outstanding balance if the Applicant/Customer resided at the property for which service is requested during the time the outstanding balance accrued and for the time the Applicant/Customer resided at the property not to exceed four years. The Company may establish that an Applicant/Customer previously resided at a property through the use of mortgage, deed, lease information, a consumer credit reporting service, a Financial Summary that provides the names and income of adult occupants of a household, and a web-based tool such as “Accurint” to research Applicant/Customer information.

2. Deposits

Where an Applicant’s/Customer’s credit is not established or the credit of a Customer with the Company has, in the Company’s judgment become impaired, or where the Company deems it necessary, a deposit or other guarantee satisfactory to the Company may be required to be supplied by the Applicant/Customer as security for the payment of future and final bills before the Company shall commence or continue to render any type of electric service to the Applicant/Customer. Deposits required by the Company for Tariff charges shall include unpaid EGS charges that are subject to the Company’s POR.

The Company utilizes a generally accepted credit scoring methodology in range of general industry practice that is based on an applicant or customer’s utility payment history.

The Company may request deposits from Customers taking service for a period of less than thirty (30) days, in an amount equal to the estimated bill for the cost of total services provided by the Company for such temporary period. Deposits may be required by the Company from all other Customers, in an amount that is in accordance with 52 Pa. Code § 56.51.

Deposits for Residential Customers shall be returned to them in accordance with the provisions of the Responsible Utility Customer Protection Act (66 Pa. C.S. §§ 1401-1418) and the provisions of the Commission’s Regulations at 52 Pa. Code Chapter 56, as amended from time to time. Deposits from all other Customers may be held by the Company, in its sole and exclusive judgment, until the Customer discontinues service or the Company determines that the Customer has established a satisfactory payment record. Upon discontinuance of all Company service and payment in full of all charges and financial guarantees, the Company shall refund the deposit or deduct any unpaid amounts from the deposit and refund the difference, if any, to the Customer. The deposit shall no longer accrue interest upon the discontinuance of service.

The interest rate on Residential Customer deposits will be calculated pursuant to The Fiscal Code, as amended annually.

GENERAL RULES AND REGULATIONS

3. Right-of-Way

An Applicant (and/or any existing Customer seeking additional service) requesting service from the Company, at the Applicant's/Customer's own expense, shall provide and grant to the Company a right-of-way, easement and/or permits satisfactory and acceptable to the Company, which by the Applicant/Customer has been cleared of trees and any other vegetation, as may be necessary for the erection and maintenance of the poles, wires and appurtenances, together with such tree and vegetation trimming and removal privileges as required per the Company's vegetation management policies to provide and maintain service.

Such right-of-way, easement and/or permits shall be granted to the Company without charge and shall permit the Company to permanently erect and maintain facilities over, under, through, across and/or along the property owned or controlled by the Applicant/Customer in order to provide electric service to the Applicant/Customer, provided, however, that no new right-of-way, easement and/or permits shall be required if a valid and continuing right-of-way, easement and/or permits with equivalent rights and privileges has already been granted to the Company by such Applicant/Customer or any predecessor in interest.

The Company shall not be obligated to provide any electric service to an Applicant/Customer until the Company has received and/or obtained satisfactory and acceptable to the Company rights-of-way, easements and/or permits from, but not limited to, the Applicant/Customer, applicable Government agencies, railroad owners or other property owners. Any right-of-way, easement or permit fees, either initial or recurring, or other charges in connection with rights-of-way, easements or permits for providing service to an Applicant/Customer, shall be paid for by the Applicant/Customer.

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades

The standard service provided by the Company for delivery of electric energy to a Customer under this Tariff, regardless of delivery voltage, shall be from overhead Distribution Lines, except as noted in any Rate Schedule or other applicable provision of this Tariff. Subject to the requirements of this Tariff, the Company shall extend its Distribution and Transmission Lines to Applicants. Any request for electric service that requires the extension, removal, relocation or change of the Company's existing Distribution and Transmission Lines shall be provided as set forth in this Rule. Applicants requesting a Line Extension shall, at the Company's discretion, execute the Company's Line Extension contract. Any Customer served by a Line Extension completed before the effective date of this Rule 4 shall be subject to the terms and conditions of its existing Line Extension contract and the Company's then- applicable Line Extension tariff, rules and regulations.

a. Line Extensions

(1) Non-Speculative Single-Phase Line Extension

Company Obligations

The Company's engineering layout shall be the sole basis used for determining the design of the Line Extension and/or Service Line. Any additional Line Extension and/or Service Line costs in excess of those costs assumed by the Company under this Tariff shall be borne by the Applicant/Customer. As used in this Rule 4, an overhead span of conductor is approximately equal to 250 feet. The Company shall construct, own and maintain all Line Extensions. The Company shall provide an Applicant, at no charge, up to three (3) spans of conductor, three (3) poles and related material on the Public Right-of-Way for each Line Extension, including the Service Line. The Company shall provide an Applicant, at no charge, one (1) span of conductor and related material on Private Right-of-Way for each Line Extension, including the Service Line, to serve a Permanent Residential Customer. The number of spans provided to an Applicant/Customer at no charge shall be referred to in this Rule 4 as the span allowance.

The Company shall not commence construction of a Line Extension and/or Service Line until completion of all of the following:

1. The Company's receipt and acceptance of an application for electric service.
2. Execution by the Company and the Applicant/Customer of appropriate agreements for electric service and/or Line Extensions, and the payment by the Applicant/Customer of any and all associated costs or charges.

(C) Change

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

- (c) The Applicant/Customer requesting the Line Extension and/or Service Line has furnished to the Company rights-of-way, easements and/or permits on, over, across, under and/or through the Applicant's/Customer's property that are necessary for the construction, maintenance and operation of the Line Extension and/or Service Line in accordance with Rule 3 of this Tariff and which are in such form and substance satisfactory and acceptable to the Company.

The Company shall be under no obligation to construct the Line Extension and/or Service Line in the event it is unable to acquire all necessary rights-of-way, easements and/or permits and other consents from any parties other than the Applicant/Customer, in such form and substance satisfactory and acceptable to the Company.

Applicant Obligations

Where the Non-Speculative Line Extension and/or Service Line exceeds the span allowance, the Applicant/Customer shall make a CIAC or Cash Advance to the Company equivalent to the Company's estimated Direct Labor Costs and Direct Material Costs and/or Contractor Costs for construction of that portion of the Line Extension and/or Service Line which is in excess of the span allowance. All Line Extension and/or Service Line costs in excess of the span allowance shall be charged to the Applicant/Customer.

In the event that an Applicant/Customer makes a Cash Advance to the Company for construction costs in excess of the span allowance, refund(s) shall be made to the initial Line Extension Applicant/Customer for each new Permanent Residential Customer added to the initial Line Extension. The refund(s) shall be calculated by the average cost per foot of the Line Extension in excess of the span allowance. Refunds shall be made only for Customer additions made within five (5) years from completion of the initial Line Extension and the sum of any refund(s) shall never exceed the initial Line Extension Applicant's / Customer's Cash Advance. Any balance from the Cash Advance remaining after five (5) years shall be retained by the Company. In lieu of paying a Cash Advance to the Company, the Applicant/Customer may elect to pay a CIAC to the Company.

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

If the Applicant/Customer requests, and Company approves, Line Extensions and/or Service Lines may be installed underground. Where a Customer requests underground service from overhead distribution facilities, the Company shall install such service upon receipt of a contribution, in the form of a CIAC, from the Customer equal to the amount the underground service costs exceed the overhead service costs. These costs will not be part of any Cash Advance or refund to a Cash Advance. The Company shall own, operate and maintain such underground facilities. In such case, the Applicant/Customer shall provide all necessary conduit, conduit installation, trenching, excavation, backfilling and grading in accordance with Company specifications, and shall bear all costs thereof.

The Applicant/Customer shall perform or arrange and pay for all Company-directed rough grading in accordance with the Company's specifications for underground lines and facilities, as said specifications shall be modified by the Company from time to time.

The Applicant/Customer shall pay the cost of all tree trimming, brush clearance and related activity associated with the establishment of the right-of-way, easement or permit for the Line Extension and/or Service Line in compliance with Rule 3.

If Applicant/Customer requests any deviation from the Company's specifications, the Company may, in its sole and exclusive discretion, approve such request. Any Company-approved deviations from its construction practices shall be at the Applicant's/Customer's sole expense.

(2) **Underground Electric Service in New Residential Developments**

Company Obligations

All Distribution Lines and Service Lines installed within a new residential Development shall be installed underground; shall conform to the Company's construction standards, the specifications set forth in the National Electric Safety Code (NESC) and shall be owned and maintained by the Company. The Company or its agent shall install the necessary service-related facilities that may include the installation of padmount transformers. The Company shall, at the request of the Developer, install underground street lighting lines at the time of the original request for service to the Development or thereafter within the same Development. All street lighting shall be provided in accordance with this Tariff.

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

The Company shall require for Developments which qualify under this Rule 4a(2) (Underground Electric Service in New Residential Developments) and Rule 4a(3), (Speculative Single-Phase and All Three-Phase Line Extensions and Service Lines) a CIAC or Cash Advance from the Applicant covering the Company's total estimated direct and indirect costs associated with providing the Line Extension to the tract of land being developed or within 100 feet of the boundary of Development. This includes, but is not limited to, cost associated with addressing suitability and availability of existing facilities. After the connection of Customers, external to the Development, to the Line Extension, a refund of the Cash Advance shall be made to the Applicant in accordance with Rule 4a(3) (Speculative Single-Phase and All Three-Phase Line Extensions and Service Lines).

The Company shall have the right to perform its own excavating and backfilling. If the Company elects to perform its own excavating and backfilling, there shall be no other charges to the Developer or to any other utility sharing the same trench.

Developer Obligations

The Developer shall pay the cost of providing the Company with a copy of the recorded development plot plan identifying property boundaries and with rights-of-way, easements and/or permits satisfactory and acceptable to the Company for occupancy by distribution, service and street lighting lines and related facilities.

The Developer or its agent shall provide all conduit, conduit installation, excavating, rough grading and backfilling required by the Company and shall meet the Company's specifications as they may be in effect from time to time. The Company upon request shall provide copies of the specifications to the Developer.

The Developer shall pay the Company for any necessary and additional costs incurred by the Company as a result of the following:

- (a) Installation of underground facilities that deviate from the Company's underground construction standards and specifications if such deviation is requested by the Developer and is acceptable to the Company.
- (b) A change in the plot plan by the Developer for electric service after the Company has completed engineering for the project and/or has commenced installation of its facilities.
- (c) Physical characteristics such as, but not limited to, oversized lots or lots with extreme setback.

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

A Subdivision is not required to have underground service. However, should the lot owner or owners in a subdivision desire underground service, such service shall be provided by the Company if such lot owner or owners, at their option, either comply with Rule 4a(1) (Non-Speculative Single-Phase Line Extensions) or 4a(3) (Speculative Single-Phase and All Three-Phase Line Extensions and Service Lines).

If as a result of a Line Extension or any other request that results in an expansion of the Company's facilities, an increase in the Company's facilities, construction of a system upgrade or any other change to or the modification of the Company's electric system, the Applicant/Customer shall pay all costs for such work as specified in this Rule 4.

(3) **Speculative Single-Phase and All Three-Phase Line Extensions and Service Lines**

When the Company is requested to increase capacity, expand facilities or construct Speculative Single-Phase Line Extensions and/or Service Lines or Three-Phase Line Extensions and/or Service Lines, the Company shall determine from the circumstances of each case the nature and level of financing and/or revenue projection required of the Applicant/Customer prior to construction or installation of Company facilities. The Company shall employ a five (5) year revenue projection in order to offset the initial construction costs. The five (5) year revenue projection includes five (5) years of forecasted distribution revenues less certain incremental delivery costs including, but not limited to, distribution operation and maintenance expenses, depreciation expenses, gross receipts taxes, state and federal income taxes, and a reasonable return component. The Company shall require the Applicant/Customer to make (i) a CIAC equivalent to the Company's total estimated costs associated with the construction of facilities necessary to render service in excess of the amount not covered by the revenue projection or (ii) a Cash Advance for the total construction costs to render service. The Company shall refund all or a portion of a Cash Advance previously provided by the Applicant in the event that the Company's revenue analysis for any newly connected Non-Residential Customer indicates that there are revenues in excess of the costs to provide service to that newly connected Non-Residential Customer, within five (5) years from the completion of the initial Line Extension.

Where an application for an overhead Line Extension for a tract of land being developed or proposed to be developed, in whole or in part, for residential, commercial or industrial purposes, not covered by Rule 4a(2), (Underground Electric Service in New Residential Developments) is received from an entity that is not expected to be a Customer, the Company, prior to construction, shall require payment of a CIAC or a Cash Advance from the Applicant covering the Company's total estimated costs associated with the construction of said overhead extension (i) to the tract of land being developed and (ii) within the boundary of the tract of land necessary to serve prospective Customers in the tract.

(C) Change

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

After the connection of a Non-Residential Customer to the Line Extension, a refund of the Cash Advance shall be made to the Applicant in accordance with this Rule 4a(3) (Speculative Single-Phase and All Three-Phase Line Extensions and Service Lines).

Applications for Speculative Single-Phase or Three-Phase Line Extensions and/or Service Lines shall be subject to the provisions of this Tariff.

In addition to the Line Extension costs described above, Customers shall also provide, install and pay for conduit, conduit installation, cable, metering conduit associated with their underground installation, including the Service Line, and such other costs specified in the Company's prevailing handbook.

The Applicant/Customer shall pay all costs as required for compliance with Rule 3.

b. Temporary Service

Temporary installations for Residential and Non-Residential Customers, requiring special service, meter or other work are made at the expense of the customer and shall provide electric service for a defined period, usually less than one (1) year ("Temporary Service"). Temporary Service, such as for construction purposes or exhibits of short duration, etc. shall be installed and removed at the Applicant's/Customer's expense. The Company shall provide the Temporary Service upon application from an Applicant/Customer. The Company shall provide the Temporary Service, provided that the Applicant/Customer reimburses the Company for all costs of installing and removing the service installation, including both material and labor, less the salvage recovered from all materials and equipment removed after termination of service. In all such cases, the Applicant/Customer shall make an advance payment to the Company sufficient to cover the estimated charges for installation and removal of the Temporary Service.

For Temporary Service for residential single-unit house construction where both the temporary Service Line and meter can be transferred to the completed building, the Temporary Service shall be provided by the Company upon the Applicant's/Customer's payment of the Company's estimated costs to provide this service.

c. Relocation of, or Modification to, Company Facilities; Service Interruptions

If as a result of a Line Extension or any other request that results in an expansion of the Company's facilities, an increase in the Company's facilities, construction of a system upgrade or any other change to or the modification of the Company's electric system, the Applicant/Customer shall pay all costs for such work as specified in this Rule 4.

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

Company Obligations

The Company shall remove, relocate or change the Company's facilities or temporarily interrupt service to a Customer's premises, upon the Customer's request, where such removal, relocation, change or interruption is acceptable to the Company.

(1) Pole Removal or Relocation for Residential Customers

The Company shall provide the Residential Customer with an estimate of the costs of removing, relocating, changing or interrupting the Customer's service, and the Residential Customer shall pay that amount to the Company prior to performing the work.

The Company shall bill the Residential Customer based upon the Contractor Costs and/or Direct Labor and Direct Material Costs associated with the removal, relocation or change of distribution facilities or interruption, less an amount equal to any maintenance expenses avoided as a result of such work.

(2) Relocation of, or Modification to, Company Facilities for Non-Residential Customers

When requested or required by the action of a customer or a third party, relocation of Company facilities, except those covered under Section a of this Rule, the Company may request a Non-Residential Customer or other person or entity to pay to the Company in advance the estimated cost to perform such work. The Company shall bill Non-Residential Customers or other person or entity the total cost of the work, including the total direct and indirect costs.

Customer Obligations

A Customer desiring the removal, relocation or change of Company facilities or interruption shall submit a request to the Company.

The Company may accept or reject said request in its sole and exclusive discretion. If the Company accepts said request, the Customer shall pay in advance the Company's total estimated cost for any Customer requested temporary interruption in the Customer's service due to construction, maintenance or other activities.

All Customers or other parties that request the removal, relocation or change of Company facilities shall furnish, without expense to the Company, satisfactory and acceptable to the Company rights-of-way, easements and/or permits for the construction, maintenance and operation of the relocated facilities.

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

Non-Residential Property Owner

A non-residential property owner shall not be relieved or excused from paying all costs associated with the relocation or modification of the Company's facilities or temporarily interrupt electric service to a Non-Residential Customer's property under this Rule 4(c) if such relocation or modification of Company facilities or temporary service interruption is the result of any order, rule, regulation or other direction to said property owner from any governmental or public authority.

5. Taxes on Applicant/Customer Advances

Any Applicant/Customer advance or other like amount received from an Applicant/Customer under this Tariff, under any contract executed under this Tariff or any other prior tariff shall constitute taxable income to the Company as defined by the Internal Revenue Service and shall be increased to include a payment by the Applicant/Customer equal to the applicable taxes. Such payment for taxes associated with such Applicant/Customer advance shall provide for the effect of current tax obligations offset by the present value of future tax deductions associated with the facility(ies) to be provided by the Company. The discount rate to be used for present value calculations shall be the Company's Allowance for Funds Used During Construction ("AFUDC") rate adjusted to a net of tax basis. Payments for taxes associated with Applicant/Customer advances shall not be discounted since any refunds of Applicant/Customer advances shall include a pro rata refund of amounts previously collected for applicable taxes.

6. Proof of Inspection

The Company will not connect or furnish electric service to or for completed construction, addition, alteration, repair of a building, electric service upgrade or electric service disconnected for greater than twelve months unless a written certificate of approval, satisfactory to the Company, has been received from a competent inspection agency authorized to perform this service in the specific locality in which service is to be provided.

GENERAL RULES AND REGULATIONS

7. Wiring, Apparatus and Inspection

Company Obligations

The Company shall install and maintain the transformers and Service Lines it deems necessary to provide for secondary service, unless specified otherwise in an applicable, valid and binding agreement. All equipment/facilities supplied by the Company shall remain its exclusive property and may be removed, in the Company's sole discretion, after termination of service for whatever cause.

The Company shall extend only one service lateral to a Customer's premises and install one (1) meter except where, in the Company's sole judgment, special conditions warrant the installation of additional facilities. Any type of service supplied by the Company to the same Customer at other points of delivery shall be metered and billed separately.

The Company shall repair and maintain any facilities/property it has installed on a Customer's premises. However, the Customer shall pay the full cost of inspection, repairs and/or replacement of all such facilities/property that may be damaged due to a Customer's negligence. No one shall break any seals or perform any work on any Company facilities including, but not limited to, meters without first receiving the Company's consent and approval.

Applicant/Customer Obligations

Electric service installations shall be in accordance with the National Electrical Code, and all applicable local, state and federal codes, statutes and regulations, except as modified by the Company's then-applicable handbooks, booklets or other documents covering such installations, as they may be amended by the Company from time to time. A copy of the Company's requirements for electric service installations is available on the Company's website. The Company shall not be responsible for any injury or damage which may result from defects in wiring or devices on the customer's premises, provided, however, the Company may, without the assumption of any liability, connect a Customer's installation upon the filing of a proper application for inspection with the authority having jurisdiction, specifically reserving the right to disconnect said service if the said installation, on final inspection, proves defective and the customer, after reasonable notice, shall fail or refuse to rectify the said defects. If, on existing installations, there is reasonable doubt as to the safety of existing electrical equipment or wiring, the Company shall require, as a condition to furnishing service, that the service be inspected and approved by a qualified inspector in accordance with the National Electrical Code.

GENERAL RULES AND REGULATIONS

7. Wiring, Apparatus and Inspection (continued)

In the event that the Company is required by any state, federal or local governmental or public authority to place or relocate all or any portion of its facilities, including, but not limited to, mains, wires or services, poles or underground feeders, the Applicant/Customer shall, without cost or expense to the Company, change the location of the Applicant's/Customer's point of delivery to a point specified by the Company.

Upon the Company designating a point of delivery at which its service line will terminate, the Applicant/Customer shall provide, at its sole cost and expense, a place suitable to the Company for the installation of metering and all other electric facilities needed for the supply of electric energy by the Company or an EGS. Meters shall be located on the outside wall of a building as near as possible to the service entrance or under certain circumstances, when approved by the Company, inside of a building.

The Company may refuse to connect with any Applicant's/Customer's installation or to make additions or alterations to the Company's service connection when such installation is not in accordance with the National Electrical Code, and all applicable local, state and federal codes, statutes and regulations, and where a certificate approving such installations, additions or alterations has not been issued by (i) an electrical inspection authority contained on a list of such authorities maintained by the Pennsylvania Department of Labor and Industry or (ii) any city or county inspection entity having exclusive authority to make electrical inspections in that area.

When a Customer's facilities or use of equipment having operating characteristics that adversely affects or has the potential to adversely affect, in the Company's sole judgment, the Company's electric system, the Customer shall take corrective action at its sole expense as may be directed by the Company. Unless corrective action is taken, the Company is under no obligation to serve or to continue to serve such Customers.

Each Applicant/Customer shall provide to the Company such service information described in Rule 1 of this Tariff. The Applicant/Customer shall be responsible and liable to the Company for any damages resulting from the Customer's failure to provide such service information.

The Company will require the Customer to maintain a Power Factor in the range of 85% (lagging) to 100% for secondary, primary and sub transmission service and 97% (lagging) to 99% (leading) for transmission service, coincident with the Customer's maximum monthly peak demand and to provide, at the Customer's expense, any corrective equipment necessary in order to do so. The Company may inspect the Customer's installed equipment and/or place instruments on the premises of the Customer in order to determine compliance with this requirement, as deemed appropriate by the Company. The Company may charge the Customer the Company's installation cost incurred for corrective devices necessary for compliance with this provision. The Company is under no obligation to serve, or to continue to serve, a Customer who does not maintain a Power Factor consistent with the parameters set forth in this provision.

GENERAL RULES AND REGULATIONS

8. Metering

Company Obligations

The Company owns, maintains, installs and operates a variety of meters, and related equipment designed to measure and record Customers' consumption and usage of all services provided under this Tariff. The Company may, in its sole and exclusive discretion, install such meters and related equipment it deems reasonable and appropriate to provide service to Customers under this Tariff. The Company may, in its sole and exclusive discretion, install such special metering equipment as may be requested by a Customer, subject to the Customer paying all of the Company's incremental material, labor, overheads and administrative and general expenses relating to such facilities. Where additional metering services and the associated costs for the additional metering services are contained within this Tariff, those costs shall also be applicable.

The Company shall conduct inspections and tests of its meters in accordance with prudent electric practices and as otherwise prescribed by all applicable Commission regulations.

The Company's grandfathered advanced meters, meter-related devices or networks are contained in the Pennsylvania Public Utility Commission's Advanced Meter Catalog.

GENERAL RULES AND REGULATIONS

8. Metering (continued)

Customer Obligations

The Customer shall install metering equipment, other than meters, in accordance with the requirements specified by the Company as amended from time to time.

Any Customer requesting a test of its meter(s) shall pay such fee(s) as established or approved from time to time by the Commission. If a tested meter does not meet Commission accuracy standards, the fee shall be returned to the Customer and the meter shall be repaired or replaced.

If requested by a Customer or Customer's designated agent, the Company may elect to supply near real time communication of raw data directly from the meter in a format not provided from the Company's standard metering equipment. All costs for providing near real time communication of raw data directly from the meter in a format not provided by the Company's standard metering equipment shall be paid by the Customer. If a Customer's, or Customer's designated agent subsequent consumption of kilowatts, kilovars and/or kilowatt- hours increases as a result of interruptions in the supply of raw data in any format due to, among other things, power outages or equipment failure which prevents the supply of raw data in any format, the Company shall not be responsible or liable, in damages or otherwise, for resulting increases in the Customer's bill.

If requested by a Customer, the Company may elect to provide metering to a service location other than what is presently installed or otherwise proposed to be installed by the Company at that location. All costs for special metering facilities provided by the Company, including, but not limited to, all material, labor, overheads and administrative and general expenses, shall be billed to and paid by the Customer.

The Company owns and installs the appropriate metering, along with an available metering communication technology, necessary to bill the Customer according to tariff provisions. Where the selected metering utilizes a communication technology not enabled by smart metering, the Customer is responsible for providing the communication link per the Company's specifications or shall pay the Company any and all expenses for providing communications.

BILLING CONSIDERATIONS

9. Access to Customer Premises

The Company shall have the right to construct, operate and/or maintain any and all facilities it deems necessary to render electric service (including, but not limited to, billing and meter reading) to the Customer upon, over, across and/or under lands owned or controlled by the Customer. Each Customer shall grant the Company's employees or agents access to their premises at all reasonable times for any and all purposes relating to the supply of electric energy including, but not limited to, reading meters, testing or inspecting the Customer's wiring and connected load, repairing, removing or exchanging any or all equipment belonging to the Company, and for the purpose of removing the Company's property and/or facilities upon the termination of any applicable contract or the discontinuance of service from whatever cause.

GENERAL RULES AND REGULATIONS

10. Meter Reading and Rendering of Bills

a. Meter Reading

- (1) Meters shall be read and bills for service shall be rendered monthly by the Company based upon its meter reading and billing schedule, except as otherwise provided in this Tariff. The Company reserves the right to read meters in all or any part of its service area on bi-monthly schedules for residential customers consistent with Chapter 56 of the Commission's regulations, and quarterly for other rate classes, and to render standard bills for the recorded use of service based upon the time interval between meter readings. In addition, the Company may elect to read meters in all or any part of its service area less frequently than on a quarterly schedule and to render standard bills for the recorded use of service based upon the time interval between meter readings for (i) General Service Customers with constant use patterns such as, but not limited to, billboards, traffic signals, and pumps, and (ii) Seasonal Customers such as, but not limited to, camps and cottages.
- (2) At a Customer's request, not more than one (1) time per calendar year, the Company shall provide at no cost to the Customer, the Customer's historical billing data for the most recent twelve (12) months for which such data is available. If a Customer requests billing data (i) for a period earlier than the most recent twelve (12) months for which the data is available or (ii) in greater detail than normally maintained by the Company and provided to Customers, the Company may provide such additional data to the Customer, reserving the right to charge Customers an additional amount for historical billing beyond the most recent twelve (12) months to offset the costs of providing the service.

b. Rendering of Bills

(1) Estimated Bills

When meters are read on other than a monthly schedule, the Company may render estimated monthly bills to Customers for the periods when meter readings are not obtained, and such bills shall be due and payable by each Customer upon presentation by the Company, subject to the Company's standard payment terms.

The Company will accept Customer-supplied meter readings in lieu of an estimated meter reading by telephone or through the Company's internet website. If the Customer-supplied reading is received by the Company within the timeframe prescribed on the customer's monthly bill, the charges for such month will be computed from the Customer-supplied meter reading instead of by estimate. The Company will adjust estimates of bills for changes in conditions of which it has been notified in advance by a Customer.

GENERAL RULES AND REGULATIONS

10. Meter Reading and Rendering of Bills (continued)

When interim monthly bills are not rendered by the Company, a Customer, at its option, may voluntarily pay the Company its own estimate of an interim monthly bill, and such payment shall be shown by the Company as a credit on the next standard bill rendered to that Customer.

In the event the Company is unable to gain access to the meter location to obtain readings, it may, at its option, estimate the amount of electric service supplied based upon the Customer's past usage or, if no prior Customer usage is available, the past usage at the service location, and render an appropriate bill, which shall be paid in accordance with the Company's payment terms specified in this Tariff. Any bills covering subsequent meter readings shall reflect any adjustment due to under- or over-estimation, or any unusual circumstances known to have affected the quantity of service used by the Customer or consumed at the premises.

The Company shall bill a Customer for energy used when, during any current or prior periods, a Customer's meter fails to correctly register the amount of electricity consumed. The amount of the bill or adjustments to prior bills shall be estimated by the Company, giving due consideration to the amount of use for the periods preceding and subsequent to such defective registration(s) by the meter.

(2) Summary Billing

Upon a Customer's request and the Company's approval, a Customer with multiple accounts may receive Summary Billing. Summary Billing may be permitted by the Company in those cases where read and due dates of the multiple accounts allow for Summary Billing without adversely affecting the timely payment of bills and where Summary Billing does not have an adverse financial impact on the Company. The Company may charge Customers an additional amount for Summary Billing to offset any actual or potential adverse financial impact on the Company. A single due date for accounts that are summary billed shall be established by the Company and provided to the Customer. Summary Billing shall not commence unless and until the Customer agrees to the due date established for such Summary Billing.

(3) Special Billing

The Company shall consider all requests from Customers to deviate from the Company's standard billing practices and procedures ("Special Billing"), including those described in this Tariff. The Company may agree to provide Special Billing to a Customer, subject to such terms and conditions as the Company may prescribe including, but not limited to, payment by the Customer of all costs associated with the Company providing such Special Billing.

GENERAL RULES AND REGULATIONS

10. Meter Reading and Rendering of Bills (continued)

(4) Equal Payment Plan

The Equal Payment Plan (EPP) for Residential Customers is designed to make monthly payments consistent throughout an entire year, leveling out seasonal highs and lows. At the request of a Delivery Service Residential Customer, the Company shall estimate the Customer's Delivery Service Charges for a twelve (12) month period. The EPP is calculated by adding the total of the dollars invoiced for, at a minimum, the previous 355 days. This amount is divided by the number of days in the twelve-month invoice history, the result of which is then multiplied by 30.4. These amounts are reviewed every three months. Customer's EPP payment amounts are adjusted if the actual cost of service is lower or higher than the monthly estimated amount where: the percent difference is greater than or equal to 25% OR the dollar difference is greater than or equal to \$10. The review process occurs automatically during the invoice process in the appropriate month. If the review results in a change of the EPP amount, the information will be placed on the invoice advising the customer of the new amount and the next month's invoice will reflect the new amount. During the twelfth month, the anniversary bill will be presented. An information box will be placed on the invoice advising the Customer of the new amount. The Customer is responsible for the current EPP charge plus the difference in the EPP plan. A resulting reconciliation amount exceeding One-Hundred Dollars (\$100.00) will be amortized consistent with applicable regulations upon request of the Customer. If a credit exists at the true-up month, it will be cleared against the current month amount. If a Customer fails to pay an outstanding bill by the time its next monthly bill is rendered, the Company may terminate that Customer's Equal Payment Plan arrangements.

GENERAL RULES AND REGULATIONS

10. Meter Reading and Rendering of Bills (continued)

The Company shall make available the Equal Payment Plan for Default Service Charges and Delivery Service Charges for Federal Department of Housing and Urban Development (“HUD”) financed housing during the time that such housing is either owned by HUD or subject to a first mortgage held or guaranteed by that agency which is (i) master metered and (ii) has electrically heated multi-family dwelling units. All provisions specified in this Rule 10b(4) for Equal Payment Plans for Default Service and Delivery Service Residential Customers shall apply to such housing.

(5) Combined Billing

Residential Customers with both metered Residential Service and private Outdoor Lighting Service may request to receive Combined Billing from the Company for the two services.

Combined Billing for Non-Residential Customers shall be restricted as stated in the applicable provisions of this Tariff.

(6) Consolidated Billing

A Delivery Service Customer that has contracted with an EGS shall receive Consolidated Billing from the Company unless the Customer requests bills only for Delivery Service Charges.

(7) Minimum Charge

Each Rate Schedule of this Tariff applicable to Residential and Non-Residential Customers shall specify the Minimum Charge applicable to all service and Customers taking service under such Rate Schedule.

(8) Transformer Losses Adjustment

The Company may, at its option, meter its service at Primary Voltage of Company- owned transformers or at the Secondary Voltage of Customer-owned transformers. In such cases, the applicable demand and energy charges shall be increased (in the case of metering at Secondary Voltage) or decreased (in the case of metering at Primary Voltage) by two and one-half percent (2.5%) to compensate for transformer losses. PSU Rate District is not subject to Transformer Loss Adjustment with their current transformer configuration.

GENERAL RULES AND REGULATIONS

10. Meter Reading and Rendering of Bills (continued)

(9) Power Factor/kilovar Billing

Billing for Power Factor or kilovars, whichever is applicable, shall be in accordance with the Customer's applicable Rate Schedule or other provisions of this Tariff. The Power Factor used for billing purposes shall be rounded to the next highest whole percent, unless otherwise stated in the Customer's applicable Rate Schedule or other provisions of this Tariff.

(10) Billing for Vandalism, Theft or Deception

In the event that the Company's meters or other equipment on the Customer's premises have been tampered or interfered with by any means whatsoever, resulting in improper or non-registration of service supplied, the Customer being supplied through such equipment shall pay to the Company the amount the Company estimates is due for service used but not registered on the Company's meter, and the cost of any repairs or replacements, inspections and investigations relating thereto including, but not limited to, all administrative expenses associated with the investigation(s) (e.g., Legal, Accounting/Billing, etc.). Under these circumstances, the Company may at its option terminate its service immediately and/or require the Customer to pay all costs correcting any and all unauthorized conditions at the premises. In the event service has been terminated under these circumstances it shall not be restored to the Customer's premises until: (i) the Customer has a certificate of compliance with the provisions of the National Electric Code and the regulations of the National Fire Protection Association has been issued by the municipal inspection bureau or by any Company-accepted inspection agency, (ii) the Customer has complied with all of the Company's requirements and (iii) the Customer pays the Company a reconnection fee and deposit.

In the event that a Customer knowingly and willfully obtained service for itself or for another by creating or reinforcing a false impression, statement or representation and fails to correct the same, the Company shall immediately correct the account information in question and issue an adjustment for all current or previous amounts. The Customer shall be required to show proof of identity and sign an agreement for payment of all electric service received, plus any and all costs and administrative expenses associated with any investigation(s) (i.e., Legal, Accounts/Billing, etc.) which shall be added to their account. The Customer shall have three (3) business days in which to provide proof of identity. The Company may terminate a Customer's electric service if the Customer fails to provide such proof of identity within the aforementioned time period.

(11) Billing Errors

When the Company provides billing for Competitive Energy Supply on behalf of an EGS, the Company shall not be responsible for billing errors resulting from incorrect price information received from an EGS.

GENERAL RULES AND REGULATIONS

11. Payment of Bills

Except as otherwise provided in the Tariff, bills for service shall be rendered monthly based upon the Company's read and billing schedule and are due and payable by the Customer to the Company upon presentation by the Company for service furnished during the preceding period.

Remittances mailed by the Customer for the amount(s) due shall be accepted by the Company as tendered within the period to avoid late payment charges if such payment is received by the Company no more than five (5) days after the due date of the bill.

These provisions shall also apply, as appropriate, to Customers receiving Consolidated Billing. However, it is limited to the Basic services portion of the consolidated bill. Basic services shall have the meaning as defined in 52 Pa. Code § 54.2. The applicability of this section is also subject to consumer protections ordered by the Commission.

a. Due Dates

For Residential Customers, bills are due and payable to the Company on or before twenty (20) days from the date of mailing of the bill to said Customer. Non-Residential Customers' bills are due and payable to the Company on or before fifteen (15) days from the date the bill is mailed to said Customer.

Upon the request of a Residential Customer sixty (60) years of age or older or a Residential Customer receiving Social Security or an equivalent monthly pension payment, the Company may extend the due date of such Customer's bill from twenty (20) days to thirty (30) days upon such verification of the Customer's eligibility for payments as the Company deems reasonably necessary.

The following shall be allowed thirty (30) days for payment of their bills at net rates (i) local governmental bodies (including school districts), (ii) the Commonwealth of Pennsylvania, and (iii) agencies of the Federal Government.

A Customer's failure to receive a bill shall not be construed or deemed, under any circumstances, to be a waiver of any of the provisions of this Tariff. A Customer's bill shall be overdue when not paid on or before the due date indicated in the bill.

b. Late Payment Charges

Late payment charges shall be applied to Default Service Charges, EGS charges that are subject to the Company's POR and Delivery Service Charges. The Company will apply late payment charges to EGS charges that are not subject to the Company's POR at the EGS's request when it is performing billing services for the EGS.

GENERAL RULES AND REGULATIONS

11. Payment of Bills (continued)

A Residential Customer's overdue bill shall be subject to a late payment charge of one and one-half percent (1.5%) interest per month on the overdue balance of the bill. A Non- Residential Customer's overdue bill shall be subject to a late payment charge of two percent (2.0%) interest per month on the overdue balance of the bill. Interest charges shall be calculated by the Company on the overdue portions of the bill and shall not be charged against any sum that falls due during a current billing period. At the Company's option, the interest per month associated with the late payment charge for Residential Customers may be reduced or eliminated in order to facilitate payment of bills under dispute.

c. Allocation of Payments

All payments made by or on behalf of a Customer shall be applied to a Customer's account in accordance with the Commission's payment posting rules and applicable Regulations including the Company's Electric Generation Supplier Coordination Tariff on file with the Commission.

d. Delinquent Accounts

A Customer's account is delinquent when not paid in full by the due date stated on the bill or otherwise agreed upon by the Customer and the Company. The Company shall pursue collections of outstanding residential delinquent account balances in accordance with applicable law and Commission regulations. Termination of service will occur only for non-payment of undisputed delinquent accounts associated with the Company's regulated charges, which shall include EGS charges subject to the Company's POR.

The Company will have the ability to terminate service to a Customer for the Customer's non-payment of EGS Basic Electric Supply charges incurred after January 1, 2011 in the same manner and to the same extent that the Company could terminate service to such a Customer for non-payment of EDC charges. Residential Customer's termination will be subject to the consumer protections included in Chapter 14 of the Public Utility Code, 66 Pa. C.S. § 1401, et. seq., and Chapters 55 and 56 of the Commission's regulations, 52 Pa. Code §§ 55.1 and 56.1 et. seq., and/or other applicable regulations as may change from time to time. The POR is only available as long as the Company is able to terminate service to Customers under Chapter 14 of the Public Utility Code, 66 Pa. C.S. § 1401, et. seq., and Chapters 55 and 56 of the Commission's regulations, 52 Pa. Code §§ 55.1 and 56.1 et. seq., and/or other applicable regulations as may change from time to time.

In the case of non-payment of a Customer's undisputed delinquent account applicable to the Company's charges, the Company may terminate its electric service and remove its equipment in accordance with applicable law and Commission regulations. The Company shall condition restoration of service on payment of EGS charges subject to the Company's POR.

GENERAL RULES AND REGULATIONS

11. Payment of Bills (continued)

A Residential Customer who has elected to receive Combined Billing for metered Residential Service and Outdoor Lighting Service shall be subject to 52 Pa. Code, Chapter 56 of the Commission's regulations and be treated as a single residential account.

e. **Winter Termination – Determining Income Eligibility for Winter Termination**

To determine if a Customer exceeds the 250% federal poverty level threshold, the Company will utilize financial information provided by the Customer. The Company may elect to send to the Customer an income verification form for completion and return.

12. Administrative Charges

a. **Dishonorable Check Charges**

(C)

If a check or electronic transfer of funds received by the Company in payment of a Customer's account is returned unpaid or denied to the Company by the Customer's bank, a Fifteen Dollar (\$15.00) charge for the returned check shall be added by the Company to the Customer's account and the Customer shall pay this amount to the Company in addition to all other applicable charges.

(C)

b. **Reconnect Charges**

A Residential Customer who requests a disconnection and reconnection of service at the same location within a twelve (12) month period shall pay the Company a reconnect charge equivalent to the monthly minimum charge stated in the Customer's applicable Rate Schedule or other Tariff provision multiplied by the number of months between the disconnect and reconnect period, or the minimum reconnect charge stated in this Rule 12c, whichever is greater.

Every Residential Customer that requests a connection or a reconnection shall pay the Company a fee of Fifteen Dollars (\$15.00).

(C)

Every Non-Residential Customer shall pay the Company a reconnection fee/charge that is the higher of (i) the Residential Customer reconnect fees/charges specified in this Rule 12c or (ii) the Company's actual cost for reconnection of that particular Non- Residential Customer.

(C) Change

GENERAL RULES AND REGULATIONS

13. Determination of Demand

A Customer's active and/or reactive demand (if applicable) shall be measured by a meter acceptable to the Company registering the rate of energy flow and reactive energy flow during a specified time interval during each billing period. If, for any reason, the Company is unable to supply the Customer kilowatt or kilovar meters, the Company may, at its option, determine the Customer's use by means of periodic kilowatt or kilovar measurements or estimates.

INDIVIDUALIZED SERVICES

14. Individualized Contracts

The Company, at its sole discretion, may enter into an Individualized Contract with a Non- Residential Applicant/Customer. If requested by the Company, the Non-Residential Applicant/Customer shall provide to the Company, or at the Company's option, to an agent representing the Company, all information and records necessary to evaluate the request for an Individualized Contract. All costs billed by the agent to the Company shall be paid by and the responsibility of the Non-Residential Applicant/Customer.

The terms and conditions of Delivery Service in each Individualized Contract shall be as mutually agreed upon between the Company and the Non-Residential Applicant/Customer. When fully executed, the Company may, in its sole discretion, request Commission approval thereof. The effective date of an Individualized Contract, filed with the Commission, shall be no less than ninety (90) days after the date of its filing with the Commission. The rates for each Individualized Contract shall be (i) established mutually by the Company and Non- Residential Applicant/Customer on a case-by-case basis and (ii) designed to recover at a minimum all of the Company's appropriate incremental costs of the service and a contribution to its fixed costs.

The Individualized Contract shall contain all service terms and conditions and the rates and charges to be paid for service rendered.

The Individualized Contract may be terminated by the Company if an eligible Non- Residential Customer's bills are not paid when due as specified in this Tariff.

GENERAL RULES AND REGULATIONS

14. Individualized Contracts (continued)

In the event that any Individualized Contract is terminated by the Company or Non- Residential Applicant/Customer under the conditions specified in the contract, the Non- Residential Applicant/Customer shall subsequently be eligible for service under the standard Tariff Rate Schedule for which it qualifies.

The Company may modify or discontinue the provisions of this Rule 14 at any time, subject to any orders of the Commission. Unless otherwise ordered by the Commission, any Individualized Contracts in effect prior to any such modification or discontinuance of this Rule 14 shall remain in effect under the term and conditions specified in the applicable contract.

All applicable riders are chargeable to a Customer with an Individualized Contract and will be calculated and billed to the Customer using the same formula that would otherwise be applied under the Customer's applicable standard tariff rate schedule.

15. Company Facilities, Services and Products

The Company may furnish, at its sole discretion and upon an Applicant's/Customer's request, special, substitute, emergency repairs or additional facilities, services or products to such Applicant/Customer. When the Company provides facilities, services or products not normally supplied to an Applicant/Customer, or when the estimated or actual cost of such individualized, substitute, or additional facilities, services or products exceeds the estimated costs of the standard facilities, services or products that normally would be supplied by the Company without special charge, the Company may require the Applicant/Customer to enter into special agreement(s) ("Specialized Contracts") and may establish minimum charges and facilities charges. The Company may offer to Customers additional services or products that may be applicable to more than one Customer. At a minimum, charges under this Rule 15 shall be established by the Company on a case-by-case basis and shall be sufficient to recover all of its appropriate incremental costs of the service and a contribution to its fixed costs.

The Company may modify or discontinue the provisions of this Rule 15 at any time, subject to any Commission orders. Unless otherwise ordered by the Commission, any Specialized Contracts in effect prior to any such modification or discontinuance of this Rule 15 shall remain in effect under the term and conditions specified in the contract.

GENERAL RULES AND REGULATIONS

16. Auxiliary Power Sources and Readiness to Serve

Service to a Customer, any part of whose electric requirements are provided by other than Company-owned facilities, and where the Company supply can be substituted for that of the Customer, will be supplied only under the provisions of this rule.

The maximum demand in kilowatt and power factor which the Company is obligated to supply shall be determined by agreement between Customer and Company.

In case the maximum demand in kilovolt-amperes which the Company is obligated to supply is less than the Customer's maximum demand as estimated by the Company, the Company may require the Customer to limit his demand to the load which the Company is obligated to supply by means of a load limiter to be furnished, installed, and maintained by the Customer, approved, set, and sealed by the Company.

The Customer shall not at any instant operate any source of supply in parallel with the Company's service without written permission from the Company.

Monthly billing will be under the provisions of the rates in conjunction with which this rule is employed.

The Customer shall reimburse the Company for all loss or damage sustained by the Company as a result of the Customer's use of the Company's service under the provisions of this rule.

17. Interconnection, Safety & Reliability Requirements

In order to assure the integrity and safe operation of the Company's system and to permit the continuation of reliable service to other Customers, the following requirements and standards apply to all types of Generating Facilities, including customer owned generation, desiring to interconnect with the Company's system.

All generation operations shall be performed in a safe, reasonable and competent manner in accordance with prudent electric practices in order to, among other things, preserve and protect the Company's electric system.

All Generating Facilities shall submit a written application to the Company for acceptance of interconnected operation of their facilities with the Company's system prior to engaging in such interconnected operations. The Company may require, among other things, the following as part of any application submitted by an Applicant/Customer for service under this Rule 17:

- a. Plans, specifications and location of the proposed installation.
- b. Single line diagrams and details of the proposed protection schemes.

GENERAL RULES AND REGULATIONS

17. Interconnection, Safety & Reliability Requirements (continued)

- c. Instruction manuals for all protective components.
- d. Component specifications and internal wiring diagrams of protective components, if not provided in instruction manuals.
- e. Generator data required to analyze fault contributions and load current flows including, but not limited to, equivalent impedances, time constants and harmonic distortions.
- f. The rating of all protective equipment if not provided in instruction manuals.
- g. All such other information that may be required by the Company.

Paralleling Customer generation with the Company's system shall be permitted only upon the written consent of the Company.

EMERGENCY CONDITIONS

18. Load Control

Whenever the demands for electric power on all or part of the Company's system exceed or threaten to exceed the capacity then actually and lawfully available to supply such demands, or whenever system instability or cascading outages could result from actual or expected transmission overloads or other contingencies, or whenever such conditions exist in the system of another public utility or PJM control area with which the Company's system is interconnected and cause a reduction in the capacity available to the Company from that source or threaten the integrity of the Company's system or when communicated by PJM per established policies and standards, a load emergency situation exists. In such case(s), the Company shall take such reasonable steps as the time available permits or as directed by PJM to bring the demands within the then-available capacity or otherwise control load. Such steps shall include, but shall not be limited to, reduction or interruption of service to one or more Customers, in accordance with the Company's procedures for controlling load.

GENERAL RULES AND REGULATIONS

19. Energy Conservation

Whenever events occur which actually result or, in the judgment of the Company or PJM, threaten to result in a restriction of the fuel supplies available to generators that supply energy to the PJM markets, such that the amount of electric energy which the Company is able to supply is or shall be adversely affected, an emergency energy conservation situation exists.

In the event of an emergency energy conservation situation, the Company shall take such reasonable measures as it believes necessary and proper to conserve available fuel supplies. Such measures may include, but shall not be limited to, reduction, interruption, or suspension of electric service to one or more of its Customers or classes of Customers in accordance with the Company's procedures for emergency energy conservation.

MISCELLANEOUS PROVISIONS

20. Discontinuance

The Company may terminate any service provided under this Tariff and remove its equipment on (i) required notice in case of a Customer's non-payment of a delinquent bill or a violation of the provisions of this Tariff or (ii), without notice, in situations which endanger or may endanger the safety of any person or property or may prove harmful to the Company's energy delivery system. Failure by the Company at any time to exercise its rights shall not be deemed a waiver thereof. Termination of service will occur for non-payment of undisputed delinquent bills associated with the Company's regulated charges, which shall include EGS charges subject to the Company's POR.

For Residential Customers, the Company may terminate service under any of the following circumstances (i) unauthorized use of the service delivered on or about the affected dwelling (ii) fraud or material misrepresentation of the Customer's identity for purpose of obtaining service (iii) tampering with the Company's meters or other equipment (iv) violating the Tariff provisions in a manner that endangers the safety of a person or the integrity or operation of the Company's facilities.

Where a Residential Customer has elected to receive Combined Billing for metered Residential Service and Outdoor Lighting Service, both services shall be subject to the Commission's Standards and Billing Practices for Residential Utility Service, 52 Pa. Code, Chapter 56, as a single residential account for all purposes including, but not limited to, discontinuance of service.

The Company may discontinue the supply of service to a particular Customer to the extent (and as may be) required to comply with any governmental rule, regulation, statute, order or directive. Verbal or written orders of police, fire, public health or similar officers, given in the performance of their duties, shall also permit the discontinuance of service under this Rule 20.

GENERAL RULES AND REGULATIONS

20. Discontinuance (continued)

The Company may at any other time suspend the supply of electrical energy to any Customer for the purpose of making repairs, changes or improvements on any part of its system. When such suspension is planned in advance, prior notice of the cause and expected duration of the suspension shall be given to the extent practicable to Customers who may be affected.

21. Service Continuity: Limitation on Liability for Service Interruptions and Variations

The Customer, by accepting service from the Company, assumes responsibility for the safety and adequacy of the wiring and equipment installed by the Customer. The Customer agrees to indemnify and save harmless the Company from any liability which may arise as a result of the presence or use of the Company's electric service or property, defects in wiring or devices on the Customer's premises, or the Customer's failure to comply with the National Electrical Code.

The Company does not guarantee a continuous, uninterrupted, or regular supply of electric service. The Company may, without liability, interrupt or limit the supply of electric service for the purpose of making repairs, changes, or improvements in any part of its system for the general good of the service or the safety of the public or for the purpose of preventing or limiting any actual or threatened instability or disturbance of the system. The Company shall not be liable for any damages due to accident, strike, storm, lightning, riot, fire, flood, legal process, state or municipal interference, or any other cause beyond the Company's control.

In all other circumstances, unless caused by the willful and/or wanton misconduct of the Company, the liability of the Company to Customers or third parties for all injuries and damages, direct or consequential, including damage to computers and other electronic equipment and appliances, or loss of business, profit or production caused by variations or interruptions in electric supply, high or low voltage, spikes, surges, single phasing, phase failure or reversal, stray voltage, neutral to earth voltage, equipment failure or malfunction, response time to electric outages or emergencies, or the non-functioning or malfunctioning of street lights or traffic control signals and devices shall be limited to Five Hundred Dollars (\$500) for residential customers and Two Thousand Dollars (\$2,000) for commercial and industrial customers. In no case shall the Company's aggregate liability for multiple claims arising from a single alleged negligent act, incident, event, or omission exceed Two Hundred Thousand (\$200,000). The Company's actions that are in conformance with electric system design, the National Electrical Safety Code, or electric industry operation practices shall be conclusively deemed not to be negligent. A variety of protective devices and alternate power supply equipment that may prevent or limit such damages are available. Due to the sensitive nature of computers and other electronically controlled equipment, the Customer, especially three-phase Customers, should provide protection against variations in supply.

To the extent applicable under the Uniform Commercial Code or on any theory of contract or products liability, the Company disclaims and shall not be liable to any Customer or third party for any claims involving and including, but not limited to, strict products liability, breach of contract, and breach of actual or implied warranties of merchantability or fitness for an intended purpose.

GENERAL RULES AND REGULATIONS

21. Service Continuity: Limitation on Liability for Service Interruptions and Variations (continued)

If the Company becomes liable under Section 2806(g) or 2809(c) of the Public Utility Code, 66 Pa. C.S. §§ 2806(g) and 2809(f), for Pennsylvania state taxes not paid by an Electric Generation Supplier (EGS), the non-compliant EGS shall indemnify the Company for the amount of additional state tax liability imposed upon the Company by the Pennsylvania Department of Revenue due to the failure of the EGS to pay or remit to the Commonwealth the tax imposed on its gross receipts under Section 1101 of the Tax Report Code of 1971 or Chapter 28 of Title 66.

22. Transfer of Electric Generation Supplier

The Company shall change a Customer's EGS in accordance with 52 Pa. Code Chapter 57, Subchapter M, "Standards for Changing a Customer's Electricity Generation Supplier." Pursuant to the Commission's Rulemaking to Amend the Provisions of 52 Pa. Code, Chapter 57 Regulations Regarding Standards for Changing a Customer's Electricity Generation Supplier, at Docket No. L-2014-2409383, changes in a Customer's EGS shall be effective within three (3) business days after the enrollment request is processed, regardless of whether the meter reading is actual or estimated.

23. Electric Vehicle Charging

Electric vehicle charging at third-party owned electric vehicle charging stations shall not be considered resale of electricity as described in 66 Pa. C.S. § 1313. A third-party owned electric vehicle charging station is defined as a charging station owned by a third party open to the public for the sole purpose of electric vehicle charging. An electric vehicle is defined as any vehicle licensed to operate on public roadways that is propelled in whole or in part by electric energy stored on-board for the purpose of propulsion. Types of electric vehicles include, but are not limited to, plug-in hybrid electric vehicles and battery electric vehicles. Electric vehicle charging stations shall be constructed in accordance with the National Electrical Code and the Company's service installation policies. The station must be designed to protect against back flow of electricity to the Company's electrical distribution circuit as required by Company rules. The Customer, who may be either the owner or the host of the third-party owned electric vehicle charging station, shall notify the Company at least one hundred twenty (120) days in advance of the planned installation date and may be required to install metering for the station as determined by the Company. The Customer shall be responsible for all applicable Tariff rates, fees and charges.

RATE SCHEDULES

**RATE RS
RESIDENTIAL SERVICE**

AVAILABILITY:

Met-Ed and Penelec

This Rate is available to Residential Customers using the Company's standard, single-phase service through a single meter including not more than 2,000 watts of non-residential connected load served through the same meter.

Penn Power

Available for Residential Service using the Company's standard, single-phase service, to installations served through one meter for each family unit in a residence or apartment. When service is used through the same meter for both residential and commercial purposes the General Service rate schedule shall apply.

West Penn

Available for single-phase service to a single-family residence served through one meter. Combination residential and commercial service may be taken on this Rate when the entire service is taken through one meter and the total commercial connected load does not necessitate upgrade of service facilities. This Rate is available for single-phase service to farms when supplied along with service for the residence through one meter.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Customer Charge	\$14.50	\$14.50	\$14.50	\$11.50
Per kWh for all kWh	6.194 cents per kWh	7.636 cents per kWh	6.446 cents per kWh	4.747 cents per kWh

(I)
(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Residential Customer Class rate applies.

(I) Increase

RATE SCHEDULES, RATE RS (continued)

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

EQUAL PAYMENT PLAN:

As per Rule 10b(4), Equal Payment Plan.

SPECIAL MONTHLY CHARGES FOR LOADS IN EXCESS OF 25 KILOWATTS:

The Company shall install a suitable demand meter to determine the maximum 15-minute integrated demand when (i) a Customer’s service requires the installation of an individual transformer, (ii) a Customer’s total monthly consumption exceeds 10,000 kilowatt-hours for two (2) consecutive months, or (iii) when the Customer’s service entrance requirements exceed 600 amperes.

If the demand so determined under this provision exceeds twenty-five (25) kilowatts, a monthly distribution demand charge, as outlined in the chart below, per kW for all kW shall apply to such excess as set forth in this provision, in addition to the General Monthly Charges. In no event shall the demand charge be based upon less than seventy-five percent (75%) of the highest excess demand during the preceding eleven (11) months.

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Demand Charge	\$3.51 per kW	\$3.68 per kW	\$2.68 per kW	\$3.43 per Kw

(I)

GENERAL PROVISIONS:

	General Provision Matrix							
	A (1)	A (2)	A (3)	B (1)	B (2)	B (3)	C	D
Met-Ed	X			X				
Penelec		X						
Penn Power					X		X	
West Penn			X			X		X

(I) Increase

RATE SCHEDULES, RATE RS (continued)

A. SERVICE TO EXISTING STRUCTURES CONVERTED FOR MULTIPLE OCCUPANCY:

- (1) May be supplied through a single meter at the Company's option provided that the Company's prior consent has been obtained. This provision shall be limited to no more than eight (8) apartments or dwelling units continually served as such prior to September 18, 1978 and no more than two (2) apartments or dwelling units after September 18, 1978.
- (2) May be supplied through a single meter provided that the Company's prior consent has been obtained. This provision shall be limited to no more than five (5) apartments or dwelling units continually served as such prior to January 27, 1979.
- (3) When two or more residential units up to a maximum of five units are supplied through a single meter, each shall be classed as a single-family residence, and the above appropriate Monthly Rate shall apply to each.

B. RESIDENTIAL FARM CUSTOMERS:

- (1) Customers using the Company's service to a farm residence for residential purposes and, at the Customer's option, using such service for associated incidental "general farm uses" (including milk production) outside the dwelling unit shall be considered Residential Farm Customers. Where the Company has made a commitment to existing Customers prior to January 13, 1986, electric service through the farm residence meter may be used for "specialized farm operations" such as broiler raising, egg-laying houses, hatcheries, mushroom growing, greenhouses and similar specialized operations which produce items for sale or produce items for others on a contract basis. Those Customers who choose an EGS and then return to the Company for their energy supply shall be billed under the appropriate General Service Rate. Electric service used in storing, processing, preparing or distributing products not raised on that farm shall not be considered as Residential Service and shall be separately metered and billed on the applicable Rate GS Rate Schedules.
- (2) This rate schedule shall also apply for service to a farm for residential purposes and the usual farm uses outside the dwelling unit, but not if the use extends to operations of a commercial nature, such as stores, restaurants, gasoline stations, automobile service stations, repair shops or any other nonfarming operation. Where a portion of the farm is used in the processing, preparing or distribution of products not raised on that farm, or for a hatchery, dairy, greenhouse or any other specialized operation, unless such operation is incidental to the usual residential and farm uses, the customer may, at his option, provide separate circuits so that the service used in that portion may be metered and billed separately under the applicable schedule. If such separate circuits are not provided, the entire service will be billed under the General Service rate schedule. Additional dwelling units on the farm shall be metered separately or shall be supplied under the terms of this rate schedule which provide that for multifamily installations the energy blocks shall be multiplied by the number of family units served.
- (3) This schedule is available for single-phase service to farms when supplied along with service for the residence through one meter.

RATE SCHEDULES, RATE RS (continued)

- C. **MULTIPLE METERING:** Certain residential usage may be separately metered as a result of legal requirements (e.g., Act 54 of 1993) but not be associated with a family unit (e.g., common furnace in multiple family dwelling). In such instances the usage may be considered as residential service for billing purposes. Additional residential service that, due to wiring restrictions, requires a separately metered service and is located on the same property as the residential customer's dwelling unit but is not associated with a family unit (e.g., detached garage) may also be considered as residential service for billing purposes.
- D. **COMPENSATING FOR TRANSMISSION AND DISTRIBUTION LOSSES:** Multiplying Customers' on-peak metered energy by 1.09333 and off-peak metered energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

**RATE GS-SMALL (GS-S)
GENERAL SERVICE SECONDARY - NON-DEMAND METERED**

AVAILABILITY:

Met-Ed & Penelec

Available to non-Residential Customers without demand meters that use electric service through a single delivery location for lighting, heating and/or power service. Secondary voltage shall be supplied to Customers at a single transformer location when load does not require transformer capacity in excess of 2,500 KVA. Upon a Customer's request, the Company may, at its option, provide transformers having a capacity of greater than 2,500 KVA.

If an existing Customer's total consumption exceeds 1,500 kWh per month for two (2) consecutive months in the most recent twelve-month period, the Customer may no longer be eligible for service under this Rate Schedule GS-Small. Based upon the Company's then estimate of the Customer's new demand, the Customer shall be placed on Rate Schedule GS-Medium or such other Rate Schedule for which such Customer most qualifies.

Penn Power & West Penn

Available for service through a single metering installation for secondary light and power service for loads up to 1,500 kWh. If an existing Customer's total consumption exceeds 1,500 kWh per month for two (2) consecutive months in the most recent twelve-month period, the Customer may no longer be eligible for service under this Rate Schedule GS-Small.

(C)

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Customer Charge	\$29.57	\$25.04	\$36.54	\$14.40
Per kWh for all billed kWh	5.499 cents per kWh	4.950 cents per kWh	5.318 cents per kWh	5.337 cents per kWh

(I)

(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Price to Compare Default Service Rate Rider applies unless the Customer elects to receive Default Service from the Company under the Hourly Pricing Default Service Rider.

(C) Change
(I) Increase

RATE SCHEDULES, RATE GS-SMALL (continued)

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders. (C)

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

GENERAL PROVISIONS: Each applicable provision is marked within the table.

	General Provision Matrix					
	A	B	C	D	E	F
Met-Ed	X		X			
Penelec	X		X			
Penn Power	X	X	X			X
West Penn	X			X	X	

- A. **TERMS OF CONTRACT:** Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer’s capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract. (C)
- B. **SPECIAL RULE GSDS:** Customers with a historic billing demand of 500 kW and above and who would otherwise qualify for Rate Schedule GP or TP, but who are on Rate Schedule GS-Small due to the Customer not being under contract, will be placed on the Hourly Pricing Default Service Rider.
- C. **FIXED USAGE:** The Company may, in its sole and exclusive discretion, permit Customers to take service under this Special Provision. For Customers permitted by the Company to take service under this Special Provision, the Company may, in its sole and exclusive discretion, impute a level of energy and demand for that Customer based upon the Customer’s projected load and hours of use for that load.

(C) Change

RATE SCHEDULES, RATE GS-SMALL (continued)

- D. **FLUCTUATING LOAD:** When Company installs local transformer capacity to supply a highly fluctuating load, a facility charge of 2.1% net per month of the cost of additional transformer capacity required by the highly fluctuating load shall be made.
- E. **SINGLE-FAMILY RESIDENCE:** A single-family residence located within an establishment used also for other purposes may be separated electrically and billed as a separate connection under the appropriate residential rate schedule if Customer so desires.
- F. **THREE-PHASE:** Alternating current, 60 hertz, standard single-phase or three-phase three-wire or four-wire secondary service, as available. Single and three-phase service will be metered and billed separately or, where feasible, single and three-phase service will be furnished through a single meter installation and billed as one account provided the customer arranges his wiring to facilitate the installation of a single meter. Where service is furnished at three-phase, the customer shall provide and maintain all equipment required for lighting services.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

**RATE GS-V
VOLUNTEER FIRE COMPANY AND NON-PROFIT AMBULANCE SERVICE,
RESCUE SQUAD AND SENIOR CENTER SERVICE RATE**

AVAILABILITY:

This Rate Schedule is restricted to Volunteer Fire Companies, Non-Profit Ambulance Services, Non-Profit Rescue Squads and Non-Profit Senior Citizen Centers that sign a one (1) year contract.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Customer Charge	\$14.50	\$14.50	\$14.50	\$11.50
Per kWh for all kWh	6.194 cents per kWh	7.636 cents per kWh	6.446 cents per kWh	4.747 cents per kWh

(I)
(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Residential Customer Class rate applies.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

(I) Increase

RATE SCHEDULES, RATE GS-V (continued)

SPECIAL MONTHLY CHARGES FOR LOADS IN EXCESS OF 25 KILOWATTS:

The Company shall install a suitable demand meter to determine 15-minute to a maximum of an hourly integrated demand when (i) a Customer’s service requires the installation of an individual transformer, (ii) a Customer’s total monthly consumption exceeds 10,000 kilowatt-hours for two (2) consecutive months, or (iii) when the Customer’s service entrance requirements exceed 600 amperes. (C)

If the demand so determined under this provision exceeds twenty-five (25) kilowatts, a monthly distribution demand charge, as outlined in the chart below, per kW for all kW shall apply to such excess as set forth in this provision, in addition to the General Monthly Charges. In no event shall the demand charge be based upon less than seventy-five percent (75%) of the highest excess demand during the preceding eleven (11) months.

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Demand Charge	\$3.51 per kW	\$3.68 per kW	\$2.68 per kW	\$3.43 per Kw

(I)

TERM OF CONTRACT:

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer’s capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

(C) Change
(I) Increase

RATE SCHEDULES

**RATE GS-MEDIUM
GENERAL SERVICE SECONDARY – DEMAND METERED**

AVAILABILITY:

Available to Non-Residential Customers that use electric service through a single delivery location for lighting, heating and/or power service up to 400 kW demand. Secondary voltage shall be supplied to Customers at a single transformer location when load does not require transformer capacity in excess of 2,500 KVA. Upon a Customer’s request, the Company may, at its option, provide transformers having a capacity of greater than 2,500 KVA.

New Customers requiring transformer capacity in excess of 2,500 KVA and existing Customers whose load increases such that a transformer change is required (over 2,500 KVA) shall be required to take untransformed service.

If an existing Customer’s total consumption is less than 1,500 kWh per month for twelve (12) consecutive months, the Customer is no longer eligible for service under this Rate Schedule GS- Medium. (C)
Based upon the Company’s then estimate of the Customer’s usage, the Customer shall be placed on Rate Schedule GS-Small or such other Rate Schedule for which such Customer most qualifies.

If an existing Customer’s registered demand is equal to or greater than 400 kW for two (2) consecutive months in the most recent twelve-month period, the Customer is no longer eligible for service under this Rate Schedule GS-Medium and shall be placed on Rate Schedule GS-Large or such other Rate Schedule for which such Customer most qualifies. (C)

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed		Penelec		Penn Power	West Penn
	Single	Three	Single	Three	All	All
Customer Charge	\$30.05	\$53.72	\$23.92	\$48.11	\$38.17	\$25.90
Per kW for all billing kW	\$6.38	\$6.38	\$7.70	\$7.70	\$4.83	\$3.85
Per kVAr of reactive billing demand		\$0.25		\$0.24	\$0.28	\$0.25
Energy: cents per kWh for all kWh						0.548

RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

(C) Change
(I) Increase

RATE SCHEDULES, RATE GS-MEDIUM (continued)

DEFAULT SERVICE CHARGES:

For Rate Schedule GS-Medium (PTC) Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies unless the Customer elects to receive Default Service from the Company under the Hourly Pricing Default Service Rider. For Rate Schedule GS-Medium (HP) Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

DETERMINATION OF RATE SCHEDULE GS-MEDIUM (PTC) AND GS-MEDIUM (HP):

Rate Schedule GS-Medium (PTC): Customers receiving service under this Rate Schedule with a kW Demand less than 100 kW.

Rate Schedule GS-Medium (HP): Customers receiving service under this Rate Schedule with a kW Demand equal to or greater than 100 kW.

The Customer's demand used for the determination of the default service rider that the customer should be billed under if receiving Default Service from the Company shall be determined as follows: effective June 1st of each year, a review of the measured demand for the period April 1st of the preceding year to March 31st of the current year will be conducted. Based on the review, if the measured demand in any twelve months is less than 100 kW, then the Customer shall receive Default Service under the provisions of the Price to Compare Default Service Rate Rider. Otherwise, the Customer will receive Default Service under the provisions of the Hourly Pricing Default Service Rider.

DETERMINATION OF BILLING DEMAND:

The Company shall install suitable demand meters to determine 15-minute to a maximum of an hourly integrated demand when (i) the connected load being served equals fifteen (15) kilowatts or more, or (ii) the Company estimates that a demand greater than five (5) kilowatts will be established. The Company may install a demand meter on new or upgraded electric services. (C)

A determination of connected load or estimated demand may be made by the Company at any time and shall be made when the Customer's total consumption exceeds 1,500 kWh per month for two (2) consecutive months in the most recent twelve-month period.

(C) Change

RATE SCHEDULES, RATE GS-MEDIUM (continued)

A Customer's demand shall be measured by indicating or recording instruments. The billing demand in the current month shall be the greatest of: (i) the maximum measured demand established in the month during On- Peak Hours, as stated herein, (ii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, or (iii) contract demand or (iv) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters. (C)

Pending the installation of a demand meter, Customer's Demand shall be a formula demand determined by dividing the kilowatt-hour consumption by 200.

REACTIVE BILLING DEMAND:

Reactive Billing Demand, measured in kVAr, shall be the integrated reactive demand occurring coincident with the Billing Demand.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge plus the demand charge at current rate levels times the Billing Demand, plus Distribution Charges plus any charges stated in or calculated by any applicable Rider.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

(C) Change

RATE SCHEDULES, RATE GS-MEDIUM (continued)

GENERAL PROVISIONS:

General Provision Matrix						
	A	B (1)	B (2)	C (1)	C (2)	D
Met-Ed	X	X		X		
Penelec	X		X	X		
Penn Power	X					
West Penn Power	X				X	X

A. TERMS OF CONTRACT:

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

B. COMBINED BILLING:

- (1) THIS PROVISION HAS BEEN RESTRICTED TO PRESENT LOCATIONS SINCE SEPTEMBER 18, 1978. Only one standard single-phase metered service and one standard three-phase metered service, each in excess of five (5) kW measured demand for each service, shall be supplied at one contract location, and when so supplied the energy and demand registrations of the separate meters shall be determined separately and may be added for billing purposes when the use of capacity on each service will remain in excess of five (5) kW for each month of the contract year. Each separate and non-contiguous point of delivery or service installation shall be considered a contract location and shall be metered and billed under a separate service contract.
- (2) THIS PROVISION IS RESTRICTED AS OF JUNE 18, 1976, to existing Customers and loads at existing locations. Combined Billing will not be permitted except where Customers are supplied with single-phase and three-phase service at secondary voltages at a single location. In such instances, only one (1) single-phase and one (1) three-phase service may be combined for billing purposes. Customer locations and loads may not continue to be billed under this Provision B (2) (i) if the Customer increases the capacity of either service entrance wiring, or (ii) the Customer increases the electrical load in the facility necessitating a change in the Company's facilities. Billing demand shall be the sum of the individual demands of each metered service. The individual demand of each metered service shall be determined separately.

(C) Change

RATE SCHEDULES, RATE GS-MEDIUM (continued)

C. SERVICE AT PRIMARY VOLTAGE:

- (1) Customers served at Primary Voltage shall have the option to be billed under this Rate GS-Medium for any of the following conditions:
 - (a) A Customer with an estimated maximum demand of 1,000 kW or less and requiring Primary Service at a voltage less than the nearest Primary Voltage system.
 - (b) Customer's maximum billing demand does not exceed 100 kW for more than two (2) consecutive months in any 12-month period and service is supplied through a Customer-owned transformer at the nearest available Primary Voltage System.
- (2) Customers serviced at Primary Voltage shall have the option to be billed under this Rate Schedule if the Customer's maximum billing demand does not exceed 400 kW for two (2) consecutive months and service is supplied through a Customer-owned transformer at the available Primary Voltage.

- D. FLUCTUATING LOAD:** When Company installs local transformer capacity to supply a highly fluctuating load, a facility charge of 2.1% net per month of the cost of additional transformer capacity required by the highly fluctuating load shall be made.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

**RATE GS-LARGE
GENERAL SERVICE SECONDARY**

AVAILABILITY:

This Rate is available to non-Residential Customers using electric service through a single delivery location for lighting, heating and/or power service whose registered demand is equal to or greater than 400 kW in two (2) consecutive months in the most recent twelve-month period. Secondary voltage shall be supplied to Customers at a single transformer location when load does not require transformer capacity in excess of 2,500 KVA. (C)

New Customers requiring transformer capacity in excess 2,500 KVA and existing Customers whose load increases such that a transformer change is required (over 2,500 KVA) shall be required to take untransformed service.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Customer Charge	\$339.18	\$248.12	\$178.55	\$196.29
Per kW for all billed kW	\$5.22	\$8.09	\$5.99	\$5.37
Per kVAr of reactive billing demand	\$0.25	\$0.23	\$0.27	\$0.24

RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

(C) Change
(I) Increase

RATE SCHEDULES, RATE GS-LARGE (continued)

DETERMINATION OF BILLING DEMAND:

A Customer's demand shall be measured by indicating or recording instruments. Demands shall be integrated over 15-minute to maximum one hour intervals. The billing demand in the current month shall be the greatest of: (i) the maximum measured demand established in the month during On- Peak Hours, as stated herein, (ii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, or (iii) contract demand or (iv) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters. (C)

Pending the installation of a demand meter, Customer's Demand shall be a formula demand determined by dividing the kilowatt-hour consumption by 200.

REACTIVE BILLING DEMAND:

Reactive Billing Demand, measured in kVAr, shall be the integrated reactive demand occurring coincident with the Billing Demand.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge plus the demand charge at current rate levels times the Billing Demand, plus Distribution Charges plus any charges stated in or calculated by any applicable Rider.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

(C) Change

RATE SCHEDULES, RATE GS-LARGE (continued)

GENERAL PROVISIONS:

General Provision Matrix						
	A	B (1)	B (2)	C (1)	C (2)	D
Met-Ed	X					
Penelec	X	X		X		
Penn Power	X		X			
West Penn	X				X	X

A. TERMS OF CONTRACT:

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contra

B. COMBINED BILLING:

- (1) This Provision is restricted as of June 18, 1976, to existing loads at existing locations. Combined Billing shall be permitted for three-phase multi-metered points at secondary voltages established prior to June 18, 1976. The billing demand shall be the sum of the individual demands of each metered service. Customer locations and loads may not continue to be billed under this General Provision: (i) if the Customer increases the capacity of either service entrance wiring, or (ii) the Customer increases the electrical load in the facility necessitating a change in the Company's facilities.
- (2) For those Customers that were previously on the Optional Controlled Service Rider prior to June 20, 1996 shall be allowed to combine their separate meter readings that were in place under the Optional Controlled Service Rider into one single meter reading for billing purposes.

C. SERVICE AT PRIMARY VOLTAGE:

- (1) Customers served at Primary Voltage may be billed under this Rate GS-Large, at the Company's sole and exclusive discretion, when a Customer requires Primary Service at a voltage less than the nearest available Primary Voltage, if the Company agrees to provide the Primary Voltage requested by the Customer.
- (2) Customers served at voltages greater than 1,000 volts under this Rate Schedule qualify for a voltage discount of \$1.66 per for all billing kW.

(C) Change
(I) Increase

RATE SCHEDULES, RATE GS-LARGE (continued)

- D. **FLUCTUATING LOAD:** When Company installs local transformer capacity to supply a highly fluctuating load, a facility charge of 2.1% net per month of the cost of additional transformer capacity required by the highly fluctuating load shall be made.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

RATE GP GENERAL SERVICE – PRIMARY

AVAILABILITY:

Met-Ed & Penelec

Available to non-Residential Customers using electric power and/or lighting service through a single delivery location at 2,400 volts or higher. If an existing Customer's billing demand exceeds 3,000 kW for more than two (2) consecutive months in any 12-month period, then the Customer may no longer be eligible for service under Rate GP, and shall be placed on Rate Schedule LP or such other Rate Schedule for which such Customer most qualifies, unless Customer is not otherwise eligible for another rate. Choice of voltage shall be at the option of the Company. All substation and transformer equipment required for utilization of the delivery voltage shall be owned and maintained by the Customer. As described more fully in the next paragraph, this Rate Schedule shall be applicable to the owner of any Generating Facility whose Generating Facility is interconnected to the Company's electric system, if the Company believes, in its sole and exclusive discretion, that the provisions of this Rate Schedule are otherwise available to the Generating Facility.

The Company shall determine the applicability of this Rate Schedule to Generating Facility owners in its sole and exclusive discretion. If and when the Company determines that the owner of a Generating Facility interconnected to the Company's system has not previously entered into Tariff or other arrangements satisfactory to the Company allowing it to charge and receive payment of Delivery Service Charges, Default Service Charges and/or Net Station Power, as applicable, the Company will assign the Generating Facility to this Rate Schedule if the Company believes, the provisions of this Rate Schedule are otherwise available to the Generating Facility. For any hour in which the Company has determined the Generating Facility receives energy or capacity, as metered at or near such facility, the Generating Facility owner shall be responsible for paying to the Company all Delivery Service charges and/or Default Service Charges, applicable, based upon the metered energy and demand. In addition, the Generating Facility owner shall be responsible for paying to the Company all charges associated with Net Station Power for each applicable billing period based upon the default service rates specified in this Rate Schedule.

Minimum billing demand shall not be less than twenty-five (25) KW.

Penn Power

Available for primary light and power service. The billing load as hereinafter defined shall not be less than 25 kW. Service at alternating current, 60 hertz, three-phase, at nominal primary voltages as available from suitable facilities of adequate capacity adjacent to the premises to be served, and as determined by the Company. The Customer shall have the responsibility for ownership, operation, and maintenance of all transforming, controlling, regulating, and protective equipment.

West Penn

Available for service at 15,000 volts or less for loads of 2,000 kilowatts or greater, supplied at a single point of delivery. Also available at 12,470 volts where Company elects, at its sole option, to supply service direct 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. An Electric Service Agreement shall be executed.

RATE SCHEDULES, RATE GP (continued)

PSU

Available for service at 12,470 volts from Company substations.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	
Distribution Charge	\$1205.49	\$1246.19	\$166.61	\$1399.76	(I)
Per kW for all billed kW	\$3.78	\$4.33	\$6.32	\$0.87	(I)
Per kVAr of reactive billing demand	\$0.25	\$0.24	\$0.29	\$0.26	(I)
Transformer Charge				\$1.69	(I)

Rate District	PSU	
Customer Charge	\$1106.67	(I)
Demand Charge: First 10,000 kilovolt-amperes	\$3.68	(I)
Demand Charge: Additional kilovolt-amperes	\$3.38	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

DETERMINATION OF BILLING DEMAND:

Met-Ed, Penelec, Penn Power, & West Penn

The Customer's demand shall be measured by indicating or recording instruments. Demand shall be integrated over 15-minute intervals or as otherwise determined by the Company. The billing demand in the current month shall be the greatest of: (i) For ME, PN and PP twenty-five (25) kW. For WP two thousand (2,000) kW, (ii) the maximum measured demand established in the month during On-Peak Hours, as stated herein, (iii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, (iv) contract demand, or (v) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters.

(I) Increase

RATE SCHEDULES, RATE GP (continued)

PSU

The Measured Demand for any month shall be the average of the weekly demands established during the calendar weeks ending within the billing month. The Weekly Demand shall be the maximum simultaneous fifteen-minute kilovolt-ampere demand but not less than 50 percent of the highest weekly demand of the month. The Billing Demand in the current month shall be the greatest of: (i) twenty-five (25) KW, (ii) the Measured Demand established in the month during On-peak hours, (iii) forty percent (40%) of the Measured Demand established in the month during off-peak hours, (iv) 18,000 kW, or (v) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months.

Measured Demand shall be determined from the synchronous aggregation of the substation meters with adjustments made to eliminate double counting of peak load when load is moved among substations causing a peak.

REACTIVE BILLING DEMAND:

Reactive Billing Demand, measured in kVAr, shall be the integrated reactive demand occurring coincident with the Billing Demand.

Met-Ed, Penelec and West Penn

The Reactive kilovolt-ampere charge is applied to the Customer's reactive kilovolt-ampere capacity requirement in excess of 35% of the Customer's kilowatt capacity.

Met-Ed and Penelec

For the purposes of determining the demand for Net Station Power of a Generating Facility under this Rate Schedule, registered demand during any hour cannot be netted, offset or credited against capacity from that Generating Facility in any other hour or from registered capacity from any other Generating Facility in any other hour.

STATION POWER ENERGY NETTING:

Met-Ed and Penelec

If applicable PJM rules and procedures for determining Net Station Power are in effect, all Net Station Power shall be determined solely by PJM and provided to the Company for billing purposes under this Rate Schedule. If the Applicant self-supplies Net Station Power, the Applicant shall be responsible for obtaining all related transmission service. If no such applicable PJM rules and procedures for determining Net Station Power are in effect or PJM is unable for any reason to determine Net Station Power, the Company shall determine Net Station Power for any relevant period in its sole discretion.

RATE SCHEDULES, RATE GP (continued)

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Distribution Charge plus the demand charge at current rate levels times the Billing Demand, plus Distribution Charges plus any charges stated in or calculated by any applicable Rider.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

GENERAL PROVISIONS:

General Provision Matrix				
	A (1)	A (2)	A (3)	B
Met-Ed	X			
Penelec	X			
Penn Power		X		
West Penn			X	X
PSU				

A. TERMS OF CONTRACT:

- (1) Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.
- (2) Electric service hereunder will be furnished in accordance with a written contract which by its terms shall be in full force and effect for a minimum period of one year and shall continue in force thereafter from year to year unless either party shall give to the other not less than 60 days' notice in writing prior to the expiration date of any said yearly periods that the contract shall be terminated at the expiration date of said yearly period. When a contract is terminated in the manner provided herein, the service will be discontinued. Customers who elect not to contract for a minimum one-year term, as specified above, will be placed on Rate Schedule GS-Small.
- (3) The minimum term of the Electric Service Agreement required by Company under Rule 4 shall be five (5) years when construction is involved without construction cost advance paid by Customer. Otherwise, term shall be determined in accordance with Customer's kilowatt requirements as set forth in the following table.

Customer's Requirements	Minimum Term of Agreement
2,000 – 5,000 kilowatts	2 years
5,001 – 7,500 kilowatts	3 years
Over – 7,500 kilowatts	4 years

RATE SCHEDULES, RATE GP (continued)

Agreements shall remain in force until a one-year written cancellation notice has been given and the initial term and Cancellation Notice Period have been expired, except:

- (a) When a Customer increases capacity beyond the capacity specified in the Agreement, a new Agreement based on the new conditions may be required by the Company, or
- (b) When a Customer decreases capacity after having satisfied the initial term of the Agreement and cancellation notice and no change is made by the Company in its service facilities, a new Agreement may be written for a term of one year less than those specified above.

B. TRANSFORMER CHARGE:

When Customer desires to take service under this Schedule at a voltage less than 15,000 volts, Company shall provide one transformation at charges set forth above based on the highest on-peak or off-peak demand for the month, but not less than any such demand previously established during the term of the Electric Service Agreement nor less than the capacity specified therein. This transformer charge does not apply for those connections supplied at 12,470 volts by a single transformation from an adjacent 138,000 volt line.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

RATE TP TRANSMISSION POWER

AVAILABILITY:

Met-Ed

This Rate Schedule is available to Non-Residential Customers using electric power and/or lighting service through a single delivery location and at a single delivery voltage at available nominal transmission voltages whose registered demand is equal to or greater than 5,000 kW in two (2) consecutive months. Choice of voltage shall be at the option of the Company. All substation, transformer, voltage regulating, and other equipment required for utilization of the delivery voltage shall be owned and maintained by the Customer. Existing Rate TP Customers at existing locations, irrespective of their current service voltage or substation ownership, may remain on Rate TP unless their load level does not meet the requirements of Rate TP. However, if the Customer's load level increases and requires the Company's substation or voltage level to change, the Company may require the Customer to provide their own substation and take service at a voltage level under which the Customer qualifies for service under this Rate Schedule. As described more fully in the next paragraph, this Rate Schedule shall be applicable to the owner of any Generating Facility whose Generating Facility is interconnected to the Company's electric system, if the Company believes, in its sole and exclusive discretion, that the provisions of this Rate Schedule are otherwise available to the Generating Facility.

The Company shall determine the applicability of this Rate Schedule to Generating Facility owners in its sole and exclusive discretion. If and when the Company determines that the owner of a Generating Facility interconnected to the Company's system has not previously entered into Tariff or other arrangements satisfactory to the Company allowing it to charge and receive payment of Delivery Service Charges, Default Service Charges and/or Net Station Power, as applicable, the Company will assign the Generating Facility to this Rate Schedule if the Company believes the provisions of this Rate Schedule are otherwise available to the Generating Facility. For any hour in which the Company has determined the Generating Rate Facility receives energy or capacity, as metered at or near such facility, the Generating Facility owner shall be responsible for paying to the Company all Delivery Service Charges and/or Default Service Charges, as applicable, based upon the metered energy and demand. In addition, the Generating Facility owner shall be responsible for paying to the Company all charges associated with Net Station Power for each applicable billing period based upon the Default Service rates specified in this Rate Schedule.

Minimum billing demand shall not be less than 5,000 KW.

RATE SCHEDULES, RATE TP (continued)

Penelec

This Rate Schedule is available to Non-Residential Customers using electric power and/or lighting service through a single delivery location and at a single delivery voltage of 23,000 volts or higher whose registered demand is equal to or greater than 3,000 kW in two (2) consecutive months. Choice of voltage shall be at the option of the Company. All substation, transformer, voltage regulating, and other equipment required for utilization of the delivery voltage shall be owned and maintained by the Customer. Existing Rate Schedule Customers at existing locations, irrespective of their current service voltage or substation ownership, may remain on this Rate Schedule unless their load level does not meet the requirements of this Rate Schedule. However, if the Customer's load level increases and requires the Company's substation or voltage level to change, the Company may require the Customer to provide their own substation and take service at a voltage level under which the Customer qualifies for service under this Rate Schedule. As described more fully in the next paragraph, this Rate Schedule shall be applicable to the owner of any Generating Facility whose Generating Facility is interconnected to the Company's electric system if the Company believes, in its sole and exclusive discretion, that the provisions of this Rate Schedule are otherwise available to the Generating Facility.

The Company shall determine the applicability of this Rate Schedule to Generating Facility owners in its sole and exclusive discretion. If and when the Company determines that the owner of a Generating Facility interconnected to the Company's system has not previously entered into Tariff or other arrangements satisfactory to the Company allowing it to charge and receive payment of Delivery Service Charges, Default Service Charges and/or Net Station Power, as applicable, the Company will assign the Generating Facility to this Rate Schedule if the Company believes the provisions of this Rate Schedule are otherwise available to the Generating Facility. For any hour in which the Company has determined the Generating Facility receives energy or capacity, as metered at or near such facility, the Generating Facility owner shall be responsible for paying to the Company all Delivery Service Charges and/or Default Service Charges, as applicable, based upon the metered energy and demand. In addition, the Generating Facility owner shall be responsible for paying to the Company all charges associated with Net Station Power for each applicable billing period based upon the Default Service rates specified in this Rate Schedule.

General Service purposes at Primary Voltages for loads in excess of 3,000 KW.

Minimum billing demand shall not be less than 3,000 KW.

Penn Power

Available for transmission light and power service furnished through one meter for each installation. The minimum billing demand shall be 200 kW.

Service will be alternating current, 60 hertz three-phase, at nominal transmission voltages of 23,000 volts or above from suitable facilities of adequate capacity as may be available adjacent to the premises to be served and as determined by the Company.

RATE SCHEDULES, RATE TP (continued)

The Customer shall have the responsibility for ownership, operation, and maintenance of all transforming, controlling, regulating, and protective equipment.

The Company reserves the right to install the metering equipment on either the primary or secondary side of the customer's transformers, and when installed on the secondary side, compensating metering equipment will be used to correct for transformer losses.

West Penn

Available for service at 25,000 volts or more for loads of 2,000 kilowatts or greater, supplied at a single point of delivery. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. An Electric Service Agreement shall be executed.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Distribution Charge	\$6,499.96	\$4,246.82	\$421.62	\$1,399.76
Per kW for all billed kW	\$1.18	\$2.31	\$0.70	\$0.87
Per kVAR of reactive billing demand			\$0.26	\$0.26

(I)
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(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

(I) Increase

RATE SCHEDULES, RATE TP (continued)

DETERMINATION OF BILLING DEMAND:

Met-Ed & Penelec

The Customer's demand shall be measured by indicating or recording instruments. Demand shall be integrated over 15-minute intervals or as otherwise determined by the Company. The billing demand in the current month shall be the greater of: (i) 5,000 kW for Met-Ed or 3,000 kW for Penelec, (ii) the maximum measured demand established in the month during On-Peak Hours, adjusted for Power Factor as stated herein, (iii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, adjusted for Power Factor as stated herein, (iv) contract demand, (v) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters.

All measured demands shall be corrected to a Power Factor defined in Rule 7 by multiplying each measured demand by the ratio of the minimum Power Factor requirement set forth in Rule 7 to either the measured Power Factor for that demand or the average Power Factor for the month, whichever is lower, to the nearest 0.1%. No reduction in measured demands shall be made for Power Factor in excess of the stated Power Factors in Rule 7.

For purposes of determining the demand for Net Station Power of a Generating Facility under this Rate Schedule, registered demand during any hour cannot be netted, offset or credited against capacity from that Generating Facility in any other hour or from registered capacity from any other Generating Facility in any other hour.

Penn Power

The Customer's demand shall be measured by indicating or recording instruments. Demand shall be integrated over fifteen (15)-minute intervals or as otherwise determined by the Company. The billing demand in the current month shall be the greater of: (i) 200 kW, (ii) the maximum measured demand established in the month during On-Peak Hours, as stated herein, (iii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, as stated herein, (iv) contract demand (v) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters.

For purposes of determining the demand for Net Station Power of a Generating Facility under this Rate Schedule, registered demand during any hour cannot be netted, offset or credited against capacity from that Generating Facility in any other hour or from registered capacity from any other Generating Facility in any other hour.

RATE SCHEDULES, RATE TP (continued)

West Penn

The Customer's demand shall be measured by indicating or recording instruments. Demand shall be integrated over fifteen (15)-minute intervals or as otherwise determined by the Company. The billing demand in the current month shall be the greatest of: (i) two thousand (2000) kW, (ii) the maximum measured demand established in the month during On-Peak Hours, as stated herein, (iii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, (iv) contract demand, or (v) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters.

REACTIVE BILLING DEMAND:

Penn Power

Reactive Billing Demand, measured in kVAr, shall be the integrated reactive demand occurring coincident with the Billing Demand.

West Penn

The kVAr charge is applied to the Customer's kVAr capacity requirement in excess of 35% of the Customer's kilowatt capacity. Reactive Billing Demand, measured in kVAr, shall be the integrated reactive demand occurring coincident with the Billing Demand.

STATION POWER ENERGY NETTING:

If applicable PJM rules and procedures for determining Net Station Power are in effect, all Net Station Power shall be determined solely by PJM and provided to the Company for billing purposes under this Rate Schedule. If the Applicant self-supplies Net Station Power, the Applicant shall be responsible for obtaining all related transmission service. If no such applicable PJM rules and procedures for determining Net Station Power are in effect or PJM is unable for any reason to determine Net Station Power, the Company shall determine Net Station Power for any relevant period in its sole discretion.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Distribution Charge plus the demand charge at current rate levels times the Billing Demand, plus Distribution Charges plus any charges stated in or calculated by any applicable Rider.

RATE SCHEDULES, RATE TP (continued)

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

GENERAL PROVISIONS:

General Provision Matrix									
	A (1)	A (2)	A (3)	B (1)	B (2)	B (3)	B (4)	C	D
Met-Ed	X			X					
Penelec	X				X			X	X
Penn Power		X				X			
West Penn			X				X		

A. TERM OF CONTRACT:

- (1) Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer’s capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.
- (2) Electric service hereunder will be furnished in accordance with a written contract which by its terms shall be in full force and effect for a minimum period of one year and shall continue in force thereafter from year to year unless either party shall give to the other not less than 60 days’ notice in writing prior to the expiration date of any said yearly periods that the contract shall be terminated at the expiration date of said yearly period. When a contract is terminated in the manner provided herein, the service will be discontinued. Customers who elect not to contract for a minimum one (1) year term, as specified above, will be placed on Rate Schedule GS-Small.
- (3) The minimum term of the Electric Service Agreement required by the Company under Rule 4 shall be five (5) years when construction is involved without construction cost advance paid by Customer. Otherwise, term shall be determined in accordance with Customer's kilowatt requirements as set forth in the following table.

Customer’s Requirements	Minimum Term of Agreement
2,000 – 5,000 kilowatts	2 years
5,001 – 7,500 kilowatts	3 years
Over – 7,500 kilowatts	4 years

Agreements shall remain in force until a one-year written cancellation notice has been given and the initial term and cancellation notice period have been expired, except:

- (a) When a Customer increases capacity beyond the capacity specified in the Agreement, a new Agreement based on the new conditions may be required by the Company, or
- (b) When a Customer decreases capacity after having satisfied the initial term of the Agreement and cancellation notice and no change is made by the Company in its service facilities, a new Agreement may be written for a term of one year less than those specified above.

RATE SCHEDULES, RATE TP (continued)

B. VOLTAGE DISCOUNT:

- (1) If the Company, in its sole discretion, elects to serve a Customer at 115 KV or greater, the demand charge shall be decreased as follows: Credit in the amount of \$0.92 Dollars/KW of Demand. (D)
- (2) Upon request by the Customer, the Company shall furnish service at 115,000 volts or greater where available provided Customer furnishes all necessary transformer and terminal equipment. If service is supplied at 115,000 volts or greater, the kilowatt demand charge and energy charges per month shall be decreased as shown below per kW of billing demand and as shown below per kWh of total energy, respectively. In the case of an account with multi-point delivery, the credits shall be based on the contribution of the 115,000 volt or greater delivery point to the billing demand and total billed energy. Credit in the amount of \$1.85 Dollars/KW of Demand. (D)
- (3) If the Company, in its sole discretion, elects to serve a Customer at 115 KV or greater, the demand charge shall be decreased as follows: Credit in the amount of \$0.18 Dollars/KW of Demand.
- (4) For loads of 10,000 kilowatts or greater, the Company will furnish service at voltages above 100,000 volts if such service is provided at a single delivery point from the Company's transmission system and in the sole judgment of the Company the necessary capacity is available. When such service is supplied and the Customer owns and maintains all required facilities, discounts will be allowed, but in no case will the amount of the minimum bill be hereby reduced. Credit in the amount of \$0.71 Dollars/KW of Demand. (D)

C. LESS THAN 23,000 VOLT DELIVERY: Service will be rendered at less than 23,000 volts only at the sole and exclusive discretion of the Company and only when it can be provided economically through a single transformation from available transmission lines of 115,000 volts or above.

D. MULTI-POINT DELIVERY: THE AVAILABILITY OF THIS PROVISION TO CUSTOMERS HAS BEEN RESTRICTED SINCE JUNE 18, 1976. NEITHER DELIVERY SERVICE CUSTOMERS NOR NEW DELIVERY SERVICE CUSTOMERS SHALL BE PERMITTED TO TAKE SERVICE UNDER THIS PROVISION. ANY CUSTOMER PRESENTLY SERVED UNDER THIS PROVISION WHO BECOMES A DELIVERY SERVICE CUSTOMER AND LATER RETURNS AS A DEFAULT SERVICE CUSTOMER SHALL NOT BE PERMITTED TO TAKE SERVICE UNDER THIS PROVISION. If the load of an industrial Customer located on single or contiguous premises becomes greater than the capacity of the standard circuit or circuits established by the Company to supply the Customer, additional delivery points may be established for such premises upon written request of the Customer, provided multi-point delivery is not disadvantageous to the Company. When such additional points of delivery are established, billing shall be based on the sum of the meter readings except that, at the written request of the Customer, billing demand shall be based on the sum of the simultaneous meter readings where the Customer employs load management techniques to reduce its contribution to the Company's system annual and monthly peaks. Customer's locations and loads billed under this provision may not continue to be so served if there is a substantial increase in load necessitating any increase in the capacity of the Company's facilities or in the capacity of the Customer's service entrance wiring. Multiple Customer-owned circuits from the same substation shall not be considered multi-point delivery.

(D) Decrease

RATE SCHEDULES, RATE TP (continued)

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

**SCHEDULE 44
PRIMARY POWER SERVICE**

AVAILABILITY:

West Penn

Available only to locations now served hereunder and to locations for which definite rate commitments have been made as of December 31, 1998, under conditions stated below for interruptible power service at not less than 25,000 volts balanced three-phase for loads of 5,000 kilovolt-amperes or greater to the extent that Company, in its sole judgment, determines that it has capacity for such service at the point of supply. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. An Electric Service Agreement shall be executed.

GENERAL MONTHLY CHARGES:

Distribution Charges

Rate District	West Penn	
Customer Charge	\$5.45	
Point of supply	At generating stations	At transmission lines
Per kVA for all billed kVA	\$0.15	\$0.15
Per kWh for all billed kWh	\$0.00039	\$0.00039

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PENALTY CHARGE:

In addition to the above demand and energy charges, a charge of \$7.00 per kVA will apply each time a Customer fails to interrupt when requested. The kVA subject to this charge shall be the maximum fifteen-minute kilovolt-ampere demand during each interruption period beginning with the second full fifteen-minute period after commencement of an interruption by the Company and continuing through the fifteen-minute period immediately preceding termination of that interruption period.

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

(I) Increase

RATE SCHEDULES, SCHEDULE 44 (continued)

COMPENSATING FOR TRANSMISSION AND DISTRIBUTION LOSSES:

For service between 15,000 and 100,000 volts, multiplying Customer's on-peak metered energy by 1.05091 and off-peak metered energy by 1.04128 produces the generation energy that must be delivered to the West Penn Rate District. For service at other voltages, Customer should contact Company for loss factor.

DETERMINATION OF BILLING DEMAND:

Customer's Kilovolt-ampere Demand:

The Customer's kVA demand for any month shall be the on-peak demand plus 50% of the amount the off-peak demand exceeds 120% of the on-peak demand.

The on-peak demand shall be the maximum fifteen-minute kilovolt-ampere demand of the on-peak period plus 25% of the maximum instantaneous kilovolt-ampere operating peak in excess of 140% of the maximum on-peak fifteen-minute demand.

The off-peak demand shall be determined for the off-peak period in the same manner as the on-peak demand.

The on-peak period shall be from 7 a.m. until 10 p.m. Monday through Saturday, provided however, that the designated on-peak hours may be changed from time to time to conform to Company's system load upon 60 days written notice to Customers affected. The off-peak period shall include all other times not designated as on-peak.

Customer's Demand shall not be less than the highest of the following:

- (a) 5,000 kilovolt-amperes
- (b) 75% of the kilovolt-ampere capacity specified in the Electric Service Agreement
- (c) 75% of the highest Customer's Demand established during the most recent ten-year period or during the term of the Electric Service Agreement whichever is the lesser time.

RATE SCHEDULES, SCHEDULE 44 (continued)

CONDITIONS:

Company reserves the right to interrupt or curtail service without notice. Company intends to use every reasonable effort to make, and expects to be able to make, the capacity specified in the Electric Service Agreement available for at least 80% of the hours in any calendar month and 90% of the hours in any calendar year; provided, however, that Company shall not be liable for any loss, cost, damage, or expense to Customer caused by a failure, from any cause whatsoever, to supply service whether within or beyond the limits of capacity availability specified above. In the case of interruption or curtailment of the load, the outage time used when measuring capacity availability will be the load reduction period times the ratio, not to exceed one, of the load reduction to the Agreement Capacity. Outage time resulting from acts of God, public enemies, strikes, riots, wars, orders of Court or other Governmental authority, or any other acts or conditions reasonably beyond the control of Company shall not be included when measuring capacity availability.

Customer shall provide line facilities required to deliver power from the supply point to his plant and control equipment required at Customer's plant. Line and control facilities shall be subject to approval by Company.

Should Company be ordered by Governmental authority during a national emergency to supply firm instead of interruptible service, billing shall be on an applicable firm power schedule.

Customer's power factor correction equipment shall not be operated in a manner creating a condition which prevents Company from supplying satisfactory service to him or to other Customers.

TERM:

The minimum term of the initial Electric Service Agreement shall be five years and one-year written cancellation notice shall be required.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

**SCHEDULE 46
PRIMARY POWER SERVICE**

AVAILABILITY:

West Penn

Available only to locations now served hereunder and to locations for which definite rate commitments have been made as of December 31, 1998 for service at 25,000 volts or higher for loads of 30,000 kilovolt-amperes or greater, supplied at not more than five plant locations within a distance of eight miles. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. An Electric Service Agreement shall be executed.

GENERAL MONTHLY CHARGES:

Distribution Charges

Rate District	West Penn	
Customer Charge	\$7.80	(I)
Per kVA for all billed kVA	\$0.74	(I)
Voltage Discount: per kVA for all billed kVA	\$0.14	
Energy Charges: per kWh for all billed kWh	\$0.00149	(I)

VOLTAGE DISCOUNT (kVA):

If requested, the Company will furnish service at voltages above 100,000 volts at each plant location if such service at that location is over 10,000 kilovolt-amperes, is provided at a single delivery point from the Company's transmission system, is the only service on that account, and if in the sole judgment of the Company, the necessary capacity is available. When such service is supplied and the Customer owns and maintains all required facilities, the above discounts will be allowed but in no case will the amount of the minimum bill be hereby reduced.

To qualify for this transmission voltage service, the Customer must be billed for at least 10,000 kilovolt-amperes at least once in every 12-month period at each metering point.

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

(I) Increase

RATE SCHEDULES, SCHEDULE 46 (continued)

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

COMPENSATING FOR TRANSMISSION AND DISTRIBUTION LOSSES:

For service between 15,000 and 100,000 volts, multiplying Customers' on-peak metered energy by 1.05091 and off-peak metered energy by 1.04128 produces the generation energy that must be delivered to the West Penn Rate District. For service at other voltages, Customer should contact Company for loss factor.

DETERMINATION OF BILLING DEMAND:

The Customer's Demand for any month shall be the average of the Weekly Demands established during the weeks ending within the billing month. No Weekly Demand shall be taken at less than 50% of the highest Weekly Demand of the month. The Customer's Demand shall not be less than the highest of the following provisions:

- (a) 30,000 kilovolt-amperes
- (b) 50% of the highest Customer's Demand established during the most recent ten-year period of the Electric Service Agreement.
- (c) The average of Customer's Monthly Demands for the 12 months ending with the current month, each modified according to provisions (a) and (b).

Customer may, by giving Company reasonable notice in writing, select one month of the first year of the Electric Service Agreement, any two months of the second year and any three months of the third or succeeding years during which provision (c) shall be waived.

Weekly Demand

The weekly demand shall be the on-peak demand plus 50% of the amount the off-peak demand for the same week exceeds 120% of the on-peak demand to the extent that such off-peak demand can be supplied from facilities normally installed for the on-peak demand level. The off-peak capacity available at any location will be determined by the Company, in its sole judgment, but in no case will exceed 25,000 kVA.

The on-peak demand for a week shall be the maximum fifteen-minute kilovolt-ampere demand of the on-peak period plus 25% of the excess of the maximum instantaneous kilovolt-ampere operating peak of the on-peak period for the same week over 160% of the maximum fifteen-minute demand.

RATE SCHEDULES, SCHEDULE 46 (continued)

The off-peak demand of a week shall be determined for the off-peak period in the same manner as the on-peak demand.

The on-peak period shall be from 7 a.m. until 10 p.m. Monday through Saturday, provided, however that the designated on-peak hours may be changed from time to time to conform to Company's system load upon 60 days written notice to Customers affected. The off-peak period shall include all other times not designated as on-peak.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM:

The minimum term of the initial Electric Service Agreement shall be ten years and a two-year written cancellation notice shall be required. Agreement shall remain in force until the required notice has been given and the initial Term and Cancellation Notice Period have expired.

When Customer's requirements are increased, a new agreement, based on the new conditions, may be required.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

**RATE H
ALL ELECTRIC SCHOOL, CHURCH AND HOSPITAL RATE**

AVAILABILITY:

Penelec

THE AVAILABILITY OF THIS RATE SCHEDULE TO CUSTOMERS HAS BEEN RESTRICTED SINCE MARCH 29, 1971.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Penelec
Customer Charge	\$35.13
Cents per kWh for all kWh	4.032

(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

(I) Increase

RATE SCHEDULES, RATE H (continued)

TERM OF CONTRACT:

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

UNTRANSFORMED SERVICE:

At the Customer's option, service shall be supplied by the Company at primary voltage at the above stated rate.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

**RATE MS
MUNICIPAL SERVICE RATE**

AVAILABILITY:

Met-Ed

THE AVAILABILITY OF THIS RATE SCHEDULE TO CUSTOMERS HAS BEEN RESTRICTED SINCE OCTOBER 19, 1983.

Municipal lighting, and/or power and/or heating service used by counties, cities, boroughs, townships and public school districts for public purposes only and not applicable to service where counties, cities, boroughs, townships or public school districts are compensated in any form (other than admissions collected by such bodies) for the use of any of the facilities for which service is supplied.

Secondary Voltage: Secondary voltage will be supplied by the Company to Customers at a single transformer location when load does not require transformer capacity in excess of 2,500 KVA.

Primary Voltage: New Customers requiring transformer capacity in excess of 2,500 KVA and existing Customers whose load increases such that a transformer change is required (over 2,500 KVA) shall be required to take untransformed service.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed
Customer Charge	\$32.23
Cents per kWh for all kWh	3.988

(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

(I) Increase

RATE SCHEDULES, RATE MS (continued)

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

**RATE PNP
PUBLIC OR NON-PROFIT ORGANIZATION RATE**

AVAILABILITY:

Penn Power

Certain public or non-profit organizations may receive electric service pursuant to the charges set forth below as part of the Company’s Community and Customer Partnership Program (CCPP) rate schedule.

Service at alternating current, 60 hertz, standard single-phase or three-phase three-wire or four-wire secondary service, as available. Single and three-phase service will be metered and billed separately or, when feasible, single and three-phase service will be furnished through a single meter installation and billed as one account provided the customer arranges his wiring to facilitate the installation of a single meter. Where service is furnished at three-phase, the customer shall provide and maintain all equipment required for lighting service.

DEFINITION:

Public or Non-Profit Organization – organization which has the authority to tax and has tax exempt status or an organization recognized by the Internal Revenue Service (IRS) as non-profit. Only qualifying organizations that have temporary connections or occasional use of electric service for periods of less than 30 days and where such service is for an event in the public interest and available to the public qualify for this special provision. The 30-day requirement may be waived for public organizations, but in no event shall occasional use extend beyond 12 continuous months.

GENERAL MONTHLY CHARGES:

The net monthly charge per customer shall be:

Rate District	Penn Power
Customer Charge	\$15.56
Cents per kWh for all kWh	5.247

(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

(I) Increase

RATE SCHEDULES, RATE PNP (continued)

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

DETERMINATION OF BILLING DEMAND:

A Customer's demand shall be measured by indicating or recording instruments. Demands shall be integrated over 15-minute to no more than an hour intervals. The billing demand in the current month shall be the greatest of: (i) the maximum measured demand established in the month during On-peak hours, as stated herein, (ii) forty percent (40%) of the maximum measured demand established in the month during Off-peak hours, as stated herein, (iii) contract demand or (iv) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. (C)

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge plus distribution energy charges and any related to applicable riders.

PAYMENT TERMS:

The net amount is due and payable within 15 days after the date of mailing the bill. If the net amount is not received in full on or before the date shown on the bill for payment of net amount, the gross amount, which is 2% more than the net amount balance, is due and payable. If the normal due date should fall on a Saturday, Sunday, bank holiday or any other day when the offices of the Company which regularly receive payment are not open to the general public, the due date shall be extended to the next business day.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

SERVICES

BORDERLINE SERVICE

AVAILABILITY:

Met-Ed and Penelec

Borderline Service is available to public utility companies for resale in adjacent service territory to the Company under reciprocal agreements between the Company and other public utility companies, subject to the following conditions:

- A. A request shall be made in writing for each point of supply where service is desired.
- B. Borderline service may be supplied in the Company's sole and exclusive discretion when it has available adequate capacity to serve the requested location(s).
- C. When such service is supplied, energy shall be supplied at sixty (60) cycle alternating current, at such potential and of such phase as may be mutually agreed upon.

All of the following general monthly charges are applicable to Delivery Service Customers.

GENERAL MONTHLY CHARGES:

Rate District	Met-Ed	Penelec
Cents per kWh for all kWh	5.917	10.058

(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

INVESTMENT CHARGE:

One percent (1%) on the Company's investment in facilities necessary to deliver and meter the service.

The energy may be metered at the point of supply or at the nearest suitable point, or the energy may be estimated from the sum of the meter readings of purchaser's customers, plus an agreed upon correction to cover transformation and the line losses from the point of supply.

(I) Increase

SERVICES, BORDERLINE SERVICE (continued)

TERM OF CONTRACT:

A contract shall be written for a period of not less than five (5) years.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

SERVICES

LED STREET LIGHTING SERVICE

AVAILABILITY:

This Service is applicable to Company owned overhead or underground Light Emitting Diode (LED) street lighting service to municipal, local, state and federal governmental bodies, community associations and to public authorities for lighting of streets, highways, parks and similar places for the safety and convenience of the public.

A minimum installation of 12 LED lights per customer per individual order is required when replacing existing lighting. This restriction does not apply to new installations or existing locations with less than 12 lights. (C)

GENERAL MONTHLY CHARGES:

Demand and Energy Charges for common lamp sizes:

Charges Per Month Per Light:

Cobra Head

Nominal Watts	Monthly kWh	ME Distribution	PN Distribution	PP Distribution	WP Distribution
50	18	\$12.51	\$11.33	\$10.95	\$9.95
90	32	\$15.46	\$13.50	\$13.14	\$12.52
130	46	\$16.43	\$15.23	\$14.64	\$13.31
260	91	\$25.38	\$23.65	\$22.63	\$20.62

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Colonial

Nominal Watts	Monthly kWh	ME Distribution	PN Distribution	PP Distribution	WP Distribution
50	18	\$19.68	\$18.27	\$17.54	\$15.95
90	32	\$21.63	\$20.11	\$19.26	\$17.55

(I)
(I)

Acorn

Nominal Watts	Monthly kWh	ME Distribution	PN Distribution	PP Distribution	WP Distribution
50	18	\$32.66	\$30.48	\$29.12	\$26.55
90	32	\$34.51	\$32.23	\$30.78	\$28.07

(I)
(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

(I) Increase

SERVICES, LED Street Lighting (continued)

DEFAULT SERVICE CHARGES:

For customers receiving default service, the Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage multiplied by the Price to Compare Default Service Rate Rider, Commercial Customer Class rate.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Provision of this Service requires a contract with the Company. The initial term of contract shall be not less than ten (10) years, subject to renewal for successive one (1) year terms, unless other terms shall be provided in the contract. When replacement of existing lighting is requested by the Customer of an existing luminaire during the initial ten (10) year term, the Customer shall pay the cost of removal in addition to an amount representative of the depreciable life of the fixture for the remainder of the term (to be determined by the Company).

GENERAL PROVISIONS:

- A. The Company shall furnish, install, and maintain lighting fixtures on an approved existing pole at the above rates all necessary street lighting facilities consisting of but not limited to lamps, luminaires, and other supporting materials. (C)
- B. All additional and new lighting equipment, consisting of but not limited to poles, brackets, wiring, transformation, etc., not provided for herein and installed by the Company at the request of the customer shall be the property of the Company and be paid for by the customer prior to the customer taking service. (C)
- C. Costs associated with activities related to the replacement, relocation, alteration, repair, or removal of existing street lighting equipment are not included as part of normal maintenance 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 lamp, luminaire, bracket, pole, or installation of a luminaire shield.
- D. All lamps shall be unmetered and will operate from dusk to dawn each and every night, or for approximately 4,200 hours per year.
- E. If a Customer requests an underground system, it will be installed where service is supplied from an existing underground distribution system. Additional cost shall be borne by the Customer.
- F. All service and necessary maintenance will be performed only during regular working hours of the Company.

(C) Change

SERVICES

OUTDOOR AREA LIGHTING SERVICE

AVAILABILITY:

This Service is only available to customers who were previously served under the Company’s outdoor area lighting (“OAL”) schedules. Only Company owned Light Emitting Diode (LED) lights will be installed. All equipment will be owned, installed, and maintained by the Company.

GENERAL MONTHLY CHARGES:

Demand and Energy Charges for common lamp sizes:

Charges Per Month Per Light:

Light Type	Nominal Watts	Monthly kWh	FE PA Distribution
Flood	30	11	\$22.48
Flood	50	18	\$22.81
Flood	90	32	\$24.66
Flood	130	46	\$27.44
Flood	260	91	\$29.81

Security	30	11	\$18.54
Security	50	18	\$18.42
Security	90	32	\$19.71

Shoebox	50	18	\$22.02
Shoebox	90	31	\$22.27
Shoebox	130	46	\$27.60

Underpass	30	11	\$23.09
Underpass	50	18	\$23.09
Underpass	90	32	\$24.26

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For customers receiving default service, the Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage multiplied by the Price to Compare Default Service Rate Rider, Commercial Customer Class rate.

SERVICES, Outdoor Area Lighting (continued)

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Provision of this Service requires a contract with the Company. The initial term of contract shall be not less than twenty (20) years, subject to renewal for successive one (1) year terms, unless other terms shall be provided in the contract. When replacement of existing lighting is requested by the Customer of an existing luminaire during the initial twenty (20) year term, the Customer shall pay the cost of removal in addition to an amount representative of the depreciable life of the fixture for the remainder of the term (to be determined by the Company).

GENERAL PROVISIONS:

- A. The Company shall furnish, install, and maintain lighting fixtures on an approved existing pole at the above rates, all necessary outdoor area lighting facilities consisting of but not limited to lamps, luminaires, and other supporting materials.
- B. All additional and new lighting equipment, consisting of but not limited to poles, brackets, wiring, transformation, etc., not provided for herein and installed by the Company at the request of the customer shall be the property of the Company and be paid for by the customer prior to the customer taking service.
- C. Costs associated with activities related to the replacement, relocation, alteration, repair, or removal of existing lighting equipment are not included as part of normal maintenance 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 lamp, luminaire, bracket, pole, or installation of a luminaire shield.
- D. All lamps shall be unmetered and will operate from dusk to dawn each and every night, or for approximately 4,200 hours per year.
- E. If a Customer requests an underground system, it will be installed where service is supplied from an existing underground distribution system. Additional cost shall be borne by the Customer.
- F. All service and necessary maintenance will be performed only during regular working hours of the Company.
- G. The Customer shall provide cleared rights-of-way, including easements as may be required by the Company and the customer shall be responsible for any permits which may be required in order for the Company to supply the lighting service.

SERVICES

OUTDOOR AREA LIGHTING SERVICE

AVAILABILITY:

Met-Ed and Penelec

Available for lighting of outdoor areas and roadways from dusk to dawn, served from Company’s existing overhead wood pole distribution system where 120-volt service is available and where the Company’s sole determination that street lighting service is not appropriate.

THIS SERVICE SHALL BE FURTHER RESTRICTED TO EXISTING CUSTOMERS AT EXISTING LOCATIONS AS OF AUGUST 1, 2012.

Met-Ed

INSTALLATION OF MERCURY VAPOR LIGHTS UNDER THIS SERVICE IS RESTRICTED TO EXISTING LIGHTS AT PRESENT LOCATIONS AS OF OCTOBER 19, 1983.

RATE PER MONTH:

Mercury Vapor

Nominal Lamp Watt	Monthly kWh	ME Distribution	PN Distribution
100	42		\$10.24
175	70	\$10.90	
175	74		\$10.87
250	107		\$15.44
400	174		\$17.67
400 Flood Lighting	174		\$20.00
700	294		\$24.74
1000	420		\$25.51
1000 Flood Lighting	420		\$32.93

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Sodium Vapor

Nominal Lamp Watt	Monthly kWh	ME Distribution	PN Distribution
70	29		\$23.98
100- Area Lighting	46	\$31.90	
100	50		\$24.07
150	65		\$29.64
200	80		\$35.20
200 Flood Lighting	80		\$42.76
250	110		\$36.71
250 Flood Lighting	98	\$17.27	
400	169		\$35.57
400 Flood Lighting	169		\$42.04
400-Flood Lighting	156	\$11.12	

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SERVICES, Outdoor Area Lighting (continued)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving default service, the Price to Compare Default Service Charge shall be determined using the applicable monthly kWh usage multiplied by the Price to Compare Default Service Rate Rider, Commercial Customer Class rate.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

GENERAL PROVISIONS:

	A (1)	A (2)	B (1)	C (1)	C (2)	D (1)	D (2)
Met-Ed	X		X	X		X	
Penelec		X			X		X

A. TERM OF CONTRACT:

- (1) The initial term of contract shall be not less than three (3) years when installed on existing poles or not less than five (5) years when either a pole is installed for supporting the light or secondary facilities are installed to serve the light.
- (2) Term of contract shall be two (2) years for standard installations and five (5) years where additional facilities are required.

B. FACILITIES

- (1) All facilities necessary for service under this schedule shall be owned and maintained by the Company, except that at its option the Company may install the light on a pole owned by another utility company or on a farm center pole owned or used by the Customer. If a light is installed on a farm center pole, the Company may require a satisfactory written agreement releasing the Company of damage claims and to indemnify the Company against claims by others.

SERVICES, Outdoor Area Lighting (continued)

C. ADDITIONAL FACILITIES

- (1) No change in height of existing poles in primary distribution lines shall be made, nor shall additional poles be installed in such lines, for the purpose of installing a light unless Customer elects to pay the Company the cost of such change. If requested by a Customer, Company may, at its option, install a pole for supporting a light, and external secondary facilities to such pole, and in such cases there shall be a charge of Twelve Dollars and Five Cents (\$12.05) per pole and secondary facilities per month. Not more than two (2) one-pole extensions, or one (1) two-pole extension, may be made per Customer at any single premises. In either case, the extensions may be made only if a light is installed on each pole installed. If requested by a Customer, the Company may, at its option, install secondary facilities to serve a light, and in such cases, there shall be a charge issued to the Customer by the Company of Twelve Dollars and Five Cents (\$12.05) per light per month. As an alternative to the charges stated herein, the Customers may pay to the Company the cost of furnishing and installing the required facilities. For facilities to be installed hereunder, the Customer shall grant such right-of-way as is required, in accordance with the provisions of this Tariff. The Customer shall obtain satisfactory written approval from the appropriate public authorities for lights to be located on public thorough fares. (I)
- (2) PROVISION FOR ADDITIONAL FACILITIES INSTALLED AT COMPANY EXPENSE IS RESTRICTED TO FACILITIES INSTALLED PRIOR TO JANUARY 27, 1979. If the Company installs additional poles, there shall be an additional monthly charge as follows: For wood poles, One Dollar and Ninety-Nine Cents (\$1.99) per pole per lamp and Four Dollars and Eighty-Seven Cents (\$4.87) for each pole in excess of one (1) per lamp; for fabricated poles, Nine Dollars and Ninety-Seven Cents (\$9.97) per pole per lamp and Thirteen Dollars and Fourteen Cents (\$13.14) for each in excess of one (1) per lamp. After January 27, 1979, where additional facilities are required, lamps shall be installed only on facilities provided or paid for by the Customer. All facilities shall be owned and maintained by the Company. (I)

RESTRICTED TO FACILITIES INSTALLED PRIOR TO APRIL 9, 1981. Special equipment and/or underground service may be furnished at the Company's option upon the Customer's written request, subject to an additional charge to cover the cost of furnishing such special equipment and/or underground service. Supports of other than standard length or underground service shall be provided at the Company's option, subject to an advance payment by the Customer to the Company of the additional costs.

The Customer shall obtain all necessary approvals required for lights to be located on public thoroughfares.

(I) Increase

SERVICES, Outdoor Area Lighting (continued)

D. RESTRICTED LAMPS

- (1) The lamp, luminaire with open refractor, and bracket not over four (4) feet in length adopted by the Company as standard for this type of service shall be used. Lamps shall be lighted from dusk to dawn by automatic control furnished by Company and burning hours of the light shall be approximately 4,200 hours per year.

Lights and poles shall be placed only at locations accessible for installation and maintenance by Company's mechanized equipment. A mercury vapor light fixture that becomes inoperable will be replaced with an equivalent lumen output sodium vapor light fixture to comply with the Federal Energy Policy Act of 2005 that prohibits the import or manufacture of mercury vapor ballasts. When such replacement occurs, sodium vapor rates will apply based on the Rate District's current electric service Tariff.

Lamp renewals shall be made during normal weekday working hours, ordinarily within forty-eight (48) hours of notification by the Customer, such renewals not to be made on Saturdays, Sundays or holidays.

- (2) Restricted Lamps: NO NEW OR ADDITIONAL LAMPS AS TABULATED BELOW WILL BE INSTALLED BY THE COMPANY AFTER APRIL 9, 1981. 400, 700 and 1,000 watt mercury vapor lamps may be replaced by the Company with equivalent high pressure sodium vapor lamps when required or deemed necessary by the Company.

A mercury vapor light fixture that becomes inoperable will be replaced with an equivalent lumen output sodium vapor light fixture to comply with the Federal Energy Policy Act of 2005 that prohibits the import or manufacture of mercury vapor ballasts. When such replacement occurs, sodium vapor rates will apply based on the Rate District's current electric service Tariff.

The Company shall replace burned-out lamps during regular daytime working hours as soon as practicable following notification by the Customer.

SERVICES

STREET LIGHTING SERVICE - ME

AVAILABILITY:

Available only to present Customers for installations now being served prior to December 31, 2023. This Service is applicable to overhead or underground street lighting service to municipal, local, state and federal governmental bodies, community associations and to public authorities for lighting of streets, highways, parks and similar places for the safety and convenience of the public. This Service supersedes Rate SV, Rate MH, Rate MV-1, Rate MV-2, Rate SL and Rate OSL, excepting Rate OSL, Provision A - Post Top Series Incandescent Street Lighting.

The Company will provide unmetered energy, at the rate herein provided, when the Customer furnishes, installs, owns and maintains (including lamp and photocell) the entire lighting system consisting of, but not limited to, lamps, luminaries, controls, brackets, ballasts, conductors, and poles. Lighting units will operate from dusk to dawn, which is approximately 4,200 hours per year. The Company will supply electricity at mutually agreed upon delivery points for the operation of the lights. The Company may, at any time, inspect and/or test the Customer’s equipment to verify or measure actual load. This service is limited to installations of contiguous Metal Halide street lighting units located in an area previously approved by the Company or limited to Sodium Vapor, Mercury Vapor or Incandescent street light units also served under General Provision A or General Provision D of this Service.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	Met-Ed		
Lamp Type	Sodium Vapor		
Watts	Monthly kWh	Distribution	Monthly Minimum Charge
70	32	0.00	10.27
100	46	0.00	10.06
150	66	0.00	9.90
200	75	0.00	9.32
250	98	0.00	10.53
400	156	0.00	10.32

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Rate District	Met-Ed		
Lamp Type	Mercury Vapor		
Watts	Monthly kWh	Distribution	Monthly Minimum Charge
100	42	0.00	10.40
175	74	0.00	10.07
250	107	0.00	9.60
400	174	0.00	8.61
1000	420	0.00	6.59

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(I) Increase

SERVICES, STREET LIGHTING SERVICE – ME (continued)

Rate District	Met-Ed		
Lamp Type	Incandescent		
Watts	Monthly kWh	Distribution	Monthly Minimum Charge
105	44	0.00	10.25
205	86	0.00	9.75

(I)
(I)

Rate District	Met-Ed		
Lamp Type	Metal Halide		
Watts	Monthly kWh	Distribution	Monthly Minimum Charge
175	70	0.00	10.41
250	98	0.00	10.41
400	156	0.00	10.20

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(I)

Overhead Alternative Technology Lighting	
Distribution	Monthly Minimum Charge
0.00	10.06

(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on Page 181.

DEFAULT SERVICE CHARGES:

The Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider Commercial Customer Class rate.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Provision of this Service requires a contract with the Company. The initial term of contract shall be not less than ten (10) years, subject to renewal for successive one (1) year terms, unless other terms shall be provided in the contract. When replacement with different type luminaire is requested by the Customer of an existing luminaire during the initial ten (10) year term of contract, the Customer shall pay the cost of removal in addition to the depreciable life of the fixture for the remainder of the contract term (to be determined by the Company). Under Provision B, the term of contract may be less than ten (10) years, but not less than one (1) year.

All non-LED light fixtures that become inoperable will be replaced with an equivalent lumen output LED light fixture. When such replacement occurs, LED rates will apply based on the Company's current electric service Tariff.

(I) Increase

SERVICES, STREET LIGHTING SERVICE – ME (continued)

GENERAL PROVISIONS:

(A) COMPANY OPERATION AND MAINTENANCE OF CONVENTIONAL LUMINAIRE: The Company will operate and maintain conventional (non-ornamental) Sodium Vapor, Mercury Vapor and Incandescent lighting units consisting of lamps, luminaries, controls, brackets and ballasts approved by the Company. These units will be installed on wood poles at mounting heights not to exceed forty-five (45) feet and in a manner acceptable to the Company. The Company will operate and maintain and replace the photocell controls and lamps as necessary to the extent hereinafter expressly provided at the following monthly rates and charges per light:

(1)	Sodium Vapor Lamps	\$3.62	(I)
(2)	Mercury Vapor Lamps	\$1.49	(I)
(3)	Incandescent Lamps	\$4.07	(I)

(B) COMPANY OWNERSHIP OF CONVENTIONAL LUMINAIRE FACILITIES: The Company will furnish and install and own its standard Sodium Vapor, Mercury Vapor and Incandescent conventional (non-ornamental) street lighting units consisting of lamps, luminaries, controls, brackets and ballasts, mounted on the Company's wood poles and utilizing the Company's overhead distribution system. For each light, the Company will furnish without added charge up to 300 feet of overhead line on existing suitable poles. At its option, the Company may install additional wood poles, provided that a street lighting unit is then installed on each dedicated pole. The type of lighting units and fixtures currently being furnished by the Company at the time service is contracted for under this Service will be installed at the rates herein provided.:

(1)	Charges Per Month Per Light:	\$3.47	(I)
(2)	Charges Per Month Per Dedicated Pole:	\$14.49	(I)

(I) Increase

SERVICES, STREET LIGHTING SERVICE – ME (continued)

(C) UNDERGROUND FEED TO STREET LIGHTS: This provision is for the installation of new facilities at new locations or the conversion of facilities at existing locations. Where the Company furnishes an underground electrical source, there shall be billed charges in addition to the other charges specified in this Service per light as follows:

Demand and Energy Charges for common lamp sizes:

Sodium Vapor			
Nominal Watts	Monthly kWh	Distribution	Monthly Minimum Charge
70	32	0.13	0.19
100	46	0.19	0.19
150	66	0.29	0.19
250	98	0.48	0.19
400	156	0.77	0.19

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Mercury Vapor			
Nominal Watts	Monthly kWh	Distribution	Monthly Minimum Charge
175	74	0.36	0.19
250	107	0.51	0.19
400	174	0.77	0.19
1000	420	1.99	0.19

(I)
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Metal Halide			
Nominal Watts	Monthly kWh	Distribution	Monthly Minimum Charge
175	70	0.34	0.19
250	98	0.48	0.19
400	156	0.77	0.19

(I)
(I)
(I)

Underground Alternative Technology Lighting	
*Distribution	Monthly Minimum Charge
0.357	0.22

(I)

*cents per kWh

The cost of trenching and backfilling, including breaking and replacement of concrete and other surfacing, and the provision and installation of duct or conduit (concrete encased where specified by the Company), where duct or conduit is required by the Company, shall be borne by the Customer. The cost of foundations required for support of standards shall be borne by the Customer, except that the Company will supply foundation bolts and conduit required for the installation in foundations. The Customer shall make such installations or contract with the Company or with others to do so, all to be in compliance with the Company’s specifications. All installations made by (or for) the Customer shall be maintained by the Customer, except as next stated herein.

Upon mutual agreement with the Company, the Customer may transfer to the Company the ownership of such installations (except where an integral part of the Customer’s property), and in the event of such transfer of ownership, the Company will thereafter maintain such equipment, and there shall be no change in the charges stated in the Rate Per Month of this Street Lighting Service, General Provisions D., E. and F.

(I) Increase

SERVICES, STREET LIGHTING SERVICE – ME (continued)

- (D) **COMPANY OPERATION & MAINTENANCE OF ORNAMENTAL LUMINARIES:** The Company will operate and maintain ornamental Sodium Vapor and Mercury Vapor lighting units consisting of lamps, luminaire controls, brackets and ballasts approved by the Company and served from the Company’s distribution system.

These units will be installed on ornamental standards and in a manner acceptable to the Company. The Company will operate and maintain and replace the photocell controls and lamps as necessary to the extent hereinafter expressly provided at the following rates and charges Per Month Per Light:

(1)	Sodium Vapor Lamps	\$4.31	(I)
(2)	Mercury Vapor Lamps	\$2.45	(I)

- (E) **COMPANY OWNERSHIP OF ORNAMENTAL LUMINAIRE:** Where at the approval of the Company, the Customer owns, installs and maintains the cable and ducts (or conduit) and the standards and foundation therefore and the Company owns, installs, and maintains its standard Sodium Vapor, Mercury Vapor or Incandescent Ornamental street light units consisting of only the lamp, ballast, control, luminaire (and its interior wiring), the Luminaire Charge per month for ornamental lights, not to exceed thirty-five (35) foot mounting height, will be as follows:

Luminaire Charge: \$8.24 Per Light Per Month (I)

- (F) **COMPANY OWNERSHIP OF ORNAMENTAL STANDARDS:** Where, at the Company’s option and upon Customer request, the Company has installed on a Company-owned standard a Company-owned and Company-approved standard Sodium Vapor, Mercury Vapor or Incandescent ornamental luminaire, the Company will own, operate, and maintain said standard at the following rate:

\$15.53 Standard Charge Per Month (I)

(I) Increase

SERVICES, STREET LIGHTING SERVICE – ME (continued)

- (G) **ALTERNATIVE TECHNOLOGY LIGHTING:** The Alternative Technology Lighting charges shall apply to lighting facilities owned and maintained by the Customer which utilize Induction, Solid State, or Plasma Lighting technologies, or such additional alternative technology as may be specified by the Company. The Alternative Technology Lighting must be certified by an Edison Testing Laboratories “ETL” (or equivalent) to verify the actual consumption of the fixture. In addition and in order to certify the safe operation, the fixture must be Underwriters Laboratories “UL” (or equivalent) listed. Provisions A, B, D, E, and F shall not apply in the case of service provided under this General Provision G.

For purposes of the Provision G, the following definitions shall apply:

Induction Lighting – Discharge lamps, where mercury or other atoms are energized to elevate their energy level, then discharge a photon as they fall back to their normal state.

Solid State Lighting – Technology using semi-conducting materials to convert electricity into light. Solid State Lighting is an umbrella term encompassing both light-emitting diodes (LEDs) and organic light-emitting diodes (OLEDs).

Plasma Lighting – Plasma lamps are a family of light sources that generate light by exciting a plasma inside a closed transparent burner or bulb using a radio frequency (RF) power. Typically, such lamps use a noble gas or a mixture of these gases and additional materials such as metal halides, sodium, mercury, or sulfur. A waveguide is used to constrain and focus the electrical field into the plasma. In operation the gas is ionized and free electrons, accelerated by the electrical field collide with gas and metal atoms. Some electrons circling around the gas and metal atoms are excited by these collisions, bringing them to a higher energy state. When the electron falls back to its original state, it emits a photon, resulting in visible light or ultraviolet radiation depending on the fill materials.

Alternative Technology Lighting shall be applied to each kilowatt-hour delivered during a billing month to all Customers served under this specific provision, determined to the nearest one-hundredth of a cent per kilo-watt hour. In addition, the wattage of the Alternative Technology Lighting shall be rounded to the nearest 25 Watt. The Alternative Technology Lighting wattage will then be converted into kWh in accordance with the formula set forth below:

$$\text{kWh} = (\text{System Watt} \times 350) / 1,000$$

Where:

System Watt = Total Watts used (drawn) by the entire luminaire fixture

- (H) If the customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the customer shall pay the removal cost plus the remaining value of the system.

SERVICES

HIGH PRESSURE SODIUM VAPOR STREET LIGHTING SERVICE - PN

AVAILABILITY:

Penelec

Available only to present Customers for installations now being served prior to December 31, 2023. Lighting service on public streets, highways, bridges, parks and similar public places for municipalities and other governmental agencies.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Wood Pole

Rate District	Penelec		
Initial Lumens	Watts	kWh per Month	Distribution
5,800	70	29	\$14.32
9,500	100	50	\$12.68
16,000	150	71	\$12.06
22,000	200	80	\$18.41
27,500	250	110	\$19.34
50,000	400	169	\$12.66

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Fiberglass Pole Not Over 16 Feet

Rate District	Penelec		
Initial Lumens	Watts	kWh per Month	Distribution
5,800	70	29	\$22.89
9,500	100	50	\$21.27
16,000	150	71	\$20.64
22,000	200	80	\$20.94
27,500	250	110	\$27.83
50,000	400	169	\$21.21

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

The Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider Commercial Customer Class rate.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

(I) Increase

SERVICES, HPS VAPOR STREET LIGHTING SERVICE – PN (continued)

TERM OF CONTRACT:

Not less than five (5) years.

All non-LED light fixtures that become inoperable will be replaced with an equivalent lumen output LED light fixture. When such replacement occurs, LED rates will apply based on the Company's current electric service Tariff. (C)

GENERAL PROVISIONS:

(A) The Company shall furnish, install, and maintain at the above rates all necessary street lighting facilities consisting of lamps, luminaries, controls, brackets, and ballasts, utilizing the Company's general overhead or underground distribution system.

(B) Bills for service supplied under this Rate shall be rendered by the Company monthly.

(C) Lamps shall be lighted from dusk to dawn each and every night, or for approximately 4,200 hours per year.

(D) Additional high pressure sodium vapor street lighting fixtures of the type currently used by the Company shall be installed by the Company on existing circuits at the Customer's request at any time except during the last three (3) months of any contract term. Additional high pressure sodium vapor street lighting fixtures of the type currently used by the Company involving the construction by the Company of additional circuits and/or pole line shall be installed by the Company at the Customer's request at any time except during the last twelve (12) months of any contract term.

(E) If additional street lighting facilities are installed at the Customer's request, they shall be considered as an addition to the contract and subject to all the provisions thereof.

(F) If the Customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the Customer shall pay the removal cost plus the remaining value of the system.

(G) If a Customer requests an underground system, the additional cost shall be borne by the Customer, or may be included in the contract at the following additional charges:

Underground (1): Earth construction at 5.00¢ per foot.

Underground (2): Requiring removal and replacement of paving or sidewalks at 55.00¢ per foot. (I)

Underground (3): If a Customer furnishes and installs foundation bases for fabricated poles and the conductor raceways in accordance with Company specifications, the charges in items (1) and (2) shall not apply. (I)

Underground (4): Stone construction - additional costs shall be borne by the Customer.

(C) Change

(I) Increase

SERVICES, HPS VAPOR STREET LIGHTING SERVICE – PN (continued)

- (I) Underpass Lighting: High pressure sodium vapor lamps for 24-hour service shall be supplied by the Company, as follows:

Watts	kWh per Month	Distribution
70	60	\$13.60
100	104	\$9.54
150	148	\$8.78
200	167	\$13.65

(I)
(I)
(I)
(I)

- (J) Special equipment, including steel, aluminum or concrete poles or fiberglass poles in excess of sixteen (16) feet in length may be furnished at the Company’s option, upon written request, and the additional cost there of shall be borne by the Customer.

(I) Increase

SERVICES

MUNICIPAL STREET LIGHTING SERVICE (SLS-MUND)

AVAILABILITY:

Penelec

Lighting service on public streets, highways, bridges, parks and similar public places for municipalities and other governmental agencies.

THIS RATE IS RESTRICTED SOLELY TO EXISTING LAMP LOCATIONS OF CUSTOMERS WHO WERE RECEIVING SERVICE HEREUNDER ON APRIL 9, 1981. ANY CUSTOMER PRESENTLY SERVED UNDER THIS MUNICIPAL STREET LIGHTING SERVICE AND ELECTS TO TERMINATE THIS SERVICE, SHALL NOT BE PERMITTED TO RETURN AS A MUNICIPAL STREET LIGHTING SERVICE CUSTOMER.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Mercury Vapor Floodlight Units:

Wood Pole

Rate District	Penelec		
Initial Lumens	Watts	kWh per Month	Distribution
21,500	400	174	\$18.15
60,000	1,000	420	\$21.80

(I)
(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

The Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider Commercial Customer Class rate.

(I) Increase

SERVICES, SLS-MUNI (continued)

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Not less than five (5) years.

GENERAL PROVISIONS:

- (A) The Company shall furnish, install, and maintain at the above rates all necessary street lighting facilities consisting of lamps, luminaries, controls, brackets, and ballasts, utilizing the Company’s general overhead or underground distribution system.
- (B) If a Customer requests an underground system, the additional cost shall be borne by the Customer, or may be included in the contract at the following additional charges:
 - Underground (1): Earth construction at 5.00¢ per foot. (I)
 - Underground (2): Requiring removal and replacement of paving or sidewalks at 55.00¢ per foot. (I)
 - Underground (3): If a Customer furnishes and installs foundation bases for fabricated poles and the conductor raceways in accordance with Company specifications, the charges in items (1) and (2) shall not apply.
 - Underground (4): Stone construction - additional costs shall be borne by the Customer.
- (C) The Company may, at its option, furnish special equipment to a Customer who requests it at such increased rates per lamp as may be determined by the Company.
- (D) Limited Access Highway Lighting: If a Customer owns the entire street lighting installation, the Company shall supply energy, furnish and install replacement lamps and photoelectric controls, and clean the fixtures when and if necessary. Replacement of, or repairs to, Customer-owned facilities other than lamps and photoelectric controls shall be made at the Customer’s expense. The Rate, per lamp per month, is as follows:

	kWh per Month	Rate	
250 watt mercury vapor lamp	107	\$9.44	(I)
400 watt mercury vapor lamp	174	\$8.08	(I)

For mounting heights over thirty-five (35) feet, the above rates shall be increased by Three Dollars and Sixty-Four Cents (\$3.64).

(I) Increase

SERVICES, SLS-MUNI (continued)

- (E) This Special Provision E. is restricted solely to Overhead or Boulevard Street Lighting in the City of Altoona where the Company furnishes overhead circuits consisting of cable and wire from Customer-owned series street lighting transformers to pole locations. In addition to the transformers and all auxiliary equipment, consisting of lightning arresters, oil switches, relays, supporting structures and wiring, the Customer supplies and maintains all fixtures, lighting units, supports, standards, etc. Such service shall be supplied and metered by the Company at primary voltage except at the Customer's option, a portion may be supplied at secondary voltage for the operation of control equipment and for supply to self-controlled lamps connected to the Company's secondary lines. The charges for this service include the following:
- (1) For each overhead self-controlled unit, served from the general overhead distribution system, a charge of Two Dollars and Fifty-Four Cents (\$2.54). (I)
 - (2) No charge for the boulevard units.
 - (3) For the kilowatt-hours consumed as indicated by the summation of the monthly meter readings:

First 100,000 kWh	0.992¢ kWh	(I)
Excess kWh	0.261¢ kWh	(I)
 - (4) ALTERNATIVE TECHNOLOGY LIGHTING: The Alternative Technology Lighting charges shall apply to lighting facilities owned and maintained by the Customer which utilize Induction, Solid State, or Plasma Lighting technologies, or such additional alternative technology as may be specified by the Company. The Alternative Technology Lighting must be certified by an Edison Testing Laboratories "ETL" (or equivalent) to verify the actual consumption of the fixture. In addition, and in order to certify the safe operation, the fixture must be Underwriters Laboratories "UL" (or equivalent) listed.

For purposes of the Provision E, the following definitions shall apply:

Induction Lighting – Discharge lamps, where mercury or other atoms are energized to elevate their energy level, then discharge a photon as they fall back to their normal state.

Solid State Lighting – Technology using semi-conducting materials to convert electricity into light. Solid State Lighting is an umbrella term encompassing both light-emitting diodes (LEDs) and organic light-emitting diodes (OLEDs).

Plasma Lighting – Plasma lamps are a family of light sources that generate light by exciting a plasma inside a closed transparent burner or bulb using a radio frequency (RF) power. Typically, such lamps use a noble gas or a mixture of these gases and additional materials such as metal halides, sodium, mercury, or sulfur. A waveguide is used to constrain and focus the electrical field into the plasma. In operation the gas is ionized and free electrons, accelerated by the electrical field collide with gas and metal atoms. Some electrons circling around the gas and metal atoms are excited by these collisions, bringing them to a higher energy state. When the electron falls back to its original state, it emits a photon, resulting in visible light or ultraviolet radiation depending on the fill materials.

(I) Increase

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SERVICES, SLS-MUNI (continued)

Alternative Technology Lighting shall be applied to each kilowatt-hour delivered during a billing month to all Customers served under this specific provision, determined to the nearest one-hundredth of a cent per kilo-watt hour. In addition, the wattage of the Alternative Technology Lighting shall be rounded to the nearest 25 Watt. The Alternative Technology Lighting wattage will then be converted into kWh in accordance with the formula set forth below:

$$\text{kWh} = (\text{System Watt} \times 350) / 1,000$$

Where:

System Watt = Total Watts used (drawn) by the entire luminaire fixture.

- (F) Bills for service supplied under this Rate shall be rendered by the Company monthly.
- (G) Lamps shall be lighted from dusk to dawn nightly, or for approximately 4,200 hours per year.
- (H) Additional street lighting fixtures of the type currently used by the Company shall be installed by the Company on existing circuits at the Customer's request at any time except during the last three (3) months of any contract term. Additional street lighting fixtures of the type currently used by the Company involving the construction by the Company of additional circuits and/or pole line shall be installed by the Company at the Customer's request at any time except during the last twelve (12) months of any contract term.
- (I) Any additional street lighting facilities installed at the Customer's request shall be considered as an addition to the contract and subject to all the provisions thereof. If a sodium vapor unit replaces an existing mercury vapor unit that has been installed for less than ten (10) years, the Customer shall pay the Company for the cost of removal of the mercury vapor unit.
- (J) If the Customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the Customer shall pay the removal cost plus the remaining value of the system.

SERVICES

PRIVATE OUTDOOR LIGHTING SERVICE – (PLS)

AVAILABILITY:

Penn Power

Available only to present Customers for installations now being served prior to May 31, 2024. Available for all-night outdoor lighting service to any Customer on the lines of the Rate District where such service can be supplied by the installation of lighting fixtures supplied directly from (1) existing secondary circuits or (2) an extension of existing secondary circuit that requires only one additional span of secondary circuit and does not require any other facilities or expenses (e.g. new pole, pole changeout, or guying). Complete lighting service will be furnished by the Company using vapor lamps installed in standard fixtures. All equipment will be installed and maintained by the Company. (C)

GENERAL MONTHLY CHARGES:

Overhead and Post-Top (PT) Lighting Service:

The charges listed below for lights not designated as PT are for each light with luminaire and bracket arm, supplied from an existing pole and secondary facilities.

The charges listed below for lights designated as PT are for each lamp with post-top luminaire mounted on a 14'-16' post installed 4' in the ground, where service is supplied from existing secondary, including 50 feet of circuit installed in a trench provided by the customer.

Distribution Charge

Rating in Watts	Type	Nominal Lumens	Average Monthly kWh	Distribution	
175	Mercury Vapor	7,500	70	\$20.84	(I)
175	Mercury Vapor – PT	7,500	70	\$37.91	(I)
400	Mercury Vapor	22,000	156	\$17.92	(I)
70	Sodium Vapor	5,800	32	\$26.00	(I)
100	Sodium Vapor – PT	9,500	46	\$39.85	(I)
100	Sodium Vapor	9,500	46	\$26.16	(I)
150	Sodium Vapor	16,000	66	\$25.20	(I)
250	Sodium Vapor	27,500	98	\$26.43	(I)
400	Sodium Vapor	50,000	156	\$26.19	(I)
250	Metal Halide	23,000	98	\$32.62	(I)
400	Metal Halide	40,000	156	\$27.84	(I)
1,000	Metal Halide	110,000	364	\$11.89	(I)

When service cannot be supplied from facilities included above and additional facilities are required, the customer will in addition to the above charges pay the following distribution charge for each pole:

For each 30' or 35' pole, per month	\$15.82	(I)
For each 40' pole, per month	\$18.41	(I)
(C) Change		
(I) Increase		

SERVICES, PLS (continued)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

The Default Service Charges shall be determined using the applicable Average Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider, Commercial Customer Class rate.

TERMS OF PAYMENT:

The net amount billed is due and payable within a period of twenty days for residential type service and fifteen days for commercial type service. If the net amount is not paid on or before the date shown on the bill for payment of net amount, the bill shall bear interest at the rate of 2% per month of the unpaid net balance. This service shall be separately billed, or at the Company's option, billing for it shall be added as a separate item to the customer's bill for other service or services. Failure to pay for one service shall not be treated as failure to pay for the other service or services for any purpose.

CONTRACT:

Electric service hereunder will be furnished in accordance with a written contract which by its terms shall be in full force and effect for a period of three years and shall continue in force thereafter from year to year unless either party shall give to the other not less than 60 days' notice in writing prior to the expiration date of any of said yearly periods that the contract shall be terminated at the expiration date of said yearly period. When a contract is terminated in the manner provided herein, the service will be discontinued.

SERVICES, PLS (continued)

TERMS AND CONDITIONS:

The Customer shall provide cleared rights-of-way, including easements as may be required by the Company and the customer shall be responsible for any permits which may be required in order for the Company to supply the lighting service.

All lamps shall burn from dusk to dawn, every night, burning approximately 4,070 hours per year.

Maintenance will be performed during regularly scheduled working hours and the Company will endeavor to replace burned-out lamps within 48 hours after notification.

The Company shall replace glass globes and other glass covers twice in a twelve-month period at no additional cost. With repeated vandalism, the Company, at its option, will repair or remove its damaged equipment and the customer shall pay for repairs on a time and material basis, plus overhead charges.

No reduction in bill shall be allowed for lamp outages.

Additional facilities, not provided for herein, that must be installed by the Company, at the customer's request, shall be and remain the property of the Company but shall be paid for by the customer on the basis of an estimate prepared by the Company.

The rates contained herein are for continuous use of the facilities and are not applicable to seasonal usage.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service.

SERVICES

HIGH PRESSURE SODIUM VAPOR STREET LIGHTING SERVICE – (SLS-SV)

AVAILABILITY:

Penn Power

Available only to present Customers for installations now being served prior to December 31, 2023. Available to municipalities and other governmental agencies for lighting public streets, highways, bridges, parking lots, parks, and similar public places. Company will furnish, install, operate, and maintain its standard HPS street light units consisting of lamps, luminaires, controls, brackets, and ballasts utilizing the Company's wood, metal or steel poles and overhead and underground distribution facilities that exist along public thoroughfares. Exceptions are as noted under Special Terms and Conditions. Lighting units will operate from sunset until sunrise, each night of the year, approximately 4,070 hours of annual operation.

GENERAL MONTHLY CHARGES:

Distribution Charge

Rating in Watts	Nominal Lumens	Average Monthly kWh	Distribution
70	5,800	32	\$14.77
100	9,500	46	\$12.86
150	16,000	66	\$13.05
250	27,500	98	\$15.25
400	50,000	156	\$15.70

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

The Default Service Charges shall be determined using the applicable Average Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider, Commercial Customer Class rate.

ADDITIONAL FACILITIES:

When the customer requests service that requires additional facilities, such as wood, metal or ornamental poles not presently considered a part of the Company's existing overhead or underground distribution system, the customer shall bear these additional costs. The customer shall also bear the cost of rearranging or extending the existing facilities necessary to serve additional lights or to obtain the required mounting height. All necessary street lighting facilities are supplied, installed, owned, operated, and maintained by the Company and are connected to the Company's available general distribution system. The equipment installed under the above rate is of the type currently being furnished by the Company at the time service is contracted.

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SERVICES, SLS-SV (continued)

The Company will install the street lights as requested upon payment by the customer of the (C)
aforementioned excess costs. The customer may elect to pay monthly minimum charges for a period not
to exceed 60 months based on the estimated construction cost of such additional facilities.

REPLACEMENTS:

If the customer requests the Company to remove the present high pressure sodium vapor street (C)
light system to install LED lights and if the present system is less than twenty years old, the customer shall
pay the removal cost plus the remaining value of the system.

TERMS OF PAYMENT:

The net amount billed is due and payable within a period of thirty days. If the net amount is not
paid on or before the date shown on the bill for payment of net amount, the bill shall bear interest at the
rate of 2% per month of the unpaid net balance.

CONTRACT:

Electric service hereunder will be furnished in accordance with a written contract which by its
terms shall be in full force and effect for a period of ten years and shall continue in force thereafter for
five-year periods unless either party shall give to the other not less than 60 days' notice in writing prior to
the expiration date of any of said five-year period that the contract shall be terminated at the expiration
date of said five-year period. When a contract is terminated in the manner provided herein, the service
will be discontinued.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric
service .

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SERVICES

**SCHEDULE 51
STREET LIGHTING SERVICE**

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to June 6, 1997 for mercury vapor street lighting to municipalities and to unincorporated communities, for lighting public bridges and major highway interchanges, for other suitable readily accessible locations as solely determined by the Company, and for connections existing as of August 28, 1985.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	West Penn		
Lumen	Watts	kWh	Monthly Rate
8,150	175	74	\$14.59
11,500	250	103	\$20.18
21,500	400	162	\$24.80
60,000	1,000	386	\$38.45

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

GENERAL:

Compensating for Transmission and Distribution Losses.

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

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

(I) Increase

SERVICES, SCHEDULE 51 (continued)

LONG TERM SERVICE:

TERM

Locations served hereunder prior to July 1978 have a street lighting agreement for an initial term of five years which will continue in effect upon the same conditions for successive five-year terms until cancelled by written notice by either party to the other at least 90 days prior to the expiration of the initial or successive term. After two successive five-year terms, the Agreement may also be cancelled by the Customer upon written notice at least 90 days in advance of cancellation.

New locations and additions to existing contracts will have an initial term of ten years and remain in force thereafter until a 90-day written cancellation notice has been given and the initial term and cancellation notice period have expired.

Provision of this Service requires a contract with the Company. The initial term of contract shall be not less than ten (10) years, subject to renewal for successive one (1) year terms, unless other terms shall be provided in the contract. When replacement of existing lighting is requested by the Customer of an existing luminaire during the initial ten (10) year term, the Customer shall pay the cost of removal in addition to the depreciable life of the fixture for the remainder of the term (to be determined by the Company).

STANDARD OVERHEAD SYSTEMS:

Company will, at its own cost, install, operate, and maintain its standard overhead street lighting equipment for municipalities, unincorporated communities, and public agencies where service can be supplied from existing distribution systems along public thoroughfares. Customer shall pay the installed cost of any facilities required to extend service.

SPECIAL SYSTEMS:

Company will provide underground, ornamental, and other special systems when the additional installed cost in excess of the estimated cost of a standard overhead system for the same application is paid by Customer. Company shall take title to the special system and shall operate and maintain the facilities. At the termination of the useful life of the special system or designated components of the special system for any reason, a new system or component shall be installed under similar conditions.

Company shall change the location of any lighting unit upon the written request of the Customer. Customer shall pay the Company the total relocation cost.

SERVICES, SCHEDULE 51 (continued)

Customer shall be responsible for all costs and expenses of trenching, backfilling all trenches and for repaving, repairing or replacing any roadways, walkways, vegetation or other physical objects damaged, destroyed or displaced by construction necessary for the installation and maintenance of the system or any of its component parts.

Customer shall reimburse the Company for total costs, less cost of standard fixture and bracket, incurred by the Company as a result of any damage, destruction or cost of repairs to the system or any component part thereof from any cause, excepting Company's negligence. However, in the event that the system or any component part thereof, excluding fixture and bracket, is damaged or destroyed by the negligent or willful acts of third parties, prior to billing Customer for the items so damaged or destroyed Company shall first reasonably attempt to collect the costs of replacements or repair from the third party responsible and shall certify to the Customer that such attempts have been made and that the said third party has not paid for such damages or destruction and is not likely to respond with such payment in a reasonable manner. This provision is not intended to compel the Company to enter legal action against the third party responsible prior to billing Customer, determination as to such procedure being within the sole determination of the Company.

The Company shall have the sole, complete and final authority to determine the operating lifetime, or remaining operating lifetime, of the system or any of its component parts. The operating lifetime of the system shall not be less than twenty (20) years from the date of installation of the system. Upon the determination of the Company that the operating lifetime of the system or any of its component parts has expired, the Company shall give written notice of the same to the Customer. Upon receipt of such written notification, Customer shall elect either to replace or to de-energize the system or its applicable component part. Customer shall give written notice of such election to the Company at its local office.

In the event Customer elects to replace the system or any component part thereof, Customer shall pay the Company the additional installed cost of the replacement system or component part thereof plus removal cost. The additional installed cost of the system or component part thereof is defined as the total cost of the system or component part thereof as installed less the installed cost of the standard fixtures and brackets which would have been required had the system been the Company's standard overhead distribution system.

If the Customer elects to de-energize the system and/or component part thereof, the Company shall de-energize the same. Upon the written request of the Customer, Company shall remove the de-energized system or component part thereof. Such removal shall be at the Customer's expense.

In the event Customer does not give Company written notice of its election within six (6) months after notification by the Company, the Company shall de-energize the system or its applicable component part. Upon Customer's written request, Company shall remove the de-energized system or component part thereof. Such removal shall be at Customer's expense.

Company will provide bridge lighting when Customer installs and maintains fixture supports and conduit for the supply line. Company shall furnish and maintain lamp fixtures and supply line and will provide energy and lamp replacements.

SERVICES, SCHEDULE 51 (continued)

CONDITIONS:

Customer shall furnish Company a certified map, showing the location and size of each unit included in the initial installation provided for in this Agreement. Company shall install said units as designated.

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

Company shall change the location of any unit furnished under this Agreement, upon written order of Customer, if said change does not require the extension of lines or the erection of poles, but Company shall not be required to make more than one change in the location of any one unit during term this Agreement is in effect.

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

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

Company shall change the location of any unit furnished under this Agreement, upon written order of Customer, if said change does not require the extension of lines or the erection of poles, but Company shall not be required to make more than one change in the location of any one unit during term this Agreement is in effect.

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

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

Customer shall notify Company in writing at the Company's local office of all outages and the locations thereof not later than 12 o'clock Noon on the day following the night which the outages occurred.

Pavement and/or sidewalk damaged in the erection and/or maintenance of street lighting systems hereunder shall be placed by the Company in as good condition as existed before the said acts of erection and/or maintenance.

SERVICES, SCHEDULE 51 (continued)

CONTRACT:

Company standard form of Street Lighting Agreement shall be executed.

SERVICES
SCHEDULE 52
OUTDOOR LIGHTING SERVICE

AVAILABILITY:

West Penn

Available for existing high pressure sodium vapor outdoor lighting installed before June 6, 1997 and for existing mercury vapor installations installed prior to August 28, 1985.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	West Penn		
Lamp Type	High Pressure Sodium Vapor		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	\$16.81

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Rate District	West Penn		
Lamp Type	Mercury Vapor		
Lumen	Watts	kWh	Monthly Rate
4,000	100	45	\$12.55
8,150	175	74	\$14.14
21,500	400	162	\$23.00

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

GENERAL:

Compensating for Transmission and Distribution Losses:

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District. (C)

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

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

When, in the sole determination of the Company, such facilities reach the end of their useful life and replacement is desired by the Customer, the Customer will be required to contribute to replacement under whatever additional facilities plan is then in effect under this rate.

(C) Change

(I) Increase

SERVICES

**SCHEDULE 53
STREET AND AREA LIGHTING**

AVAILABILITY:

West Penn

Available only for present Customers for installations being served prior to June 6, 1997 for high pressure sodium vapor street and area lighting to Customers for lighting roadways, parking lots, and other suitable readily-accessible areas as solely determined by the Company.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

OVERHEAD SERVICE

Rate District	West Penn		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	\$18.82
22,000	200	86	\$25.05
*50,000	400	167	\$36.24

*Also available for floodlighting application.

UNDERGROUND SERVICE

Low Mount

Rate District	West Penn		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	\$32.74

High Mount

Rate District	West Penn			
Lumen	Watts	kWh	Single Luminaire Per Pole	Each Additional Luminaire Per Pole
9,500	100	51	\$64.24	\$30.78
22,000	200	86	\$63.73	\$32.81
50,000	400	167	\$69.17	\$38.23

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

(I) Increase

SERVICES, SCHEDULE 53 (continued)

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

GENERAL:

Compensating for Transmission and Distribution Losses.

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

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

TERM:

STANDARD TERM

Provision of this Service requires a contract with the Company. The initial term of contract shall be not less than ten (10) years, subject to renewal for successive one (1) year terms, unless other terms shall be provided in the contract. When replacement of existing lighting is requested by the Customer of an existing luminaire during the initial ten (10) year term, the Customer shall pay the cost of removal in addition to the depreciable life of the fixture for the remainder of the term (to be determined by the Company).

LONG TERM

After the initial term, the Agreement shall remain in effect until cancelled by not less than 90 days prior written notice of cancellation.

SERVICES, SCHEDULE 53 (continued)

CONDITIONS:

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

If Customer takes service under a Standard Term Agreement and terminates service under Agreement for any reason prior to the expiration of the initial five-year term, Customer shall pay as liquidated damages and not a penalty the removal cost plus remaining value of the system. If Customer takes service under Long Term Agreement and terminates service under Agreement for any reason during the first five years of initial term, Customer shall pay as liquidated damages and not a penalty a sum equal to the difference between the Long Term Rate and Standard Term Rate for each luminaire under the Agreement which is terminated for the entire period service was provided under Agreement, together with the cost of removal of the system plus remaining value of the system. If Customer takes service under Long Term Service Agreement and terminates service for any reason during the sixth through tenth years of the initial term, Customer shall pay as liquidated damages and not a penalty a sum equal to the difference between the Long Term Rate and Standard Term Rate for each luminaire under the Agreement which is terminated for the entire period service was provided under Agreement.

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 lights to be located on public thoroughfares.

Customer shall be responsible for inspecting lighting locations to determine when any lamp is not operating and for reporting non-operating lighting locations to the Company.

Company will replace burned-out lamps and otherwise maintain the equipment during regular daytime working hours as soon as practical following notification by Customer.

Customer shall provide the Company's employees and equipment free access to the Customer's premises, at all reasonable hours, for purposes necessary or proper in connection with supplying and maintaining service.

Overhead service facilities shall consist of a standard overhead, enclosed luminaire and photoelectric switch control mounted on a luminaire bracket not to exceed 8 feet in length. For floodlighting applications, a standard floodlighting luminaire with photoelectric switch and adjustable mounting bracket is installed. Either luminaire is mounted on an existing Company-owned or approved pole. Customer shall pay the installed cost of any facilities required to extend service and the cost of rearranging facilities necessary to serve lights or to obtain required mounting height.

If the customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the customer shall pay the removal cost plus the remaining value of the system.

SERVICES, SCHEDULE 53 (continued)

Underground Service – Low mount facilities shall consist of a post top luminaire, a photoelectric switch control and an ornamental pole approximately 14 feet in height. High mount facilities shall consist of a rectangular enclosed luminaire, a photoelectric switch control and an ornamental pole approximately 30 feet in height. Facilities for the high mount "Additional Luminaire Per Pole" shall consist of an additional rectangular enclosed luminaire and a photoelectric switch control mounted on the ornamental pole installed for the "Single Luminaire Per Pole" installation.

Underground service will be installed where service is supplied from an existing underground distribution system and the point of connection for secondary service is located within three feet of the base of the light pole. Where the point of connection for secondary service to the light is not located within three feet of the pole, Customer shall pay the installed cost and be responsible for the maintenance cost of any facilities required to provide underground secondary service to the base of the light pole.

SPECIAL SYSTEMS:

Company will provide non-standard underground, ornamental and other special systems when the additional installed cost in excess of the estimated cost of a standard overhead system for the same application is paid by Customer. In this case, Customer shall pay the standard overhead service rate. Company shall take title to the special system and shall operate and maintain the facilities. Customer shall be responsible for all damages to or loss of special system unless due to the negligence of the Company.

At the termination, for any reason, of the useful life of the special system or designated components of the special system, a new system or component shall be installed under similar Agreement conditions.

Company shall change the location of any lighting unit upon the written request of the Customer. Customer shall pay the Company the total relocation cost of the same.

Customer shall be responsible for all costs and expenses of trenching, backfilling all trenches and for repaving, repairing or replacing any roadways, walkways, vegetation or other physical objects damaged, destroyed or displaced by construction necessary for the installation and maintenance of the system or any of its component parts.

Customer shall reimburse the Company for total costs, less cost of standard fixture and bracket, incurred by the Company as a result of any damage, destruction or cost of repairs to the system or any component part thereof from any cause, excepting Company's negligence. However, in the event that the system or any component part thereof, excluding fixture and bracket, is damaged or destroyed by the negligent or willful acts of third parties, prior to billing Customer for the items so damaged or destroyed Company shall first reasonably attempt to collect the costs of replacements or repair from the third party responsible and shall certify to the Customer that such attempts have been made and that the said third party has not paid for such damages or destruction and is not likely to respond with such payment in a reasonable manner. This provision is not intended to compel the Company to enter legal action against the third party responsible prior to billing Customer, determination as to such procedure being within the sole determination of the Company.

SERVICES, SCHEDULE 53 (continued)

The Company shall have the sole, complete and final authority to determine the operating lifetime, or remaining operating lifetime, of the system or any of its component parts. The operating lifetime of the system shall not be less than twenty (20) years from the date of installation of the system. Upon the determination of the Company that the operating lifetime of the system or any of its component parts has expired, the Company shall give written notice of the same to the Customer. Upon receipt of such written notification, Customer shall elect either to replace or to de-energize the system or its applicable component part. Customer shall give written notice of such election to the Company at its local office.

In the event Customer elects to replace the system or any component part thereof, Customer shall pay the Company the additional installed cost of the replacement system or component part thereof plus removal cost. The additional installed cost of the system or component part thereof is defined as the total cost of the system or component part thereof as installed less the installed cost of the standard fixtures and brackets which would have been required had the system been the Company's standard system.

If the Customer elects to de-energize the system and/or component part thereof, the Company shall de-energize the same. Upon the written request of the Customer, Company shall remove the de-energized system or component part thereof. Such removal shall be at the Customer's expense.

In the event Customer does not give Company written notice of its election within six (6) months after notification by the Company, the Company shall de-energize the system or its applicable component part. Upon Customer's written request, Company shall remove the de-energized system or component part thereof. Such removal shall be at Customer's expense.

CONTRACT:

Company standard form of Street Lighting Agreement shall be executed.

SERVICES

**SCHEDULE 54
STREET LIGHTING SERVICE**

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to June 6, 1997 for high pressure sodium vapor street lighting to municipalities and to unincorporated communities and for lighting major highway interchanges and other suitable readily accessible locations as solely determined by the Company.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	West Penn		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	\$17.77
22,000	200	86	\$24.07
50,000	400	167	\$35.22

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

GENERAL:

Compensating for Transmission and Distribution Losses.

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

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

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SERVICES, SCHEDULE 54 (continued)

TERM:

Ten years initially. Agreement shall remain in force until a 90-day written cancellation notice has been given and the initial term and cancellation notice period have expired.

CONDITIONS:

Company will, at its own cost, install, operate, and maintain its standard overhead street lighting equipment for municipalities, unincorporated communities, and public agencies where service can be supplied from existing distribution systems along public thoroughfares. Customer shall pay the installed cost of any facilities required to extend service and the cost of rearranging of facilities necessary to serve lights or to obtain required mounting height.

Customer shall furnish Company a certified map, showing the location and size of each unit included in the initial installation provided for in this Agreement. Company shall install said units as designated.

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

Company shall change the location of any unit furnished under Agreement, upon written order of Customer, if said change does not require the extension of lines or the erection of poles, but Company shall not be required to make more than one change in the location of any one unit during term Agreement is in effect.

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

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

Customer shall notify Company in writing at the Company's local office of all outages and the locations thereof not later than 12 o'clock Noon on the day following the night which the outages occurred.

Pavement and/or sidewalk damaged in the erection and/or maintenance of street lighting systems hereunder shall be placed by the Company in as good condition as existed before the said acts of erection and/or maintenance.

If Customer terminates street lighting service under this Schedule for any reason prior to the expiration of the initial term, Customer shall pay removal cost plus remaining value of the system.

If the Customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the customer shall pay the removal cost plus the remaining value of the system.

SERVICES, SCHEDULE 54 (continued)

SPECIAL SYSTEMS:

Company will provide non-standard underground, ornamental and other special systems when the additional installed cost in excess of the estimated cost of a standard overhead system for the same application is paid by Customer. Company shall take title to the special system and shall operate and maintain the facilities.

At the termination, for any reason, of the useful life of the special system or designated components of the special system, a new system or component shall be installed under similar conditions. The ten-year initial term requirement will apply to any new system or designated component upon installation.

Company shall change the location of any lighting unit upon the written request of the Customer. Customer shall pay the Company the total relocation cost of the same.

Customer shall be responsible for all costs and expenses of trenching, backfilling all trenches and for repaving, repairing or replacing any roadways, walkways, vegetation or other physical objects damaged, destroyed or displaced by construction necessary for the installation and maintenance of the system or any of its component parts.

Customer shall reimburse the Company for total costs, less cost of standard fixture and bracket, incurred by the Company as a result of any damage, destruction or cost of repairs to the system or any component part thereof from any cause, excepting Company's negligence. However, in the event that the system or any component part thereof, excluding fixture and bracket, is damaged or destroyed by the negligent or willful acts of third parties, prior to billing Customer for the items so damaged or destroyed Company shall first reasonably attempt to collect the costs of replacements or repair from the third party responsible and shall certify to the Customer that such attempts have been made and that the said third party has not paid for such damages or destruction and is not likely to respond with such payment in a reasonable manner. This provision is not intended to compel the Company to enter legal action against the third party responsible prior to billing Customer, determination as to such procedure being within the sole determination of the Company.

The Company shall have the sole, complete and final authority to determine the operating lifetime, or remaining operating lifetime, of the system or any of its component parts. The operating lifetime of the system shall not be less than twenty (20) years from the date of installation of the system. Upon the determination of the Company that the operating lifetime of the system or any of its component parts has expired, the Company shall give written notice of the same to the Customer. Upon receipt of such written notification, Customer shall elect either to replace or to de-energize the system or its applicable component part. Customer shall give written notice of such election to the Company at its local office.

In the event Customer elects to replace the system or any component part thereof, Customer shall pay the Company the additional installed cost of the replacement system or component part thereof plus removal cost. The additional installed cost of the system or component part thereof is defined as the total cost of the system or component part thereof as installed less the installed cost of the standard fixtures and brackets which would have been required had the system been the Company's standard overhead distribution system.

SERVICES, SCHEDULE 54 (continued)

If the Customer elects to de-energize the system and/or component part thereof, the Company shall de-energize the same. Upon the written request of the Customer, Company shall remove the de-energized system or component part thereof. Such removal shall be at the Customer's expense.

In the event Customer does not give Company written notice of its election within six (6) months after notification by the Company, the Company shall de-energize the system or its applicable component part. Upon Customer's written request, Company shall remove the deenergized system or component part thereof. Such removal shall be at Customer's expense.

CONTRACT:

Company standard form of Street Lighting Agreement shall be executed.

SERVICES

**SCHEDULE 55
AREA LIGHTING SERVICE – UNDERGROUND DISTRIBUTION**

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to June 6, 1997 for high-pressure sodium vapor lighting to municipalities for area lighting service from an underground distribution system. Also available for existing mercury vapor installations installed prior to January 8, 1989.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	West Penn		
Lamp Type	Sodium Vapor Low Mount		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	\$31.72

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Rate District	West Penn		
Lamp Type	Sodium Vapor High Mount – Single Luminaire per pole		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	\$58.44
22,000	200	86	\$62.66

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Rate District	West Penn		
Lamp Type	Sodium Vapor High Mount – Each additional Luminaire per pole		
Lumen	Watts	kWh	Monthly Rate
22,000	200	86	\$31.65

(I)

Rate District	West Penn		
Lamp Type	Mercury Vapor		
Lumen	Watts	kWh	Monthly Rate
8,150	175	74	\$27.21

(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

(I) Increase

SERVICES, SCHEDULE 55 (continued)

GENERAL:

Compensating for Transmission and Distribution Losses.

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

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

TERM:

The initial term of the Agreement shall be ten years. After the initial term, the Agreement shall remain in effect until a 90-day written notice of cancellation is provided and, unless Customer provides specific date in writing more than 90 days in the future, upon the expiration of 90 days.

CONDITIONS:

Company will, at its own cost, install, operate, and maintain its standard outdoor area lighting equipment. Low mount facilities shall consist of a post top fixture, a photoelectric switch control and an ornamental pole approximately 14 feet in height. High mount facilities shall consist of a rectangular enclosed fixture, a photoelectric switch control, and an ornamental pole approximately 30 feet in height. Facilities for the high mount "Additional Fixture Per Pole" shall consist of an additional rectangular enclosed fixture and a photoelectric switch control mounted on the ornamental pole installed for the "Single Fixture Per Pole" installation. These will be installed where service is supplied from an existing underground distribution system and the point of connection for secondary service is located within three feet of the base of the light pole. Where the point of connection for secondary service to the area light is not located within three feet of the pole, Customer shall pay the installed cost and be responsible for the maintenance cost of any facilities required to provide underground secondary service to the base of the light pole.

Customer shall furnish Company a certified map, showing the location and size of each unit included in the initial installation provided for in this Agreement. Company shall install said units as designated.

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

Company shall change the location of any unit furnished under this Agreement, upon written order of Customer, if said change does not require the extension of lines or the erection of poles, but Company shall not be required to make more than one change in the location of any one unit during term this Agreement is in effect.

SERVICES, SCHEDULE 55 (continued)

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

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

Customer shall notify Company in writing at the Company's local office of all outages and the locations thereof not later than 12 o'clock Noon on the day following the night which the outages occurred.

Pavement and/or sidewalk damaged in the erection and/or maintenance of street lighting systems hereunder shall be placed by the Company in as good condition as existed before the said acts of erection and/or maintenance.

At the termination of the useful life of the special system or designated components of the specials system, a new system or component shall be installed under similar conditions. The ten-year initial term requirement will apply to any new system or designated component upon installation.

If Customer terminates area lighting service under this schedule, for any reason, prior to the expiration of the initial term, Customer shall pay removal cost plus remaining value of the system.

SPECIAL SYSTEMS:

Company will provide ornamental and other special systems when the additional installed cost in excess of the estimated cost of a standard system for the same application is paid by Customer. Company shall take title to the special system and shall operate and maintain the facilities. At the termination of the useful life of the special system or designated components of the special system for any reason, a new system or component shall be installed under similar conditions.

Company shall change the location of any lighting unit upon the written request of the Customer. Customer shall pay the Company the total relocation cost of the same.

Customer shall be responsible for all costs and expenses of trenching, backfilling all trenches and for repaving, repairing or replacing any roadways, walkways, vegetation or other physical objects damaged, destroyed or displaced by construction necessary for the installation and maintenance of the system or any of its component parts.

SERVICES, SCHEDULE 55 (continued)

Customer shall reimburse the Company for total costs, less cost of standard fixture and bracket, incurred by the Company as a result of any damage, destruction or cost of repairs to the system or any component part thereof from any cause, excepting Company's negligence. However, in the event that the system or any component part thereof, excluding fixture and bracket, is damaged or destroyed by the negligent or willful acts of third parties, prior to billing Customer for the items so damaged or destroyed Company shall first reasonably attempt to collect the costs of replacements or repair from the third party responsible and shall certify to the Customer that such attempts have been made and that the said third party has not paid for such damages or destruction and is not likely to respond with such payment in a reasonable manner. This provision is not intended to compel the Company to enter legal action against the third party responsible prior to billing Customer, determination as to such procedure being within the sole determination of the Company.

The Company shall have the sole, complete and final authority to determine the operating lifetime, or remaining operating lifetime, of the system or any of its component parts. The operating lifetime of the system shall not be less than twenty (20) years from the date of installation of the system. Upon the determination of the Company that the operating lifetime of the system or any of its component parts has expired, the Company shall give written notice of the same to the Customer. Upon receipt of such written notification, Customer shall elect either to replace or to de-energize the system or its applicable component part. Customer shall give written notice of such election to the Company at its local office.

In the event Customer elects to replace the system or any component part thereof, Customer shall pay the Company the additional installed cost of the replacement system or component part thereof plus removal cost. The additional installed cost of the system or component part thereof is defined as the total cost of the system or component part thereof as installed less the installed cost of the standard fixtures and brackets which would have been required had the system been the Company's standard system.

If the Customer elects to de-energize the system and/or component part thereof, the Company shall de-energize the same. Upon the written request of the Customer, Company shall remove the de-energized system or component part thereof. Such removal shall be at the Customer's expense.

In the event Customer does not give Company written notice of its election within six (6) months after notification by the Company, the Company shall de-energize the system or its applicable component part. Upon Customer's written request, Company shall remove the de-energized system or component part thereof. Such removal shall be at Customer's expense.

CONTRACT:

Company standard form of Street Lighting Agreement shall be executed.

SERVICES

SCHEDULE 56

STREET LIGHTING SERVICE - CUSTOMER-OWNED EQUIPMENT

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to June 6, 1997 for high-pressure sodium vapor street lighting to municipalities. This Schedule is not available to serve lighting systems in an area where there will be a mix of Company-owned and Customer-owned systems.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District Lumen	West Penn			
	Watts	kWh	Installed on Customer-Owned Pole	Installed on Company's Distribution system
9,500	100	51	\$7.24	\$9.62
22,000	200	86	\$11.99	\$15.56
50,000	400	167	\$19.55	\$23.71

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

GENERAL:

Compensating for Transmission and Distribution Losses.

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

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

(I) Increase

SERVICES, SCHEDULE 56 (continued)

TERM:

Initial term of the Agreement shall be one year. After the initial term, the Agreement shall remain in effect until a 30-day written notice of cancellation is provided and, unless Customer provides specific date in writing more than 30 days in the future, upon the expiration of 30 days.

CONDITIONS:

Company will provide maintenance service and deliver energy to approved Customer owned high pressure sodium vapor street lighting facilities. A full description of Customer's proposed equipment shall be submitted in writing by the Customer prior to Customer's furnishing the equipment to the Company.

Existing Company poles may be available for Customer-owned street lighting equipment. All equipment supplied by Customer for placement on Company's poles will be installed by Company at Customer's expense. Customer shall at no time enter upon Company's electric facilities in any manner. All maintenance and any other repair of equipment on Company poles shall be performed by Company.

Where street lighting system (including supporting poles) is wholly owned by Customer, the Customer is responsible for furnishing and installing all street lighting equipment. Installation of street lighting equipment may be performed by Company upon prior arrangement at Customer's sole cost. All Customer-owned equipment must be installed prior to connection to Company's service circuits. All subsequent changes, removals or additions must first be approved by the Company.

The monthly rate provided in this Schedule shall include standard maintenance, which shall be limited to scheduled cleaning and normal lamp and photocell replacement not caused by vandalism or accident involving a third party. In the event that maintenance beyond standard maintenance is necessary, the Customer will be charged for time, materials and other costs required to do said maintenance. For Customer-owned equipment on Customer-owned poles, any maintenance beyond the standard maintenance provided by this Schedule should be performed by Customer; however, upon prior arrangement, the Company will perform such maintenance on a time and materials cost basis.

The Customer is responsible for providing non-standard material or parts not included in Company's standard offerings. Customer shall be responsible for reporting any outages or malfunctions of any street light installed under this Schedule. The Company will provide appropriate maintenance as soon as practicable upon notification by Customer.

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

SERVICES, SCHEDULE 56 (continued)

CONTRIBUTION IN AID OF CONSTRUCTION:

A charge will be made to the Customer in the amount of the estimated cost to the Company for installing all necessary facilities to provide service to the Customer's street light system. Also, the Customer will be charged the estimated cost for any alterations or adjustments to the existing overhead or underground lines necessary to provide adequate clearance or spacing for the street light system. Such charges will be collected prior to the start of construction.

CONNECTION/DISCONNECTION FEE:

The fee for connecting or disconnecting a street light shall be \$15.00 per light with a \$40.00 minimum per trip. Any work required in addition to that of connecting or disconnecting a light will be charged to the Customer based on the estimated cost to do the work.

EQUIPMENT REMOVAL AND REMOVAL CHARGES:

Removal of Customer-owned equipment from Company's poles shall be performed by Company at Customer's sole cost. Company in its discretion shall have the right to determine that Customer-owned equipment on its poles has become so obsolete, worn, damaged or hazardous that it must be removed. Removal of Customer-owned lighting equipment from Customer-owned poles or removal of Customer-owned lighting equipment and poles may be performed by Company upon prior arrangement at Customer's sole cost.

ADDITIONAL CONDITIONS:

Customer shall furnish Company a certified map showing the location and size of each unit included in the initial installation provided for in this Agreement.

Customer shall not enter upon Company's electric facilities at any time or in any manner.

Company shall change the location of any unit furnished under this Agreement upon written order of Customer. All costs associated with such change shall be paid by Customer.

Company shall not be liable for any direct, consequential and special damages to the Customer for any failure in lighting which results from any cause beyond the Company's control.

Company's approval of the Customer's facilities indicates only that the facilities are compatible with Company's system. Company's approval will not be construed to mean that the Customer's facilities are adequate or comply with any code or standard relating to lighting or illumination, or relating to the placement of lighting or illumination, such matters being the sole responsibility of the Customer. Customer agrees to hold harmless the Company for any liability or threat of liability by third parties relating to the placement of or adequacy of Customer's facilities.

SERVICES, SCHEDULE 56 (continued)

Company does not make, and Company hereby excludes, any and all implied warranties of merchantability and warranties of fitness of the electrical service provided by Company.

Costs of additional or special facilities provided hereunder shall be the responsibility of and shall be paid by Customer. Prior to installation, Customer shall reimburse Company for the costs of said additional or special facilities.

If the customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the customer shall pay the removal cost plus the remaining value of the system.

CONTRACT:

Company standard form of street lighting energy and maintenance agreement shall be executed.

SERVICES

**SCHEDULE 57
OUTDOOR LIGHTING
EQUIPMENT, MAINTENANCE, AND UNMETERED SERVICE**

AVAILABILITY:

West Penn

Available for existing outdoor lighting installed before December 31, 2023 and for existing mercury vapor installations installed prior to February 13, 2009. 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.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

OVERHEAD SERVICE

Rate District	West Penn			
Lamp Type	High Pressure Sodium – Vertical Open Lens Luminaire (“OL”)			
Lumen	Watts	kWh	Installed on New Wood Pole	Installed on Existing Pole
9,500	100	51	\$30.71	\$17.10

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Rate District	West Penn		
Lamp Type	Mercury Vapor - Horizontal Luminaire (Cobra Head)		
Lumen	Watts	kWh	Monthly Rate
8,150	175	74	\$13.88

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Rate District	West Penn		
Lamp Type	High Pressure Sodium - Horizontal Luminaire (Cobra Head)		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	\$16.81
22,000	200	86	\$22.44
50,000	400	167	\$32.43

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Rate District	West Penn		
Lamp Type	Metal Halide - Horizontal Luminaire (Cobra Head)		
Lumen	Watts	kWh	Monthly Rate
8,500	100	51	\$23.95
11,600	175	74	\$23.95
36,000	400	157	\$34.97
90,000	1000	379	\$50.54

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SERVICES, SCHEDULE 57 (continued)

Rate District	West Penn		
Lamp Type	High Pressure Sodium Floodlight		
Lumen	Watts	kWh	Monthly Rate
22,000	200	86	\$25.41
50,000	400	167	\$35.22

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Rate District	West Penn		
Lamp Type	Metal Halide Floodlight		
Lumen	Watts	kWh	Monthly Rate
36,000	400	157	\$35.55
90,000	1000	379	\$50.54

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UNDERGROUND SERVICE

Rate District	West Penn		
Lamp Type	High Pressure Sodium - Colonial Post Top Luminaire 14' Mounting Height		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	\$29.33

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Rate District	West Penn		
Lamp Type	Metal Halide - Colonial Post Top Luminaire 14' Mounting Height		
Lumen	Watts	kWh	Monthly Rate
11,600	175	74	\$35.97

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Rate District	West Penn		
Lamp Type	High Pressure Sodium - Horizontal Luminaire (Cobra Head) 30' Mounting Height ¹		
Lumen	Watts	kWh	Single Luminaire Per Pole
9,500	100	51	\$54.71
22,000	200	86	\$57.30
50,000	400	167	\$61.12

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¹ Mounted on a 30' direct burial pole.

Rate District	West Penn		
Lamp Type	Metal Halide - Horizontal Luminaire (Cobra Head) 30' Mounting Height		
Lumen	Watts	kWh	Monthly Rate
36,000	400	157	\$73.96

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Rate District	West Penn				
Lamp Type	High Pressure Sodium - Rectangular Luminaire (Shoe Box) 30' Mounting Height				
Lumen	Watts	kWh	Single Luminaire Per Pole, with base ²	Single Luminaire Per Pole, no base	Each Additional Luminaire Per Pole
9,500	100	51	\$86.74	\$64.24	\$30.78
22,000	200	86	\$77.52	\$59.72	\$35.34
50,000	400	167	\$80.51	\$74.71	\$41.32

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² With base includes the installation of a non-concrete power installed foundation where soil conditions warrant its application.

(I) Increase

SERVICES, SCHEDULE 57 (continued)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

TERM:

SHORT TERM

Short Term Service having an initial term of thirty (30) days is available if the Customer makes an initial payment of the cost of installation and removal of the luminaire and bracket in addition to any other payments required under "CONDITIONS" below. This initial payment shall be refundable with interest if the lighting system remains in service for five years. After the initial term, the Agreement shall remain in effect until canceled by either party with not less than thirty (30) days prior written notice of cancellation.

LONG TERM

Long Term Service having an initial term of ten years is available and monthly rate as set forth in this schedule shall be reduced by fifty cents per lamp. After the initial term, the Agreement shall remain in effect until canceled by either party with not less than 90 days prior written notice of cancellation.

SERVICES, SCHEDULE 57 (continued)

CONDITIONS:

STANDARD SYSTEMS

OVERHEAD SERVICE

Facilities shall consist of:

1. Standard overhead, horizontal luminaire (cobra head) and photoelectric control mounted on a luminaire bracket.
2. Standard vertical open lens luminaire ("OL") and photoelectric control mounted on a luminaire bracket.
3. Standard floodlighting luminaire with photoelectric control and an adjustable mounting bracket.

Luminaire is mounted on an existing Company-owned or approved pole.

UNDERGROUND SERVICE

Facilities shall consist of:

1. Standard colonial post top luminaire, a photoelectric control and a direct buried fiberglass pole approximately 14 feet in height.
2. Standard overhead, horizontal luminaire (cobra head), a photoelectric control and a direct buried fiberglass pole approximately 30 feet in height.
3. Standard rectangular enclosed luminaire, a photoelectric control and a square steel pole approximately 30 feet in height mounted on a non-concrete power installed foundation.
4. Standard rectangular enclosed area (galleria) luminaire, a photoelectric control and a square steel pole approximately 40 feet in height. The base foundation is normally provided by the Customer.

When required, the Customer is responsible for the costs associated with furnishing and installing any concrete bases for poles.

Underground service will be installed where service is supplied from an existing underground distribution system. Where the point of connection for secondary service to the luminaire is not located within three feet of the pole, Customer shall pay the Company's installed cost and be responsible for the Company's maintenance cost of any extra facilities required to provide underground secondary service.

The Customer shall pay for or, at the option of the Company, provide any conduit, excavating, backfilling, reconstructing and resurfacing necessary for the installation and maintenance of the underground cable.

SERVICES, SCHEDULE 57 (continued)

COMPENSATING FOR TRANSMISSION AND DISTRIBUTION LOSSES:

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

GENERAL:

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

The installed cost of any facilities required to extend service and the cost of rearranging facilities necessary to serve luminaires or to obtain required mounting height is paid by Customer. Payment plans can be arranged with Company.

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.

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.

COMPANY RESPONSIBILITIES

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

Company will replace burned-out lamps and otherwise maintain the equipment during regular daytime working hours as soon as practicable following notification by Customer.

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.

Company shall change the location of any luminaire furnished under Agreement, upon written order of Customer if said change does not require the extension of lines or the erection of poles, but Company shall not be required to make more than one change in the location of any one luminaire during term Agreement is in effect.

SERVICES, SCHEDULE 57 (continued)

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.

If the customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the customer shall pay the removal cost the remaining value of the system.

MUNICIPAL INSTALLATIONS

Company will provide bridge lighting when Customer installs and maintains luminaire supports and conduit for the supply line. Company shall furnish and maintain luminaire and conductors and will provide energy and lamp replacements.

Municipal Customer shall furnish Company a certified map, showing the location and size of each luminaire included in the initial installation provided for in the agreement. Company shall install said luminaires as designated. Upon prior arrangement, Company will prepare a map for Customer approval for an additional cost.

SPECIAL SYSTEMS

GENERAL

Company will provide non-standard underground, ornamental and other special lighting systems when the additional installed cost in excess of the estimated cost of a standard lighting system for the same application is paid by Customer. In this case, Customer shall pay the standard service rate. Company shall take title to the special system and shall operate and maintain the facilities. Customer shall be responsible for all damages to or loss of special lighting system unless due to the negligence of the Company.

The additional installed cost of a special lighting system in excess of the estimated cost of a standard lighting system is paid by the Customer. Payment plans can be arranged with Company.

SERVICES, SCHEDULE 57 (continued)

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.

The Company shall have the sole, complete and final authority to determine the operating lifetime, or remaining operating lifetime, of the special lighting system or any of its component parts. The operating lifetime of the special lighting system shall not be less than twenty (20) years from the date of installation. Upon the determination of the Company that the operating lifetime of the special lighting system or any of its component parts has expired, the Company shall give written notice of the same to the Customer. Upon receipt of such written notification, Customer shall elect either to replace or to de-energize the special lighting system or its applicable component part. Customer shall give written notice of such election to the Company.

In the event Customer elects to replace the special lighting system or any component part thereof, Customer shall pay the Company the additional installed cost of the replacement system or component part thereof plus removal cost of the existing system. The additional installed cost of the system or component part thereof is defined as the total cost of the system or component part thereof as installed less the installed cost of the standard luminaires and brackets which would have been required had the system been the Company's standard lighting system.

If the Customer elects to de-energize the special lighting system and/or component part thereof, the Company shall de-energize the same. Upon the written request of the Customer, Company shall remove the deenergized system or component part thereof. Such removal shall be at the Customer's expense.

In the event Customer does not give Company written notice of its election within six (6) months after notification by the Company, the Company shall de-energize the special lighting system or its applicable component part. Upon Customer's written request, Company shall remove the de-energized system or component part thereof. Such removal shall be at Customer's expense.

COMPANY RESPONSIBILITIES

At the termination, for any reason, of the useful life of the special lighting system or designated components of the special lighting system, a new system or component shall be installed under similar Agreement conditions.

Company shall change the location of any special lighting system upon the written request of the Customer. Customer shall pay the Company the total relocation cost of the same.

SERVICES, SCHEDULE 57 (continued)

CUSTOMER RESPONSIBILITIES

Customer shall be responsible for all costs and expenses of trenching, backfilling all trenches and for repaving, repairing or replacing any roadways, walkways, vegetation or other physical objects damaged, destroyed or displaced by construction necessary for the installation and maintenance of the special lighting system or any of its component parts.

Customer shall reimburse the Company for total costs, less cost of standard luminaire and bracket, incurred by the Company as a result of any damage, destruction or cost of repairs to the system or any component part thereof from any cause, excepting Company's negligence. However, in the event that the lighting system or any component part thereof, excluding luminaire and bracket, is damaged or destroyed by the negligent or willful acts of third parties, prior to billing Customer for the items so damaged or destroyed, Company shall first reasonably attempt to collect the costs of replacements or repair from the third party responsible and shall certify to the Customer that such attempts have been made and that the said third party has not paid for such damages or destruction and is not likely to respond with such payment in a reasonable manner. This provision is not intended to compel the Company to enter legal action against the third party responsible prior to billing Customer, determination as to such procedure being within the sole determination of 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.

SERVICES

**SCHEDULE 58
OUTDOOR LIGHTING MAINTENANCE AND UNMETERED SERVICE**

AVAILABILITY:

West Penn

Available for high-pressure sodium, mercury vapor and metal halide lighting being served prior to February 13, 2009.

GENERAL MONTHLY CHARGES:

Distribution Charge

Installed On Customer Owned Pole:

Rate District	West Penn			
Lamp Type	High Pressure Sodium Vapor			
Lumen	Watts	kWh	Monthly Rate	
9,500	100	51	\$6.48	(I)
22,000	200	86	\$11.14	(I)
50,000	400	167	\$18.17	(I)

Rate District	West Penn			
Lamp Type	Mercury Vapor			
Lumen	Watts	kWh	Monthly Rate	
21,500	400	162	\$12.92	(I)

Rate District	West Penn			
Lamp Type	Metal Halide			
Lumen	Watts	kWh	Monthly Rate	
15,000	250	103	\$11.59	(I)
36,000	400	157	\$12.33	(I)
90,000	1,000	379	\$22.65	(I)

(I) Increase

SERVICES, SCHEDULE 58 (continued)

Installed on Company's Distribution System:

Rate District	West Penn		
Lamp Type	High Pressure Sodium Vapor		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	\$8.95
22,000	200	86	\$13.38
50,000	400	167	\$20.41

(I)
(I)
(I)

Rate District	West Penn		
Lamp Type	Metal Halide		
Lumen	Watts	kWh	Monthly Rate
11,600	175	74	\$12.33
15,000	250	103	\$13.74
36,000	400	157	\$14.57
90,000	1,000	379	\$24.85

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

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

TERM:

Initial term of the Agreement shall be one year. After the initial term, the Agreement shall remain in effect until a 30-day written notice of cancellation is provided and, unless Customer provides specific date in writing more than 30 days in the future, upon the expiration of 30 days. Any remaining balance due for extra facilities, rearrangement of facilities or other additional installed costs which were separately billed over the term of the agreement shall also become immediately due and payable.

(I) Increase

SERVICES, SCHEDULE 58 (continued)

CONDITIONS:

Company will furnish energy and maintenance service to approved high pressure sodium, mercury vapor, metal halide, and incandescent outdoor lighting facilities. A full description of Customer's proposed equipment shall be submitted in writing by the Customer prior to Customer's furnishing the equipment to the Company.

All equipment supplied by Customer for placement on Company's poles will be installed by Company at Customer's expense. Customer shall at no time enter upon Company's electric facilities in any manner. All maintenance and any other repair of equipment on Company poles shall be performed by Company.

Where outdoor lighting system (including supporting poles) is wholly owned by Customer, the Customer is responsible for furnishing and installing all outdoor lighting equipment. Installation of outdoor lighting equipment may be performed by Company upon prior arrangement at Customer's sole cost. All Customer-owned equipment must be installed prior to connection to Company's service circuits. All subsequent changes, removals or additions must first be approved by the Company.

The monthly rate provided in this Schedule shall include standard maintenance, which shall be limited to scheduled cleaning and normal lamp and photoelectric control replacement not caused by vandalism or accident involving a third party. In the event that maintenance beyond standard maintenance is necessary, the Customer will be charged for time, materials and other costs required to do said maintenance. For Customer-owned equipment on Customer-owned poles, any maintenance beyond the standard maintenance provided by this Schedule may be performed by Customer; however, upon prior arrangement, the Company will perform such maintenance on a time and materials cost basis or previously agreed upon firm contract price.

Customer shall be responsible for reporting any outages or malfunctions of any outdoor light installed under this Schedule. The Company will provide appropriate maintenance as soon as practicable upon notification by Customer.

Customer shall furnish Company a certified map showing the location and size of each luminaire included in the initial installation provided for in this Agreement; however, upon prior arrangement the Company will prepare a map for Customer approval for an additional cost.

Company shall change the location of any luminaire furnished under this Agreement upon written order of Customer. All costs associated with such change shall be paid by Customer.

Company shall not be liable for any direct, consequential and special damages to the Customer for any failure in lighting which results from any cause beyond the Company's control.

SERVICES, SCHEDULE 58 (continued)

Company's approval of the Customer's facilities indicates only that the facilities are compatible with Company's system. Company's approval will not be construed to mean that the Customer's facilities are adequate or comply with any code or standard relating to lighting or illumination, or relating to the placement of lighting or illumination, such matters being the sole responsibility of the Customer. Customer agrees to hold harmless the Company for any liability or threat of liability by third parties relating to the placement of or adequacy of Customer's facilities.

Company does not make, and Company hereby excludes, any and all implied warranties of merchantability and warranties of fitness of the electrical service provided by Company.

Costs of additional or special facilities provided hereunder shall be the responsibility of and shall be paid by Customer. Customer shall reimburse Company for the costs of said additional or special facilities either prior to said installation or via payment plans arranged with the Company.

COMPENSATING FOR TRANSMISSION AND DISTRIBUTION LOSSES:

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the West Penn system.

CONTRIBUTION IN AID OF CONSTRUCTION:

A charge will be made to the Customer in the amount of the estimated cost to the Company for installing all necessary facilities to provide service to the Customer's outdoor lighting system. Also, the Customer will be charged the estimated cost for any alterations or adjustments to the existing overhead or underground lines necessary to provide adequate clearance or spacing for the outdoor lighting system.

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

All cost estimates are based on standard engineering practice.

CONNECTION/DISCONNECTION FEE:

The fee for connecting or disconnecting a Customer owned street light shall be \$15.00 per light with a \$40.00 minimum per trip. Any work required in addition to that of connecting or disconnecting luminaire will be charged to the Customer based on the estimated cost to do the work.

SERVICES, SCHEDULE 58 (continued)

EQUIPMENT REMOVAL AND REMOVAL CHARGES:

Removal of Customer-owned equipment from Company's poles shall be performed by Company at Customer's sole cost. Company shall have the right to determine that Customer-owned equipment on its poles has become so obsolete, worn, damaged or hazardous that it must be removed.

Removal of Customer-owned lighting equipment from Customer-owned poles or removal of Customer-owned lighting equipment and poles may be performed by Company upon prior arrangement at Customer's sole cost.

CONTRACT:

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

SERVICES

**SCHEDULE 59
OUTDOOR LIGHTING EQUIPMENT AND MAINTENANCE SERVICE**

AVAILABILITY:

West Penn

Available for roadway and other outdoor lighting being served prior to February 13, 2009 where energy is supplied by Customer’s metered service and contracted for by a Customer for lighting accessible areas.

GENERAL MONTHLY CHARGES:

Distribution Charge

OVERHEAD SERVICE Installation on Existing Pole:

Rate District	West Penn		
Lamp Type	Mercury Vapor – Horizontal Luminaire (Cobra Head)		
Lumen	Watts	kWh	Monthly Rate
8,150	175	74	\$14.84

(I)

Rate District	West Penn		
Lamp Type	High Pressure Sodium – Horizontal Luminaire (Cobra Head)		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	\$16.36
22,000	200	86	\$21.35
50,000	400	167	\$25.30

(I)

(I)

(I)

Rate District	West Penn		
Lamp Type	Metal Halide - Horizontal Luminaire (Cobra Head)		
Lumen	Watts	kWh	Monthly Rate
36,000	400	157	\$24.35

(I)

Rate District	West Penn		
Lamp Type	High Pressure Sodium Floodlight		
Lumen	Watts	kWh	Monthly Rate
22,000	200	86	\$22.30
50,000	400	167	\$25.57

(I)

(I)

Rate District	West Penn		
Lamp Type	Metal Halide Floodlight		
Lumen	Watts	kWh	Monthly Rate
36,000	400	157	\$24.37
90,000	1,000	379	\$38.28

(I)

(I)

(I) Increase

SERVICES, SCHEDULE 59 (continued)

UNDERGROUND SERVICE

Rate District	West Penn		
Lamp Type	High Pressure Sodium - Colonial Post Top Luminaire 14' Mounting Height		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	\$29.69

(I)

Rate District	West Penn		
Lamp Type	Metal Halide - Colonial Post Top Luminaire 14' Mounting Height		
Lumen	Watts	kWh	Monthly Rate
11,600	175	74	\$34.23

(I)

Rate District	West Penn		
Lamp Type	Metal Halide - Rectangular Luminaire (Shoe Box) 30' Mounting Height, Single Luminaire Per Pole, no base		
Lumen	Watts	kWh	Monthly Rate
36,000	400	157	\$57.40

(I)

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

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

TERM:

Short Term Service having an initial term of thirty (30) days is available if the Customer makes an initial payment of the cost of installation, and removal of the luminaire and bracket in addition to any other payments required under "CONDITIONS" below. This initial payment shall be refundable, with interest, if the lighting system remains in service for five years. After the initial term, the Agreement shall remain in effect until canceled by either party with not less than thirty (30) days prior written notice of cancellation.

Long Term Service having an initial term of ten (10) years is available and monthly rate as set forth in this schedule shall be reduced by fifty cents per lamp. After the initial term, the Agreement shall remain in effect until canceled by either party with not less than ninety (90) days prior written notice of cancellation. Municipal lighting service is typically provided under long term agreement for initial and supplemental installation.

(I) Increase

SERVICES, SCHEDULE 59 (continued)

CONDITIONS:

STANDARD SYSTEM

Overhead Service

Facilities shall consist of:

1. Standard overhead, horizontal luminaire (cobra head) and photoelectric control mounted on a luminaire bracket.
2. Standard vertical open lens luminaire ("OL") and photoelectric control mounted on a luminaire bracket.
3. Standard floodlighting luminaire with photoelectric control and an adjustable mounting bracket.

Luminaire is mounted on an existing Company-owned or approved pole or other mutually agreeable location.

Underground Service

Facilities shall consist of:

1. Standard colonial post top luminaire, a photoelectric control and a direct buried fiberglass pole approximately 14 feet in height
2. Standard overhead, horizontal roadway luminaire (cobra head), a photoelectric control and a direct buried fiberglass pole approximately 30 feet in height.
3. Standard rectangular enclosed luminaire, a photoelectric control and a square steel pole approximately 30 feet in height mounted on a non-concrete power installed foundation.
4. Standard rectangular enclosed area (galleria) luminaire, a photoelectric control and a square steel pole approximately 40 feet in height. The base foundation is normally provided by the Customer.

When required, the Customer is responsible for the costs associated with furnishing and installing any concrete bases for poles.

Underground service will be installed where service is supplied from an existing underground distribution system. Where the point of connection for secondary service to the luminaire is not located within three feet of the pole, Customer shall pay the Company's installed cost and be responsible for the Company's maintenance cost of any extra facilities required to provide underground secondary service.

The Customer shall pay for or, at the option of the Company, provide any conduit, excavating, backfilling, reconstructing and resurfacing necessary for the installation and maintenance of the underground cable.

SERVICES, SCHEDULE 59 (continued)

GENERAL:

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

The installed cost, of any facilities required to extend service and the cost of rearranging facilities necessary to serve luminaires or to obtain required mounting height is paid by Customer. Payment plans can be arranged with Company.

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 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.

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.

Company Responsibilities

Company will, at its own cost, install, and maintain its standard outdoor lighting equipment. Energy is supplied by Customer's metered service.

Company will replace burned-out lamps and otherwise maintain the equipment during regular daytime working hours as soon as practicable following notification by Customer.

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.

Company shall change the location of any luminaire furnished under Agreement, upon written order of Customer if said change does not require the extension of lines or the erection of poles, but Company shall not be required to make more than one change in the location of any one luminaire during term Agreement is in effect.

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.

SERVICES, SCHEDULE 59 (continued)

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.

If the customer requests the Company to remove the present high pressure sodium vapor street light system to in LED lights and if the present system is less than twenty years old, the customer shall pay the removal cost plus the remaining value of the system.

Municipal Installations

Municipal Customer shall furnish Company a certified map, showing the location and size of each luminaire included in the initial installation provided for in the agreement. Company shall install said luminaire as designated. Upon prior arrangement, Company will prepare a map for Customers approval for an additional cost.

SPECIAL SYSTEMS:

GENERAL

Company will provide non-standard underground, ornamental and other special lighting systems when the additional installed cost in excess of the estimated cost of a standard lighting system for the same application is paid by Customer. In this case, Customer shall pay the standard service rate. Company shall take title to the special system and shall operate and maintain the facilities. Customer shall be responsible for all damages to or loss of special lighting system unless due to the negligence of the Company.

The additional installed cost of a special lighting system in excess of the estimated cost of a standard lighting system is paid by Customer. Payment plans can be arranged with Company.

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 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.

The Company shall have the sole, complete and final authority to determine the operating lifetime, or remaining operating lifetime, of the special lighting system or any of its component parts. The operating lifetime of the special lighting system shall not be less than twenty (20) years from the date of installation. Upon the determination of the Company that the operating lifetime of the special lighting system or any of its component parts has expired, the Company shall give written notice of the same to the Customer. Upon receipt of such written notification, Customer shall elect either to replace or to de-energize the special lighting system or its applicable component part. Customer shall give written notice of such election to the Company.

SERVICES, SCHEDULE 59 (continued)

In the event Customer elects to replace the special lighting system or any component part thereof, Customer shall pay the Company the additional installed cost of the replacement system or component part thereof plus removal cost of the existing system. The additional installed cost of the system or component part thereof is defined as the total cost of the system or component part thereof as installed less the installed cost of the standard luminaires and brackets which would have been required had the system been the Company's standard lighting system.

If the Customer elects to de-energize the special lighting system and/or component part thereof, the Company shall de-energize the same. Upon the written request of the Customer, Company shall remove the de-energized system or component part thereof. Such removal shall be at the Customer's expense.

In the event Customer does not give Company written notice of its election within six (6) months after notification by the Company, the Company shall de-energize the special lighting system or its applicable component part. Upon Customer's written request, Company shall remove the de-energized system or component part thereof. Such removal shall be at Customer's expense.

COMPANY RESPONSIBILITIES

At the termination, for any reason, of the useful life of the special lighting system or designated components of the special lighting system, a new system or component shall be installed under similar Agreement conditions.

Company shall change the location of any special lighting system upon the written request of the Customer. Customer shall pay the Company the total relocation cost of the same.

CUSTOMER RESPONSIBILITIES

Customer shall be responsible for all costs and expenses of trenching, backfilling all trenches and for repaving, repairing or replacing any roadways, walkways, vegetation or other physical objects damaged, destroyed or displaced by construction necessary for the installation and maintenance of the special lighting system or any of its component parts.

Customer shall reimburse the Company for total costs, less cost of standard luminaire and bracket, incurred by the Company as a result of any damage, destruction or cost of repairs to the system or any component part thereof from any cause, excepting Company's negligence. However, in the event that the lighting system or any component part thereof, excluding luminaire and bracket, is damaged or destroyed by the negligent or willful acts of third parties, prior to billing Customer for the items so damaged or destroyed Company shall first reasonably attempt to collect the costs of replacements or repair from the third party responsible and shall certify to the Customer that such attempts have been made and that the said third party has not paid for such damages or destruction and is not likely to respond with such payment in a reasonable manner. This provision is not intended to compel the Company to enter legal action against the third party responsible prior to billing Customer, determination as to such procedure being within the sole determination of the Company.

SERVICES, SCHEDULE 59 (continued)

CONTRACT:

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

SERVICES

**SCHEDULE 71
MERCURY VAPOR STREET AND HIGHWAY LIGHTING SERVICE**

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to August 26, 1978. This Schedule applies to lighting service sold 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.

This Schedule is also applicable within private property which is open to the general public such as private walkways, streets, and 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.

GENERAL MONTHLY CHARGES:

Distribution Charge

Underground Supply Metal Pole:

Low Mounting

Rate District	West Penn		
Lumen	Watts	kWh	Monthly Rate
8,150	175	74	\$23.75

(I)

All lamps are lighted from dusk to dawn every night or for approximately 4,200 hours per annum.

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

(I) Increase

SERVICES, SCHEDULE 71 (continued)

COMPENSATING FOR TRANSMISSION AND DISTRIBUTION LOSSES:

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

TERM:

Ten years initially, renewable annually thereafter.

CONDITIONS:

Service supplied is subject to the Rules and Regulations Covering the Supply of Electric Service of the Company as filed with the Commission.

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

When lighting equipment is replaced or relocated at the Customer's request before the end of the term of the Agreement with equipment of like or lesser lumen output, the Customer shall pay the removal costs for the old facilities and the installation costs of the new facilities.

When the Company supplies service for underground installations, the Customer shall pay for, or at the option of the Company, supply:

- (a) The cost for any excavating, backfilling, reconstructing, and resurfacing necessary for the installation and maintenance of the underground cable.
- (b) All labor and material for the installation of any concrete bases for poles.

When a new street lighting distribution system is required or whenever a Customer requests an installation that is not in conformity with the standard installation, the Customer shall pay the following:

- (a) For distribution facilities -- estimated installed cost of distribution facilities in excess of those normally supplied by the Company to make service available.
- (b) For street light equipment -- Company's excess investment in special poles or fixtures over that of standard equipment with the maintenance of the special equipment subject to
 - (1) time and ability to obtain replacement, and
 - (2) advance payment of the then excess cost over standard for each replacement.
- (c) Lighting for bridges, subways, and all other nonstandard installations -- the Company will supply poles, fixtures, and circuit with the Customer supplying conduit, raceways, and other necessary equipment including maintenance thereof.

RIDER MATRIX

Rate District	Rates and Services	STAS	TCJA	USC	EE&C-C	SMT	DSS	SPRVC	DSIC
ME	RS, GS-V	X	X	X	X	X	X	X	X
ME	GS-S, GS-M, GS-L, GP, MS	X	X		X	X	X	X	X
ME	TP	X	X		X	X	X	X	
ME	BL	X	X				X	X	X
ME	SL, LED-SL, OALS	X	X		X		X	X	X
PN	RS, GS-V	X	X	X	X	X	X	X	X
PN	GS-S, GS-M, GS-L, GP, TP, H	X	X		X	X	X	X	X
PN	BL	X	X				X	X	X
PN	HPS-SL, M-SL, LED-SL, OALS	X	X		X		X	X	X
PP	RS, GS-V	X	X	X	X	X	X	X	X
PP	GS-S, GS-M, GS-L, GP, TP, PNP	X	X		X	X	X	X	X
PP	PLS, SV, LED, OALS	X	X		X		X	X	X
WP	RS, GS-V	X	X	X	X	X	X		X
WP	GS-S, GS-M, GS-L, GP, TP	X	X		X	X	X		X
WP	44, 46	X	X		X	X	X		
WP	51, 52, 53, 54, 55, 56, 57, 58, 71, LED-SL, OALS	X	X		X		X		X
WP	59	X							
PSU	GP	X	X		X	X	X		

(C)

(C)

(C)

Rider Titles

- STAS State Tax Adjustment Surcharge Rider
- TCJA Tax Cuts and Jobs Act Voluntary Surcharge Rider
- USC Universal Service Cost Rider
- EE&C-C Energy Efficiency and Conservation Charge Rider
- SMT Smart Meter Technologies Charge Rider
- DSS Default Service Support Rider
- SPVRC Solar Photovoltaic Requirements Charge Rider
- DSIC Distribution System Improvement Charge

(C) Change

STATE TAX ADJUSTMENT SURCHARGE RIDER

After the addition of the charges provided in other applicable Riders, a State Tax Adjustment Surcharge (“STAS”) as outlined below shall be applied effective for service rendered on and after January 1, 2025 in addition to all other billings calculated under the provisions of this Tariff. (C)

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Surcharge	0.00%	0.00%	0.00%	0.00%	0.00%

 (C)

The State Tax Adjustment Surcharge will be recomputed using the elements prescribed by the Commission in its regulations at 52 Pa. Code §69.51, et seq. and at 52 Pa. Code §54.91, et seq.:

1. on December 21 of each year until the surcharge is rolled into base rates, or
2. whenever the Companies experience a material change in any of the taxes used in calculation of the surcharge due to any changes in its state tax liability arising under 66 Pa. C.S. §§ 2806(g), 2809(c) or 2810.

The recalculation will be submitted to the Commission within ten (10) days after the occurrence of the event which occasions such recomputation or as prescribed in the Commission’s regulations at 52 Pa. Code §54.91, et seq. If the recomputed surcharge is less than the one in effect, the Companies will, or if the recomputed surcharge is more than the one in effect the Companies may, submit with such recomputation a tariff or supplement to reflect such recomputed surcharge. The effective date of such tariff or supplement shall be ten (10) days after the filing or as prescribed in the Commission’s regulations at 52 Pa. Code §54.91, et seq.

(C) Change

TAX CUTS AND JOBS ACT VOLUNTARY SURCHARGE RIDER

To implement the effects of the Tax Cuts and Jobs Act (“TCJA”), on March 15, 2018 the Pennsylvania Public Utility Commission (“Commission”) issued a Temporary Rates Order at Docket No. M-2018-2641242 directing the Companies to file its current base rates and riders as temporary rates, pursuant to Section 1310(d) of the Public Utility Code 66 Pa. C.S. § 1310(d). Subsequently, on May 17, 2018, the Commission entered an Order superseding the March 15, 2018 Temporary Rates Order directing the utility to establish rates as follows:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Surcharge	0.00%	0.00%	0.00%	0.00%	0.00%

(C)

A negative surcharge will apply as a credit for intrastate service to all customer bills rendered on and after January 1, 2025. This negative surcharge will apply equally to all customers in the Residential Customer Class, the Commercial Customer Class and the Industrial Customer Class, exclusive of STAS and all automatic adjustment clause rider revenues.

(C)

The negative surcharge will be reconciled at the end of each calendar year and will remain in place until the Company files and the Commission approves new base rates for the Company pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes.

The Tax Cuts and Jobs Act Voluntary Surcharge (“TCJAVSC”) shall be calculated in accordance with the formula set forth below:

$$\frac{\text{TCJAVSC} = (\text{TS} - \text{E})}{\text{Distribution Revenues}}$$

Where:

TS = The estimated current tax savings for the Companies, resulting from all changes in corporate taxes resulting from the TCJA compared to taxes that would have been accrued absent TCJA, based on the Company’s most current budget for the Computational Period. Calculated consistent with Appendix A, attached to the Commission’s Order at Docket No. R- 2018-3000597.

E = The over or under-refunding of the TCJAVSC that result from the billing of the TCJVSC during the Reconciliation Period, with interest. The reconciliation report showing the actual amounts of over refund / (under refund) shall be filed with the Commission 120 days after the end of the Reconciliation Year and included in the following calendar year’s TCJAVSC (an over refund is denoted by a positive E and an under refund is denoted by a negative E). Interest shall be computed monthly for the over or under refund at the residential mortgage lending rate specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§101, et seq.).

(C) Change

TAX CUTS AND JOBS ACT VOLUNTARY SURCHARGE RIDER (continued)

Distribution = All billed Customer Charge, distribution kWh energy charge, distribution kW Revenues demand charge, distribution kVA charge, distribution kW voltage discount, kW transformer charge, and monthly per unit charge for lighting rate schedules that are applicable and billed to Customers.

All capitalized terms not otherwise defined in this Rider shall have the definitions specified in Section 2 of this Tariff. For purposes of this Rider the following additional definitions shall apply:

1. TCJAVSC Initial Computational Period – the 6-month period from July 1, 2018 through December 31, 2018.
2. TCJAVSC Initial Reconciliation Period – the 6-month period from July 1, 2018 through December 31, 2018.
3. TCJAVSC Computational Period – The 12-month period from January 1 through December 31 of each year following the Initial Computational Period.
4. TCJAVSC Reconciliation Period – The 12-month period from January 1 to December 31.

The TCJAVSC shall be filed with the Commission by December 1 of each year. The TCJAVSC shall become effective the following January 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year. Upon determination that the negative surcharge, if left unchanged, would result in a material over or under collection, the Company may file with the Commission, on at least 10 days' notice, for an interim revision of the TCJA Voluntary Surcharge.

This TCJA Voluntary Surcharge will expire on a bills-rendered basis when new Commission approved base rates will be implemented, on a service rendered basis.

If there is a change in the federal tax law that impacts the Company's tax position before the application of new base rates, a modification to this Rider shall be completed.

The TCJAVSC shall be subject to review and audit by the Commission.

UNIVERSAL SERVICE COST RIDER

Universal Service Charge (“USC”) shall be applied to each kilowatt-hour delivered during a billing month to all Customers served under residential retail rate schedules under this Tariff, determined to the nearest one-thousandth of a cent per kilowatt-hour. The USC shall be non-bypassable.

For service rendered January 1, 2024 through December 31, 2024 the USC shall be equal to the charge below for all kWh. The USC shall be included in the distribution charges of the monthly bill.

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	0.947 cents per kWh	1.306 cents per kWh	0.927 cents per kWh	0.795 cents per kWh

The USC shall be calculated in accordance with the formula set forth below:

$$USC = [(US_C/S_{Res}) - (E/S_{Res})] \times [1/(1-T)]$$

Where:

USC = The charge in mills per kilowatt-hour to be applied to each kilowatt-hour delivered to all Customers served under residential retail rate schedules under this Tariff.

US_C = Universal Service Program Costs, which are the estimated direct, indirect and administrative costs to be incurred by the Companies to provide Universal Service to Customers for the USC Computational Year for the following programs (“Universal Service Programs”):

- Customer Assistance and Referral for Evaluation of Services (“CARES”) Program
- Customer Assistance Program (“CAP”)
- Fuel Fund Administration
- Gatekeeper Program
- WARM (formerly LIURP) Program
- Any other replacement or Commission-mandated Universal Service Programs.

S_{Res} = The Company’s projected retail kilowatt-hour sales for the projected USC billing period for Customers served under residential retail rate schedules under this Tariff.

UNIVERSAL SERVICE COST RIDER (continued)

E = The over or under-collection of Universal Service Program costs that result from the billing of the USC during the USC Reconciliation Year (an over-collection is denoted by a positive E and an under-collection by a negative E), including applicable interest. Interest shall be computed monthly as provided for in 41 P.S. § 202, the legal statutory interest rate, from the month the over or under-collection occurs to the month that the over-collection is refunded to or the under-collection is recovered from Customers.

In the event that the average annual CAP participation in the preceding USC Reconciliation Year exceeded ME: 16,700 participants, PN: 23,200 participants, PP: 5,000 participants and WP: 23,300 participants, actual costs recovered through the USC Rider shall reflect CAP Credits and actual Pre-Program Arrearage Forgiveness Credits for all customers up to the ME: 16,700, PN: 23,200, PP: 5,000 and WP: 23,300 participation levels. The Company shall offset the average annual CAP Credits and Pre-Program Arrearage Forgiveness Credits by ME: 15%, PN: 14.7%, PP: 14.3% and WP: 13.5% per participant for the preceding USC Reconciliation Year for any and all CAP customers exceeding the ME: 16,700, PN: 23,200, PP: 5,000 and WP: 23,300 participation levels.

T = The Pennsylvania gross receipts rate in effect during the billing month expressed in decimal form as reflected in the Company's base rates.

All capitalized terms not otherwise defined in this Rider shall have the definitions specified in the Definition of Terms section of this Tariff. For purposes of this Rider, the following additional definitions shall apply:

1. USC Computational Year - the 12-month period from January 1 through December 31 of each calendar year.
2. USC Reconciliation Year - the period from November 1 through October 31 immediately preceding the USC Computational Year.

The USC shall be filed with the Commission by December 1 of each year. The USC shall become effective the following January 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that the USC rates, if left unchanged, would result in material over or under-collection of all Universal Service Program Costs incurred or expected to be incurred during the current 12-month period ending December 31, the Company may request the Commission for interim revisions to the USC to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

The Company shall file a report of collections under the USC within forty-five (45) days following the conclusion of each Computational Year quarter.

The USC shall be subject to review and audit by the Commission.

NET METERING RIDER

PURPOSE:

This Rider sets forth the eligibility, terms and conditions applicable to Customers with installed qualifying renewable customer-owned generation using a net metering system.

APPLICABILITY:

This Rider applies to renewable customer-generators served under Rate Schedules 44, 46, RS, GS-V, GS-Small, GS-Medium, GS-Large, GP(exclude PSU Rate District), TP, MS and H who install a device or devices which are, in the Company's judgment, subject to Commission review, a bona fide technology for use in generating electricity from qualifying Tier I or Tier II alternative energy sources pursuant to Alternative Energy Portfolio Standards Act No. 2004-213 (Act 213) or Commission regulations and which will be operated in parallel with the Company's system. This Rider is available to installations where any portion of the electricity generated by the renewable energy generating system offsets part or all of the customer-generator's requirements for electricity. A renewable customer-generator is a non-utility owner or operator of a net metered generation system with a nameplate capacity of not greater than 50 kilowatts if installed at a residential service (Rate RS) or not larger than 3,000 kilowatts at other customer service locations (44, 46, GS-V, GS-Small, GS-Medium, GS-Large, GP, TP, MS and H), except for Customers whose systems are above 3 megawatts and up to 5 megawatts who make their systems available to operate in parallel with the Company during grid emergencies as defined by the regional transmission organization or where a microgrid is in place for the purpose of maintaining critical infrastructure such as homeland security assignments, emergency services facilities, hospitals, traffic signals, wastewater treatment plants or telecommunications facilities provided that technical rules for operating generators interconnected with facilities of the Company have been promulgated by the Institute of Electrical and Electronic Engineers ("IEEE") and the Commission.

Qualifying renewable energy installations are limited to Tier I and Tier II alternative energy sources as defined by Act 213 and Commission Regulations. The Customer's equipment must conform to the Commission's Interconnection Standards and Regulations pursuant to Act 213. This Rider is not applicable to Customers served under Borderline Service, Partial Service, Cogeneration & Small Power Production Qualifying Facility Service, the Hourly Pricing Default Service Rider, any Lighting Rate Services or any Customers utilizing Station Power Energy Netting.

NET METERING RIDER (continued)

Service under this Rider is available upon request to renewable customer-generators on a first come, first served basis so long as the total rated generating capacity installed by renewable customer-generator facilities does not adversely impact service to other Customers and does not compromise the protection scheme(s) employed on the Company's electric distribution system.

A Customer may select one of the following metering options in conjunction with service under applicable Rate Schedule 44, 46, RS, GS-V, GS-Small, GS-Medium, GS-Large, GP, TP, MS and H.

1. A customer-generator facility used for net metering shall be equipped with a single bi-directional meter that can measure and record the flow of electricity in both directions at the same rate. A dual meter arrangement may be substituted for a single bi-directional meter at the Company's expense.
2. If the customer-generator's existing electric metering equipment does not meet the requirements under option (1) above, the Company shall install new metering equipment for the customer-generator at the Company's expense. Any subsequent metering equipment change necessitated by the customer-generator shall be paid for by the customer-generator. The customer-generator has the option of utilizing a qualified meter service provider to install metering equipment for the measurement of generation at the customer-generator's expense.

Additional metering equipment for the purpose of qualifying alternative energy credits owned by the customer-generator shall be paid for by the customer-generator. The Company shall take title to the alternative energy credits produced by a customer-generator where the customer-generator has expressly rejected title to the credits. In the event that the Company take title to the alternative energy credits, the Company will pay for and install the necessary metering equipment to qualify the alternative energy credits. The company shall, prior to taking title to any alternate energy credits, fully inform the customer-generator of the potential value of those credits and options available to the customer-generator for their disposition.

NET METERING RIDER (continued)

3. Meter aggregation on properties owned or leased and operated by a customer-generator shall be allowed for purposes of net metering. Meter aggregation shall be limited to meters located on properties within two (2) miles of the boundaries of the customer-generator's property. Meter aggregation shall only be available for properties located within the Company's service territory. Physical meter aggregation shall be at the customer-generator's expense. The Company shall provide the necessary equipment to complete physical aggregation. If the customer-generator requests virtual meter aggregation, it shall be provided by the Company at the customer-generator's expense. The customer-generator shall be responsible only for any incremental expense entailed in processing his account on a virtual meter aggregation basis.

BILLING PROVISIONS:

The following billing provisions apply to customer-generators in conjunction with service under applicable Rate Schedule 44, 46, RS, GS-V, GS-Small, GS-Medium, GS-Large, GP, TP, MS and H.

1. The customer-generator will receive a credit for each kilowatt-hour received by the Company up to the total amount of electricity delivered to the Customer during the billing period at the full retail rate, consistent with Commission regulations. On an annual basis, the Company will compensate the customer-generator for kilowatt-hours received from the customer-generator in excess of the kilowatt hours delivered by Company to the customer-generator during the preceding year at the "full retail value for all energy produced" consistent with Commission regulations. The customer-generator is responsible for the distribution charge, demand charge and other applicable charges under the applicable Rate Schedule.
2. If the Company supplies more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the appropriate rate schedule shall be applied to the net kilowatt-hours of electricity that the Company supplied. The customer-generator is responsible for the distribution charge, demand charge and other applicable charges under the applicable Rate Schedule.

NET METERING RIDER (continued)

3. Meter aggregation on properties owned or leased and operated by a customer-generator shall be allowed for purposes of net metering. Meter aggregation shall be limited to meters located on properties within two (2) miles of the boundaries of the customer-generator's property. Meter aggregation shall only be available for properties located within the Company's service territory. Physical meter aggregation shall be at the customer-generator's expense. The Company shall provide the necessary equipment to complete physical aggregation. If the customer-generator requests virtual meter aggregation, it shall be provided by the Company at the customer-generator's expense. The customer-generator shall be responsible only for any incremental expense entailed in processing his account on a virtual meter aggregation basis. (C)

APPLICATION:

Customer-generators seeking to receive service under the provisions of this Rider must submit a written application to the Company demonstrating compliance with the Net Metering Rider provisions and quantifying the total rated generating capacity of the customer-generator facility.

NET METERING FOR SHOPPING CUSTOMERS

 (C)

1. Customer-generators may take net metering services from EGSs that offer such services.
2. If a net-metering customer takes service from an EGS, the Company will credit the customer for distribution charges for each kilowatt hour produced by a Tier I or Tier II resource installed on the customer-generator's side of the electric revenue meter, up to the total amount of kilowatt hours delivered to the customer by the Company during the billing period. If a customer-generator supplies more electricity to the electric distribution system than the EDC delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the customer-generator's usage in subsequent billing periods at the Company's distribution rates. Any excess kilowatt hours at the end of the PJM planning period will not carry over to the next year and reduce distribution charges. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rates Schedule.
3. If the Company delivers more kilowatt hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the applicable rate schedule shall be applied to the net kilowatt hours of electricity that the Company delivered. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.
4. Pursuant to Commission regulations, the credit or compensation terms for excess electricity produced by customer-generators who are customers of EGSs shall be stated in the service agreement between the customer-generator and the EGS.
5. If a customer-generator switches electricity suppliers, the Company shall treat the end of the service as if it were the end of the PJM planning period.

(C) Change

NET METERING RIDER (continued)

MINIMUM CHARGE:

The Minimum Charges under Rate Schedule 44, 46, RS, GS-V, GS-Small, GS-Medium, GS-Large, GP, TP, MS and H apply for installations under this Rider.

RIDERS:

Bills rendered by the Company under this Rider shall be subject to charges stated in any other applicable Rider.

EMERGENCY ENERGY CONSERVATION RIDER

PURPOSE:

This Rider is applicable to Customers in conjunction with Tariff Rule 18, relating to Load Control. It provides for deviation from and modifications to the charges and practices otherwise applicable to certain Customers as a result of compliance with or non-compliance with emergency energy conservation levels ordered under conditions resulting from actual or potential shortage of fuel for electric generation.

APPLICABILITY:

Met-Ed and Penelec

Applicable to individual electric Customer accounts served under Rate Schedules GP, and TP with measured demand of 2,000 kW or higher, in a recent twelve (12) month period prior to the order for emergency energy conservation. Customers designated by the provisions of Tariff Rule 19 and by the Pennsylvania Public Utility Commission will be exempt from the Provisions of this Rider.

PROVISIONS:

Base period energy use - The base energy use for a weekly period shall be determined by the Company for each applicable electric Customer account based upon a consideration of the Customer's actual past or current electric consumption and the Customer's existing operations.

Energy use level target - The energy use level target for each applicable Customer shall be that percentage of base period energy use ordered pursuant to the emergency energy conservation procedures provided by Tariff Rule 19 or other percentage as result of the order of appropriate governmental authority.

Current energy use - Current period use will be monitored on a weekly basis commencing no later than seventy-two (72) hours after the emergency is declared.

Compliance - When the energy consumption in any weekly period during the period of the emergency energy conservation condition is equal to or less than the energy use level target, the Customer will be deemed to have complied.

EMERGENCY ENERGY CONSERVATION RIDER (continued)

Non-compliance - When the energy consumption in any weekly period during the period of emergency energy conservation condition exceeds the energy use target level, the Customer will be deemed in non-compliance.

In the event of continued non-compliance, the Company, upon notice to the Commission, may discontinue service.

BILLING:

During the period of emergency energy conservation condition, billing will be based on meter readings especially made to identify the demand established and energy used during the current energy use period. Customers in compliance with conservation orders will be excused from minimum bills and historical or contract demand or ratchet provisions and will be billed instead on the basis of current consumption and demand whenever the normal calculation method would produce a greater bill.

These Customers will be individually notified of this special billing provision prior to the implementation of the emergency energy conservation procedure.

ENERGY EFFICIENCY AND CONSERVATION CHARGE RIDER

An Energy Efficiency and Conservation (“EEC”) Charge (“Phase IV EE&C-C”) shall be applied to each Billing Unit during a billing month to Customers served under this Tariff, with the exception of those served under Borderline Service rates.

Residential, Commercial, and Street Lighting Customer Class rates will be calculated to the nearest one-thousandth of a cent per kWh. Industrial Customer Class rates will be calculated to the nearest one-hundredth of a dollar per kW PLC. The Phase IV EE&C-C rates shall be calculated separately for each Customer Class according to the provisions of this rider.

For service rendered June 1, 2023 through May 31, 2024, the Phase IV EE&C-C rates billed by Customer Class are as follows:

Met-Ed				
Customer Class	Residential	Commercial	Street Lighting	Industrial
Rate Schedule	RS	GS-V, GS-S, GS-M, MS, Outdoor Area Lighting Service	Street Lighting Service (SLS), LED SLS	GS-L, GP, TP
Charge	0.192 cents per kWh	0.129 cents per kWh	0.058 cents per kWh	\$0.32 per kW PLC

(C)

Penelec				
Customer Class	Residential	Commercial	Street Lighting	Industrial
Rate Schedule	RS	GS-V, GS-S, GS-M, H, Outdoor Area Lighting Service	HPS SLS, Municipal SLS, LED SLS	GS-L, GP, TP
Charge	0.226 cents per kWh	0.175 cents per kWh	0.011 cents per kWh	\$0.24 per kW PLC

Penn Power				
Customer Class	Residential	Commercial	Street Lighting	Industrial
Rate Schedule	RS	GS-S, GS-S(GSDS), GS-M, PLS, Outdoor Area Lighting, GS-V, PNP	SV, LED	GS-L, GP, TP
Charge	0.200 cents per kWh	0.206 cents per kWh	0.185 cents per kWh	\$0.44 per kW PLC

(C)

West Penn				
Customer Class	Residential	Commercial	Street Lighting	Industrial
Rate Schedule	RS	GS-V, GS-S, GS-M, Outdoor Area Lighting	51:58, 71, 72	GS-L, GP, TP, 44, 46
Charge	0.162 cents per kWh	0.167 cents per kWh	(0.106) cents per kWh	\$0.22 per kW PLC

(C)

PSU				
Customer Class	Industrial			
Rate Schedule	GP			
Charge	\$0.22 per kW PLC			

(C) Change

ENERGY EFFICIENCY AND CONSERVATION CHARGE RIDER (continued)

The Phase IV EE&C-C rates by Customer Class shall be calculated in accordance with the formula set forth below:

$$EE\&C-C = \{[EEC_C - (E + PJM) - E^2] / S\} \times [1 / (1 - T)]$$

$$EEC_C = EEC_{Exp1} + EEC_{Exp2} + EEC_{Exp3}$$

Where:

EE&C-C = The charge in cents or dollar per Billing Unit by Customer Class as defined by this rider applied to each Billing Unit for the Rate Schedules identified in this rider.

EEC_C = The Energy Efficiency and Conservation Costs by Customer Class incurred and projected to be incurred by the Company for the EE&C-C Computational Period calculated in accordance with the formula shown above.

EEC_{Exp1} = Costs incurred and projected to be incurred associated with the Customer Class specific Phase IV EE&C Programs as approved by the Commission for the Phase IV EE&C-C Computational Period by Customer Class. The direct costs associated with specific programs are charged to the specific programs. EEC_{Exp1} costs also include an allocated portion of any indirect costs incurred associated with all the Company's Phase IV EE&C programs for the Phase IV EE&C-C Computational Period. Such indirect cost shall be allocated to each customer class based on the ratio of class-specific approved budgeted administrative program costs to total plan-specific approved budgeted administrative program costs.

EEC_{Exp2} = Incremental administrative start-up costs incurred by the Company through May 31, 2021 in connection with the development of the Company's Phase IV EE&C Programs in response to the Commission's order and guidance at Docket No. M-2020-3015228. These costs to design, create, and obtain Commission approval for the Company's Phase IV EE&C Programs include, but are not limited to, consultant costs, legal fees, and other direct and indirect costs associated with the development and implementation of the Company's Phase IV EE&C Programs in compliance with Commission directives. The direct incremental administrative start-up costs associated with specific programs are charged to the specific programs. EEC_{Exp2} costs also include an allocated portion of any indirect incremental administrative start-up costs. Such indirect costs shall be allocated to each customer class based on the ratio of class-specific approved budget budgeted administrative program costs to total plan-specific approved budgeted administrative program cost.

ENERGY EFFICIENCY AND CONSERVATION CHARGE RIDER (continued)

- EEC_{Exp3} = An allocated portion of the costs the Company incurs and projects to incur to fund the Commission's statewide evaluator contract which shall be excluded in the final determination of the Act 129 limitation on the Company's Phase IV EE&C Program costs. Such costs shall be allocated to each customer class based on the ratio of class-specific approved budgeted program costs to total approved budgeted program costs.
- E = The cumulative over or under-collection of Phase IV EE&C costs by Customer Class that results from the billing of the Phase IV EE&C-C rates (an over-collection is denoted by a positive E and an under-collection by a negative E).
- PJM = A credit for any PJM Forward Capacity Market (FCM) revenues (net of costs associated with auction participation and including replacement capacity charges, capacity deficiency charges and any unavoidable PJM charges). The credit will be assigned to the specific customer class associated with the kW values of the EE&C programs and measures that cleared in the PJM FCM for each delivery period.
- E² = Phase III EE&C final reconciliation over or under-collection of EEC costs by Customer Class that results from the billing of the Phase III EE&C-C rates through March 31, 2021 (an over- collection is denoted by a positive E and an under-collection by a negative E), and any expenses to finalize any measures installed and commercially operable on or before May 31, 2021; expenses to finalize any contracts; other Phase III administrative obligations; and any remaining Phase III EE&C revenues after March 31, 2021.
- S = The Company's projected Billing Units (kWh sales delivered to all Customers in the specific customer class or kW PLC demand for the Industrial Customer Class).
- T = The Pennsylvania gross receipts tax rate in effect during the billing month expressed in decimal form as reflected in the Company's base rates.

All capitalized terms not otherwise defined in this rider shall have the definitions specified in the Definitions of Terms section of this Tariff. For the purpose of this rider, the following additional definitions shall apply:

1. Phase IV EE&C-C Computational Period – The 12-month period from June 1 through May 31.
2. Phase IV EE&C-C Initial Reconciliation Period – June 1, 2021 through March 31, 2022 for the initial period of the rider.

ENERGY EFFICIENCY AND CONSERVATION CHARGE RIDER (continued)

3. Phase IV EE&C-C Reconciliation Period – The 12-month period ending March 31 each year thereafter, except for the Initial Reconciliation Period, for the duration of this rider.
4. Peak Load Contribution (“PLC”) – A Customer’s contribution to the Company’s transmission zone normalized summer peak load, as estimated by the Company in accordance with PJM rules and requirements.
5. Phase III EE&C – The energy efficiency plan that terminates on May 31, 2021. Revenues and EE&C Costs will continue to accrue past the termination date. A final reconciliation of the remaining balance will be included in the June 1, 2022 Phase IV EE&C-C rate calculation as a separate line item.

The Company will submit to the Commission by May 1 of each year starting May 1, 2022: (1) a reconciliation between actual Phase IV EE&C-C revenues and actual Phase IV EE&C-C costs for the Phase IV EE&C-C Reconciliation Period, except for the Phase IV EE&C- C Initial Reconciliation Period, as adjusted for removal of gross receipts tax; (2) any adjustment to the forecasted Phase IV EE&C-C revenues anticipated to be billed during April through May of that year, as adjusted for removal of gross receipts tax; (3) the Phase IV EE&C program cost estimate for the forthcoming Phase IV EE&C-C Computational Period by Customer Class; and (4) Phase III EE&C final reconciliation over or under-collection of EEC costs by Customer Class that results from the billing of the Phase III EE&C-C rates and remaining Phase III EEC costs. There shall also be a final reconciliation of amounts to be collected or refunded after May 31, 2026.

Upon determination that the Phase IV EE&C-C rates, if left unchanged, would result in material over or under-collection of all recoverable costs incurred or expected to be incurred by customer class, the Company may request that the Commission approve one or more interim revisions to the Phase IV EE&C-C rates to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

The Company shall file an annual report of collections under this rider by April 30th of each year starting April 30, 2022 until the conclusion of this rider.

At the conclusion of the duration of this rider, the Company is authorized to recover or refund any remaining amounts not reconciled at that time under such mechanism as approved by the Commission.

Application of the Phase IV EE&C-C rates shall be subject to annual review and audit by the Commission.

SMART METER TECHNOLOGIES CHARGE RIDER

A Smart Meter Technologies (“SMT”) Charge (“SMT-C”) shall be applied as a monthly Customer charge during each billing month to metered Customers served under this Tariff, with the exception of those served under Borderline Service rates, all Customer class SMT-C charges will be determined to the nearest cent except for the West Penn Residential customer class which will be to the nearest one-thousandth of a cent per kWh. The SMT-C rates shall be calculated separately for each Customer Class according to the provisions of this rider. For all Customers, the SMT-C shall be included in the distribution charges of the monthly bill.

For service rendered on or after January 1, 2025 the SMT-C rates billed by Customer Class are as follows:

Met-Ed			
Customer Class	Residential	Commercial	Industrial
Rate Schedule	RS, GS-V	GS-S, GS-M, MS	GS-L, GP, TP
Charge	\$0 per month	\$0 per month	\$0 per month

(C)

Penelec			
Customer Class	Residential	Commercial	Industrial
Rate Schedule	RS, GS-V	GS-S, GS-M, H	GS-L, GP, LP
Charge	\$0 per month	\$0 per month	\$0 per month

(C)

Penn Power			
Customer Class	Residential	Commercial	Industrial
Rate Schedule	RS, GS-V	GS-S, GS-S(GSDS), GS-M, PNP	GS-L, GP, GT
Charge	\$0 per month	\$0 per month	\$0 per month

(C)

West Penn			
Customer Class	Residential	Commercial	Industrial
Rate Schedule	RS, GS-V	GS-S, GS-M	GS-L, 44, 46
Charge	\$0 per kWh	\$0 per month	\$0 per month

(C)

(C) Change

SMART METER TECHNOLOGIES CHARGE RIDER (continued)

The SMT-C rates by Customer Class shall be calculated in accordance with the formulas set forth below:

$$\text{Met-Ed, Penelec, \& Penn Power: SMT-C} = [((\text{SMT}_C - E) / \text{ACCC}) / 12] \times [1 / (1 - T)]$$

$$\text{West Penn \& PSU: SMT-C} = \{[(\text{SMT}_C - E) / \text{CCBD}] / 12\} \times [1 / (1 - T)]$$

$$\text{SMT}_C = \text{SMT}_{\text{Exp1}} + \text{SMT}_{\text{Exp2}}$$

Where:

SMT-C = The monthly charge by Customer Class as defined by this rider applied to each Customer billed under the Rate Schedules identified in this rider.

SMT_C = The Smart Meter Technologies Costs by Customer Class projected to be incurred by the Company for the SMT-C Computational Year calculated in accordance with the formula shown above.

SMT_{Exp1} = A projection of costs to be incurred associated with the Customer Class specific Smart Meter Technology Procurement and Installation Plan ("Plan") as approved by the Commission for the SMT-C Computation Year by Customer Class including carrying charges on capital costs, depreciation expense, and operational and maintenance expenses. These costs would also include an allocated portion of any projected indirect costs to be incurred benefiting all Customer Classes of the Company's Plan for the SMT-C Computational Year. Any reduction in operating expenses or avoided capital expenditures due to the Smart Metering Program will be deducted from the incremental costs of the Smart Meter Program to derive the net incremental cost of the Program that is recoverable. Such reductions shall include any reductions in the Companies' current meter and meter reading costs.

SMART METER TECHNOLOGIES CHARGE RIDER (continued)

$SMT_{Exp2} =$ An allocated portion of incremental administrative start-up costs incurred by the Company through July 31, 2010 in connection with the development of the Company's Plan. These costs to design, create, and obtain Commission approval for the Company's Plan include, but are not limited to, consultant costs, legal fees, and other direct and indirect costs associated with the development and implementation of the Company's Plan in compliance with Commission directives. These costs shall be amortized over the 5-month period ending December 31, 2010. Interest will be calculated monthly on the average of the beginning and end of month cumulative balance of these costs as incurred and included in the determination of the monthly amortized amount. The interest shall be computed based on the legal rate determined pursuant to 41 P.S. § 202.

$E =$ The over or under-collection of SMT costs by Customer Class that results from the billing of the SMT-C rates during the SMT Reconciliation Year (an over-collection is denoted by a positive E and an under-collection by a negative E), including applicable interest. Interest shall be computed monthly at the legal rate determined pursuant to 41 P.S. § 202, from the month the over or under-collection occurs to the month that the over-collection is refunded or the under-collection is recovered from Customers in the specific Customer Class. Any reduction in operating expenses or avoided capital expenditures due to the Smart Metering Program will be deducted from the incremental costs of the Smart Meter Program to derive the net incremental cost of the Program that is reconciled to the billed SMT-C rates during the SMT Reconciliation Year. Such reductions shall include any reductions in the Company's current meter and meter reading costs.

SMART METER TECHNOLOGIES CHARGE RIDER (continued)

- ACCC = The Company's projected Average Customer Class Count for the specific Customer Class for the SMT-C Computational Year.
- CCBD = The Company's projected Customer Class Billing Determinants for the specific Customer Class for the SMT-C Computational Year. Billing determinants shall be kWh for the Residential Customer Class and average customer class count for the Commercial and Industrial Customer Classes.
- T = The Pennsylvania gross receipts tax rate in effect during the billing month expressed in decimal form as reflected in the Company's base rates.

All capitalized terms not otherwise defined in this rider shall have the definitions specified in the Definitions of Terms section of this tariff. For the purpose of this rider, the following additional definitions shall apply:

1. SMT-C Computational Year – The 12-month period from January 1 through the following December 31 with the exception of the initial SMT-C Computational Year that will be the 5-month period from August 1, 2010 through December 31, 2010.
2. SMT-C Reconciliation Year – The 12-month period ending June 30 immediately preceding the SMT-C Computational Year.

The initial SMT-C rates pursuant to this rider shall be effective August 1, 2010 through December 31, 2010. Subsequent SMT-C rates shall be filed with the Commission by August 1 of each year and the SMT-C rates shall become effective the following January 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that the SMT-C rates, if left unchanged, would result in material over or under-collection of all recoverable costs incurred or expected to be incurred during the then-current SMT-C Computational Year, the Company may request that the Commission approve one or more interim revisions to the SMT-C rates to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

SMART METER TECHNOLOGIES CHARGE RIDER (continued)

The Company shall file an annual report of collections under this rider within thirty (30) days following the conclusion of each SMT-C Reconciliation Year.

At the conclusion of the duration of this reconciliation rider, the Company is authorized to recover or refund any remaining amounts not reconciled at that time under such mechanism as approved by the Commission.

Application of the SMT-C rates shall be subject to annual review and audit by the Commission.

PRICE TO COMPARE DEFAULT SERVICE RATE RIDER

A Price to Compare Default Service Rate (“PTC_{Default}”) shall be applied to each kWh of Default Service that the Company delivers to Customers under this rider as determined to the nearest one-thousandth of a cent per kWh. The PTC_{Default} rate shall be billed to Customers receiving Default Service from the Company under this rider. The rates shall be calculated according to the provisions of this rider.

For service rendered December 1, 2023 through May 31, 2024 the PTC_{Default} rates billed by Customer Class are as follows:

Met-Ed		
Customer Class	Residential	Commercial
Rate Schedule	RS, GS-V	GS-S, GS-M (PTC), MS, Borderline Service, Street Lighting Service, LED Street Lighting Service, and Outdoor Lighting Service
Charge	\$0.11306 per kWh	\$0.11872 per kWh

(C)

Penelec		
Customer Class	Residential	Commercial
Rate Schedule	RS, GS-V	GS-S, GS-M (PTC), H, Borderline Service, Street Lighting Service, LED Street Lighting Service and Outdoor Lighting Service
Charge	\$0.10607 per kWh	\$0.11603 per kWh

(C)

Penn Power		
Customer Class	Residential	Commercial
Rate Schedule	RS, GS-V	GS-S, GS-M (PTC), PNP, PLS, SV, Outdoor Lighting Service and LED
Charge	\$0.11231 per kWh	\$0.13109 per kWh

(C)

West Penn		
Customer Class	Residential	Commercial
Rate Schedule	RS, GS-V	GS-S, GS-M (PTC), 51-58, 71, Outdoor Lighting Service and LED
Charge	\$0.10001 per kWh	\$0.11023 per kWh

(C)

PRICE TO COMPARE DEFAULT SERVICE RATE RIDER (continued)

The PTC_{Default} rates by Residential or Commercial Customer Class will be calculated semi-annually for the six-month period ending March 31st to be effective for the six-month period beginning June 1st and for the six-month period ending September 30th to be effective for the six-month period beginning December 1st. The PTC_{Default} rate shall be calculated by Customer Class in accordance with the formula set forth below:

$$PTC_{Default} = (PTC_{Current} + E) \times [1 / (1 - T)]$$

$$PTC_{Current} = (PTC_{Current} \text{ Cost Component} \times PTC \text{ LOSS}_{Current}) + PTC_{Adm} + PTC_{NITS}$$

$$E = \{[(DS_{Exp1} + DS_{Exp2}) - PTC_{Rev} + DS_{Int}] / DS_{Sales}\}$$

Where:

PTC_{Current} = The current cost component of the PTC_{Default} rate grossed up for line losses calculated by Residential or Commercial Customer Class determined to the nearest one-thousandth of a cent per kWh to be applied to each kWh of Default Service delivered to Retail Customers under this rider.

The computation of the PTC_{Current} component of the PTC_{Default} rate by Residential or Commercial Customer Class will use the following procedures:

PTC_{Current Cost Component} = The current cost component of the PTC_{Default} rate calculated by Customer Class determined to the nearest one-thousandth of a cent per kWh to be applied to each kWh of Default Service delivered to Retail Customers under this rider. This rate will be determined by Customer Class using the projected weighted cost of Default Service supply acquired by the Company to serve Default Service load and any PJM charges related to the provision of Default Service.

PTC_{LOSS_{Current}} = Distribution line losses for energy that are determined by the applicable Loss Factors specified below:

Rate District	Met-Ed		Penelec		Penn Power		West Penn	
Customer Class	Res	Com	Res	Com	Res	Com	Res	Com
Loss Factor	1.0515	1.0515	1.0573	1.0573	1.0661	1.0661	1.0910	1.0899

PTC_{Adm} = An administrative fee for applicable administration costs by Customer Class determined to the nearest one-thousandth of a cent per kWh to be applied to each kWh of Default Service delivered to Retail Customers under this rider.

PRICE TO COMPARE DEFAULT SERVICE RATE RIDER (continued)

PTC_{NITS} = When the Company purchases Network Integration Transmission Service from PJM on behalf of customers, a Network Integration Transmission Service Charge for Default Service, determined to the nearest one-thousandth of a cent per kWh to be applied to each kWh of Default Service delivered to Retail Customers under this rider.

E = The Price to Compare Default Service Reconciliation Rate component by Customer Class. The rate determined to the nearest one-thousandth of a cent per kWh by Customer Class shall be applied to each kWh of Default Service delivered to retail Customers by Customer Class under this rider.

DS_{Exp1} = An allocated portion of the incremental start-up costs incurred by the Company through May 31, 2023 in connection with the Company's Default Service Supply Plan to provide Default Service amortized over the forty-eight (48) month period ending May 31, 2027, including but not limited to:

- Incremental start-up administrative costs including metering and billing costs incurred and other costs as necessary to provide service to Default Service Customers.
- Other start-up costs incurred to develop and implement the competitive bid process for the Default Service Supply Plan for Default Service including legal, customer notice, and consultant fees.
- The incremental administrative start-up costs incurred to implement the Time-of-Use Rider.

Interest shall be computed monthly for the over or under collection at the prime rate of interest for commercial banking, not to exceed the legal rate of interest, in effect on the last day of the month that the over and under collection occurs, as reported in the *Wall Street Journal*, to the effective month that the over collection is refunded or the under collection is collected and included in the determination of the monthly amortized amount.

PRICE TO COMPARE DEFAULT SERVICE RATE RIDER (continued)

- $DS_{Exp2} =$ The cumulative costs to provide Default Service incurred by the Company for the respective Customer Class for the six-month period ending two months prior to the effective date, including but not limited to the following:
- Payments made to winning bidders.
 - Any PJM related charges including capacity, operating reserve, transmission-related costs other than Non-Market Based Services Transmission Charges identified in the Default Service Support Rider, and ancillary services associated with the acquisition of default service supply.
 - All contingency plan implementation costs incurred during the supply period, including any PJM charges to implement the Company's contingency plans.
 - An allocated portion of other costs incurred to develop and implement the competitive bid process for Default Service including legal, customer notice, and consultant fees.
 - The net AEPS expenses incurred by the Company associated with the portfolio procurements of the supply needed from block and spot purchases. These net AEPS expenses will reflect the net proceeds of sales of AEPS credits purchased that exceed the AEPS credits needed to meet AEPS requirements.
 - The cost of credit when the Company is considered by PJM to be the load serving entity.
 - Any cost incurred by the Company associated with any Commission-approved solar power purchase agreements and the administration of the Company's long-term solar procurement, including the costs associated with spot purchases to satisfy a fixed quantity of default service load. These costs will be recovered from the customers in the applicable procurement classes receiving an allocation of the solar energy and/or the SPAECs procured.
- $PTC_{Rev} =$ The cumulative revenues billed to Retail Customers by Customer Class for Default Service under the Default Service Supply Plan, excluding applicable Pennsylvania gross receipts tax, for the six-month period ending two months prior to the effective date billed under the respective Customer Class $PTC_{Default}$ rates.
- $DS_{Int} =$ The cumulative amount of carrying charges calculated on a monthly basis for the six-month period ending two months prior to the effective date by Customer Class. Interest shall be computed monthly for the over or under collection at the prime rate of interest for commercial banking, not to exceed the legal rate of interest, in effect on the last day of the month that the over and under collection occurs, as reported in the *Wall Street Journal*, to the effective month that the over collection is refunded or the under collection is collected.
- $DS_{Sales} =$ The Company's projected Default Service kWh sales to Retail Customers by Customer Class for the six-month billing period that the E rate component of the $PTC_{Default}$ rate will be in effect.

PRICE TO COMPARE DEFAULT SERVICE RATE RIDER (continued)

T = The Pennsylvania gross receipts tax rate in effect during the billing month expressed in decimal form as reflected in the Company's base rates.

Each change in the PTC_{Default} rates will be filed with the Commission by the later of: (a) forty-five (45) days prior to the effective date of the rate changes or (b) seven (7) days after the last supply auction. The Company shall file details in support of the revised PTC_{Default} rates.

At the conclusion of the duration of this reconciliation rider, the Company is authorized to recover or refund any remaining amounts not reconciled at that time under such mechanism as approved by the Commission.

Application of the PTC_{Default} rates shall be subject to annual review and audit by the Commission.

HOURLY PRICING DEFAULT SERVICE RIDER

AVAILABILITY:

The charges billed under this rider are applicable to all Customers on Rate Schedules 44, 46, GS-Medium (HP), GS-Large, GP, TP or GS-Small (Special Provision GSDS) who elect to take Default Service from the Company. These charges are also applicable to Customers on Rate Schedules GS-Small, and GS-Medium (PTC) on a voluntary basis who meet the metering requirements of this rider. Rates shall be billed under this rider on the next scheduled meter reading date after electing Default Service.

Rate Schedule GS-Small, GS-Medium (PTC) Customers electing service under this rider must have Smart Meter technology installed as part of the Company’s Smart Meter Plan filed with and approved by the Commission.

Hourly Pricing Service Charges:

Customers participating in the Hourly Pricing Default Service Rider will be billed for usage based on the following calculation:

$$\text{Hourly Pricing Service Charges} = (\text{HP}_{\text{Energy Charge}} + \text{HP}_{\text{Cap-AEPS-Other Charge}} + \text{HP}_{\text{Administrative Charge}} + \text{HP}_{\text{Unc}} + \text{HP}_{\text{Reconciliation Charge}}) \times [1 / (1-T)]$$

HP Energy Charge per kWh:

$$\text{HP}_{\text{Energy Charge}} = \sum_{t=1}^n (\text{kWh}_t \times (\text{LMP}_t + \text{HP}_{\text{Oth}}) \times \text{HP}_{\text{Loss Multiplier}})$$

Where:

- n = Total number of hours in the billing period
- t = An hour in the billing period
- LMP = the “Real Time” PJM load-weighted average Locational Marginal Price for the Met-Ed, Penelec, ATSI (Penn Power), or APS (West Penn) Transmission Zone.
- HP_{Oth} = \$0.00400 per kWh for estimate of capacity, ancillary services, NITS, AEPS compliance and other supply components.

Met-Ed			
Rate Schedule	GS-S, GS-M, GS-L	GP	TP
HP _{Loss Multipliers}	1.0515	1.0171	1.0007

HOURLY PRICING DEFAULT SERVICE RIDER (continued)

Penelec			
Rate Schedule	GS-S, GS-M, GS-L	GP	TP
HP Loss Multipliers	1.0573	1.0234	1.0035

Penn Power			
Rate Schedule	GS-S, GS-M, GS-L	GP	TP
HP Loss Multipliers	1.0515	1.0171	1.0007

West Penn			
Rate Schedule	GS-S, GS-M	GS-L	GP, TP, 44, 46
HP Loss Multipliers	1.0899	1.0678	1.0356

PSU	
Rate Schedule	GP
HP Loss Multipliers	1.0356

These HP Loss Multipliers exclude transmission losses.

HP Cap-AEPS-Other Charge:

This represents the costs paid by the Company to the Supplier for Capacity, AEPS costs, and any other costs incurred by the Supplier multiplied by the HP Loss Multipliers.

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Charge	\$0.03886 per kWh	\$0.03185 per kWh	\$0.03685 per kWh	\$0.02440 per kWh	\$0.02440 per kWh

HP Administrative Charge:

This represents the administrative costs incurred by the Company associated with providing Hourly Pricing Service.

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Charge	\$0.00006 per kWh	\$0.00006 per kWh	\$0.00006 per kWh	\$0.00006 per kWh	\$0.00006 per kWh

HP Uncollectibles Charge:

This represents the default service-related uncollectible accounts expense associated with Hourly Pricing Default Service. This charge is subject to annual adjustment on June 1 of each year.

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Charge	\$0.00016 per kWh	\$0.00100 per kWh	\$0.00002 per kWh	\$0.00012 per kWh	\$0.00012 per kWh

HOURLY PRICING DEFAULT SERVICE RIDER (continued)

HP Reconciliation Charge:

The HP Reconciliation Charge Rate (“E_{HP}”) shall be applied to each kWh of Default Service that the Company delivers to Customers under this rider as determined to the nearest one- thousandth of a cent per kWh. The E_{HP} rate shall be included as a non-bypassable component billed to Customers receiving Default Service from the Company under this rider. The rate shall be calculated according to the provisions of this rider.

For service rendered December 1, 2023 through May 31, 2024, the E_{HP} rate is as follows:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Charge	\$0.02658 per kWh	\$(0.01467) per kWh	\$(0.02841) per kWh	\$0.01168 per kWh	\$0.01168 per kWh

The E_{HP} rate will be calculated semi-annually for the six-month period ending March 31st to be effective for the six-month period beginning June 1st and for the six-month period ending September 30th to be effective for the six-month period beginning December 1st. The E_{HP} rate shall be calculated in accordance with the formula set forth below:

$$E_{HP} = [(DS_{HPExp1} + DS_{HPExp2}) - PTC_{HPRev} + DS_{HPInt}] / DS_{HPSales}$$

Where:

E_{HP} = The rate determined to the nearest one-thousandth of a cent per kWh to be applied to each kWh of Default Service delivered to Customers under this rider.

DS_{HPExp1} = An allocated portion of the incremental start-up costs incurred by the Company through May 31st, 2023 in connection with the Company’s Default Service Supply Plan to provide Default Service amortized over the forty-eight (48) month period ending May 31st, 2027 including but not limited to:

- Incremental start-up administrative costs including metering and billing costs incurred and other costs as necessary to provide service to Default Service Customers
- Other start-up costs incurred to develop and implement the competitive bid process for the Default Service Supply Plan including legal, customer notice, and consultant fees

Interest shall be computed monthly for the over or under collection at the prime rate of interest for commercial banking, not to exceed the legal rate of interest, in effect on the last day of the month that the over and under collection occurs, as reported in the *Wall Street Journal*, to the effective month that the over collection is refunded or the under collection is collected and included in the determination of the monthly amortized amount.

HOURLY PRICING DEFAULT SERVICE RIDER (continued)

DS_{HPExp2} = The cumulative costs to provide Hourly Pricing Default Service incurred by the Company for the six-month period ending two months prior to the effective date, including but not limited to the following:

- Payments made to winning bidders
- Any PJM related charges other than Non-Market Based Services Transmission charges identified in the Default Service Support Rider associated with the procurement of Hourly Pricing Default Service
- All contingency plan implementation costs incurred during the supply period
- An allocated portion of other costs incurred to develop and implement the competitive bid process for Default Service including legal, customer notice, and consultant fees
- The cost of credit when the Company is considered by PJM to be the load serving entity

PTC_{HPRev} = The cumulative revenues, excluding any revenues associated with the HP Uncollectibles Charge and applicable Pennsylvania gross receipts tax, for the six-month period ending two months prior to the effective date billed to Hourly Pricing Default Service Customers under this rider including the applicable E_{HP} rates.

DS_{HPInt} = The cumulative amount of carrying charges calculated on a monthly basis for the six-month period ending two months prior to the effective date. Interest shall be computed monthly for the over or under collection at the prime rate of interest for commercial banking, not to exceed the legal rate of interest, in effect on the last day of the month that the over and under collection occurs, as reported in the *Wall Street Journal*, to the effective month that the over collection is refunded or the under collection is collected.

$DS_{HPSales}$ = The Company's projected Hourly Pricing Default Service kWh sales to Retail Customers for the six-month billing period that the E_{HP} rate will be in effect.

HOURLY PRICING DEFAULT SERVICE RIDER (continued)

Gross Receipts Tax:

T = The Pennsylvania gross receipts tax rate in effect during the billing month expressed in decimal form as reflected in the Company's base rates.

General:

Each change in the E_{HP} rate as well as other rates within this rider will be filed with the Commission by the later of: (a) forty-five (45) days prior to the effective date of the rate changes or (b) seven (7) days after the last supply auction. The Company shall file details in support of the revised rates.

At the conclusion of the duration of this reconciliation rider, the Company is authorized to recover or refund any remaining amounts not reconciled at that time under such mechanism as approved by the Commission.

Application of the E_{HP} rate shall be subject to annual review and audit by the Commission.

DEFAULT SERVICE SUPPORT RIDER

A Default Service Support (“DSS”) rate shall be applied to DSS Sales delivered by the Company to Delivery Service Customers under this rider as determined to the nearest one-thousandth of a cent per kWh or dollar per kW NSPL, as applicable. The DSS rate shall be billed to Customers receiving Delivery Service from the Company under this rider. The DSS rates shall be calculated according to the provisions of this rider. The DSS Rider shall be non-bypassable.

For service rendered during the DSS Initial Computational Period and thereafter, the DSS Computational Year, the DSS rates billed by Rate Schedule are as follows:

Rate District	Met-Ed			
Customer Class	Residential	Commercial		Industrial
Rate Schedule	RS, GS-V	GS-S	GS-M, MS, OALS, STLT, LED, BRD	GS-L, GP, TP
Charge	0.405 cents per kWh	0.110 cents per kWh	0.111 cents per kWh	\$0.621 per kW NSPL

(C)

Rate District	Penelec		
Customer Class	Residential	Commercial	Industrial
Rate Schedule	RS, GS-V	GS-S, GS-M, H, BRD, LED, Street Lighting, Municipal Street Lighting, OALS	GS-L, GP, TP
Charge	0.842 cents per kWh	0.388 cents per kWh	\$2.812 per kW NSPL

(C)

Rate District	Penn Power			
Customer Class	Residential	Commercial		Industrial
Rate Schedule	RS, GS-V	GS-S	PNP, GS-M, PLS, SV, SM, LED, OALS	GS-L, GP, TP, GS-S (GSDS)
Charge	(0.072) cents per kWh	(0.176) cents per kWh	(0.181) cents per kWh	\$(0.842) per kW NSPL

(C)

Rate District	West Penn			
Customer Class	Residential	Commercial		Industrial
Rate Schedule	RS, GS-V	GS-S	GS-M, 51-58, 71, LED, OALS	GS-L, GP, TP, 44, 46
Charge	0.443 cents per kWh	0.182 cents per kWh	0.177 cents per kWh	\$1.237 per kW NSPL

(C)

Rate District	PSU			
Customer Class	Industrial			
Rate Schedule	GP			
Charge	\$1.237 per kW NSPL			

(C) Change

DEFAULT SERVICE SUPPORT RIDER (continued)

The DSS rates by rate schedule shall be calculated annually in accordance with the formula set forth below:

$$\text{DSS rate} = (\text{UE} + \text{MPI} + \text{CEC} + \text{NMB} + \text{RE} + \text{CB}) \times [1 / (1-T)]$$

The components of the formula are defined below:

Default Service Related Uncollectibles:

UE = A default service-related unbundled uncollectible accounts expense charge, determined by Customer Class and stated to the nearest one-thousandth of a cent per kWh to be applied to DSS Sales delivered by the Company to residential and commercial Delivery Service Customers under this rider. The UE reflects the default service-related portion of the uncollectible account expense based on revenues in the Company’s distribution base rate case and the additional uncollectible accounts expense incurred by the Company as a result of providing Default Service under this tariff. This component of the DSS rate in this non-bypassable rider is non-reconcilable.

The unbundled uncollectible accounts expense associated with Default Service and a purchase of receivables program allocated to Delivery Service Customers on a non-bypassable, non-reconcilable basis will be Customer Class specific and will be adjusted annually on June 1 of each year based on the projected price of Default Service. Adjustments, if necessary, will be made to the uncollectible percentage in a future distribution base rate case or the start of the next Default Service Program, whichever occurs earlier.

The UE charges by Customer Class to be included in DSS rates are as follows:

Customer Class	Residential			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	\$0.232 cents per kWh	\$0.248 cents per kWh	\$0.161 cents per kWh	\$0.153 cents per kWh

Customer Class	Commercial			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	\$0.017 cents per kWh	\$0.011 cents per kWh	\$0.008 cents per kWh	\$0.010 cents per kWh

DEFAULT SERVICE SUPPORT RIDER (continued)

MTEP and MISO Exit Fees and PJM Integration Charges, Penn Power only:

$$\text{MPI} = \{[(\text{MPI}_{\text{Exp1}} + \text{MPI}_{\text{Exp2}}) - E] \times \text{Adjustment Factor}\} / S$$

Where:

MPI = The charge to be applied to each Delivery Service Customer served under this Tariff for the Midwest Independent System Operator (“MISO”) Transmission Expansion Plan (“MTEP”) charges and MISO and PJM charges associated with the transition from MISO to PJM approved by FERC.

MPI_{Exp1} = The Company’s cost of the MTEP charges assessed on the Company pursuant to the Open Access Transmission Tariff (“OATT”) of MISO.

MPI_{Exp2} = The Company’s (i) charges assessed under MISO’s OATT that are associated with the Company’s exit from the MISO control area and (ii) charges assessed under the PJM OATT that are associated with the Company’s integration into the PJM control area. All such MISO exit fees and PJM integration fees charges approved by FERC shall not exceed \$3.5 million, excluding carrying charges. The Company shall recover these charges plus applicable carrying charges over a minimum five-year period.

E = The over or under collection of MTEPs and MISO exit fees and PJM integration charges that result from the billing of the MPI portion of the DSS during the DSS Reconciliation Year (an over collection is denoted by a positive E and an under collection by a negative E), including applicable interest. Interest shall be computed monthly based upon 41 P.S. §202, the legal statutory interest rate, from the month the over or under collection occurs to the month that the over collection is refunded to or the under collection is recovered from Delivery Service Customers.

S = The Company’s total DSS Sales to Delivery Service Customers projected for the DSS Computational Year.

The MPI Adjustment Factors and charges, by Customer Class, to be included in DSS rates are as follows:

Rate District	Penn Power		
	Residential	Commercial	Industrial
Adjustment Factor	.4126	.3101	.2773
Charge	0.00000 cents per kWh	0.00000 cents per kWh	\$0.000 per kW NSPL

DEFAULT SERVICE SUPPORT RIDER (continued)

Customer Education Charges:

$$CEC = (CEC_c - E) / S$$

Where:

CEC = The charge to be applied to Delivery Service Customers served under this rider for Customer Education Charges incurred by the Company.

CEC_c = Customer Education costs for the specific Customer Class to cover customer education costs associated with competitive market enhancements approved by the Commission.

E = The over or under-collection of the CEC_c that results from the billing of the CEC during the DSS Reconciliation Year, including applicable interest. An over-collection is denoted by a positive E and an under-collection by a negative E. Interest shall be computed monthly for the over or under collection at the prime rate of interest for commercial banking, not to exceed the legal rate of interest, in effect on the last day of the month. The over and under collection occurs, as reported in the *Wall Street Journal*, to the effective month that the over collection is refunded or the under collection is collected.

S = The Company’s total DSS Sales per Customer Class to Delivery Service Customers projected for the DSS Computational Year.

The CEC rates by Customer Class to be included in DSS rates are as follows:

Customer Class	Residential			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	0.000 cents per kWh	0.000 cents per kWh	0.000 cents per kWh	0.000 cents per kWh

Customer Class	Commercial			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	0.000 cents per kWh	0.000 cents per kWh	0.000 cents per kWh	0.000 cents per kWh

Customer Class	Industrial				
Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Charge	\$0.000 per kW NSPL	\$0.000 per kW NSPL	\$0.000 per kW NSPL	\$0.000 per kW NSPL	\$0.000 per kW NSPL

DEFAULT SERVICE SUPPORT RIDER (continued)

Non-Market Based Services Transmission Charges:

$$NMB = (NMB_C - E) / S$$

Where:

NMB = The charge to be applied to Delivery Service Customers served under this rider for Non-Market Based Services Transmission Charge costs incurred by the Company.

NMB_C = Forecasted NMB costs applicable to the Company's DSS Sales. Forecasted NMB costs shall include FERC approved costs for (i) PJM Regional Transmission Expansion Plan charges; (ii) PJM Expansion Cost Recovery; (iii) PJM charges for Reliability Must Run generating unit declarations and charges associated with plants deactivated after July 24, 2014, the approval date of the Company's Default Service Program at Docket No.(ME) P-2013-2391368, (PN) P-2013-2391372, (PP) P-2013-2391375 and (WP) P-2013-2391378; (iv) historical tie line, generation, and retail customer meter adjustments; (v) Unaccounted for Energy; (vi) any FERC-approved reallocation of PJM Regional Transmission Expansion Plan charges related to Docket No. EL05-121-009; and (vii) any other FERC-approved PJM transmission charges billed to the Company by PJM that will not be reconciled through the Company's Price To Compare Default Service Rate Rider and/or Hourly Pricing Default Service Rider. Forecasted NMB costs are allocated to each Customer Class based upon each Customer Class's contribution to the total Company Network Service Peak Load.

E = The over or under-collection of the NMB_C that results from billing of the NMB during the DSS Reconciliation Year, including applicable interest. An over-collection is denoted by a positive E and an under-collection by a negative E. Interest shall be computed monthly for the over or under collection at the prime rate of interest for commercial banking, not to exceed the legal rate of interest, in effect on the last day of the month the over and under collection occurs, as reported in the *Wall Street Journal*, to the effective month that the over collection is refunded or the under collection is collected.

S = The Company's total DSS Sales per Customer Class to Delivery Service Customers projected for the DSS Computational Year.

The NMB rates by Customer Class to be included in DSS rates are as follows:

Customer Class	Residential			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	0.153 cents per kWh	0.549 cents per kWh	(0.227) cents per kWh	0.267 cents per kWh

Customer Class	Commercial			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	0.091 cents per kWh	0.358 cents per kWh	(0.177) cents per kWh	0.160 cents per kWh

Customer Class	Industrial				
Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Charge	\$0.584 per kW NSPL	\$2.646 per kW NSPL	\$(0.792) per kW NSPL	\$1.164 per kW NSPL	\$1.164 per kW NSPL

DEFAULT SERVICE SUPPORT RIDER (continued)

Retail Enhancements:

$$RE = (RE_C - E) / S$$

Where:

RE = The charge to be applied to Delivery Service Customers served under this rider for the Retail Enhancement Costs incurred by the Company.

RE_C = The Retail Enhancement Costs incurred by the Company to cover programming expenses and implementation costs associated with competitive market enhancements approved by the Commission.

E = The over or under-collection of the RE_C that results from billing of the RE during the DSS Reconciliation Year, including applicable interest. An over-collection is denoted by a positive E and an under-collection by a negative E. Interest shall be computed monthly for the over or under collection at the prime rate of interest for commercial banking, not to exceed the legal rate of interest, in effect on the last day of the month the over and under collection occurs, as reported in the *Wall Street Journal*, to the effective month that the over collection is refunded or the under collection is collected.

S = The Company’s total DSS Sales per Customer Class to Delivery Service Customers projected for the DSS Computational Year.

The RE rates by Customer Class to be included in DSS rates are as follows:

Customer Class	Residential			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	(0.000) cents per kWh	(0.000) cents per kWh	(0.000) cents per kWh	(0.000) cents per kWh

Customer Class	Commercial			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	(0.001) cents per kWh	0.000 cents per kWh	0.004 cents per kWh	0.004 cents per kWh

DEFAULT SERVICE SUPPORT RIDER (continued)

Clawback Charge Credit:

$$CB = CB_c / S$$

Where:

CB = The credit to be applied to Delivery Service Customers related to the clawback provision, under the Default Service Program, which is collected by the Company from Electric Generation Suppliers. This credit will be amortized for each applicable DSS Computational Year.

CB_c = Clawback credits applied to each Customer Class eligible for the Company’s POR to refund the clawback charges collected from Electric Generation Suppliers. The clawback charges are returned to customers when the Company’s actual uncollectible expense was less than the amount of uncollectible expense recovered in base rates and the Default-Service Related Uncollectibles component of this Rider. CB will be applied to each Customer Class eligible for the Company’s POR based upon each Customer Class’s kWh.

S = The Company’s total DSS Sales per Customer Class to Delivery Service Customers projected for the DSS Computational Year.

The CB rates by Customer Class to be included in DSS rates are as follows:

Customer Class	Residential			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	(0.003) cents per kWh	(0.005) cents per kWh	(0.000) cents per kWh	(0.004) cents per kWh

Customer Class	Commercial			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	(0.003) cents per kWh	(0.004) cents per kWh	0.004 cents per kWh	(0.004) cents per kWh

DEFAULT SERVICE SUPPORT RIDER (continued)

Gross Receipts Tax:

T = The Pennsylvania gross receipts tax rate in effect during the billing month expressed in decimal form as reflected in the Company's base rates.

Other Information:

All capitalized terms not otherwise defined in this Rider shall have the definitions specified in Section 2 of this Tariff. For purposes of this Rider, the following additional definitions shall apply:

1. DSS Sales – The kWh or kW NSPL delivered during a billing month to all Delivery Service Customers, as applicable to each Rate Schedule billed under the DSS Rider.
2. DSS Computational Year – The 12-month period from June 1 through the following May 31.
3. DSS Reconciliation Year – The 12-month period ending March 31 immediately preceding the DSS Computational Year.
4. DSS Initial Computational Period – the period from May 3, 2015 through May 31, 2015 that the DSS Rider is in effect. Thereafter, the DSS Computational Year will be in effect.

The Company shall recalculate its DSS Rates annually and, based on that recalculation, shall file with the Commission, by May 1st of each year, revised Rates to become effective on June 1st of the same year unless the Commission orders otherwise. The revised DSS rates shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determining that its DSS rates, if left unchanged, would result in material over or under-collection of all costs incurred, or expected to be incurred, for DSS during the then current DSS Reconciliation Year, the Company may request that the Commission approve one or more interim revisions to its DSS rates to become effective thirty (30) days from the date of filing, unless the Commission orders otherwise.

At the conclusion of the period during which this DSS Rider is in effect, the Company shall be authorized to recover or refund at any time, any remaining differences between recoverable costs and revenues billed under this rider by charges or credits to be applied to customer's bills under such mechanism the Commission may approve, but uncollectibles, which are non-reconcilable under the terms of this rider, shall not be included in the final reconciliation.

Application of the DSS rates shall be subject to annual review and audit by the Commission.

TIME-OF-USE DEFAULT SERVICE RIDER

Availability:

Time-Of-Use (“TOU”) default service (“TOU_{Default}”) is available under this Rider for Residential Customers, and Commercial Customers with demand less than 100 kW, including those served under the Net Metering Rider, and are receiving Default Service from the Company, upon the terms and conditions set forth herein, that: (1) have had smart meters installed pursuant to the Company’s Smart Meter Technology Procurement and Installation Plan; (2) are not enrolled in the Company’s Customer Assistance Program; (3) are not enrolled in budget billing; (4) are not involved in virtual net metering; (5) have not elected to terminate service under the TOU Default Service Rider, for any reason, within the last 12 months; and (6) affirmatively elect to receive service under this Rider and comply with its enrollment procedures.

Rates:

Met-Ed		
Customer Class	Residential	Commercial
On-Peak Rate	PTC _{Default} Rate x 2.0180	PTC _{Default} Rate x 2.0558
Off-Peak Rate	PTC _{Default} Rate x 0.7285	PTC _{Default} Rate x 0.7277
Super Off-Peak Rate	PTC _{Default} Rate x 0.5438	PTC _{Default} Rate x 0.5298

Penelec		
Customer Class	Residential	Commercial
On-Peak Rate	PTC _{Default} Rate x 1.9367	PTC _{Default} Rate x 1.9352
Off-Peak Rate	PTC _{Default} Rate x 0.7633	PTC _{Default} Rate x 0.7686
Super Off-Peak Rate	PTC _{Default} Rate x 0.5669	PTC _{Default} Rate x 0.5582

Penn Power		
Customer Class	Residential	Commercial
On-Peak Rate	PTC _{Default} Rate x 2.0140	PTC _{Default} Rate x 2.0271
Off-Peak Rate	PTC _{Default} Rate x 0.7377	PTC _{Default} Rate x 0.7409
Super Off-Peak Rate	PTC _{Default} Rate x 0.5331	PTC _{Default} Rate x 0.5202

West Penn		
Customer Class	Residential	Commercial
On-Peak Rate	PTC _{Default} Rate x 1.8632	PTC _{Default} Rate x 1.9416
Off-Peak Rate	PTC _{Default} Rate x 0.7821	PTC _{Default} Rate x 0.7870
Super Off-Peak Rate	PTC _{Default} Rate x 0.5749	PTC _{Default} Rate x 0.5663

Hours:

The rates for TOU default service are different for On-Peak, Off-Peak and Super Off-Peak hours during the year, and are billed on a service rendered basis, as shown below. All times listed below are prevailing time.

TOU Pricing Period	Included Time Periods
On-Peak	2 PM - 9 PM Monday - Friday
Off-Peak	All Other Hours
Super Off-Peak	11 PM - 6 AM Every day

TIME-OF-USE DEFAULT SERVICE RIDER (continued)

TOU_{Default}:

The TOU_{Default} rates by Residential or Commercial Customer Class are based on the PTC_{Default} rates, which will be calculated semi-annually for the six-month period ending March 31st to be effective for the six-month period beginning June 1st and for the six-month period ending September 30th to be effective for the six-month period beginning December 1st.

Customer Switching:

A Customer that has enrolled in the TOU default service program remains eligible to return to standard Default Service. A Customer that has enrolled in the TOU default service program may, at any time, elect to receive another product from any EGS. Customers may leave the TOU Default Service Rider at any time without incurring fees or penalties. If a Customer elects to terminate service under the TOU Default Service Rider for any reason, the Customer cannot re-enroll in the TOU Default Service Rider for twelve billing months.

Annual Review and Audit:

The application of TOU Default rates under this Rider shall be subject to annual review and audit by the Commission.

PARTIAL SERVICES RIDER

AVAILABILITY/APPLICABILITY:

This Rider applies to general service customers having on-site non-synchronous generation equipment or synchronous equipment that does not qualify for the Net Metering Rider capable of supplying a portion of their power requirements for other than emergency purposes. Electricity sold under this Rider may not be resold; nor may it be used to operate the auxiliary loads of the generating facilities while those facilities are generating electricity for sale.

In addition to the charges included in the applicable rate schedule, all of the following general monthly charges are applicable to Delivery Service Customers.

Penelec

For any Customer taking backup and maintenance service from the Company as of January 1, 2015, the following applies: Customers who take service at a voltage level less than 115,000 volts but are served directly from a 115,000 volt or greater source through a single transformation shall be billed by the Company for backup and maintenance service at the transmission voltage charges plus a monthly fee equal to 1% of the net book value in such facilities owned by the Company at such lower volts that are dedicated to providing service to such Customer.

GENERAL MONTHLY CHARGES:

In addition to the standard charges based on the Customer's applicable rate schedule, the monthly Administrative Fee listed below will be charged. The distribution charges below are dependent upon the voltage at which the Customer is being served and the services (i.e., Backup Demand and/or Maintenance Demand) selected by the Customer:

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Administrative Fee	\$97.45	\$108.01	\$70.58	\$120.82

(I)

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Distribution Charge	Backup Demand (Dollars/kW)			
Secondary Voltage	\$3.89	\$6.12	\$4.65	\$4.10
Primary Voltage	\$2.84	\$3.25	\$4.75	\$0.63
Transmission Voltage	\$0.20	\$0.35	\$0.35	\$0.11

(I)

(I)

(I)

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Distribution Charge	Maintenance Demand (Dollars/kW)			
Secondary Voltage	\$3.12	\$4.90	\$3.72	\$3.27
Primary Voltage	\$2.27	\$2.60	\$3.79	\$0.63
Transmission Voltage	\$0.16	\$0.27	\$0.29	\$0.10

(I)

(I)

(I)

(I) Increase

PARTIAL SERVICES RIDER (continued)

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

TERMS AND CONDITIONS:

- A. Except where modified by this Rider, the Customer shall be subject to the terms and conditions of the Rate Schedule that would otherwise apply to the Customer.
- B. Service under this Rider shall be supplied only at locations where, in the Company's sole and exclusive discretion, there exists lines and equipment of sufficient capacity to supply the service requested by the Customer.
- C. The Customer's total combined capacity for the Backup and Maintenance Service shall not exceed the capacity of the generator(s) or other source of power to the Customer that is experiencing the outage.
- D. The Customer's generators or other source of supply shall not be operated in parallel with the Company's lines except upon written consent of the Company or as defined under the contractual arrangements.
- E. The periods of the year to be considered peak periods are from December 15 through March 15 and May 31 through September 15. Non-peak periods shall be the remaining periods of the year. Peak and non-peak periods may be changed from time to time by the Company after giving notice to the Customer.
- F. The Company may, at its option, require the Customer to install metering equipment sufficient to verify the performance of the Customer's generating equipment.

(C)

(C) Change

PARTIAL SERVICES RIDER (continued)

GENERAL PROVISIONS:

A. BACKUP SERVICE:

1. Following the written request of the Customer indicating the amount of Backup Service required, the Company shall supply such service each month at the charges listed under General Monthly Charges.
2. During any billing period in which the Customer's generating equipment or other source of power experiences a forced or unscheduled outage which requires the Company to provide backup energy, the Customer shall be required to pay the Company for (i) the backup capacity at the charges listed in this Rider, General Monthly Charges, (ii) all capacity in excess of the specified capacity as Supplemental Service, (iii) all energy purchased at the charges and applicable riders set forth in the Rate Schedule that would otherwise apply to said Customer, and (iv) if actual capacity is greater than the backup capacity, a minimum bill will apply in the following months for demand determination. The minimum bill will apply even if the actual capacity is less than the backup capacity in any given month. The minimum bill will end after eleven (11) months or start over when the actual capacity is greater than backup capacity.
3. During any billing period in which the Company is not required to provide energy to "backup" the Customer's generating equipment or other source of power, the Customer shall pay to the Company the charges listed under General Monthly Charges for backup capacity.
4. Backup Service at the charges listed in this Rider, General Monthly Charges is limited to fifteen percent (15%) of the On-peak hours and fifteen percent (15%) of the Off-peak hours during any and all rolling consecutive twelve-month billing periods. Backup Service beyond fifteen percent (15%) of the time during a particular consecutive twelve-month period shall be billed to the Customer by the Company as Supplement Service at the Rate Schedule that would otherwise apply to said Customer. (C)
5. The Customer shall permit the Company to install metering on the customers generation at the customers expense (phone line) or the Customer is required to notify the Company of the failure of its generating equipment in order to invoke this Rider Paragraph A2 of the Backup Service provision. The Company shall not be required to rebill the Customer if the Company is not notified of the equipment failure prior to the Company's scheduled billing date of the Customer's account.
6. Backup Service Billing Demand shall be the Contract Demand for Backup Service.
7. The Backup Service Measured Demand shall equal the lesser of a) the difference between the generating capability of the Customer's generator less the actual amount generated in a fifteen (15) minute period as measured by Company's metering located on the Customer Generator, or as provided with documentation acceptable to the Company by the Customer, or b) the Backup Service Billing Demand.

(C) Change

PARTIAL SERVICES RIDER (continued)

B. MAINTENANCE SERVICE:

1. At the option of the Company, Customers may schedule their maintenance outages at any and all hours, during the periods from March 15 to May 31, September 15 to December 15, July 4 and Labor Day. Customers may also schedule their maintenance outages during Off-peak hours of the remainder of the year. (C)
2. Customers who schedule their maintenance outages as set forth in this Rider Paragraph B1 and who request maintenance service in accordance with this Rider Paragraph B7, shall be billed by the Company at the charges listed under General Monthly Charges for the additional demands created during the scheduled outage up to the amount of requested maintenance power. In addition, the Customer shall be billed by, and pay to, the Company normal monthly charges including, but not limited to, the Monthly Minimum Charges, Demand Charges, Backup and Energy Charges at the Rate Schedule(s) that would otherwise apply to said Customer.
3. The additional demands, subject to maintenance charges, created during the scheduled outage shall not exceed the specified Maintenance Service capacity. Maintenance Service at the charges listed under General Monthly Charges shall be limited to twenty-five percent (25%) of the time (i.e., hours) during any and all rolling consecutive twelve (12) month periods. Maintenance Service beyond twenty-five percent (25%) of the time during a particular consecutive twelve (12) month period shall be billed by the Company at the Rate Schedule that would otherwise apply to said Customer. (C)
4. When the Customer's scheduled maintenance outage of the generating facility cannot be scheduled in accordance with this Rider Paragraph B1, the demand established shall be subject to the charges and conditions set forth in the applicable Rate Schedule that would otherwise apply to said Customer.
5. The Company may, at its option, allow a Customer to extend the maintenance outages into On-peak periods provided that the length of extension into these periods does not exceed five (5) days. The demands established during these periods shall be billed by the Company at the charges specified in General Monthly Charges.
6. The Customer shall provide thirty (30) days written advance notice to the Company of a scheduled maintenance outage and specify the amount of maintenance power required. The Company shall make the Maintenance Service available within thirty (30) days before or after the Customer's requested maintenance outage.

(C) Change

PARTIAL SERVICES RIDER (continued)

7. Customers who wish to schedule their maintenance outages during periods other than those described in this Rider Paragraph B1, may at the sole and exclusive discretion of the Company, do so on an interruptible basis. The Company may request that a Customer interrupt their scheduled maintenance outage during periods of system constraint, system emergency, or during periods of high-cost energy purchases. When the Customer requests a scheduled interruptible maintenance outage, a non-interruptible Maintenance Service requirement, not to exceed one percent (1%) of the requested maintenance capacity, shall be specified. When the Company requests a Maintenance Service interruption, the Customer shall reduce its Maintenance Service requirements to the pre-determined non-interruptible base level within thirty (30) minutes of notification by the Company. Failure to do so shall result in the Company issuing a bill to the Customer for the demand established during the requested interruption in excess of the non-interruptible base at the demand charges set forth in the Rate Schedule that would otherwise apply to said Customer. The Company shall notify the Customer when a particular Maintenance Service Interruption is terminated.

- C. Supplemental Service: All electric energy consumed in excess of Backup Service Measured Demand and or Maintenance Service Measured Demand shall be considered Supplemental Service. Supplemental Service shall be provided and billed under the rates, terms and conditions of the otherwise determined rate schedule including billing demand and minimum bill.

RIDERS:

Bills rendered by the Company under this Rate Schedule are subject to the charges stated in any applicable Rider.

**COGENERATION & SMALL POWER PRODUCTION QUALIFYING FACILITY SERVICE
RIDER**

(Applicable to All Service Classifications)

Electricity produced by a “Qualifying Facility” (“QF”), as defined in § 210 of the Public Utility Regulatory Policies Act of 1978 (PURPA), with generating capacity of 500 kW or less shall be purchased by the Company in accordance with the terms of this Rider. Facilities with more than 500 kW of generating capacity or facilities that do not meet Federal Energy Regulatory Commission (“FERC”) certification requirements under § 210 of PURPA shall apply for specific contract terms. All energy or energy and capacity credits utilized in A and B of this Rider shall be determined in accordance with applicable Commission and FERC regulations.

A. ENERGY PURCHASES BY COMPANY:

1. The purchase price for all Net Electric Energy not under the Net Metering Rider, supplied to the Company from the QF will be at Avoided Cost.
2. Avoided Cost shall be defined as the Real Time Location Marginal Price (“LMP”) and as utilized in Paragraph 2 hereof shall mean the Real Time LMP for each hour at the Met-Ed, Penelec, ATSI (Penn Power), or APS (West Penn) zone aggregate hourly integrated market marginal clearing price for all Net Electric Energy as specified on the PJM Interconnection, L.L.C. or successor’s website, which is currently www.pjm.com multiplied by seventy-five percent (75%).
3. Within sixty (60) days of the meter reading date, the Company shall render payment and furnish a written statement indicating the amount of energy received by the Company and the calculation of payment at applicable rates unless the QF has not delivered at least 5,000 kWh to the Company. In this instance, a statement will be rendered annually or within sixty (60) days of the meter reading that indicates at least 5,000 kWh has been delivered to the Company since the last statement. Each statement shall reflect the Company’s Twenty-Five Dollars (\$25.00) administrative charge. The Customer has thirty-five (35) days from the date of the payment to dispute a payment calculation. If after thirty-five (35) days from the date of the payment, the Customer has not contacted the Company, the payment and calculation shall be considered correct and accepted by the Customer.
4. QFs with less than fifty (50) kW of generating capacity may select Net Energy Billing in accordance with the Company Policy set forth in B - Net Energy Billing Policy.

**COGENERATION & SMALL POWER PRODUCTION QUALIFYING FACILITY SERVICE
RIDER (continued)**

B. NET ENERGY BILLING POLICY:

1. Where the potential for energy delivery to the Company is very small, the Company shall encourage the QF to interconnect with the Company's system and not sell surplus energy to the Company. Under these circumstances, the QF will avoid the cost of installing a second meter base since the Company will replace the normal kWh meter with a kWh meter with detent.
2. Where the QF elects to sell surplus energy to the Company, installation of a second meter base by the QF shall be required. The Company shall install two (2) kWh meters with detent. One (1) meter will record energy delivered from the Company to the Customer and supply the monthly billing determinants. The second meter will record energy delivered from the QF to the Company for the determination of the payment to the QF at a rate based upon the Company's average projected energy costs for the year ending December 31 of each filing year, as determined to the nearest one-tenth of a cent per kWh. Payment to the QF for energy delivered to the Company will be made annually, and a Twenty-Five Dollar (\$25.00) administrative charge, by the Company shall be reflected therein.

C. INTERCONNECTION COSTS:

1. QF shall pay any incremental, i.e., additional, interconnection costs above the costs to service the Customer's electrical load which the Company incurs in order to purchase power from the QF. These incremental interconnection costs shall include site specific costs such as, but not limited to, line extensions, facilities changes, special facilities, and right-of-way costs.
2. Payments for the incremental interconnection costs may, at the option of the QF, be made either as (i) a lump sum payment, or (ii) time payments spread over a mutually agreeable period of five (5) years or less. When the QF chooses to spread the payment over a mutually agreeable time period, the payments to the Company shall include an interest payment equal to the Company's allowed rate of return on common equity as last approved by the Commission as of the date the payment agreement is consummated.
3. After the QF installs the necessary interconnection equipment, the Company may require an inspection prior to making the interconnection. The Company shall have this inspection conducted within twenty (20) days of notice by the QF that the installation has been completed and shall provide the QF with the results of this inspection within five (5) working days.

**COGENERATION & SMALL POWER PRODUCTION QUALIFYING FACILITY SERVICE
RIDER (continued)**

D. SAFETY AND RELIABILITY

1. Interconnection with the Company's system requires the installation of projective equipment which, in the Company's judgment, provides safety for personnel, affords adequate protection against damage to the Company's system or to its Customer's property, and prevents interference with the Company's supply of service to others. After installation and at any time this rate is in effect, the Company shall have the right to inspect the facilities and their operation, and to inspect and test all protective equipment.
2. Parallel operation must cease immediately and automatically during system outages and other emergency, or abnormal conditions specified by the Company. The QF must cease parallel operation upon notification by the Company if such operation is determined to be unsafe, interferes with the supply of service to others, or interferes with system maintenance or operation. The Company is not liable for and accepts no responsibility whatsoever for any loss, cost, expense, damage or injury to any person or property resulting from the use or presence of electric current or potential which originates from a QF's generation facilities or is caused by failure of the QF to operate in compliance with Company requirements.
3. The QF generation equipment must be equipped with a Company-controlled manually operable disconnecting device capable of being locked in the open position. This device will allow isolation of the QF's generator from the Company system and may be located at the interconnection point or at the QF's generator. Interlocks must be provided to preclude paralleling the generator through any point other than the designated interconnection point.
4. Automatic reclosing shall not be installed on the interconnection disconnecting device.
5. Customer equipment must be equipped with a Company-approved overcurrent protective device and necessary relaying to interrupt generator fault current due to fault on the Company system.
6. The Customer may be required to install current limiting reactors to limit the magnitude of Customer-owned generator fault current.

- E. **PURCHASE AGREEMENT:** No contract is required for QFs 500 kW or less who elect to receive the actual avoided cost at the time of the sale to the Company. In addition, those QFs of 50 kW or less that elect to have net energy billing do not require a written agreement. Those QFs greater than 500 kW wishing to use projections or levelized projections to sell power to the Company shall be required to sign a letter of agreement or other contract stating the terms of the transaction. No purchase will be made by the Company without such contract.

SOLAR PHOTOVOLTAIC REQUIREMENTS CHARGE RIDER

Met-Ed, Penelec and Penn Power

A Solar Photovoltaic Requirements Charge (“SPVRC”), determined to the nearest one-thousandth of a cent per kWh, shall be applied to each kWh delivered during a billing month to all Delivery Service Customers not qualifying for Solar Photovoltaic (“SPV”) self- generation exclusion. The SPVRC shall be non-bypassable.

For service rendered June 1, 2023 through May 31, 2024, the SPVRC shall be equal to:

Rate District	Met- Ed	Penelec	Penn Power
Charge	0.006 cents per kWh	0.008 cents per kWh	0.006 cents per kWh

The SPVRC shall be calculated annually in accordance with the formula set forth below:

$$SPVRC = [(SPVRC_C - E) / S] \times [1 / (1 - T)]$$

$$SPVRC_C = SPVRC_{Exp1} + SPVRC_{Exp2} + SPVRC_{Exp3} + SPVRC_{Exp4}$$

Where:

SPVRC = The charge in cents per kWh to be applied to each kWh delivered to Delivery Service Customers served under this tariff.

SPVRC_C = Solar Photovoltaic Requirements Charge Costs calculated in accordance with the formula shown above.

E = The over or under-collection of SPVRC costs that results from billing the SPVRC during the SPVRC Reconciliation Year (an over-collection is denoted by a positive E and an under-collection by a negative E), including applicable interest. The E rate shall be applied to each kWh delivered to Delivery Service Customers. Interest shall be computed monthly at the legal rate determined pursuant to 41 P.S. § 202, from the month in which the over or under-collection occurs to the month in which the over-collection is refunded to or the under-collection is recovered from all Delivery Service Customers.

SPVRC_{Exp1} = A projection of the costs incurred to acquire the Solar Photovoltaic Alternative Energy Credits (“SPAECs”) to be retired during the SPVRC Computational Year obtained from winning bidders selected in the competitive procurement process to fulfill the Company’s SPV obligations imposed by the AEPS Act and related laws and regulations, as the same may be amended from time to time (“AEPS Laws And Regulations”).

SOLAR PHOTOVOLTAIC REQUIREMENTS CHARGE RIDER (continued)

$SPVRC_{Exp2}$ = Administrative costs projected for the SPVRC Computational Year associated with the competitive procurement process implemented to fulfill the Company's SPV obligations imposed by the AEPS Laws And Regulations. These administrative costs include, but are not limited to, consultant costs and other direct and indirect costs associated with the Company's administration of the competitive procurement process and compliance with the SPV obligations imposed by the AEPS Laws And Regulations.

$SPVRC_{Exp3}$ = Incremental start-up costs incurred by the Company through May 31, 2013 in connection with the Company's compliance with the SPV obligations imposed by the AEPS Laws And Regulations, which shall be amortized over the twenty-four (24) month period ending May 31, 2015. These administrative costs include, but are not limited to, consultant costs and other direct and indirect costs associated with the Company's administration of the competitive procurement process and compliance with the SPV obligations imposed by the AEPS Laws And Regulations. Interest will be calculated monthly on the average of the beginning of the month and the end-of-month balances of these costs and included in the determination of the monthly amortized amount. The interest shall be computed monthly at the legal rate determined pursuant to 41 P.S. § 202.

$SPVRC_{Exp4}$ = The net of: 1) proceeds resulting from the sale into the market of excess, unused SPAECs procured by the Company in the competitive procurement process; 2) the cost of any additional or supplemental SPAECs purchased by the Company in the market outside of the competitive bid process, as needed to meet its SPV obligations under the AEPS Laws And Regulations; and 3) the carrying cost of banked SPAECs, computed and compounded monthly at the legal rate determined pursuant to 41 P.S. § 202 based upon the cost to acquire the banked SPAECs.

S = The Company's projected kWh sales to Delivery Service Customers for the SPVRC Computational Year less Excluded Sales. Excluded Sales = Projected net Delivery Service kWh sales for the SPVRC Computational Year to qualifying SPV self-generating Customers, which shall be excluded from the SPVRC for the SPVRC Computational Year if the SPV self-generating Customer satisfies the criteria set forth in "Qualifications for exclusion from SPVRC for Self-Generation" as set forth below.

SOLAR PHOTOVOLTAIC REQUIREMENTS CHARGE RIDER (continued)

T = The Pennsylvania gross receipts tax rate in effect during the billing month expressed in the same decimal form used to express the Pennsylvania gross receipts tax rate that is employed in the Company's base rates.

All capitalized terms not otherwise defined in this Rider shall have the definitions specified in the Definitions of Terms section of this tariff. For purposes of this rider, the following additional definitions shall apply:

1. SPVRC Computational Year - The 12-month period from June 1 through the following May 31.
2. SPVRC Reconciliation Year - The 12-month period ending March 31 immediately preceding the SPVRC Computational Year.

The SPVRC shall be filed with the Commission by May 1st of each year. Changes to the SPVRC shall become effective on June 1 of each year unless otherwise ordered by the Commission and shall remain in effect for a period of one (1) year, unless revised on an interim basis subject to the approval of the Commission. Upon determining that the SPVRC, if left unchanged, would result in material over or under-collection of all costs recoverable under the SPVRC Rider incurred or expected to be incurred during the then current SPVRC Computational Year, the Company may request that the Commission approve one or more interim revisions to the SPVRC to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

SOLAR PHOTOVOLTAIC REQUIREMENTS CHARGE RIDER (continued)

Qualifications for exclusion from SPVRC for providing SPAECs to the Company from a Customer owned SPV generator:

1. The exclusion is available to Customers served on Rate Schedules GS-Large, GP and TP.
2. Customer must submit an application to the Company in advance of the SPVRC Computational Year requesting a waiver of the SPVRC. As part of the initial application, the Customer must have an executed interconnection agreement with the Company pursuant to applicable interconnection regulations, must have installed qualifying SPV panels in an amount adequate to cover the SPAEC requirements for the Customer's expected net Delivery Service kWh, and must have installed qualifying metering on site to record the cumulative electricity production from its qualifying SPV panels in order to verify the SPAEC value determined pursuant to Act 213, Section 3 (A)(3)(e)(3). Upon the Company's approval of the Customer's application, this Rider shall not be applicable as long as the Customer continues to meet the qualifications for exclusion.
3. The Company will make an estimate of the Customer's SPAECs to be transferred to the Company based on the Company's determination of the Customer's most recent 12 months of net Delivery Service kWh. The amount of SPAECs will be rounded up to the nearest whole number. This value will be communicated to the Customer before the SPVRC Computational Year.
4. After the close of the SPVRC Computational Year, the Company will bill the Customer for the SPAECs necessary to extinguish the Customer's obligation. No later than 45 days after the end of the SPVRC Computational Year, the Customer must transfer the specified self-generated SPAECs into the Company's GATS account to demonstrate compliance for the recently completed SPVRC Computational Year.
5. Upon receipt of all required SPAECs, the Company will continue to exclude the qualifying Customer from being billed the SPRVC.

SOLAR PHOTOVOLTAIC REQUIREMENTS CHARGE RIDER (continued)

Penalty for non-compliance from Customers who qualify for the exclusion:

If the Customer fails to meet the obligation spelled out in Paragraph 4, then the Customer shall pay to the Company, the market cost incurred by the Company to replace the SPAECs not delivered by the Customer.

The Company shall file an annual report of collections under this Rider within sixty (60) days following the conclusion of each SPVRC Reconciliation Year.

At the conclusion of the period during which this Rider is in effect, the Company shall be authorized to recover or refund any remaining amounts not reconciled at that time under such mechanism as approved by the Commission.

Application of this non-bypassable SPVRC shall be subject to annual review and audit by the Commission.

RENEWABLE ENERGY DEVELOPMENT RIDER

PURPOSE:

This Rider allows Customers to install and operate renewable energy generation.

APPLICABILITY:

Met-Ed and Penelec

This Rider applies to Customers in the Met-Ed and Penelec rate districts served under Rate Schedules RS, GS-Small and GS-Medium with single-phase, secondary voltage service who install a device or devices not exceeding ten (10) kW which are, in the Company's sole judgment, a bona fide technology for use in generating electricity from qualifying renewable energy installations, and which will be operated in parallel with the Company's system. Qualifying renewable energy installations are limited to solar panels, wind, biomass, methane field and fuel cell generation. The Customer's equipment must conform to the Company's "Relay and Control Requirements for Parallel Operation of Nonutility Generation" and, as appropriate, IEEE Standard 929-1988 and UL Publication 1741 ("Power Conditioning Units for Use in Residential Photovoltaic Power Systems"). This Rider is not applicable when the source of supply is service purchased from a neighboring electric utility under Borderline Service.

The Company will modify its distribution facilities, as necessary, to interconnect with the Customer at a single point of delivery. For all modification, additions or facilities necessary to interconnect with the Customer at a single point, the Company will charge the Customer the cost of such modifications, additions or facilities in excess of One Thousand Dollars (\$1000). In addition, the Company will charge a processing fee for applications under this Rider of Three Hundred Dollars (\$300) for non-photovoltaic installations and a fee of One Hundred Dollars (\$100) for photovoltaic installations.

RENEWABLE ENERGY DEVELOPMENT RIDER (continued)

METERING AND BILLING PROVISIONS:

A Customer may select one of the following metering options in conjunction with service under applicable Rate Schedule RS, GS-Small or GS-Medium.

1. For Rate Schedule RS only, one non-detented, bi-directional meter may be installed. This meter will record the net energy sales to the Customer which will be billed under the applicable Rate Schedule. If the Customer's renewable energy installation generates more energy than the Customer uses in any billing month, the Company will not charge the Customer for any energy usage or pay the Customer for the excess energy delivered by the Customer to the Company.
2. Two (2) detented meters may be installed. One meter will measure the energy delivered by the Company to the Customer. The other meter will measure energy delivered to the Company by the Customer which is generated by the Customer's qualified renewable energy installation.
3. The Company may provide Qualified Meters on terms approved by the Commission.

Under Options 2 or 3 above, the Customer shall pay the Company for the amount of energy delivered by the Company to the Customer under the applicable Rate Schedule. The Company shall pay the Customer monthly for any energy delivered by the Customer to the Company at the Real Time Hourly LMP for the Met-Ed or the Penelec Zone, provided the Customer is authorized to sell energy to the Company under applicable law.

RENEWABLE ENERGY DEVELOPMENT RIDER (continued)

METERING CHARGE:

In addition to distribution facility and processing fees, the Customer shall compensate the Company for the estimated additional fully allocated cost of installing, maintaining and reading any additional or nonstandard metering required for installations under metering Option 3 of this Rider. There is no additional metering charge under metering Options 1 or 2. The sum of the meter readings from the two (2) meters in metering Options 2 and 3 will be used to calculate any applicable Transmission and Distribution Charges under the applicable Rate Schedule.

MINIMUM CHARGE:

The Minimum Charges under Rate Schedule RS, GS-Small, and GS-Medium apply for installations under this Rider.

RIDERS:

Bills rendered by the Company under this Rider shall be subject to charges stated in any other applicable Rider.

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE RIDER

In addition to the net charges provided for in this Tariff, a charge of:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	(D)
Net Charge	0.00%	0.000%	0.00%	0.00%	

will apply consistent with the Commission Orders dated June 9, 2016 and April 19, 2018, at Docket Nos. (ME) P-2015-2508942, (PN) P-2015-2508936, (PP) P-2015-2508931, and (WP) P-2015-2508948 approving the Distribution System Improvement Charge (“DSIC”). This charge will be effective January 1, 2025. (C)

1. General Description

A. Purpose: To recover the reasonable and prudent costs incurred to repair, improve, or replace eligible property which is completed and placed in service and recorded in the individual accounts, as noted below, between base rate cases and to provide the Rate Districts with the resources to accelerate the replacement of aging infrastructure, to comply with evolving regulatory requirements and to develop and implement solutions to regional supply problems.

The costs of extending facilities to serve new customers are not recoverable through the DSIC.

B. Eligible Property: The DSIC-eligible property will consist of the following:

- Poles and towers (account 364);
- Overhead conductors (account 365) and underground conduit and conductors (accounts 366 and 367);
- Line transformers (account 368) and substation equipment (account 362);
- Any fixture or device related to eligible property listed above, including insulators, circuit breakers, fuses, reclosers, grounding wires, crossarms and brackets, relays, capacitors, converters and condensers;
- Unreimbursed costs related to highway relocation projects where an electric distribution company must relocate its facilities; and
- Other related capitalized costs.

C. Effective Date: The DSIC will become effective July 1, 2016.

(C) Change
(D) Decrease

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE RIDER (continued)

1. Computation of the DSIC

A. Calculation: The initial DSIC, effective July 1, 2016, shall be calculated to recover the fixed costs of eligible plant additions that have not previously been reflected in the Company’s rates or rate base and will have been placed in service during the month of May 2016. Thereafter, the DSIC will be updated on a quarterly basis to reflect eligible plant additions placed in service during the three-month periods ending one month prior to the effective date of each DSIC update. Thus, changes in the DSIC rate will occur as follows:

<u>Effective Date of Change</u>	<u>Date to which DSIC-Eligible Plant Additions Reflected</u>
January 1	September – November
April 1	December – February
July 1	March – May
October 1	June - August

B. Determination of Fixed Costs: The fixed costs of eligible distribution system improvements projects will consist of depreciation and pre-tax return, calculated as follows:

1. Depreciation: The depreciation expense shall be calculated by applying the annual accrual rates employed in the Rate District’s most recent base rate case for the plant accounts in which each retirement unit of DSIC-eligible property is recorded to the original cost of DSIC-eligible property.
2. Pre-tax return: The pre-tax return shall be calculated using the statutory state and federal income tax rates, the Rate District’s actual capital structure and actual cost rates for long-term debt and preferred stock as of the last day for the three-month period ending one month prior to the effective date of the DSIC and subsequent updates. The cost of equity will be the equity return rate approved in the Company’s last fully litigated base rate proceeding for which a final order was entered not more than two years prior to the effective date of the DSIC. If more than two years shall have elapsed between the entry of such a final order and the effective date of the DSIC, then the equity return rate used in the calculation will be the equity return rate calculated by the Commission in the most recent Quarterly Report on the Earnings of Jurisdictional Utilities released by the Commission.

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE RIDER (continued)

C. Application of DSIC: The DSIC will be expressed as a percentage carried to two decimal places and will be applied to the total amount billed to each customer for distribution service under the Rate District's otherwise applicable rates and charges, excluding amounts billed for the State Tax Adjustment Surcharge (STAS). All Customers will be billed the DSIC on a bills-rendered basis. To calculate the DSIC, one-fourth of the annual fixed costs associated with all property eligible for cost recovery under the DSIC will be divided by the Rate District's projected revenue for distribution service (including all applicable clauses and riders) for the quarterly period during which the charge will be collected, exclusive of the STAS.

D. Formula: The formula for calculation of the DSIC is as follows:

$$DSIC = \frac{(DSI \times PTRR + STFT + Dep + e) \times [1 / (1-T)]}{PQR}$$

Where:

DSI = Original cost of eligible distribution system improvement projects net of accrued depreciation and associated accumulated deferred income taxes pertaining to property-related book/tax depreciation timing differences resulting from the use of accelerated depreciation per Internal Revenue Code, 26 U.S. Code § 168.

PTRR = Pre-tax return rate applicable to DSIC-eligible property.

STFT = (State Tax Flow Through) Pre-tax flow through calculated on book-tax timing differences between accelerated tax depreciation and book depreciation net of federal tax.

Dep = Depreciation expense related to DSIC-eligible property.

e = Amount calculated (+/-) under the annual reconciliation feature or Commission audit, as described below.

T = If applicable, Pennsylvania Gross Receipts Tax rate in effect during the billing month, expressed in decimal form.

PQR = Projected quarterly revenues for distribution service (including all applicable clauses and riders) are based on the summation of projected revenues for the applicable three-month period from applicable customers, excluding those customers listed in 4. Customer Safeguards E. below.

Minimum bills shall not be reduced by reason of the DSIC, nor shall changes hereunder be a part of the monthly rate schedule minimum. The DSIC shall not be subject to any credits or discounts. The STAS included in this Tariff is applied to charges under the DSIC.

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE RIDER (continued)

2. Quarterly Updates: Supporting data for each quarterly update will be filed with the Commission and served upon the Commission's Bureau of Investigation and Enforcement, the Bureau of Audits, the Office of Consumer Advocate, and the Office of Small Business Advocate at least ten (10) days prior to the effective date of the update.
3. Customer Safeguards
 - A. Cap: For Met-Ed, Penelec and West Penn, the DSIC is capped at 5.0% of the amount billed to customers for distribution service (including all applicable clauses and riders) as determined on an annualized basis.
For Penn Power, consistent with the Commission Order at Docket No. P-2019-3012628, the DSIC is temporarily capped at 7.5% of the amount billed to customers for distribution service (including all applicable clauses and riders) as determined on an annualized basis.
 - B. Audit/Reconciliation: The DSIC is subject to audit at intervals determined by the Commission. Any cost determined by the Commission not to comply with any provision of 66 Pa C.S. §§ 1350, et seq., shall be credited to customer accounts. The DSIC is subject to annual reconciliation based on a reconciliation period consisting of the twelve months ending December 31 of each year or the Company may elect to subject the DSIC to quarterly reconciliation but only upon request and approval by the Commission. The revenue received under the DSIC for the reconciliation period will be compared to the Company's eligible costs for that period. The difference between revenue and costs will be recouped or refunded, as appropriate, in accordance with Section 1307(e), over a one-year period commencing on April 1 of each year, or in the next quarter if permitted by the Commission. If DSIC revenues exceed DSIC-eligible costs, such over collections will be refunded with interest. Interest on over collections and credits will be calculated at the residential mortgage lending rate specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§ 101, et seq.) and will be refunded in the same manner as an over collection. The Company is not permitted to accrue interest on under collections.
 - C. New Base Rates: The DSIC will be reset at zero upon application of new base rates to customer billings that provide for prospective recovery of the annual costs that had previously been recovered under the DSIC. Thereafter, only the fixed costs of new eligible plant additions that have not previously been reflected in rates or rate base will be reflected in the quarterly updates of the DSIC.
 - D. Customer Notice: Customers shall be notified of changes in the DSIC by including appropriate information on the first bill they receive following any change. An explanatory bill insert shall also be included with the first billing.

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE RIDER (continued)

- E. Customer classes: Effective April 30, 2018, the DSIC shall be applied equally to all customer classes except as stated below:
- ME: Rate Schedule TP served at Transmission Voltage.
 - PN: Rate Schedule GP over 46,000 volts and TP over 46,000 volts and Customers served under the Partial Service Rider and taking service at less than 115, 000 volts but served directly from the 115, 000 volts or greater line through a single transformation.
 - PP: Rate Schedule GS-S (GSDS) over 69,000 volts and Rate Schedule TP over 69,000 volts.
 - WP: Rate Schedule TP over 100,000 volts, and Rate Schedules 44 and 46.
- F. Earning Reports: The DSIC will also be reset at zero if, in any quarter, data filed with the Commission in the Company's then most recent Annual or Quarterly Earnings reports show that the Utility would earn a rate of return that would exceed the allowable rate of return used to calculate its fixed costs under the DSIC as described in the pre-tax return section. The Company shall file a tariff supplement implementing the reset to zero due to overearning on one-days' notice and such supplement shall be filed simultaneously with the filing of the most recent Annual or Quarterly Earnings reports indicating that the Company has earned a rate of return that would exceed the allowable rate of return used to calculate its fixed costs.
- G. Residual E-Factor Recovery Upon Reset to Zero: The Company shall file with the Commission interim rate revisions to resolve the residual over/under collection or E-factor amount after the DSIC rate has been reset to zero. The Company can collect or credit the residual over/under collection balance when the DSIC rate is reset to zero. The Company shall refund any over collection to Customers and is entitled to recover any under collections as set forth in Section 4B. Once the Company determines the specific amount of the residual over or under collection amount after the DSIC rate is reset to zero, the Company shall file a tariff supplement with supporting data to address that residual amount. The tariff supplement shall be served upon the Commission's Bureau of Investigation and Enforcement, the Bureau of Audits, the Office of Consumer Advocate, and the Office of Small Business Advocate at least ten (10) days prior to the effective date of the supplement.

GENERATION STATION POWER RIDER

AVAILABILITY

Available to Generation Facilities that produce electric energy that will be sold at wholesale and are owned and/or operated by a qualified member of PJM Interconnection, L.L.C. (PJM), as defined in the PJM Operating Agreement. The net energy output must be reported on an hourly basis to PJM and is interconnected to the Company's facilities.

The net energy output is the difference in energy between the Generation Facility's output and Station Power over a monthly period, as determined by the PJM. Net Energy Output is positive when the output exceeds the Station Power and negative when the Station Power exceeds the output, all as measured by an electronic meter acceptable to the Company.

Station Power is the energy used for operating the electric equipment on the site of a Generation Facility.

DETERMINATION OF RATES

All bills for service are based on charges specified in the applicable rate schedule for firm service (including applicable riders and surcharges) under which the Customer is eligible to receive service, subject to the additional provisions of this rule.

- (1) When the Generating Facility's Net Energy Output is positive for the monthly billing period:
 - a. Customers receiving metered service over 100 kilovolts shall pay the Company the Fixed Distribution Charge of the applicable rate schedule.
 - b. Customers receiving metered Service under 100 kilovolts shall pay the Company the Fixed Distribution Charge along with the Distribution Charge portion of the applicable rate schedule.
 - c.
- (2) When the Generation Facility's Net Energy Output is negative for the monthly billing period, the Company shall apply all Delivery Service components of the applicable rate schedule, using the negative Net Energy Output to determine the Billing kWh component and the peak monthly kW usage to determine the Billing kW component.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

Statement of Reasons

FirstEnergy Pennsylvania Electric Company
2024 Base Rate Case
Docket No. R-2024-3047068

Statement of Reasons
For the Proposed Rate Increase

I. Introduction

FirstEnergy Pennsylvania Electric Company (“FE PA” or the “Company”)¹ has filed a tariff supplement and accompanying supporting data setting forth a proposed distribution base rate increase and other proposed tariff revisions to become effective June 1, 2024. The proposed rates set forth herein, if approved by the Pennsylvania Public Utility Commission (“PUC” or the “Commission”), would increase FE PA’s annual jurisdictional distribution revenues by approximately \$502 million or 34% based on a fully projected future test year ending December 31, 2025 (“FPFTY”). On a Rate District basis, if approved by the Commission, the rates proposed herein would increase annual jurisdictional distribution revenues as follows: Met-Ed Rate District – proposed increase of \$146 million or 31%; Penelec Rate District – proposed increase of \$132 million or 28%; Penn Power Rate District – proposed increase of \$55 million or 43%; and West Penn Rate District – proposed increase of \$169 million or 40%.

The following rate impact analysis applies to FE PA’s customers. It assumes that the Company’s proposals for full rate relief in each Rate District are accepted by the PUC. In addition, while the average Rate Districts’ percentage bill increases under the proposed rates may

¹ On January 1, 2024, Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, and West Penn Power Company (collectively, the “Predecessor Companies”) merged into FE PA pursuant to the Commission’s Order at Docket Nos. A-2023-3038771, *et al* (“PA Consolidation”). As part of PA Consolidation, the tariffs of the Predecessor Companies were combined into a single tariff for FE PA, which consists of the Met-Ed, Penelec, Penn Power, West Penn and Pennsylvania State University (“PSU”) rate districts (individually a “Rate District” and in any combination the “Rate Districts”). FE PA also has the Waverly Rate District, which is not discussed directly as it relates to FE PA’s New York jurisdictional rates. The PSU Rate District is encompassed within the West Penn Rate District.

vary by class of customers, and the approximate average monthly bill increase applicable to each class are as follows:

Revenue Class	Average Usage	Met-Ed %	Penelec %	Penn Power %	West Penn %
Residential	1,000 kWh	9.2%	9.8%	11.8%	10.6%
Small Commercial	300 kWh	13.4%	15.8%	18.3%	18.3%
Medium Commercial	40 kw, 250 hours	3.9%	4.4%	4.1%	4.6%
Industrial	20,000 kw, 474 hours	0.5%	1.8%	0.7%	0.3%
Streetlighting	Total Class Basis	14.0%	25.3%	31.2%	28.0%
Outdoor Area Lighting	Total Class Basis	12.5%	17.8%	23.5%	28.0%
Penn State	Total Class Basis				2.6%

The monthly bill of a typical FE PA residential customer receiving default service from the Company and using 1,000 kilowatt-hours (“kWh”) per month would increase as follows:

Rate Districts	Met-Ed	Penelec	Penn Power	West Penn
Current Rate	\$ 187.70	\$ 200.96	\$ 180.59	\$ 156.36
Proposed Rate	\$ 205.00	\$ 220.75	\$ 201.88	\$ 172.98

The current rates for each of FE PA’s Rate Districts, established in 2017, do not provide FE PA with a reasonable opportunity to earn a fair rate of return on its investments made to provide safe and reliable electric distribution service to the public. Specifically, the Company’s operations at present rates are projected to produce an overall rate of return of just 3.45%, which equates to a return on common equity of only 2.49% during the FPFTY. These returns are not adequate based on applicable financial data and the risks confronted by FE PA. Without the requested rate relief, FE PA’s returns will continue to decline, deny FE PA the opportunity to earn a fair and reasonable rate of return, and risk undermining its ability to attract the capital needed to make the system investments necessary to support and ensure continued system reliability, safety, and customer service performance.

II. Principal Reasons for the Increase

There are many factors contributing to the Company's request for a distribution base rate increase. As an initial matter, since the Predecessor Companies' last base rate cases were approved by the Commission in 2017, significant shifts in the economy have occurred, leading to increases in inflation and interest rates. While the Predecessor Companies, and FE PA, have prudently and effectively managed costs since 2017, these shifts in market dynamics have significantly impacted the Company's capital costs and operating expenses. Among the other factors principally driving the need for rate relief at this time are:

1. Growth in the Company's rate base – In order to continue to provide safe and reliable service, as well as enhance the service it provides by preparing for unexpected events such as major storms, and meet increasing customer service needs, the Company must continue to make investments in new distribution plant as well as replaced aging infrastructure such as those included in each Rate Districts' Commission-approved Long Term Infrastructure Improvement Plans ("LTIIPs"). While the Company has effectively used the Distribution System Improvement Charge ("DSIC") Rider to prudently and efficiently place capital improvement projects into service, it has reached a point where the DSIC Rider alone is insufficient to support necessary capital investments.

2. Vegetation Management – FE PA has a need to expand its vegetation management initiatives. The proposed vegetation management program is designed to fund enhancements intended to address the primary issues impacting the reliability of the Company's service. While the enhanced vegetation management program is estimated to cost approximately \$100 million per year over an anticipated ten-year period, it is estimated to significantly improve distribution service reliability for the Company's customers.

3. Storms – The increase in storm related expenses as result of storm and weather events that have impacted FE PA’s service territory and given rise to those significant deferred costs are another contributing factor of the requested base rate increase. The number of storms and expenses related to storms have increased since the setting the baseline in the storm deferral. There are three components of the requested increase for storms: (1) the recovery of the storm-related reserve, (2) the recovery of the extraordinary storm damage balance, and (3) an update to the historical five-year average of actual storm expenses included in base rates.

4. Administrative and General (“A&G”) – Effective January 1, 2022, FirstEnergy and, likewise, FE PA, adjusted its capitalization rate for A&G overhead costs as a result of a representative labor time study conducted by an independent, third-party entity in response to an audit report from the Federal Energy Regulatory Commission’s (“FERC”) Division of Audits and Accounting. The effect of the adjustment to A&G capitalization was to reduce amounts that were capitalized and increase amounts that were charged to operations and maintenance (“O&M”). For consideration in this base rate case, FE PA has included these amounts previously capitalized in plant in service as originally capitalized. The Company proposes to continue to recover these prudently incurred costs until they are fully depreciated. This ensures that customer rates are not impacted by this reclassification. Because the proposed recovery treatment of these costs is the same as it has been historically, there is no impact on rate base or revenue requirement, and costs impacted continue to be shown in the appropriately charged plant accounts within this filing. Because O&M expense has a greater effect on customer rates than capital expenditures, the effect of the reduction in capitalization percentages means that these same costs now have a greater impact on customer rates.

5. Additional Staffing – FE PA is increasing staffing levels to accommodate the recent increase in interconnection net metering applications. The Company plans to increase staffing to perform clerical reviews of net metered applications and perform the necessary studies. In 2023, the Company increased the number of employees dedicated to these processes from six to seven full time employees. The Company expects to further increase staffing for this program by adding eight employees to process the increased applications.

6. Energy Assistance Outreach Team (“EAOT”) – FE PA is proposing to create the EAOT in an effort to increase awareness and participation in the assistance programs available to low-income customers in the Company’s service territory. The new team will be in charge of creating educational resources, tools, and technology to facilitate program participation. The EAOT also will work with local agencies, churches, and local government to increase participation in the Company’s assistance programs.

7. COVID-19 - The Company is also proposing recovery of its COVID-19 related deferral. Consistent with the Commission’s directive, this base rate case is the first opportunity in which FE PA could claim these deferred expenses. These costs primarily include waived late payment charges, waived reconnect charges, a bill assistance media campaign, two outbound dialing campaigns, customer mailings, uncollectible accounts expenses and postage associated with that customer mailing.

8. Electric Vehicle (“EV”) Pilot – The Company is proposing an EV Pilot that is intended to educate customers about EVs and encourage them to adopt EVs by providing incentives and expanding access to EV charging in the FE PA territory.

III. Distribution Riders Roll-in

FE PA is proposing to roll into base distribution rates the following: 1) DSIC Rider, 2) Smart Meter Technologies Charge (“SMT-C”) Rider, 3) State Tax Adjustment Surcharge (“STAS”) Rider, and 4) Tax Cuts and Jobs Act (“TCJA”) Voluntary Surcharge Rider.

1) DSIC - Following the DSIC Customer safeguards, Part C, as described in the Company’s Tariff, the “C-Factor” of the DSIC will be reset to zero on the effective date of new base rates, and according to Part G, the “E-Factor” will remain only to true-up prior period DSIC costs and revenues until the Company has exceeded the rate base included in the 2025 FPFTY.

2) SMT-C - In accordance with Act 129 of 2008 (“Act 129”), electric distribution companies (“EDCs”) are entitled to full and current recovery of costs associated with deploying smart meter technology throughout their distribution systems. Act 129 allows an EDC to recover those costs either: (1) through base rates; or (2) on a full and current basis through a reconcilable surcharge clause under Section 1307. The Company finds it appropriate to roll into base distribution rates the smart meter program costs and savings as the Company has nearly completed the implementation of the smart meter deployment consistent with approved deployment plan.

3) STAS - The Company will set the STAS surcharge rate to 0% by incorporating the 2025 state tax rate into the proposed rate filing. 52 Pa. Code § 69.53 states that a fixed service utility which has a STAS in place shall roll revenues collected through the surcharge into base rates.

4) TCJA - The Company is including the federal income tax rate change resulting from the TCJA of 2017 into the proposed base rates following the guidance included in the Company TCJA Surcharge tariff language, “[t]he negative surcharge will be reconciled at the

end of each calendar year and will remain in place until the Company files and the Commission approves new base rates for the Company pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes.” In addition, the Company is proposing to adjust the final TCJA Surcharge reconciliation period. Because the TCJA Surcharge is calculated on a one-month lag, the 2024 reconciliation period would not include the true-up of the December 2024 estimated amount owed to customers, as the actual amount will be recorded in January 2025. The Company is proposing to reconcile the final 13 months of actuals ending January 31, 2025 by April 30, 2025 (the Company’s normal 1307e filing date) and refund or recoup the remaining over/under collection balance from 2023 and 2024 beginning July 1, 2025 for six months.

IV. Conclusion

As set forth in FE PA’s filing, the proposed distribution rate increase for FE PA and each of its Rate Districts is necessary for FE PA to continue to provide safe and reliable electric service, to maintain and enhance the integrity of its distribution system, to attract additional capital at reasonable rates, and to have a reasonable opportunity to earn a fair rate of return on its property used and useful in providing electric service across the Commonwealth of Pennsylvania. The requested rate increase reflects the business environment the Company currently faces, particularly its need to make significant capital investments to help ensure that its reliability performance remains strong for customers today and in the future. For all of these reasons, and the reasons set forth in this filing, the rates, rules, and terms and conditions of service set forth in FE PA's proposed tariff supplement is just and reasonable and should be approved by the Commission.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

Section 53.52 Filing Requirements

(a) Applicable to a tariff, revision or supplement effecting changes in the terms and conditions of service rendered or to be rendered.

(a)(1) The specific reasons for each change.

See Direct Testimony of Mark S. Kehl, FE-PA Statement No. 6.

(a)(2) The total number of customers served by the utility.

See FE PA Exhibit MSK-1

(a)(3) A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.

See FE PA Exhibit MSK-1, Sales and Distribution Revenue Normalization (Fully Projected, Future, and Historical Test Years, respectively).

(a)(4) The effect of the change on the utility's customers.

See FE PA Exhibit TSL-2, Comparison between Present and Proposed Rates; and FE PA Statement No. 7, Direct Testimony of Timothy Lyons.

(a)(5) The effect, whether direct or indirect, of the proposed change on the utility's revenue and expenses.

FE PA Statement No. 3, Direct Testimony of Patricia M. Larkin; and Exhibit PML-1.

(a)(6) The effect of the change on the service rendered by the utility.

See FE PA Statement No. 1, Direct Testimony of Joanne M. Savage.

(a)(7) A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement about why these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. § 1308 (relating to voluntary changes in rates).

Not applicable

- (a)(8) Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. § 1308.**

Not applicable

- (a)(9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided.**

No polls were taken.

- (a)(10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.**

At the time of filing, the Company will issue and provide to customers notice of its distribution rate increase request pursuant to the Commission's general rate case filing regulations. Customer bill messages will direct customers to more information, and a bill insert will describe the rate changes approved by the Commission and indicate the impact on customers. The Company will also inform customers about the Commission-approved rate changes in a press release and a news publication, as well as on the Company's website. After a final Commission order is entered in connection with this rate filing, the Company will file a compliance tariff to implement all of the approved changes.

- (a)(11) FCC, FERC or Commission orders or rulings applicable to the filing.**

- Company's 2016 Rate Case Orders, Docket No. R-2016-2537349, R-2016-2537352, R-2016-2537355, R-2016-2537359,
- Company's Default Service Plans, Docket No. P-2021-3030012, P-2021-3030013, P-2021-3030014, P-2021-3030021.
- FE PA Consolidation, Docket No. A-2023-3038771.
- Company's Smart Meter Deployment Plan, Docket No. M-2013-2341990.
- COVID-19 Cost Tracking, Docket No. M-2020-3019775
- Verizon Complaint Case, Docket No. C-20203019347

- (b) Applicable to a tariff, revision or supplement which will increase or decrease the bills to its customers.**

- (b)(1) The specific reasons for each increase or decrease.**

See Testimony of Joanne M. Savage, FE PA Statement No. 1; Testimony of Patricia M. Larkin, FE PA Statement No. 3; and Testimony of Timothy S. Lyons, FE PA Statement No. 7.

- (b)(2) The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing.**

See FE PA Exhibit PML-1.

- (b)(3) A calculation of the number of customers, by tariff subdivision, whose bills will be increased.**

See FE PA Exhibit MSK-1, Sales and Distribution Revenue Normalization (Fully Projected, Future, and Historical Test Years, respectively); FE PA Exhibit TSL-2, Proof of Revenues Analysis and Bill Comparisons.

- (b)(4) A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.**

See FE PA Exhibit TSL-2, Proof of Revenues Analysis.

- (b)(5) A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.**

No customer bills will decrease.

- (b)(6) A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.**

No customer bills will decrease.

- (c) Applicable to a tariff, revision or supplement which will increase the bills for any customer or group of customers by an amount exceeding 3% of the utility's operating revenue OR will increase the bills of more than 5% of the utility's customers.**

- (c)(1) A statement showing the utility's calculation of the rate of return earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return to be earned when the tariff, revision or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation.**

See Testimony of Dylan W. D'Ascendis, FE PA Statement No. 10

- (c)(2) A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).**

See filing requirement VI-A

- (c)(3) A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).**

See filing requirements VI-A

- (c)(4) A statement showing the amount of the depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).**

See filing requirements VI-A

- (c)(5) A statement of operating income, setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the date of the balance sheet required by paragraph (2).**

See filing requirements VI-B

- (c)(6) A brief description of a major change in the operating or financial condition of the utility occurring between the date of the balance sheet required by paragraph (2) and the date of transmittal of the tariff, revision or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1) – (5).**

See Testimony of Tracy M. Ashton, FE PA Statement No. 4

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

Section 53.53 Filing Requirements

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

I. General Filing Information

Q. I-A-1 Provide a summary discussion of the rate change request, including specific reasons for each increase or decrease. Also provide a breakdown which identifies the revenue requirement value of the major items generating the requested rate change.

A. I-A-1 The specific reasons for the rate increase are provided in the Company's Statement of Reasons, which is included as part of the Company's filing. A more detailed explanation of the contributing factors of the request are provided in the direct testimony of Ms. Joanne M. Savage, FE PA Statement No. 1 and FE PA Exhibit PML – 1.

Q. I-A-2 Identify the proposed witnesses for all statements and schedules of revenues, expenses, taxes, property, valuation and the like.

A. I-A-2 See FE PA Statement No. 1, the Direct Testimony of Joanne M. Savage, which identifies the witnesses and the principal subjects they address.

Q. I-A-3 Provide a single page summary table showing, at present and at proposed rates, together with references to the filing information, the following as claimed for the fully adjusted test year:

- Revenues
- Operating Expenses
- Operating Income
- Rate Base
- Rate of Return (produced)

A. I-A-3 Refer to FE PA Exhibit PML-1, pages 1 and 2.

Q. I-A-4 Whenever a major generating plant is placed in operating service or removed from operating service the utility shall separately indicate the effect of the plant addition or removal from service upon rate base, revenue, expense, tax, income and revenue requirement as it affects the test year.

A. I-A-4 Not applicable. The Company does not own any generation assets.

Q. I-B-1 Provide a corporate history including the dates of original incorporation, subsequent mergers and acquisitions. Indicate all counties, cities and other governmental subdivisions to which service is provided, including service areas outside this Commonwealth, and the total number of customers or billed units in the areas served.

A. I-B-1 On January 1, 2024, Metropolitan Edison Company (“Met-Ed”), Pennsylvania Electric Company (“Penelec”), Pennsylvania Power Company (“Penn Power”), and West Penn Power Company (“West Penn”) merged into FirstEnergy Pennsylvania Electric Company (“FE PA” or “Company”).

FE PA is a wholly owned subsidiary of FirstEnergy and provides distribution service to about 2,108,000 electric utility customers within approximately 32,400 square miles across Pennsylvania. Due to the merger transaction, the affected operating companies’ tariffs were consolidated into a single tariff, with each former operating company’s rates becoming its own rate district. The municipalities which the Company serves are listed in the Company’s filed Electric Service Tariff, Electric Pa. P.U.C. No. 1.

The Company’s principal business is the distribution of electricity throughout Pennsylvania. FE PA is affiliated with six additional sister distribution utilities in New Jersey, Ohio, Maryland and West Virginia. Other affiliates include FirstEnergy Service Company (a service company) and various regulated transmission and unregulated competitive energy companies.

Met-Ed, formally a Pennsylvania corporation, was formed by a consolidation and merger of Metropolitan Edison Company (a predecessor constituent company of the same name as Met-Ed) and Metropolitan Electric Light & Power Company by an agreement dated June 8, 1922 in accordance with the provisions of the Action of 1909, P. L. 408, and letters patent were issued to Met-Ed on July 24, 1922. That predecessor constituent company of the same name as Met-Ed was likewise formed as the result of various successive mergers and consolidations. Since its incorporation, Met-Ed has acquired by purchase the properties and franchises of numerous electric light, heat and power and water power companies chartered to serve various parts of the area now embraced within Met-Ed’s territory.

Penelec, formally a Pennsylvania corporation, traces its roots back to 1880, when a group of Johnstown businessmen indicated their intent to form an electric light company. Between 1901 and 1925, a series of various mergers and acquisitions led to the formation of what became Penn Public Service Corporation. In 1927, the name was changed to Pennsylvania Electric Company. During the next

few years many small companies were acquired and merged with Penelec, and in 1944, the trade name “Penelec” was adopted.

In 1946, General Public Utilities, Inc. (later “GPU Inc.”) was created, forming the umbrella under which Metropolitan Edison Company, Penelec and Jersey Central Power & Light Company conducted business.

In 1956, Penelec’s service territory was increased by more than one-third through a merger with Northern Pennsylvania Power Company (“North Penn”). As lessee of a subsidiary, The Waverly Electric Light and Power Company, North Penn also served the Village of Waverly, New York and vicinity. Brockway Light, Heat & Power Company and Colver Electric companies were added in 1958. Three other additions to the Penelec system included Waterford Electric Company in 1976, Rockingham Light, Heat & Power Company and Windber Electric Corporation in 1978.

Penn Power had its origin in Shenango Valley Electric Light Company, incorporated in the Commonwealth of Pennsylvania on December 26, 1890. On September 20, 1917, Sharpsville Electric Light Company was merged into the Shenango Valley Electric Light Company. The name of the Company was changed to Pennsylvania Power Company on April 14, 1926.

Penn Power was formed by consolidation and merger of Pennsylvania Power Company, Harmony Electric Company and Peoples Power Company, as approved by Order of the Public Service Commission of the Commonwealth of Pennsylvania on May 26, 1930. Penn Power consisted of various companies acquired through purchase or consolidation and merger, either directly or indirectly through predecessor companies, its most recent acquisition taking place in 1962.

In 1930, following its organization in 1929, The Commonwealth of Southern Corporation acquired by consolidation of predecessor companies a number of common stocks, including all of the common stock of Pennsylvania Power Company. On September 29, 1944 the common stock of Pennsylvania Power Company was transferred by The Commonwealth and Southern Corporation to Ohio Edison Company (“Ohio Edison”), which at that time was also a subsidiary of The Commonwealth and Southern Corporation. On October 1, 1949, the common stock of Ohio Edison Company was distributed in liquidation by The Commonwealth and Southern Corporation to its common stockholders. Thus, Penn Power was a subsidiary of Ohio Edison Company, a registered holding company under the Public Utility Holding Company Act of 1935.

In addition to the acquisition and merger of several companies into Ohio Edison in 1950, Ohio Edison (and Penn Power as its subsidiary) joined its now-sister companies, The Illuminating Company and The Toledo Edison Company, in 1997 to form FirstEnergy Corp. As part of the transaction that took place on January 1, 2024, Penn Power’s assets were merged into FE PA.

West Penn, formally a Pennsylvania corporation, was formed by merger of 53 companies on March 1, 1916. Since its incorporation, West Penn has acquired by purchase the properties and franchises of numerous electric light, heat and power and water power companies chartered to serve various parts of the area now embraced within West Penn's territory.

In 1960, West Penn Power Company as it was then-organized was renamed as Allegheny Power System, Inc., which was later reorganized as Allegheny Energy, Inc. in 1997. West Penn then restructured as a subsidiary of Allegheny Energy, Inc. in 1998. On February 25, 2011, Allegheny Energy, Inc. merged with FirstEnergy Corp. Following that merger, West Penn was a wholly owned subsidiary of FirstEnergy Corp.

On November 7, 2001, GPU merged with FirstEnergy Corp. Following that merger, Met-Ed and Penelec were wholly owned subsidiaries of FirstEnergy Corp.

- Q. I-B-2 Provide a description of the property of the utility and an explanation of the system's operation, and supply the following, using available projections if actual data is unavailable:
- a. A schedule of generating capability showing for the test year, and for the two consecutive 12-month periods prior to the test year, net dependable capacity in KW by unit, plant capacity factor by unit, and total fuel consumption by type and cost for each unit, if available, or for each station, and operation and maintenance expenses by station.
 - b. A schedule showing for the test year and for the 12-month period immediately prior to the test year the scheduled and unscheduled outages—in excess of 48 hours—for each station, the equipment or unit involved, the date the outage occurred, duration of the outage, maintenance expenses incurred for each outage, if available, and amounts reimbursable from suppliers or insurance companies.
 - c. A schedule for each unit retired during the test year or subsequent to the end of the test year, which shows the unit's KW capacity, hours of operation during the test year, net output generated, cents/KWH of maintenance and fuel expenses, and date of retirement.
 - d. A schedule showing latest projections of capacity additions and retirements—costs and KW—and reserve capacity at the time of peak for at least 10 years beyond the test year, including the inservice dates—actual or expected—and AFDC cutoff dates—if different from inservice dates—for all new generating units coming on line during or subsequent to the test year, if claimed.”
- A. I-B-2 Not applicable. The Company does not own any generation assets.

Q. I-B-3 Provide an overall system map, including and labeling all generating plants, transmission substations—indicate voltage, transmission system lines—indicate voltage, and all interconnection points with other electric utilities, power pools, and other like systems.

A. I-B-3 The “overall system map” requested in this DFR contains Critical Energy Infrastructure Information (CEII) as defined by the Federal Energy Regulatory Commission’s (FERC) regulations. Consequently, the requested system map constitutes “Confidential Security Information” under 35 P.S. §§ 2141.1 et seq. and the Pennsylvania Public Utility Commission’s (PUC) regulations at 52 Pa. Code §§102.1 – 102.4. Therefore, an overall system map is not being provided. However, if the Commission determines that access to an overall system map is necessary to decide issues presented in this case, FE PA will make the map available for review on a highly confidential basis, consistent with FERC regulations, to a PUC employee or representative who is trained in handling CEII.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

**II. Primary Statement of Rate Base &
Operating Income**

- Q. II-A-1 Provide a schedule showing the test year rate base and rates of return at original cost less accrued depreciation under present rates and under proposed rates. Claims made on this schedule should be cross-referenced to appropriate supporting schedules.
- A. II-A-1 See FE PA Exhibit PML-1, pages 1 and 2 for FE PA and its Rate Districts fully projected future test year rate base and rates of return under present and proposed rates. See FE PA Exhibit PML-2, pages 1 and 2 for FE PA and its Rate Districts' future test year rate base and rates of return under present and proposed rates.

- Q. II-A-2 If the schedule provided in response to item 1, is based upon a future test year, provide a similar schedule which is based upon actual data for the 12-month period immediately prior to the test year.
- A. II-A-2 See FE PA Exhibit PML-3, pages 1 and 2 for FE PA and its Rate Districts historic test year rate base and rates of return under present and proposed rates.

- Q. II-A-3 “When a utility files a tariff stating a new rate based in whole or in part on the cost of construction, as defined in 66 Pa.C.S. § 1308(f) (relating to voluntary changes in rates), of an electric generating unit, the utility shall identify:
- (a) The total cost of the generating unit.
 - (b) The following costs:
 - (1) The cost and quantity of each category of major equipment, such as switchgear, pumps or diesel generators and the like.
 - (2) The cost and quantity of each category of bulk materials, such as concrete, cable and structural steel and the like.
 - (3) Manual labor.
 - (4) Direct and indirect costs of architect/engineering services.
 - (5) Direct and indirect costs of subcontracts or other contracts involving major components or systems such as turbines, generators, nuclear steam supply systems, major structures and the like.
 - (6) Distributed costs.
 - (c) A cost increase of \$5 million or more, including AFUDC, over the original utility estimates provided under 66 Pa.C.S. § 515(a) (relating to construction cost of electric generating units) and its causes.
 - (d) Compliance with subsections (a) and (b) will be identical in format and substance as that provided under 52 Pa. Code § 57.103 (relating to estimate of construction costs) for original cost estimates submitted under 66 Pa.C.S. § 515(a).”

A. II-A-3 Not applicable. The Company does not own any generation assets.

- Q. II-B-1 If a claim is made for plant held for future use, supply the following:
- a. A description of the plant or land site and its cost and any accumulated depreciation.
 - b. The expected date of use for each item claimed.
 - c. An explanation as to why it is necessary to acquire each item in advance of its date of use.
 - d. The data when each item was acquired.
 - e. The date when each item was placed in plant held for future use.

- A. II-B-1 Not applicable. The Company is not making a claim for plant held for future use. Under current Commission policy, investments in plant held for future use are excluded from rate base, but allowed to accrue carrying charges provided they satisfy the ten-year test.

- Q. II-B-2 If a claim is made for construction work in progress, provide a supporting schedule which sets forth separately, revenue-producing and nonrevenue producing amounts, and include, for each category a summary of all work orders, amounts expended at the end of the test year and anticipated inservice dates. Indicate if the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project.
- A. II-B-2 Not applicable. The Company is not making a claim for construction work in progress.

Q. II-B-3 If a claim is made for materials and supplies or fuel inventory provide a supporting schedule for each claim showing the latest actual 13 monthly balances and showing in the case of fuel inventory claims, the type of fuel, and location, as in station, and the quantity and price claimed.

A. II-B-3 See FE PA Exhibit PML-1, Adjustment RB-3.

- Q. II-B-4 If a claim is made for cash working capital provide a supporting schedule setting forth the method and all detailed data utilized to determine the cash working capital requirement. If not provided in the support data provide a lead-lag study of working capital, completed no more than 6 months prior to the rate increase filing.
- A. II-B-4 See FE PA Statement No. 7, the Direct Testimony of Timothy Lyons and associated exhibits.

- Q. II-B-5 If a claim is made for compensating bank balances, provide the following information:
- a. Name and address of each bank.
 - b. Types of accounts with each bank—checking, savings, escrow, other services, and the like.
 - c. Average daily balance in each account.
 - d. Amount and percentage requirements for compensating bank balance at each bank.
 - e. Average daily compensating bank balance at each bank.
 - f. Documents from each bank explaining compensating bank balance requirements.
 - g. Interest earned on each type of account.
 - h. A calculation showing the average daily float for each bank.
- A. II-B-5 Not applicable. The Company is not making a claim for compensating bank balances.

- Q. II-B-6 Explain in detail by statement or exhibit the appropriateness of additional claims or the use of a method not previously mentioned, in the claimed rate base.
- A. II-B-6 Not applicable. FE PA and its Rate Districts are not claiming any additional rate base items not discussed, explained, and supported in FE PA Exhibits PML-1, PML-2, and PML-3 and FE PA Statement No. 3, the direct testimony of Patricia M. Larkin.

- Q. II-C-1 Prepare a Statement of Income including:
- a. The book, or budgeted, statement for the test year.
 - b. Adjustments to annualize and normalize under present rates, including an elimination of the effects on income of the energy cost rate and state tax adjustment surcharge.
 - c. The income statement under present rates after adjustment.
 - d. The adjustment for the revenue requested.
 - e. The income statement under requested rates after adjustment.

Each adjustment, including those relating to adjustment clauses, shall contain an explanation in sufficient clarifying detail to allow a reasonably informed person to understand the method and rationale of the adjustment.

- A. II-C-1 See FE PA Exhibits PML-1 and PML-2 for the fully projected future test year and the future test year, respectively, and FE PA Statement No. 3, the direct testimony of Patricia M. Larkin, which provide the requested information.

- Q. II-C-2 If the schedule provided in item 1 is based upon budgeted data for a future test year, provide a similar schedule which is based upon actual data for the 12-month period immediately prior to the test year.
- A. II-C-2 See FE PA Exhibit PML-3 for the historic test year and FE PA Statement No. 3, the direct testimony of Patricia M. Larkin, which provides the requested information.

Q. II-D-1 Provide a schedule showing all revenues and expenses for the test year and for the 12-month period immediately prior to the test year, together with an explanation for major variances between test year revenues and expenses and those for the previous 12-month period. Revenues and expenses shall be summarized by the major account categories listed below. If budgeted data for a future test year is not readily available by these categories, an analysis of the data for the 12-month period immediately prior to the future test year or for the most recent available calendar year may serve as the basis for ratably allocating the budgeted data into the account categories.

A. II-D-1 See II-D-1 Attachment A

FirstEnergy Pennsylvania Electric Company
Comparative Income Statements
\$ in Thousands

<u>FERC</u> <u>Account</u>	Twelve Months Ending		Increase/ (Decrease)
	December 31,		
	<u>2024</u>	<u>2025</u>	
<u>Operating Revenues</u>			
<u>Electric Service Revenues</u>			
440 Residential sales	\$ 3,077,870	\$ 3,125,520	\$ 47,650
442 Commercial sales	636,743	627,379	(9,364)
442 Industrial sales	344,330	345,103	773
444 Public street and highway lighting	22,544	22,491	(53)
445 Other sales to public authorities	-	-	-
447 Sale for resale	362	165	(197)
Total electric service revenues	<u>\$ 4,081,849</u>	<u>\$ 4,120,658</u>	<u>\$ 38,809</u>
<u>Other Electric Revenue</u>			
450 Forfeited discounts	\$ 14,923	\$ 14,923	\$ -
451 Miscellaneous service revenues	6,235	6,235	-
454 Rent from electric property	30,339	30,339	-
456 Other electric revenues	23,277	23,277	-
Total other electric revenues	<u>\$ 74,774</u>	<u>\$ 74,774</u>	<u>\$ -</u>
Total operating revenues	<u>\$ 4,156,623</u>	<u>\$ 4,195,432</u>	<u>\$ 38,809</u>
<u>Operating Expenses</u>			
401-2 Operation and maintenance expense			
Power production expenses	\$ 1,987,119	\$ 2,093,219	\$ 106,100
Transmission expenses	140,201	138,226	(1,975)
Regional market expenses	0	0	0
Distribution expenses	312,694	319,526	6,832
Customer accounts expense	74,168	70,005	(4,163)
Customer service & information expense	197,829	201,015	3,186
Sales expenses	249	254	5
Administrative & general expenses	146,355	152,969	6,614
Subtotal	<u>\$ 2,858,615</u>	<u>\$ 2,975,214</u>	<u>\$ 116,599</u>
403 Depreciation expense	\$ 274,483	\$ 294,954	\$ 20,471
404-5 Amortization and depletion of utility plant	29,767	21,250	(8,517)
406 Amortization and utility plant acq. adjustment	0	0	0
407 Amortization of property losses	0	0	0
407.3 Regulatory debits	32,108	26,798	(5,310)
407.4 Regulatory credits	799	(54,350)	(55,149)
408.1 Taxes other than income taxes	255,632	258,029	2,397
411.1 Accretion expense	830	853	23
411.8 Gains from disposition allowance	0	0	0
Total operating expenses before federal and state income taxes	<u>\$ 593,619</u>	<u>\$ 547,534</u>	<u>\$ (46,085)</u>
Net operating income before income taxes	<u>\$ 704,389</u>	<u>\$ 672,684</u>	<u>\$ (31,705)</u>

FirstEnergy Pennsylvania Electric Company
Comparative Income Statements
\$ in Thousands

FERC Account	Twelve Months Ending December 31,		Increase/ (Decrease)	
	2024	2025		
Income taxes				
409.1	Income taxes-federal	\$ 37	\$ 1,662	\$ 1,625
409.1	Income taxes-state	-	-	-
410.1	Provision for deferred income taxes-federal	(13,041)	(9,412)	3,629
410.1	Provision for deferred income taxes-state	-	-	-
411.1	Income taxes deferred in prior years-cr.	-	-	-
411.4	Investment tax credit adjustments-net	-	-	-
411.9	Accretion Expense	104	111	7
	Total income taxes	<u>\$ (12,900)</u>	<u>\$ (7,639)</u>	<u>\$ 5,261</u>
	Net operating income	717,289	680,323	(36,966)
Other income				
415-16	Revenues from merchandising, jobbing and contract work	\$ 3,736	\$ 3,940	\$ 204
417	Revenues from non-utility operations	-	-	-
417.1	Expenses from non-utility operations	-	-	-
418	Nonoperating rental income	(91)	(90)	1
418.1	Equity in earnings of subsidiary companies	138	142	4
419	Interest and dividend income	7,521	7,528	7
419.1	Allowance for funds used during construction	7,671	10,716	3,045
421	Miscellaneous non-operating income	6,328	4,799	(1,529)
421.1	Gain on disposition of property	14	14	-
	Total other income	<u>\$ 25,317</u>	<u>\$ 27,049</u>	<u>\$ 1,732</u>
	Gross income	<u>\$ 742,606</u>	<u>\$ 707,372</u>	<u>\$ (35,234)</u>
Other Income Deductions				
421.2	Loss on disposition of property	\$ -	\$ -	\$ -
425	Miscellaneous amortization	-	-	-
426	Other income deductions	536	208	(328)
	Total other income deductions	<u>\$ 536</u>	<u>\$ 208</u>	<u>\$ (328)</u>
Taxes Applicable to Other Income and Deductions				
408.2	Taxes other than income taxes	\$ 42	\$ 42	\$ -
409.2	Income taxes - federal	-	-	-
409.2	Income taxes - state	-	-	-
410.2	Provision for deferred income taxes	-	-	-
411.2	Provision for deferred income taxes-cr.	-	-	-
	Total taxes on other income and deductions	<u>\$ 42</u>	<u>\$ 42</u>	<u>\$ -</u>

FirstEnergy Pennsylvania Electric Company
Comparative Income Statements
\$ in Thousands

FERC Account		Twelve Months Ending December 31,		Increase/ (Decrease)
		2024	2025	
Interest Charges				
427	Interest on long term debt	\$ 183,300	\$ 166,525	\$ (16,775)
428	Amortization of debt discount and expense	4,359	3,931	(428)
428.1	Amortization of loss on reacquired debt	292	357	65
429	Amortization of premium on debt credit	-	-	-
429.1	Amortization of gain on reacquired debt	(95)	(86)	9
430	Interest on debt to associated companies	-	-	-
431	Other interest expense	7,916	6,717	(1,199)
432	Allowance for borrowed funds used during construction - credit	-	-	-
	Total interest charges	<u>\$ 195,772</u>	<u>\$ 177,444</u>	<u>\$ (18,328)</u>
	Income before extraordinary items	<u>\$ 546,256</u>	<u>\$ 529,678</u>	<u>\$ (16,578)</u>
Extraordinary Items & Related Taxes				
434	Extraordinary income	\$ -	\$ -	\$ -
435	Extraordinary deductions	-	-	-
409.3	Income taxes - Federal & other	-	-	-
	Extraordinary items after taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Net income	<u>\$ 546,256</u>	<u>\$ 529,678</u>	<u>\$ (16,578)</u>

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Comparative Income Statements
\$ in Thousands

<u>FERC</u> <u>Account</u>	<u>Twelve Months Ending</u> <u>December 31,</u>		<u>Increase/</u> <u>(Decrease)</u>	
	<u>2024</u>	<u>2025</u>		
<u>Operating Revenues</u>				
<u>Electric Service Revenues</u>				
440	Residential sales	\$ 977,648	\$ 980,322	\$ 2,674
442	Commercial sales	172,429	171,109	(1,320)
442	Industrial sales	93,095	94,440	1,345
444	Public street and highway lighting	6,889	6,785	(104)
445	Other sales to public authorities	-	-	-
447	Sale for resale	135	58	(77)
	Total electric service revenues	<u>\$ 1,250,196</u>	<u>\$ 1,252,714</u>	<u>\$ 2,518</u>
<u>Other Electric Revenue</u>				
450	Forfeited discounts	\$ 4,200	\$ 4,200	\$ -
451	Miscellaneous service revenues	2,259	2,259	-
454	Rent from electric property	14,058	14,058	-
456	Other electric revenues	8,259	8,259	-
	Total other electric revenues	<u>\$ 28,776</u>	<u>\$ 28,776</u>	<u>\$ -</u>
	Total operating revenues	<u>\$ 1,278,972</u>	<u>\$ 1,281,490</u>	<u>\$ 2,518</u>
<u>Operating Expenses</u>				
401-2	Operation and maintenance expense			
	Power production expenses	\$ 613,553	\$ 647,549	\$ 33,996
	Transmission expenses	12,303	12,630	327
	Regional market expenses	-	-	-
	Distribution expenses	94,776	95,290	514
	Customer accounts expense	21,930	20,772	(1,158)
	Customer service & information expense	62,682	64,487	1,805
	Sales expenses	70	72	2
	Administrative & general expenses	47,636	49,478	1,842
	Subtotal	<u>\$ 852,950</u>	<u>\$ 890,278</u>	<u>\$ 37,328</u>
403	Depreciation expense	\$ 82,232	\$ 85,351	\$ 3,119
404-5	Amortization and depletion of utility plant	7,413	5,546	(1,867)
406	Amortization and utility plant acq. adjustment	-	-	-
407	Amortization of property losses	-	-	-
407.3	Regulatory debits	12,365	12,277	(88)
407.4	Regulatory credits	6,024	(25,220)	(31,244)
408.1	Taxes other than income taxes	78,804	79,035	231
411.1	Accretion expense	-	-	-
411.8	Gains from disposition allowance	-	-	-
	Total operating expenses before federal and state income taxes	<u>\$ 1,039,788</u>	<u>\$ 1,047,267</u>	<u>\$ 7,479</u>
	Net operating income before income taxes	<u>\$ 239,184</u>	<u>\$ 234,223</u>	<u>\$ (4,961)</u>

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Comparative Income Statements
\$ in Thousands

FERC Account	Twelve Months Ending December 31,		Increase/ (Decrease)
	2024	2025	
Income taxes			
409.1	Income taxes-federal	\$ 11	\$ 492 \$ 481
409.1	Income taxes-state	-	-
410.1	Provision for deferred income taxes-federal	(4,716)	(2,890) 1,826
410.1	Provision for deferred income taxes-state	-	-
411.1	Income taxes deferred in prior years-cr.	-	-
411.4	Investment tax credit adjustments-net	-	-
411.9	Accretion Expense	104	111 7
	Total income taxes	<u>\$ (4,601)</u>	<u>\$ (2,287) \$ 2,314</u>
	Net operating income	<u>\$ 243,785</u>	<u>\$ 236,510 \$ (7,275)</u>
Other income			
415-16	Revenues from merchandising, jobbing and contract work	\$ 789	\$ 848 \$ 59
417	Revenues from non-utility operations	-	-
417.1	Expenses from non-utility operations	-	-
418	Nonoperating rental income	(14)	(14) -
418.1	Equity in earnings of subsidiary companies	55	57 2
419	Interest and dividend income	2,200	2,200 -
419.1	Allowance for funds used during construction	3,321	4,387 1,066
421	Miscellaneous non-operating income	1,528	1,560 32
421.1	Gain on disposition of property	-	-
	Total other income	<u>\$ 7,879</u>	<u>\$ 9,038 \$ 1,159</u>
	Gross income	<u>\$ 251,664</u>	<u>\$ 245,548 \$ (6,116)</u>
Other Income Deductions			
421.2	Loss on disposition of property	\$ -	\$ - \$ -
425	Miscellaneous amortization	-	-
426	Other income deductions	211	120 (91)
	Total other income deductions	<u>\$ 211</u>	<u>\$ 120 \$ (91)</u>
Taxes Applicable to Other Income and Deductions			
408.2	Taxes other than income taxes	\$ -	\$ - \$ -
409.2	Income taxes - federal	-	-
409.2	Income taxes - state	-	-
410.2	Provision for deferred income taxes	-	-
411.2	Provision for deferred income taxes-cr.	-	-
	Total taxes on other income and deductions	<u>\$ -</u>	<u>\$ - \$ -</u>

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Comparative Income Statements
\$ in Thousands

<u>FERC</u> <u>Account</u>	Twelve Months Ending		Increase/ (Decrease)	
	December 31,			
	<u>2024</u>	<u>2025</u>		
<u>Interest Charges</u>				
427	Interest on long term debt	\$ 52,767	\$ 43,600	\$ (9,167)
428	Amortization of debt discount and expense	1,706	1,472	(234)
428.1	Amortization of loss on reacquired debt	21	74	53
429	Amortization of premium on debt credit	-	-	-
429.1	Amortization of gain on reacquired debt	(37)	(37)	-
430	Interest on debt to associated companies	-	-	-
431	Other interest expense	4,290	3,714	(576)
432	Allowance for borrowed funds used during construction - credit	-	-	-
	Total interest charges	<u>\$ 58,747</u>	<u>\$ 48,823</u>	<u>\$ (9,924)</u>
	Income before extraordinary items	<u>\$ 192,706</u>	<u>\$ 196,605</u>	<u>\$ 3,899</u>
<u>Extraordinary Items & Related Taxes</u>				
434	Extraordinary income	\$ -	\$ -	\$ -
435	Extraordinary deductions	-	-	-
409.3	Income taxes - Federal & other	-	-	-
	Extraordinary items after taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Net income	<u>\$ 192,706</u>	<u>\$ 196,605</u>	<u>\$ 3,899</u>

**FE PA Met-Ed Rate District
Variance Explanations**

OPERATING REVENUES

Residential Sales (Variance \$2,674)

The variance is primarily due to an increase in the Price to Compare revenues of \$20 million, and an increase in the Energy Efficiency Phase 4 revenues of \$3 million, partially offset by a decrease of \$9 million in Universal Service revenues, a decrease of \$7 million in Tax Cuts and Jobs Act revenues, and a decrease of \$4 million in Distribution revenues.

OPERATING EXPENSES

Operation and Maintenance expense Account 401-2 (Variance \$37,328)

The variance is primarily due to an increase of \$34 million in purchased power expenses, an increase of \$2 million in administrative & general expenses (primarily from increase of \$2 million FERC 923 outside services expenses), and an increase of \$2 million in customer service & information expenses.

Account 403 Depreciation expense (Variance \$3,119)

The variance is primarily due to an increase of \$3 million in depreciation on assets in service.

Account 404-5 Amortization and depletion of utility plant (Variance (\$1,867))

The variance is primarily due to a \$2 million decrease in amortization and depletion on assets..

Account 407.4 Regulatory Credits (Variance (\$31,244))

The variance is primarily due to a \$15 million increase in the Price-to-Compare (PTC) deferral, a \$9 million increase in the Tax Cuts and Jobs Act (TCJA) deferral, a \$8 million increase in the Universal Service deferral, and a \$2 million increase in the Smart Meter deferral, partially offset by a \$4 million decrease in the Energy Efficiency Phase 4 deferral.

Account 410.1 Provision for deferred income taxes - federal (Variance \$1,826)

The variance is primarily due to an increase of \$2 million in the state provision for deferred income taxes.

Account 427 Interest on long term debt (Variance (\$9,167))

The variance is primarily due to bond redemptions planned for December 2024, which will result in lower interest expense in 2025.

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Comparative Income Statements
\$ in Thousands

<u>FERC</u> <u>Account</u>	<u>Twelve Months Ending</u> <u>December 31,</u>		<u>Increase/</u> <u>(Decrease)</u>	
	<u>2024</u>	<u>2025</u>		
<u>Operating Revenues</u>				
<u>Electric Service Revenues</u>				
440	Residential sales	\$ 805,945	\$ 814,324	\$ 8,379
442	Commercial sales	212,521	207,533	(4,988)
442	Industrial sales	113,712	109,153	(4,559)
444	Public street and highway lighting	7,956	7,992	36
445	Other sales to public authorities	-	-	-
447	Sale for resale	120	61	(59)
	Total electric service revenues	<u>\$ 1,140,254</u>	<u>\$ 1,139,063</u>	<u>\$ (1,191)</u>
<u>Other Electric Revenue</u>				
450	Forfeited discounts	\$ 4,667	\$ 4,667	\$ -
451	Miscellaneous service revenues	1,690	1,690	-
454	Rent from electric property	7,136	7,136	-
456	Other electric revenues	12,770	12,770	-
	Total other electric revenues	<u>\$ 26,263</u>	<u>\$ 26,263</u>	<u>\$ -</u>
	Total operating revenues	<u>\$ 1,166,517</u>	<u>\$ 1,165,326</u>	<u>\$ (1,191)</u>
<u>Operating Expenses</u>				
401-2	Operation and maintenance expense			
	Power production expenses	\$ 485,674	\$ 505,114	\$ 19,440
	Transmission expenses	48,449	48,472	23
	Regional market expenses	-	-	-
	Distribution expenses	103,128	104,832	1,704
	Customer accounts expense	24,855	23,657	(1,198)
	Customer service & information expense	57,327	58,854	1,527
	Sales expenses	79	81	2
	Administrative & general expenses	37,093	38,409	1,316
	Subtotal	<u>\$ 756,605</u>	<u>\$ 779,419</u>	<u>\$ 22,814</u>
403	Depreciation expense	\$ 82,782	\$ 88,639	\$ 5,857
404-5	Amortization and depletion of utility plant	8,387	6,689	(1,698)
406	Amortization and utility plant acq. adjustment	-	-	-
407	Amortization of property losses	-	-	-
407.3	Regulatory debits	16,550	6,407	(10,143)
407.4	Regulatory credits	(5,966)	(13,918)	(7,952)
408.1	Taxes other than income taxes	71,674	71,649	(25)
411.1	Accretion expense	316	337	21
411.8	Gains from disposition allowance	-	-	-
	Total operating expenses before federal and state income taxes	<u>\$ 930,348</u>	<u>\$ 939,222</u>	<u>\$ 8,874</u>
	Net operating income before income taxes	<u>\$ 236,169</u>	<u>\$ 226,104</u>	<u>\$ (10,065)</u>
<u>Income taxes</u>				
409.1	Income taxes-federal	\$ 12	\$ 551	\$ 539

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Comparative Income Statements
\$ in Thousands

FERC Account	Twelve Months Ending December 31,		Increase/ (Decrease)
	2024	2025	
409.1	-	-	-
410.1	(5,649)	(4,258)	1,391
410.1	-	-	-
411.1	-	-	-
411.4	-	-	-
	Total income taxes	\$ (5,637)	\$ (3,707) \$ 1,930
	Net operating income	\$ 241,806	\$ 229,811 \$ 3,321
Other income			
415-16	Revenues from merchandising, jobbing and contract work	\$ 754	\$ 823 \$ 69
417	Revenues from non-utility operations	-	-
417.1	Expenses from non-utility operations	-	-
418	Nonoperating rental income	(44)	(43) 1
418.1	Equity in earnings of subsidiary companies	83	85 2
419	Interest and dividend income	2,465	2,469 4
419.1	Allowance for funds used during construction	3,248	3,796 548
421	Miscellaneous non-operating income	1,010	1,010 -
421.1	Gain on disposition of property	14	14 -
	Total other income	\$ 7,530	\$ 8,154 \$ 624
	Gross income	\$ 249,336	\$ 237,965 \$ 3,945
Other Income Deductions			
421.2	Loss on disposition of property	\$ -	\$ - \$ -
425	Miscellaneous amortization	-	-
426	Other income deductions	222	122 (100)
	Total other income deductions	\$ 222	\$ 122 \$ (100)
Taxes Applicable to Other Income and Deductions			
408.2	Taxes other than income taxes	\$ -	\$ - \$ -
409.2	Income taxes - federal	-	-
409.2	Income taxes - state	-	-
410.2	Provision for deferred income taxes	-	-
411.2	Provision for deferred income taxes-cr.	-	-
	Total taxes on other income and deductions	\$ -	\$ - \$ -

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Comparative Income Statements
\$ in Thousands

<u>FERC</u> <u>Account</u>	Twelve Months Ending		Increase/ (Decrease)	
	December 31,			
	2024	2025		
Interest Charges				
427	Interest on long term debt	\$ 68,133	\$ 60,525	\$ (7,608)
428	Amortization of debt discount and expense	2,278	2,084	(194)
428.1	Amortization of loss on reacquired debt	137	162	25
429	Amortization of premium on debt credit	-	-	-
429.1	Amortization of gain on reacquired debt	(58)	(49)	9
430	Interest on debt to associated companies	-	-	-
431	Other interest expense	2,176	1,882	(294)
432	Allowance for borrowed funds used during construction - credit	-	-	-
	Total interest charges	<u>\$ 72,666</u>	<u>\$ 64,604</u>	<u>\$ (8,062)</u>
	Income before extraordinary items	<u>\$ 176,448</u>	<u>\$ 173,239</u>	<u>\$ 12,107</u>
Extraordinary Items & Related Taxes				
434	Extraordinary income	\$ -	\$ -	\$ -
435	Extraordinary deductions	-	-	-
409.3	Income taxes - Federal & other	-	-	-
	Extraordinary items after taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Net income	<u>\$ 176,448</u>	<u>\$ 173,239</u>	<u>\$ 12,107</u>

**FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Variance Explanations**

OPERATING REVENUES

Residential Sales (Variance \$8,379)

The variance is primarily due to an increase in the Price to Compare revenues of \$27 million, and an increase of \$2 million in Energy Efficiency Phase 4 revenues, partially offset by a decrease of \$13 million in Universal Service revenues, a decrease of \$4 million in Distribution revenues, and a decrease of \$4 million in Default Service Support revenues.

Commercial Sales (Variance (\$4,988))

The variance is primarily due to a decrease in the Price to Compare revenues of \$2 million, a decrease in the Default Service Support revenues of \$2 million, and a decrease of \$1 million in Distribution revenues.

Industrial Sales (Variance (\$4,559))

The variance is primarily due to a decrease in the Default Service Support revenues of \$5 million.

OPERATING EXPENSES

Operation and Maintenance expense Account 401-2 (Variance \$22,814)

The variance is primarily due to an increase of \$19 million in purchased power expenses, an increase of \$2 million in distribution expenses, and an increase of \$2 million in customer service & information expenses.

Account 403 Depreciation expense (Variance \$5,857)

The variance is primarily due to an increase of \$6 million in depreciation on assets in service.

Account 404-5 Amortization and depletion of utility plant (Variance (\$1,698))

The variance is primarily due to a decrease of \$2 million in amortization and depletion on assets..

Account 407.3 Regulatory Debits (Variance (\$10,143))

The variance is primarily due to a \$10 million decrease in the Default Service Support Rider (DSSR) amortization.

Account 407.4 Regulatory Credits (Variance (\$7,952))

The variance is primarily due to a \$11 million increase in the Universal Service deferral, partially offset by a \$3 million decrease in the Price-to-Compare (PTC) deferral.

Account 427 Interest on long term debt (Variance (\$7,608))

The variance is primarily due to bond redemptions planned for December 2024, which will result in lower interest expense in 2025.

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Comparative Income Statements
\$ in Thousands

<u>FERC</u> <u>Account</u>	<u>Twelve Months Ending</u> <u>December 31,</u>		<u>Increase/</u> <u>(Decrease)</u>
	<u>2024</u>	<u>2025</u>	
<u>Operating Revenues</u>			
<u>Electric Service Revenues</u>			
440	Residential sales	\$ 273,430	\$ 277,344 \$ 3,914
442	Commercial sales	53,181	51,480 (1,701)
442	Industrial sales	21,236	19,550 (1,686)
444	Public street and highway lighting	1,059	1,041 (18)
445	Other sales to public authorities	-	-
447	Sale for resale	21	10 (11)
	Total electric service revenues	<u>\$ 348,927</u>	<u>\$ 349,425 \$ 498</u>
<u>Other Electric Revenue</u>			
450	Forfeited discounts	\$ 1,320	\$ 1,320 \$ -
451	Miscellaneous service revenues	213	213 -
454	Rent from electric property	2,400	2,400 -
456	Other electric revenues	1,503	1,503 -
	Total other electric revenues	<u>\$ 5,436</u>	<u>\$ 5,436 \$ -</u>
	Total operating revenues	<u>\$ 354,363</u>	<u>\$ 354,861 \$ 498</u>
<u>Operating Expenses</u>			
401-2	Operation and maintenance expense		
	Power production expenses	\$ 177,323	\$ 186,511 \$ 9,188
	Transmission expenses	4,773	4,792 19
	Regional market expenses	-	-
	Distribution expenses	24,713	25,373 660
	Customer accounts expense	6,590	5,561 (1,029)
	Customer service & information expense	17,368	17,363 (5)
	Sales expenses	22	22 -
	Administrative & general expenses	13,431	13,752 321
	Subtotal	<u>\$ 244,220</u>	<u>\$ 253,374 \$ 9,154</u>
403	Depreciation expense	\$ 24,043	\$ 25,506 \$ 1,463
404-5	Amortization and depletion of utility plant	2,439	1,520 (919)
406	Amortization and utility plant acq. adjustment	-	-
407	Amortization of property losses	-	-
407.3	Regulatory debits	(202)	704 906
407.4	Regulatory credits	1,227	(4,372) (5,599)
408.1	Taxes other than income taxes	21,508	21,540 32
411.1	Accretion expense	31	33 2
411.8	Gains from disposition allowance	-	-
	Total operating expenses before federal and state income taxes	<u>\$ 293,266</u>	<u>\$ 298,305 \$ 5,039</u>
	Net operating income before income taxes	<u>\$ 61,097</u>	<u>\$ 56,556 \$ (4,541)</u>

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Comparative Income Statements
\$ in Thousands

FERC Account	Twelve Months Ending December 31,		Increase/ (Decrease)	
	2024	2025		
Income taxes				
409.1	Income taxes-federal	\$ 3	\$ 136	\$ 133
409.1	Income taxes-state	-	-	-
410.1	Provision for deferred income taxes-federal	(931)	(208)	723
410.1	Provision for deferred income taxes-state	-	-	-
411.1	Income taxes deferred in prior years-cr.	-	-	-
411.4	Investment tax credit adjustments-net	-	-	-
	Total income taxes	<u>\$ (928)</u>	<u>\$ (72)</u>	<u>\$ 856</u>
	Net operating income	<u>\$ 62,025</u>	<u>\$ 56,628</u>	<u>\$ (5,397)</u>
Other income				
415-16	Revenues from merchandising, jobbing and contract work	\$ 839	\$ 857	\$ 18
417	Revenues from non-utility operations	-	-	-
417.1	Expenses from non-utility operations	-	-	-
418	Nonoperating rental income	-	-	-
418.1	Equity in earnings of subsidiary companies	-	-	-
419	Interest and dividend income	628	631	3
419.1	Allowance for funds used during construction	938	888	(50)
421	Miscellaneous non-operating income	1,032	342	(690)
421.1	Gain on disposition of property	-	-	-
	Total other income	<u>\$ 3,437</u>	<u>\$ 2,718</u>	<u>\$ (719)</u>
	Gross income	<u>\$ 65,462</u>	<u>\$ 59,346</u>	<u>\$ (6,116)</u>
Other Income Deductions				
421.2	Loss on disposition of property	\$ -	\$ -	\$ -
425	Miscellaneous amortization	-	-	-
426	Other income deductions	(200)	(235)	(35)
	Total other income deductions	<u>\$ (200)</u>	<u>\$ (235)</u>	<u>\$ (35)</u>
Taxes Applicable to Other Income and Deductions				
408.2	Taxes other than income taxes	\$ -	\$ -	\$ -
409.2	Income taxes - federal	-	-	-
409.2	Income taxes - state	-	-	-
410.2	Provision for deferred income taxes	-	-	-
411.2	Provision for deferred income taxes-cr.	-	-	-
	Total taxes on other income and deductions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Comparative Income Statements
\$ in Thousands

<u>FERC</u> <u>Account</u>	Twelve Months Ending		Increase/ (Decrease)
	December 31,		
	<u>2024</u>	<u>2025</u>	
<u>Interest Charges</u>			
427	\$ 9,990	\$ 9,990	\$ -
428	139	139	-
	-	-	-
428.1	114	114	-
	-	-	-
429	-	-	-
429.1	-	-	-
430	-	-	-
431	564	465	(99)
432	-	-	-
	-	-	-
	<u>\$ 10,807</u>	<u>\$ 10,708</u>	<u>\$ (99)</u>
	<u>\$ 54,855</u>	<u>\$ 48,873</u>	<u>\$ (5,982)</u>
<u>Extraordinary Items & Related Taxes</u>			
434	\$ -	\$ -	\$ -
435	-	-	-
409.3	-	-	-
	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ 54,855</u>	<u>\$ 48,873</u>	<u>\$ (5,982)</u>

**FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Variance Explanation**

OPERATING REVENUES

Residential Sales (Variance \$3,914)

The variance is primarily due to an increase in the Price to Compare revenues of \$13 million, partially offset by a decrease of \$5 million in Universal Service revenues, a decrease of \$2 million in Tax Cuts and Jobs Act revenues, a decrease of \$1 million in Distribution revenues, and a decrease of \$1 million in DSIC revenues.

Commercial Sales (Variance (\$1,701))

The variance is primarily due to a decrease in the Price to Compare revenues of \$1 million, and a decrease of \$1 million in DSIC revenues.

Industrial Sales (Variance (\$1,686))

The variance is primarily due to a decrease of \$2 million in the DSIC revenues.

OPERATING EXPENSES

Operation and Maintenance expense Account 401-2 (Variance \$9,163)

The variance is primarily due to an increase of \$9 million in purchased power expenses.

Account 403 Depreciation expense (Variance \$1,463)

The variance is primarily due to \$1 million increase in depreciation on assets in service.

Account 407.4 Regulatory Credits (Variance (\$5,599))

The variance is primarily due to a \$4 million increase in the Universal Service deferral, a \$2 million increase in the Tax Cuts and Jobs Act (TCJA) deferral, and a \$1 million increase in the Energy Efficiency Phase 4 deferral, partially offset by a \$2 million decrease in the Price-to-Compare (PTC) deferral.

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Comparative Income Statements
\$ in Thousands

<u>FERC</u> <u>Account</u>	<u>Twelve Months Ending</u> <u>December 31,</u>		<u>Increase/</u> <u>(Decrease)</u>
	<u>2024</u>	<u>2025</u>	
Operating Revenues			
Electric Service Revenues			
440 Residential sales	\$ 1,020,847	\$ 1,053,530	\$ 32,683
442 Commercial sales	198,612	197,257	(1,355)
442 Industrial sales	116,287	121,960	5,673
444 Public street and highway lighting	6,640	6,673	33
445 Other sales to public authorities	-	-	-
447 Sale for resale	86	36	(50)
Total electric service revenues	<u>\$ 1,342,472</u>	<u>\$ 1,379,456</u>	<u>\$ 36,984</u>
Other Electric Revenue			
450 Forfeited discounts	\$ 4,736	\$ 4,736	\$ -
451 Miscellaneous service revenues	2,073	2,073	-
454 Rent from electric property	6,745	6,745	-
456 Other electric revenues	745	745	-
Total other electric revenues	<u>\$ 14,299</u>	<u>\$ 14,299</u>	<u>\$ -</u>
Total operating revenues	<u>\$ 1,356,771</u>	<u>\$ 1,393,755</u>	<u>\$ 36,984</u>
Operating Expenses			
401-2 Operation and maintenance expense			
Power production expenses	\$ 710,569	\$ 754,045	\$ 43,476
Transmission expenses	74,676	72,332	(2,344)
Regional market expenses	-	-	-
Distribution expenses	90,077	94,031	3,954
Customer accounts expense	20,793	20,015	(778)
Customer service & information expense	60,452	60,311	(141)
Sales expenses	78	79	1
Administrative & general expenses	48,195	51,330	3,135
Subtotal	<u>\$ 1,004,840</u>	<u>\$ 1,052,143</u>	<u>\$ 47,303</u>
403 Depreciation expense	\$ 85,426	\$ 95,458	\$ 10,032
404-5 Amortization and depletion of utility plant	11,528	7,495	(4,033)
406 Amortization and utility plant acq. adjustment	-	-	-
407 Amortization of property losses	-	-	-
407.3 Regulatory debits	3,395	7,410	4,015
407.4 Regulatory credits	(486)	(10,840)	(10,354)
408.1 Taxes other than income taxes	83,646	85,805	2,159
411.1 Accretion expense	483	483	-
411.8 Gains from disposition allowance	-	-	-
Total operating expenses before federal and state income taxes	<u>\$ 1,188,832</u>	<u>\$ 1,237,954</u>	<u>\$ 49,122</u>
Net operating income before income taxes	<u>\$ 167,939</u>	<u>\$ 155,801</u>	<u>\$ (12,138)</u>

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Comparative Income Statements
\$ in Thousands

FERC Account	Twelve Months Ending December 31,		Increase/ (Decrease)
	2024	2025	
<i>(In thousands)</i>			
Income taxes			
409.1	Income taxes-federal	\$ 11	\$ 483 \$ 472
409.1	Income taxes-state	-	-
410.1	Provision for deferred income taxes-federal	(1,745)	(2,056) (311)
410.1	Provision for deferred income taxes-state	-	-
411.1	Income taxes deferred in prior years-cr.	-	-
411.4	Investment tax credit adjustments-net	-	-
	Total income taxes	<u>\$ (1,734)</u>	<u>\$ (1,573) \$ 161</u>
	Net operating income	<u>\$ 169,673</u>	<u>\$ 157,374 \$ (12,299)</u>
Other income			
415-16	Revenues from merchandising, jobbing and contract work	\$ 1,354	\$ 1,412 \$ 58
417	Revenues from non-utility operations	-	-
417.1	Expenses from non-utility operations	-	-
418	Nonoperating rental income	(33)	(33) -
418.1	Equity in earnings of subsidiary companies	-	-
419	Interest and dividend income	2,228	2,228 -
419.1	Allowance for funds used during construction	164	1,645 1,481
421	Miscellaneous non-operating income	2,758	1,887 (871)
421.1	Gain on disposition of property	-	-
	Total other income	<u>\$ 6,471</u>	<u>\$ 7,139 \$ 668</u>
	Gross income	<u>\$ 176,144</u>	<u>\$ 164,513 \$ (11,631)</u>
Other Income Deductions			
421.2	Loss on disposition of property	\$ -	\$ - \$ -
425	Miscellaneous amortization	-	-
426	Other income deductions	303	201 (102)
	Total other income deductions	<u>\$ 303</u>	<u>\$ 201 \$ (102)</u>
Taxes Applicable to Other Income and Deductions			
408.2	Taxes other than income taxes	\$ 42	\$ 42 \$ -
409.2	Income taxes - federal	-	-
409.2	Income taxes - state	-	-
410.2	Provision for deferred income taxes	-	-
411.2	Provision for deferred income taxes-cr.	-	-
	Total taxes on other income and deductions	<u>\$ 42</u>	<u>\$ 42 \$ -</u>

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Comparative Income Statements
\$ in Thousands

FERC Account		Twelve Months Ending December 31,		Increase/ (Decrease)
		2024	2025	
<i>(In thousands)</i>				
Interest Charges				
427	Interest on long term debt	\$ 52,410	\$ 52,410	\$ -
428	Amortization of debt discount and expense	236	236	-
428.1	Amortization of loss on reacquired debt	20	7	(13)
429	Amortization of premium on debt credit	-	-	-
429.1	Amortization of gain on reacquired debt	-	-	-
430	Interest on debt to associated companies	-	-	-
431	Other interest expense	886	656	(230)
432	Allowance for borrowed funds used during construction - credit	-	-	-
	Total interest charges	<u>\$ 53,552</u>	<u>\$ 53,309</u>	<u>\$ (243)</u>
	Income before extraordinary items	<u>\$ 122,247</u>	<u>\$ 110,961</u>	<u>\$ (11,286)</u>
Extraordinary Items & Related Taxes				
434	Extraordinary income	\$ -	\$ -	\$ -
435	Extraordinary deductions	-	-	-
409.3	Income taxes - Federal & other	-	-	-
	Extraordinary items after taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Net income	<u>\$ 122,247</u>	<u>\$ 110,961</u>	<u>\$ (11,286)</u>

**FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Variance Explanations**

OPERATING REVENUES

Residential Sales (Variance \$32,683)

The variance is primarily due to an increase of \$48 million in the Price to Compare revenues, partially offset by a decrease of \$13 million in Universal Service revenues, and a decrease of \$4 million Distribution revenues.

Industrial Sales (Variance (\$5,673))

The variance is primarily due to an increase of \$2 million in the Default Service Support revenues, an increase of \$2 million in the Energy Efficiency Phase 4 revenues, an increase of \$1 million in the Price to Compare revenues, and an increase of \$1 million in Distribution revenues .

OPERATING EXPENSES

Operation and Maintenance expense Account 401-2 (Variance \$47,306)

The variance is primarily due to an increase of \$43 million in purchased power expenses, an increase of \$4 million in distribution expenses (FERC 593), and an increase of \$3 million in administrative & general expenses (primarily from an increase of \$1 million FERC 920 administrative and general salaries, and an increase of \$1 million FERC 923 outside services expenses), partially offset by an a decrease of \$2 million in transmission expenses (FERC 571).

Account 403 Depreciation expense (Variance \$10,190)

The variance is primarily due to a \$10 million increase in depreciation on assets in service.

Account 404-5 Amortization and depletion of utility plant (Variance (\$4,033))

The variance is primarily due to a \$4 million decrease in amortization and depletion on assets..

Account 407.3 Regulatory Debits (Variance (\$4,015))

The variance is primarily due to a \$4 million increase in the Default Service Support Rider (DSSR) amortization.

Account 407.4 Regulatory Credits (Variance (\$10,354))

The variance is primarily due to a \$10 million increase in the Universal Service deferral.

Account 408.1 Taxes other than income taxes (Variance \$2,159)

The variance is primarily due to a \$2 million increase in PA Gross Receipts tax.

Q. II-D-2 Provide a summary of test year adjustments which sets forth the effect of the adjustment upon the following: operating revenues, operating expenses, taxes other than income taxes, operating income before income taxes, State income tax, Federal income tax and income available for return. In addition, test year adjustments shall be presented on the basis of the major account categories set out at II-D-1.

A. II-D-2 See II-D-2 Attachment A

FirstEnergy Pennsylvania Electric Company
FPPTY ending December 31, 2025
(\$ in Thousands)
Total FE PA Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
1	Amount per budget	FE PA Exh. PML-1 Page 25, col. (2)	\$ 4,195,433	\$ 3,264,540	\$ 258,030	\$ 672,864	\$ -	\$ (7,803)	\$ 680,667
2	Remove retained riders	FE PA Exh. PML-1 Page 25, col. (3)	(2,616,989)	(2,461,449)	(154,393)	(1,147)	(92)	(222)	(834)
3	Amounts in base rates per budget	FE PA Exh. PML-1 Page 25, col. (4)	\$ 1,578,445	\$ 803,090	\$ 103,637	\$ 671,717	\$ (92)	\$ (8,025)	\$ 679,833
Operating Revenues									
4	Base Operating Revenues	Adjustment IS-2	(8,368)	-	-	(8,368)	(669)	(1,617)	(6,083)
Other Operating Revenues									
5	Adjust tariff administrative fees	Adjustment IS-3	(2,484)	-	-	(2,484)	(198)	(480)	(1,806)
6	Include West Penn ground lease revenues not included in the budget	Adjustment IS-3	2,373	-	-	2,373	190	459	1,725
7	Eliminate LIDA revenues	Adjustment IS-3	(188)	-	-	(188)	(15)	(36)	(136)
8	Eliminate New York jurisdictional amounts	Adjustment IS-3	(134)	-	-	(134)	(11)	(26)	(97)
Transmission Expenses									
9	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	61	-	(61)	(5)	(12)	(44)
10	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	4	-	(4)	(0)	(1)	(3)
11	Eliminate New York jurisdictional amounts	Adjustment IS-4	-	(0)	-	0	0	0	0
Distribution Expenses									
12	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	1,124	-	(1,124)	(90)	(217)	(817)
13	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	61	-	(61)	(5)	(12)	(44)
14	Adjust storm expense to reflect five-year average of actual storm costs, excluding extraordinary storm costs	Adjustment IS-5	-	5,171	-	(5,171)	(413)	(999)	(3,759)
15	Adjust vegetation management expense	Adjustment IS-5	-	92,846	-	(92,846)	(7,418)	(17,940)	(67,488)
16	Adjust inspection of overhead line expense	Adjustment IS-5	-	6,007	-	(6,007)	(480)	(1,161)	(4,366)
17	Amortization of (gain) or loss on reacquired debt	Adjustment IS-5	-	271	-	(271)	(22)	(52)	(197)
18	Eliminate New York jurisdictional amounts	Adjustment IS-5	-	(808)	-	808	65	156	587
Customer Accounts Expenses									
19	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	37	-	(37)	(3)	(7)	(27)
20	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	23	-	(23)	(2)	(5)	(17)
21	Adjust uncollectible accounts expense	Adjustment IS-6	-	17,595	-	(17,595)	(1,406)	(3,400)	(12,790)
22	Increased O&M costs associated with increased number of customers in normalized revenue levels	Adjustment IS-6	-	14	-	(14)	(1)	(3)	(10)
23	Eliminate New York jurisdictional amounts	Adjustment IS-6	-	(57)	-	57	5	11	42
24	Interest on customer deposits	Adjustment IS-6	-	7,278	-	(7,278)	(582)	(1,406)	(5,291)
25	Include credit card fees to be paid on behalf of customers	Adjustment IS-6	-	5,208	-	(5,208)	(416)	(1,006)	(3,786)
Customer Service and Information Expenses									
26	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	20	-	(20)	(2)	(4)	(15)
27	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	38	-	(38)	(3)	(7)	(28)
28	Eliminate New York jurisdictional amounts	Adjustment IS-7	-	(34)	-	34	3	7	25
29	Adjustment to reflect low income outreach program	Adjustment IS-7	-	763	-	(763)	(61)	(147)	(554)
30	Adjustment to reflect electric vehicle rebate program	Adjustment IS-7	-	7,480	-	(7,480)	(598)	(1,445)	(5,437)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
(\$ in Thousands)
Total FE PA Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
Administrative and General Expenses									
31	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	20	-	(20)	(2)	(4)	(14)
32	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	140	-	(140)	(11)	(27)	(102)
33	Adjust pension expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	52,191	-	(52,191)	(4,170)	(10,084)	(37,936)
34	Adjust OPEB expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	2,213	-	(2,213)	(177)	(428)	(1,609)
35	Adjust employee benefit expenses	Adjustment IS-8	-	300	-	(300)	(24)	(58)	(218)
36	Eliminate New York jurisdictional amounts	Adjustment IS-8	-	(295)	-	295	24	57	214
37	Rate case expenses normalized over 3 years	Adjustment IS-8	-	833	-	(833)	(67)	(161)	(606)
Depreciation Expense									
38	Adjustment for equal life group accrual	Adjustment IS-9	-	76,895	-	(76,895)	(6,144)	(14,858)	(55,894)
39	Adjustment to cost of removal/salvage expenses to a jurisdictional five year average	Adjustment IS-9	-	(4,861)	-	4,861	388	939	3,533
Amortization Expense									
40	Eliminate deferrals of riders rolled into base rates	Adjustment IS-10	-	(2,674)	-	2,674	214	517	1,944
41	Eliminate storm reserve deferral	Adjustment IS-10	-	19,408	-	(19,408)	(1,551)	(3,750)	(14,107)
42	Eliminate deferred accretion/depreciation expense	Adjustment IS-10	-	599	-	(599)	(48)	(116)	(435)
43	Amortize storm reserve balance over 3 years	Adjustment IS-10	-	69,477	-	(69,477)	(5,551)	(13,424)	(50,502)
44	Amortize extraordinary storm damage balance over 3 years	Adjustment IS-10	-	28,365	-	(28,365)	(2,266)	(5,481)	(20,618)
45	Amortize COVID-19 regulatory asset balance over 3 years	Adjustment IS-10	-	10,128	-	(10,128)	(809)	(1,957)	(7,362)
46	Amortize streetlight regulatory asset balance over 5 years	Adjustment IS-10	-	9,341	-	(9,341)	(746)	(1,805)	(6,789)
47	Amortize Verizon complaints	Adjustment IS-10	-	8,630	-	(8,630)	(690)	(1,667)	(6,273)
Taxes Other than Income									
48	Adjustment for gross receipts tax at normalized revenue level	Adjustment IS-11	-	-	(620)	620	50	120	451
49	Adjustment to PURTA tax	Adjustment IS-11	-	-	(918)	918	73	177	668
50	Eliminate non-jurisdictional real estate taxes	Adjustment IS-11	-	-	(205)	205	16	40	149
51	Adjustment for payroll taxes on normalized payroll	Adjustment IS-11	-	-	30	(30)	(2)	(6)	(22)
52	Total adjustments before income taxes	SUM L4 to L51	\$ (8,802)	\$ 413,809	\$ (1,718)	\$ (420,898)			\$ (420,898)
Federal and State Income Taxes									
53	Total adjustments before income taxes	SUM L4 to L51	-	-	-	-	(33,654)	(81,354)	115,008
54	Adjustment to current income taxes	Adjustment IS-12	-	-	-	-	32,440	80,329	(112,769)
55	Adjustment to deferred income taxes	Adjustment IS-13	-	-	-	-	-	14,090	(14,090)
56	Total adjustment to income taxes	SUM L53 to L55	\$ -	\$ -	\$ -	\$ -	\$ (1,214)	\$ 13,064	\$ (11,850)
57	Total adjustments	FE PA Exh. PML-1 Page 25, col. (5)	(8,802)	413,809	(1,718)	(420,898)	(1,306)	5,039	(432,748)
58	Budget as adjusted	FE PA Exh. PML-1 Page 25, col. (6)	\$ 1,569,642	\$ 1,216,899	\$ 101,920	\$ 250,819	\$ (1,397)	\$ (2,985)	\$ 247,085

FirstEnergy Pennsylvania Electric Company
FPPTY ending December 31, 2025
(\$ in Thousands)
FE PA Met-Ed Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
1	Amount per budget	FE PA Exh. PML-1 Page 26, col. (2)	\$ 1,281,492	\$ 968,274	\$ 79,035	\$ 234,183	\$ -	\$ (2,401)	\$ 236,584
2	Remove retained riders	FE PA Exh. PML-1 Page 26, col. (3)	(782,755)	\$ (735,112)	(46,179)	(1,464)	(117)	(283)	(1,064)
3	Amounts in base rates per budget	FE PA Exh. PML-1 Page 26, col. (4)	\$ 498,737	\$ 233,161	\$ 32,856	\$ 232,719	\$ (117)	\$ (2,684)	\$ 235,520
Operating Revenues									
4	Base Operating Revenues	Adjustment IS-2	(1,304)	-	-	(1,304)	(104)	(252)	(948)
Other Operating Revenues									
5	Adjust tariff administrative fees	Adjustment IS-3	(1,457)	-	-	(1,457)	(116)	(281)	(1,059)
6	Include West Penn ground lease revenues not included in the budget	Adjustment IS-3	-	-	-	-	-	-	-
7	Eliminate LIDA revenues	Adjustment IS-3	-	-	-	-	-	-	-
8	Eliminate New York jurisdictional amounts	Adjustment IS-3	-	-	-	-	-	-	-
Transmission Expenses									
9	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	3	-	(3)	(0)	(1)	(2)
10	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	0	-	(0)	(0)	(0)	(0)
11	Eliminate New York jurisdictional amounts	Adjustment IS-4	-	-	-	-	-	-	-
Distribution Expenses									
12	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	195	-	(195)	(16)	(38)	(142)
13	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	15	-	(15)	(1)	(3)	(11)
14	Adjust storm expense to reflect five-year average of actual storm costs, excluding extraordinary storm costs	Adjustment IS-5	-	1,887	-	(1,887)	(151)	(365)	(1,372)
15	Adjust vegetation management expense	Adjustment IS-5	-	28,619	-	(28,619)	(2,287)	(5,530)	(20,803)
16	Adjust inspection of overhead line expense	Adjustment IS-5	-	2,315	-	(2,315)	(185)	(447)	(1,683)
17	Amortization of (gain) or loss on reacquired debt	Adjustment IS-5	-	37	-	(37)	(3)	(7)	(27)
18	Eliminate New York jurisdictional amounts	Adjustment IS-5	-	-	-	-	-	-	-
Customer Accounts Expenses									
19	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	7	-	(7)	(1)	(1)	(5)
20	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	6	-	(6)	(1)	(1)	(5)
21	Adjust uncollectible accounts expense	Adjustment IS-6	-	5,899	-	(5,899)	(471)	(1,140)	(4,288)
22	Increased O&M costs associated with increased number of customers in normalized revenue levels	Adjustment IS-6	-	10	-	(10)	(1)	(2)	(7)
23	Eliminate New York jurisdictional amounts	Adjustment IS-6	-	-	-	-	-	-	-
24	Interest on customer deposits	Adjustment IS-6	-	2,501	-	(2,501)	(200)	(483)	(1,818)
25	Include credit card fees to be paid on behalf of customers	Adjustment IS-6	-	1,698	-	(1,698)	(136)	(328)	(1,234)
Customer Service and Information Expenses									
26	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	5	-	(5)	(0)	(1)	(3)
27	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	8	-	(8)	(1)	(2)	(6)
28	Eliminate New York jurisdictional amounts	Adjustment IS-7	-	-	-	-	-	-	-
29	Adjustment to reflect low income outreach program	Adjustment IS-7	-	222	-	(222)	(18)	(43)	(161)
30	Adjustment to reflect electric vehicle rebate program	Adjustment IS-7	-	1,924	-	(1,924)	(154)	(372)	(1,399)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
(\$ in Thousands)
FE PA Met-Ed Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
Administrative and General Expenses									
31	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	2	-	(2)	(0)	(0)	(2)
32	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	42	-	(42)	(3)	(8)	(30)
33	Adjust pension expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	18,031	-	(18,031)	(1,441)	(3,484)	(13,106)
34	Adjust OPEB expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	2,347	-	(2,347)	(188)	(454)	(1,706)
35	Adjust employee benefit expenses	Adjustment IS-8	-	91	-	(91)	(7)	(18)	(66)
36	Eliminate New York jurisdictional amounts	Adjustment IS-8	-	-	-	-	-	-	-
37	Rate case expenses normalized over 3 years	Adjustment IS-8	-	234	-	(234)	(19)	(45)	(170)
Depreciation Expense									
38	Adjustment for equal life group accrual	Adjustment IS-9	-	24,307	-	(24,307)	(1,942)	(4,697)	(17,669)
39	Adjustment to cost of removal/salvage expenses to a jurisdictional five year average	Adjustment IS-9	-	(1,960)	-	1,960	157	379	1,424
Amortization Expense									
40	Eliminate deferrals of riders rolled into base rates	Adjustment IS-10	-	(1,583)	-	1,583	126	306	1,151
41	Eliminate storm reserve deferral	Adjustment IS-10	-	11,203	-	(11,203)	(895)	(2,165)	(8,143)
42	Eliminate deferred accretion/depreciation expense	Adjustment IS-10	-	114	-	(114)	(9)	(22)	(83)
43	Amortize storm reserve balance over 3 years	Adjustment IS-10	-	33,282	-	(33,282)	(2,659)	(6,431)	(24,192)
44	Amortize extraordinary storm damage balance over 3 years	Adjustment IS-10	-	11,191	-	(11,191)	(894)	(2,162)	(8,134)
45	Amortize COVID-19 regulatory asset balance over 3 years	Adjustment IS-10	-	2,108	-	(2,108)	(168)	(407)	(1,532)
46	Amortize streetlight regulatory asset balance over 5 years	Adjustment IS-10	-	1,661	-	(1,661)	(133)	(321)	(1,207)
47	Amortize Verizon complaints	Adjustment IS-10	-	3,659	-	(3,659)	(292)	(707)	(2,660)
Taxes Other than Income									
48	Adjustment for gross receipts tax at normalized revenue level	Adjustment IS-11	-	-	(91)	91	7	18	66
49	Adjustment to PURTA tax	Adjustment IS-11	-	-	(313)	313	25	61	228
50	Eliminate non-jurisdictional real estate taxes	Adjustment IS-11	-	-	-	-	-	-	-
51	Adjustment for payroll taxes on normalized payroll	Adjustment IS-11	-	-	5	(5)	(0)	(1)	(4)
52	Total adjustments before income taxes	SUM L4 to L51	\$ (2,763)	\$ 150,079	\$ (403)	\$ (152,444)			\$ (152,444)
Federal and State Income Taxes									
53	Total adjustments before income taxes	SUM L4 to L51	-	-	-	-	(12,186)	(29,462)	41,649
54	Adjustment to current income taxes	Adjustment IS-12	-	-	-	-	12,138	30,094	(42,232)
55	Adjustment to deferred income taxes	Adjustment IS-13	-	-	-	-	-	4,399	(4,399)
56	Total adjustment to income taxes	SUM L53 to L55	\$ -	\$ -	\$ -	\$ -	\$ (48)	\$ 5,030	\$ (4,982)
57	Total adjustments	FE PA Exh. PML-1 Page 26, col. (5)	(2,763)	150,079	(403)	(152,444)	(165)	2,346	(157,426)
58	Budget as adjusted	FE PA Exh. PML-1 Page 26, col. (6)	\$ 495,974	\$ 383,240	\$ 32,453	\$ 80,275	\$ (282)	\$ (338)	\$ 78,094

FirstEnergy Pennsylvania Electric Company
FPPTY ending December 31, 2025
(\$ in Thousands)
FE PA Penelec Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
1	Amount per budget	FE PA Exh. PML-1 Page 27, col. (2)	\$ 1,165,326	\$ 867,279	\$ 71,649	\$ 226,397	\$ -	\$ (3,711)	\$ 230,108
2	Remove retained riders	FE PA Exh. PML-1 Page 27, col. (3)	(662,152)	(623,446)	(39,063)	357	29	69	260
3	Amounts in base rates per budget	FE PA Exh. PML-1 Page 27, col. (4)	\$ 503,173	\$ 243,833	\$ 32,586	\$ 226,755	\$ 29	\$ (3,642)	\$ 230,368
Operating Revenues									
4	Base Operating Revenues	Adjustment IS-2	(5,318)	-	-	(5,318)	(425)	(1,028)	(3,865)
Other Operating Revenues									
5	Adjust tariff administrative fees	Adjustment IS-3	(918)	-	-	(918)	(73)	(177)	(667)
6	Include West Penn ground lease revenues not included in the budget	Adjustment IS-3	-	-	-	-	-	-	-
7	Eliminate LIDA revenues	Adjustment IS-3	-	-	-	-	-	-	-
8	Eliminate New York jurisdictional amounts	Adjustment IS-3	(134)	-	-	(134)	(11)	(26)	(97)
Transmission Expenses									
9	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	5	-	(5)	(0)	(1)	(4)
10	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	1	-	(1)	(0)	(0)	(0)
11	Eliminate New York jurisdictional amounts	Adjustment IS-4	-	(0)	-	0	0	0	0
Distribution Expenses									
12	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	308	-	(308)	(25)	(60)	(224)
13	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	20	-	(20)	(2)	(4)	(15)
14	Adjust storm expense to reflect five-year average of actual storm costs, excluding extraordinary storm costs	Adjustment IS-5	-	297	-	(297)	(24)	(57)	(216)
15	Adjust vegetation management expense	Adjustment IS-5	-	25,365	-	(25,365)	(2,027)	(4,901)	(18,438)
16	Adjust inspection of overhead line expense	Adjustment IS-5	-	1,532	-	(1,532)	(122)	(296)	(1,113)
17	Amortization of (gain) or loss on reacquired debt	Adjustment IS-5	-	114	-	(114)	(9)	(22)	(83)
18	Eliminate New York jurisdictional amounts	Adjustment IS-5	-	(808)	-	808	65	156	587
Customer Accounts Expenses									
19	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	7	-	(7)	(1)	(1)	(5)
20	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	8	-	(8)	(1)	(1)	(5)
21	Adjust uncollectible accounts expense	Adjustment IS-6	-	4,581	-	(4,581)	(366)	(885)	(3,330)
22	Increased O&M costs associated with increased number of customers in normalized revenue levels	Adjustment IS-6	-	(3)	-	3	0	1	2
23	Eliminate New York jurisdictional amounts	Adjustment IS-6	-	(57)	-	57	5	11	42
24	Interest on customer deposits	Adjustment IS-6	-	2,081	-	(2,081)	(166)	(402)	(1,513)
25	Include credit card fees to be paid on behalf of customers	Adjustment IS-6	-	1,481	-	(1,481)	(118)	(286)	(1,077)
Customer Service and Information Expenses									
26	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	3	-	(3)	(0)	(1)	(2)
27	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	9	-	(9)	(1)	(2)	(6)
28	Eliminate New York jurisdictional amounts	Adjustment IS-7	-	(34)	-	34	3	7	25
29	Adjustment to reflect low income outreach program	Adjustment IS-7	-	211	-	(211)	(17)	(41)	(154)
30	Adjustment to reflect electric vehicle rebate program	Adjustment IS-7	-	2,292	-	(2,292)	(183)	(443)	(1,666)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
(\$ in Thousands)
FE PA Penelec Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
Administrative and General Expenses									
31	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	4	-	(4)	(0)	(1)	(3)
32	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	47	-	(47)	(4)	(9)	(34)
33	Adjust pension expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	19,484	-	(19,484)	(1,557)	(3,765)	(14,163)
34	Adjust OPEB expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	(337)	-	337	27	65	245
35	Adjust employee benefit expenses	Adjustment IS-8	-	79	-	(79)	(6)	(15)	(57)
36	Eliminate New York jurisdictional amounts	Adjustment IS-8	-	(295)	-	295	24	57	214
37	Rate case expenses normalized over 3 years	Adjustment IS-8	-	234	-	(234)	(19)	(45)	(170)
Depreciation Expense									
38	Adjustment for equal life group accrual	Adjustment IS-9	-	30,282	-	(30,282)	(2,419)	(5,851)	(22,011)
39	Adjustment to cost of removal/salvage expenses to a jurisdictional five year average	Adjustment IS-9	-	(3,549)	-	3,549	284	686	2,579
Amortization Expense									
40	Eliminate deferrals of riders rolled into base rates	Adjustment IS-10	-	5	-	(5)	(0)	(1)	(4)
41	Eliminate storm reserve deferral	Adjustment IS-10	-	4,069	-	(4,069)	(325)	(786)	(2,958)
42	Eliminate deferred accretion/depreciation expense	Adjustment IS-10	-	348	-	(348)	(28)	(67)	(253)
43	Amortize storm reserve balance over 3 years	Adjustment IS-10	-	15,093	-	(15,093)	(1,206)	(2,916)	(10,971)
44	Amortize extraordinary storm damage balance over 3 years	Adjustment IS-10	-	2,725	-	(2,725)	(218)	(527)	(1,981)
45	Amortize COVID-19 regulatory asset balance over 3 years	Adjustment IS-10	-	3,518	-	(3,518)	(281)	(680)	(2,557)
46	Amortize streetlight regulatory asset balance over 5 years	Adjustment IS-10	-	4,496	-	(4,496)	(359)	(869)	(3,268)
47	Amortize Verizon complaints	Adjustment IS-10	-	4,555	-	(4,555)	(364)	(880)	(3,311)
Taxes Other than Income									
48	Adjustment for gross receipts tax at normalized revenue level	Adjustment IS-11	-	-	(402)	402	32	78	292
49	Adjustment to PURTA tax	Adjustment IS-11	-	-	(94)	94	7	18	68
50	Eliminate non-jurisdictional real estate taxes	Adjustment IS-11	-	-	(186)	186	15	36	135
51	Adjustment for payroll taxes on normalized payroll	Adjustment IS-11	-	-	8	(8)	(1)	(1)	(5)
52	Total adjustments before income taxes	SUM L4 to L51	\$ (6,371)	\$ 118,168	\$ (678)	\$ (123,866)	\$ -	\$ -	\$ (123,866)
Federal and State Income Taxes									
53	Total adjustments before income taxes	SUM L4 to L51	-	-	-	-	(9,903)	(23,941)	33,843
54	Adjustment to current income taxes	Adjustment IS-12	-	-	-	-	11,186	27,604	(38,790)
55	Adjustment to deferred income taxes	Adjustment IS-13	-	-	-	-	-	5,230	(5,230)
56	Total adjustment to income taxes	SUM L53 to L55	\$ -	\$ -	\$ -	\$ -	\$ 1,283	\$ 8,893	\$ (10,176)
57	Total adjustments	FE PA Exh. PML-1 Page 27, col. (5)	(6,371)	118,168	(678)	(123,866)	1,311	5,252	(134,043)
58	Budget as adjusted	FE PA Exh. PML-1 Page 27, col. (6)	\$ 496,802	\$ 362,001	\$ 31,908	\$ 102,888	\$ 1,340	\$ 1,610	\$ 96,325

FirstEnergy Pennsylvania Electric Company
FPPTY ending December 31, 2025
(\$ in Thousands)
FE PA Penn Power Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return	
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)	
1	Amount per budget	FE PA Exh. PML-1 Page 28, col. (2)	\$ 354,861	\$ 276,744	\$ 21,540	\$ 56,577	\$ -	\$ (73)	\$ 56,650	
2	Remove retained riders	FE PA Exh. PML-1 Page 28, col. (3)	(222,337)	\$ (209,680)	(13,117)	460	37	89	334	
3	Amounts in base rates per budget	FE PA Exh. PML-1 Page 28, col. (4)	\$ 132,524	\$ 67,064	\$ 8,423	\$ 57,037	\$ 37	\$ 16	\$ 56,984	
Operating Revenues										
4	Base Operating Revenues	Adjustment IS-2		(185)	-	-	(185)	(15)	(36)	(135)
Other Operating Revenues										
5	Adjust tariff administrative fees	Adjustment IS-3	84	-	-	84	7	16	61	
6	Include West Penn ground lease revenues not included in the budget	Adjustment IS-3	-	-	-	-	-	-	-	
7	Eliminate LIDA revenues	Adjustment IS-3	-	-	-	-	-	-	-	
8	Eliminate New York jurisdictional amounts	Adjustment IS-3	-	-	-	-	-	-	-	
Transmission Expenses										
9	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	1	-	(1)	(0)	(0)	(1)	
10	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	0	-	(0)	(0)	(0)	(0)	
11	Eliminate New York jurisdictional amounts	Adjustment IS-4	-	-	-	-	-	-	-	
Distribution Expenses										
12	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	79	-	(79)	(6)	(15)	(58)	
13	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	3	-	(3)	(0)	(1)	(3)	
14	Adjust storm expense to reflect five-year average of actual storm costs, excluding extraordinary storm costs	Adjustment IS-5	-	1,142	-	(1,142)	(91)	(221)	(830)	
15	Adjust vegetation management expense	Adjustment IS-5	-	10,437	-	(10,437)	(834)	(2,017)	(7,587)	
16	Adjust inspection of overhead line expense	Adjustment IS-5	-	345	-	(345)	(28)	(67)	(251)	
17	Amortization of (gain) or loss on reacquired debt	Adjustment IS-5	-	114	-	(114)	(9)	(22)	(83)	
18	Eliminate New York jurisdictional amounts	Adjustment IS-5	-	-	-	-	-	-	-	
Customer Accounts Expenses										
19	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	4	-	(4)	(0)	(1)	(3)	
20	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	2	-	(2)	(0)	(0)	(1)	
21	Adjust uncollectible accounts expense	Adjustment IS-6	-	1,606	-	(1,606)	(128)	(310)	(1,167)	
22	Increased O&M costs associated with increased number of customers in normalized revenue levels	Adjustment IS-6	-	3	-	(3)	(0)	(1)	(2)	
23	Eliminate New York jurisdictional amounts	Adjustment IS-6	-	-	-	-	-	-	-	
24	Interest on customer deposits	Adjustment IS-6	-	537	-	(537)	(43)	(104)	(390)	
25	Include credit card fees to be paid on behalf of customers	Adjustment IS-6	-	375	-	(375)	(30)	(73)	(273)	
Customer Service and Information Expenses										
26	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	2	-	(2)	(0)	(0)	(2)	
27	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	2	-	(2)	(0)	(0)	(1)	
28	Eliminate New York jurisdictional amounts	Adjustment IS-7	-	-	-	-	-	-	-	
29	Adjustment to reflect low income outreach program	Adjustment IS-7	-	64	-	(64)	(5)	(12)	(46)	
30	Adjustment to reflect electric vehicle rebate program	Adjustment IS-7	-	545	-	(545)	(44)	(105)	(396)	

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
(\$ in Thousands)
FE PA Penn Power Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
Administrative and General Expenses									
31	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	4	-	(4)	(0)	(1)	(3)
32	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	9	-	(9)	(1)	(2)	(6)
33	Adjust pension expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	5,735	-	(5,735)	(458)	(1,108)	(4,169)
34	Adjust OPEB expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	254	-	(254)	(20)	(49)	(185)
35	Adjust employee benefit expenses	Adjustment IS-8	-	34	-	(34)	(3)	(7)	(25)
36	Eliminate New York jurisdictional amounts	Adjustment IS-8	-	-	-	-	-	-	-
37	Rate case expenses normalized over 3 years	Adjustment IS-8	-	77	-	(77)	(6)	(15)	(56)
Depreciation Expense									
38	Adjustment for equal life group accrual	Adjustment IS-9	-	6,595	-	(6,595)	(527)	(1,274)	(4,794)
39	Adjustment to cost of removal/salvage expenses to a jurisdictional five year average	Adjustment IS-9	-	9	-	(9)	(1)	(2)	(7)
Amortization Expense									
40	Eliminate deferrals of riders rolled into base rates	Adjustment IS-10	-	(525)	-	525	42	101	381
41	Eliminate storm reserve deferral	Adjustment IS-10	-	1,136	-	(1,136)	(91)	(220)	(826)
42	Eliminate deferred accretion/depreciation expense	Adjustment IS-10	-	34	-	(34)	(3)	(7)	(25)
43	Amortize storm reserve balance over 3 years	Adjustment IS-10	-	6,861	-	(6,861)	(548)	(1,326)	(4,987)
44	Amortize extraordinary storm damage balance over 3 years	Adjustment IS-10	-	6,650	-	(6,650)	(531)	(1,285)	(4,834)
45	Amortize COVID-19 regulatory asset balance over 3 years	Adjustment IS-10	-	1,193	-	(1,193)	(95)	(231)	(867)
46	Amortize streetlight regulatory asset balance over 5 years	Adjustment IS-10	-	276	-	(276)	(22)	(53)	(201)
47	Amortize Verizon complaints	Adjustment IS-10	-	416	-	(416)	(33)	(80)	(302)
Taxes Other than Income									
48	Adjustment for gross receipts tax at normalized revenue level	Adjustment IS-11	-	-	(12)	12	1	2	9
49	Adjustment to PURTA tax	Adjustment IS-11	-	-	(53)	53	4	10	38
50	Eliminate non-jurisdictional real estate taxes	Adjustment IS-11	-	-	(1)	1	0	0	1
51	Adjustment for payroll taxes on normalized payroll	Adjustment IS-11	-	-	2	(2)	(0)	(0)	(1)
52	Total adjustments before income taxes	SUM L4 to L51	\$ (104)	\$ 44,020	\$ (68)	\$ (44,061)	\$ -	\$ -	\$ (44,061)
Federal and State Income Taxes									
53	Total adjustments before income taxes	SUM L4 to L51	-	-	-	-	(3,526)	(8,520)	12,047
54	Adjustment to current income taxes	Adjustment IS-12	-	-	-	-	2,136	5,390	(7,526)
55	Adjustment to deferred income taxes	Adjustment IS-13	-	-	-	-	-	1,589	(1,589)
56	Total adjustment to income taxes	SUM L53 to L55	\$ -	\$ -	\$ -	\$ -	\$ (1,390)	\$ (1,542)	\$ 2,932
57	Total adjustments	FE PA Exh. PML-1 Page 28, col. (5)	(104)	44,020	(68)	(44,061)	(1,354)	(1,526)	(41,128)
58	Budget as adjusted	FE PA Exh. PML-1 Page 28, col. (6)	\$ 132,420	\$ 111,084	\$ 8,355	\$ 12,976	\$ (1,317)	\$ (1,510)	\$ 15,856

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
(\$ in Thousands)
FE PA West Penn Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
1	Amount per budget	FE PA Exh. PML-1 Page 29, col. (2)	\$ 1,393,755	\$ 1,152,243	\$ 85,805	\$ 155,707	\$ -	\$ (1,618)	\$ 157,325
2	Remove retained riders	FE PA Exh. PML-1 Page 29, col. (3)	(949,744)	\$ (893,211)	(56,033)	(501)	(40)	(97)	(364)
3	Amounts in base rates per budget	FE PA Exh. PML-1 Page 29, col. (4)	\$ 444,011	\$ 259,032	\$ 29,772	\$ 155,206	\$ (40)	\$ (1,715)	\$ 156,961
Operating Revenues									
4	Base Operating Revenues	Adjustment IS-2	(1,561)	-	-	(1,561)	(125)	(302)	(1,134)
Other Operating Revenues									
5	Adjust tariff administrative fees	Adjustment IS-3	(193)	-	-	(193)	(15)	(37)	(141)
6	Include West Penn ground lease revenues not included in the budget	Adjustment IS-3	2,373	-	-	2,373	190	459	1,725
7	Eliminate LIDA revenues	Adjustment IS-3	(188)	-	-	(188)	(15)	(36)	(136)
8	Eliminate New York jurisdictional amounts	Adjustment IS-3	-	-	-	-	-	-	-
Transmission Expenses									
9	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	51	-	(51)	(4)	(10)	(37)
10	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	3	-	(3)	(0)	(1)	(2)
11	Eliminate New York jurisdictional amounts	Adjustment IS-4	-	-	-	-	-	-	-
Distribution Expenses									
12	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	542	-	(542)	(43)	(105)	(394)
13	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	22	-	(22)	(2)	(4)	(16)
14	Adjust storm expense to reflect five-year average of actual storm costs, excluding extraordinary storm costs	Adjustment IS-5	-	1,844	-	(1,844)	(147)	(356)	(1,340)
15	Adjust vegetation management expense	Adjustment IS-5	-	28,425	-	(28,425)	(2,271)	(5,492)	(20,661)
16	Adjust inspection of overhead line expense	Adjustment IS-5	-	1,814	-	(1,814)	(145)	(351)	(1,319)
17	Amortization of (gain) or loss on reacquired debt	Adjustment IS-5	-	7	-	(7)	(1)	(1)	(5)
18	Eliminate New York jurisdictional amounts	Adjustment IS-5	-	-	-	-	-	-	-
Customer Accounts Expenses									
19	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	19	-	(19)	(2)	(4)	(14)
20	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	8	-	(8)	(1)	(1)	(6)
21	Adjust uncollectible accounts expense	Adjustment IS-6	-	5,509	-	(5,509)	(440)	(1,064)	(4,004)
22	Increased O&M costs associated with increased number of customers in normalized revenue levels	Adjustment IS-6	-	4	-	(4)	(0)	(1)	(3)
23	Eliminate New York jurisdictional amounts	Adjustment IS-6	-	-	-	-	-	-	-
24	Interest on customer deposits	Adjustment IS-6	-	2,159	-	(2,159)	(173)	(417)	(1,570)
25	Include credit card fees to be paid on behalf of customers	Adjustment IS-6	-	1,653	-	(1,653)	(132)	(319)	(1,202)
Customer Service and Information Expenses									
26	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	10	-	(10)	(1)	(2)	(7)
27	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	19	-	(19)	(2)	(4)	(14)
28	Eliminate New York jurisdictional amounts	Adjustment IS-7	-	-	-	-	-	-	-
29	Adjustment to reflect low income outreach program	Adjustment IS-7	-	266	-	(266)	(21)	(51)	(193)
30	Adjustment to reflect electric vehicle rebate program	Adjustment IS-7	-	2,719	-	(2,719)	(217)	(525)	(1,977)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
(\$ in Thousands)
FE PA West Penn Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
Administrative and General Expenses									
31	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	10	-	(10)	(1)	(2)	(7)
32	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	43	-	(43)	(3)	(8)	(31)
33	Adjust pension expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	8,941	-	(8,941)	(714)	(1,728)	(6,499)
34	Adjust OPEB expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	(51)	-	51	4	10	37
35	Adjust employee benefit expenses	Adjustment IS-8	-	96	-	(96)	(8)	(19)	(70)
36	Eliminate New York jurisdictional amounts	Adjustment IS-8	-	-	-	-	-	-	-
37	Rate case expenses normalized over 3 years	Adjustment IS-8	-	288	-	(288)	(23)	(56)	(210)
Depreciation Expense									
38	Adjustment for equal life group accrual	Adjustment IS-9	-	15,711	-	(15,711)	(1,255)	(3,036)	(11,420)
39	Adjustment to cost of removal/salvage expenses to a jurisdictional five year average	Adjustment IS-9	-	638	-	(638)	(51)	(123)	(464)
Amortization Expense									
40	Eliminate deferrals of riders rolled into base rates	Adjustment IS-10	-	(572)	-	572	46	110	416
41	Eliminate storm reserve deferral	Adjustment IS-10	-	2,999	-	(2,999)	(240)	(579)	(2,180)
42	Eliminate deferred accretion/depreciation expense	Adjustment IS-10	-	104	-	(104)	(8)	(20)	(75)
43	Amortize storm reserve balance over 3 years	Adjustment IS-10	-	14,241	-	(14,241)	(1,138)	(2,752)	(10,352)
44	Amortize extraordinary storm damage balance over 3 years	Adjustment IS-10	-	7,799	-	(7,799)	(623)	(1,507)	(5,669)
45	Amortize COVID-19 regulatory asset balance over 3 years	Adjustment IS-10	-	3,308	-	(3,308)	(264)	(639)	(2,405)
46	Amortize streetlight regulatory asset balance over 5 years	Adjustment IS-10	-	2,907	-	(2,907)	(232)	(562)	(2,113)
47	Amortize Verizon complaints	Adjustment IS-10	-	-	-	-	-	-	-
Taxes Other than Income									
48	Adjustment for gross receipts tax at normalized revenue level	Adjustment IS-11	-	-	(115)	115	9	22	84
49	Adjustment to PURTA tax	Adjustment IS-11	-	-	(459)	459	37	89	333
50	Eliminate non-jurisdictional real estate taxes	Adjustment IS-11	-	-	(18)	18	1	4	13
51	Adjustment for payroll taxes on normalized payroll	Adjustment IS-11	-	-	16	(16)	(1)	(3)	(12)
52	Total adjustments before income taxes	SUM L4 to L51	\$ 430	\$ 101,532	\$ (580)	\$ (100,527)			\$ (100,527)
Federal and State Income Taxes									
53	Total adjustments before income taxes	SUM L4 to L51	-	-	-	-	(8,038)	(19,431)	27,469
54	Adjustment to current income taxes	Adjustment IS-12	-	-	-	-	6,980	17,241	(24,221)
55	Adjustment to deferred income taxes	Adjustment IS-13	-	-	-	-	-	2,872	(2,872)
56	Total adjustment to income taxes	SUM L53 to L55	\$ -	\$ -	\$ -	\$ -	\$ (1,059)	\$ 682	\$ 376
57	Total adjustments	FE PA Exh. PML-1 Page 29, col. (5)	430	101,532	(580)	(100,527)	(1,099)	(1,033)	(100,151)
58	Budget as adjusted	FE PA Exh. PML-1 Page 29, col. (6)	\$ 444,440	\$ 360,564	\$ 29,192	\$ 54,679	\$ (1,139)	\$ (2,748)	\$ 56,811

- Q. II-D-3 List and explain all nonrecurring or extraordinary expenses incurred in the test year and all expenses included in the test year which do not occur yearly but are of a nature that they do occur over an extended period of years, for example, non-yearly maintenance programs, and the like.
- A. II-D-3 The test year ending 12/31/2024 does not include any non-recurring or extraordinary expenses.

Q. II-D-4 As a separate item, list extraordinary property losses related to property previously included in cost of service when the gain or loss on this property has occurred or is likely to occur in the future test year. The proposed ratemaking treatment of extraordinary gains and losses must also be disclosed. Sufficient supporting data must be provided.

A. II-D-4 See the response II-D-3.

Q. II-D-5 Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued and amounts written off in each of the last 3 calendar years.

A. II-D-5 The future estimate of uncollectible accounts is based on a historically determined average of net write-offs to sales for each Rate District. For the Uncollectible Customer Reserve, the regulated utility companies at FirstEnergy determine a 3-year rolling average of net write-offs to sales (36 months of net write-offs / 36 months of sales). This percentage is then multiplied by the latest 6 months of sales to arrive at a reserve.

Effective January 1, 2020, FirstEnergy adopted Financial Accounting Standards Board's Accounting Standards Update ("ASU") No. 2016-13, Financial Instruments – Credit Losses. ASU No. 2016-13 requires companies to change the method of measuring credit losses, including uncollectible accounts receivable, from an incurred loss basis to a current expected credit loss ("CECL") basis.

FirstEnergy analyzed the likelihood of loss based on increases in customer accounts in arrears since the pandemic began in mid-March 2020 as well as what collection methods were suspended that have historically been utilized to ensure payment. This incremental uncollectible expense was re-evaluated and adjusted as conditions effecting customer arrearages and collections continued to evolve. The changes in expense resulting from these adjustments were also deferred.

The Purchase of Receivable (POR) Uncollectible Customer Reserve calculation methodology aligns with the 3-year rolling average and is reviewed monthly.

The Utility may record additional uncollectible customer reserve amounts as deemed necessary to fairly value Accounts Receivable.

The accruals, net write-offs and balance in FERC Account No. 144.1 Accumulated Reserve for Uncollectible Accounts for the last three calendar years are as follows:

<u>\$ in thousands</u>	<u>Met-Ed</u>	<u>PN</u>	<u>PP</u>	<u>WP</u>
Balance, January 1, 2021	\$21,929	\$23,448	\$6,143	\$32,653
Accruals	9,238	10,275	2,213	7,116
Write-offs (Net)	(9,420)	(10,424)	(2,236)	(19,248)
Balance, December 31, 2021	\$21,747	\$23,299	\$6,119	\$20,522
Accruals	12,828	10,850	3,033	9,800
Write-offs (Net)	(14,631)	(14,062)	(3,385)	(12,420)
Balance, December 31, 2022	\$19,944	\$20,087	\$5,768	\$17,902
Accruals	4,408	5,770	394	3,439
Write-offs (Net)	(13,240)	(14,658)	(3,299)	(12,042)
Balance, December 31, 2023	\$11,112	\$11,199	\$2,863	\$9,299

FirstEnergy Pennsylvania Electric Company
Uncollectible Balances
\$ in thousands

	<u>Rate District</u>				<u>Total FE PA</u>
	<u>Met-Ed</u>	<u>Penelec</u>	<u>Penn Power</u>	<u>West Penn</u>	
Balance, January 1, 2021	\$21,929	\$23,448	\$6,143	\$32,653	\$84,173
Accruals	9,238	10,275	2,213	7,116	28,842
Write-offs (Net)	(9,420)	(10,424)	(2,236)	(19,248)	(41,328)
Balance, December 31, 2021	\$21,747	\$23,299	\$6,119	\$20,522	\$71,687
Accruals	12,828	10,850	3,033	9,800	36,512
Write-offs (Net)	(14,631)	(14,062)	(3,385)	(12,420)	(44,497)
Balance, December 31, 2022	\$19,944	\$20,087	\$5,768	\$17,902	\$63,702
Accruals	4,408	5,770	394	3,439	14,010
Write-offs (Net)	(13,240)	(14,658)	(3,299)	(12,042)	(43,239)
Balance, December 31, 2023	\$11,112	\$11,199	\$2,863	\$9,299	\$34,473

- Q. II-D-6 Supply detailed calculations to support the total claim for rate case expense, including supporting data for outside service rendered. Provide the items comprising the estimated rate case expense claim for the current rate case.
- A. II-D-6 See FE PA Exhibit PML-1 page 49 for the estimated rate case expenses.

- Q. II-D-7 Submit schedules for the test year and for the 12-month period immediately prior to the test year showing by major components, if included in claimed test year expenses, the expenses incurred in each of the following expense categories.
- a. Miscellaneous general expenses, including account 930.
 - b. Outside service expenses.
 - c. Regulatory commission expenses.
 - d. Advertising expenses, including advertising engaged in by trade associations whenever the utility has claimed a contribution to the trade association as a ratemaking claim—provide explanation of types and purposes of such advertising.
 - e. Research and development expenses—provide a listing of major projects.
 - f. Charitable and civic contributions, by recipient and amount.

Explain major variances between the test year expenses and those expenses for the prior 12-month period.

A. II-D-7 See Attachment II-D-7

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
(\$ in Thousands)

Description	12 Months Ending 12/31		
	2023	2024	2025
<u>Advertising Expenses (913 & 930.1)</u>			
Advertising Expenses (913 & 930.1)	\$11	\$25	\$24
Print Advertising	48	0	0
Agency Services	\$59	\$25	\$24
Total Advertising Expense			
<u>Misc. General Expenses (930.2)</u>			
Bank Fees	120	140	134
Misc Regulatory Expenses	198	79	79
Corporate Dues - Trade	183	291	296
Financing Admin Fees	65	80	80
Corporate Dues - Civic	28	169	167
Association Fees and Dues	80	54	5
Licenses, Permits and Regulations	83	0	0
Other Miscellaneous Expenses	65	(27)	(1)
Total Miscellaneous General Expenses	\$822	\$786	\$760
<u>Outside Services (923)</u>			
Outside Contractors	\$10,553	\$9,367	\$11,399
FE Service Co. Assessments	13,700	14,875	14,392
Total Account 923	\$24,253	\$24,242	\$25,791
<u>Regulatory Commission Expenses (928)</u>			
Regulatory Commission Expense	\$1,592	\$1,797	\$1,796
Total Account 928	\$1,592	\$1,797	\$1,796
<u>Research and Development Expenditures</u>			
Research and Development	\$231	\$253	\$261
<u>Donations (426.1)</u>			
Property Donations	\$115	\$117	\$117
Civic Donations	158	20	20
Total charitable and civic contributions	\$273	\$137	\$137

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
(\$ in Thousands)

Description	12 Months Ending 12/31		
	2023	2024	2025
<u>Advertising Expenses (913 & 930.1)</u>			
Print Advertising	\$6	\$4	\$4
Agency Services	48	0	0
Total Advertising Expense	\$54	\$4	\$4
<u>Misc. General Expenses (930.2)</u>			
Bank Fees	105	129	127
Misc Regulatory Expenses	188	265	265
Corporate Dues - Trade	203	111	113
Financing Admin Fees	60	81	81
Corporate Dues - Civic	37	202	200
Association Fees and Dues	129	65	15
Licenses, Permits and Regulations	81	0	0
Other Miscellaneous Expenses	62	(718)	(693)
Total Miscellaneous General Expenses	\$865	\$135	\$108
<u>Outside Services (923)</u>			
Outside Contractors	\$10,032	\$9,265	\$11,120
FE Service Co. Assessments	14,374	17,700	17,337
Total Account 923	\$24,406	\$26,965	\$28,457
<u>Regulatory Commission Expenses (928)</u>			
Regulatory Commission Expense	\$1,522	\$1,766	\$1,766
Total Account 928	\$1,522	\$1,766	\$1,766
<u>Research and Development Expenditures</u>			
Research and Development	\$258	\$282	\$291
<u>Donations (426.1)</u>			
Property Donations	\$69	\$73	\$73
Civic Donations	180	44	44
Total charitable and civic contributions	\$249	\$117	\$117

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
(\$ in Thousands)

Description	12 Months Ending 12/31		
	2023	2024	2025
<u>Advertising Expenses (913 & 930.1)</u>			
Print Advertising	\$1	\$1	\$1
Agency Services	47	0	0
Total Advertising Expense	\$48	\$1	\$1
<u>Misc. General Expenses (930.2)</u>			
Bank Fees	43	39	37
Misc Regulatory Expenses	59	277	277
Corporate Dues - Trade	53	107	110
Financing Admin Fees	21	27	27
Corporate Dues - Civic	23	78	77
Association Fees and Dues	88	53	3
Licenses, Permits and Regulations	11	0	0
Other Miscellaneous Expenses	(19)	(26)	0
Total Miscellaneous General Expenses	\$279	\$555	\$531
<u>Outside Services (923)</u>			
Outside Contractors	\$3,178	\$3,103	\$3,220
FE Service Co. Assessments	4,039	4,834	4,784
Total Account 923	\$7,217	\$7,937	\$8,004
<u>Regulatory Commission Expenses (928)</u>			
Regulatory Commission Expense	\$476	\$484	\$484
Total Account 928	\$476	\$484	\$484
<u>Research and Development Expenditures</u>			
Research and Development	\$100	\$109	\$113
<u>Donations (426.1)</u>			
Property Donations	\$33	\$36	\$36
Civic Donations	34	7	7
Total charitable and civic contributions	\$67	\$43	\$43

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
(\$ in Thousands)

Description	12 Months Ending 12/31		
	2023	2024	2025
<u>Advertising Expenses (913 & 930.1)</u>			
Print Advertising	\$25	\$26	\$26
Agency Services	50	0	0
Total Advertising Expense	\$75	\$26	\$26
<u>Misc. General Expenses (930.2)</u>			
Bank Fees	116	163	160
Misc Regulatory Expenses	0	0	0
Corporate Dues - Trade	224	186	189
Financing Admin Fees	54	68	68
Corporate Dues - Civic	29	152	150
Association Fees and Dues	155	56	6
Licenses, Permits and Regulations	233	0	0
Other Miscellaneous Expenses	37	(27)	(2)
Total Miscellaneous General Expenses	\$848	\$598	\$571
<u>Outside Services (923)</u>			
Outside Contractors	\$11,340	\$10,242	\$11,432
FE Service Co. Assessments	16,460	16,538	16,602
Total Account 923	\$27,800	\$26,780	\$28,034
<u>Regulatory Commission Expenses (928)</u>			
Regulatory Commission Expense	\$1,954	\$3,168	\$3,168
Total Account 928	\$1,954	\$3,168	\$3,168
<u>Research and Development Expenditures</u>			
Research and Development	\$194	\$210	\$216
<u>Donations (426.1)</u>			
Property Donations	\$109	\$109	\$109
Civic Donations	230	16	16
Total charitable and civic contributions	\$339	\$125	\$125

Q. II-D-8 Provide an analysis by function of charges by affiliates, for the test year and the 12-month period immediately prior to the test year, for services rendered included in the operating expenses of the filing company. Explain the nature of the service and the basis on which charges or allocations are made, including a copy of an applicable contract. Also, explain major variances between the charges for the test year and the corresponding charges for the prior 12-month period.

A. II-D-8 See II-D-8 Attachment A for a copy of the FESC Service Agreement with affiliates.
See II-D-8 Attachment B for services rendered which are included in the operating expenses of each filing Rate District for the test years and the 12-month period immediately prior to the test year.

SERVICE AGREEMENT

This Service Agreement (“Agreement”) is entered into as of the ___ day of _____, 20___, by and between each of the associate companies listed on the signature page hereto (each a “Client Company” and collectively the “Client Companies”), and FirstEnergy Service Company (“Service Company”), an Ohio corporation.

WHEREAS, Service Company is a direct wholly-owned subsidiary of FirstEnergy Corp. (“FirstEnergy”);

WHEREAS, Service Company provides corporate, administrative, management and other services to FirstEnergy and the Client Companies; and

WHEREAS, Client Company desires to purchase such corporate, administrative, management and other services from Service Company as Client Company may request or require in accordance with this Agreement and as required by the laws, rules, regulations, judgement, and orders of any federal or state regulatory body whose approval and regulation is, pursuant to the laws of said jurisdiction, necessary and a legal prerequisite to Client Company’s operations to accomplish Client Company’s business purpose (collectively, “Law”);

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

1. DESCRIPTION AND PROVISION OF SERVICES.

(a) Service Company shall perform such corporate, administrative, management and other services for Client Company (the “Basic Operating Services”), including but not limited to, executive services, accounting and finance, internal auditing, risk management, human resources, corporate affairs, corporate communications, information technology, policy and compliance, records management, and legal services. Service Company shall provide such Basic Operating Services to Client Company until this Agreement terminates.

(b) In addition to Basic Operating Services, Service Company shall provide to Client Company such services as Client Company deems necessary to achieve Client Company’s business purpose or as required by Law (the “Additional Services”, and together with Basic Operating Services, the “Services”). Additional Services include but are not limited to, operations management, construction, maintenance, asset oversight, customer service, rates and regulatory affairs, environmental, corporate real estate, strategic planning and operations, flight operations, performance management, business development, and investment management. Service Company

shall provide such Additional Services until such time as Client Company indicates otherwise by written notice.

(c) Exhibit A hereto lists and describes all Services that are available from Service Company, as will be reviewed annually and updated as required by Law or when otherwise deemed appropriate by the parties hereto.

2. PERSONNEL.

Service Company will employ such executive officers, accountants, financial advisers, technical advisers, attorneys and other persons with the qualifications to provide the Services, as appropriate and necessary. Service Company may, at its discretion, also arrange for the services of nonaffiliated experts, consultants, and attorneys in connection with the performance of any of the Services provided under this Agreement.

3. COMPENSATION AND ALLOCATION.

(A) COMPENSATION.

As and to the extent permitted by Law,

- (i) any Services provided by Service Company pursuant to this Agreement shall be at cost;
- (ii) the costs for Services rendered by Service Company shall cover direct and indirect costs, plus any reasonable expenses and fees incurred by Service Company to provide such Services to Client Company (collectively, "Costs"); and
- (iii) Client Company shall pay such Costs as appropriate.

(B) COST ALLOCATION METHODOLOGY.

The Costs of Services provided by Service Company pursuant to this Agreement shall be directly assigned, distributed, or allocated by activity, project, program, work order or other appropriate means, as follows:

- (i) a direct charge, whereby Costs are assigned to the Client Company directly benefiting from the Service provided; and/or
- (ii) an indirect charge, whereby the appropriate share of the Costs of Services provided by Service Company that are not directly charged to a Client Company will be allocated among Client Companies by utilizing the method that most accurately distributes such Costs. Applicable cost allocation factors, which are included in FirstEnergy's cost allocation manual, will be reviewed annually and updated as required by Law or when otherwise deemed appropriate by the parties hereto.

4. BILLING AND PAYMENT.

Billing and payment for Services provided by Service Company shall be by making appropriate accounting entries on the books of Client Company and Service Company. Monthly reports provided to Client Company will include details of Costs associated with Services provided by Service Company. Financial settlement for Services provided by Service Company will be made on a monthly basis, with billing to occur as soon as practicable after the close of the month, and financial settlement or accounting entries completed within thirty (30) days of billing. Any amount remaining unpaid by Client Company after thirty (30) days following billing shall bear interest thereon from the due date of billing until financial settlement at a rate equal to the prime rate on the due date.

5. APPLICATION OF LAW.

This Agreement shall be subject to the approval of any state electric utility regulatory commission whose approval is, by the laws of the federal government or said state, a legal prerequisite to the execution and delivery or the performance of this Agreement.

6. TERM AND TERMINATION.

(A) INITIAL TERM.

This Agreement shall commence as of the date first indicated above and shall continue thereafter for a period of five (5) years (the "Initial Term"), unless sooner terminated pursuant to this Section 6.

(B) RENEWAL TERM.

Upon expiration of the Initial Term, this Agreement shall automatically renew for successive five (5)-year terms unless either party provides written notice of nonrenewal no later than three hundred and sixty-five (365) days prior to the end of the then-current term (each a "Renewal Term" and together with the Initial Term, the "Term"). If the Term is renewed for one or more Renewal Term, the terms and conditions of this Agreement during each Renewal Term shall be the same as the terms and conditions in effect immediately prior to such renewal. If either party provides timely notice of nonrenewal, this Agreement shall terminate on the expiration of the then-current Term, unless sooner terminated in this Section 6.

(C) VOLUNTARY TERMINATION.

Any party to this Agreement may terminate this Agreement by providing one hundred eighty (180) days written notice of such termination to the other party.

(D) TERMINATION IN COMPLIANCE WITH LAW.

This Agreement is subject to termination or modification at any time to the extent its performance may conflict with any rule, regulation, requirement, or order of the state or federal electric utility regulatory commission with jurisdiction over the Client Company.

(E) AUTOMATIC TERMINATION.

This Agreement shall automatically terminate upon Client Company (i) ceasing to be an affiliate of Service Company; (ii) becoming insolvent or admitting its inability to pay its debt obligations as they come due; (iii) becoming subject, voluntarily or involuntarily, to any proceeding under any bankruptcy or insolvency law, which is not stayed within ten (10) business days or is not dismissed or vacated within thirty (30) business days after filing; (iv) being dissolved or liquidated or taking any corporate action for such purpose; (v) making a general assignment for the benefit of creditors; or (vi) having a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business. In the event of a termination of this Agreement pursuant to this Section 6(E), there shall be a transition period not to exceed ninety (90) days for which the Service Company will continue to provide Services at cost to Client Company.

7. GENERAL.

(A) ENTIRE AGREEMENT.

This Agreement, together with its exhibits, constitutes the entire understanding and agreement of the parties with respect to its subject matter, and effective upon the execution of this Agreement by the respective parties hereof, any and all prior agreements, understandings or representations with respect to this subject matter are hereby terminated and canceled in their entirety and are of no further force and effect, except to the extent transactions thereunder have taken place prior to such effective date, in which case such agreements will govern the terms of such transactions.

(B) ASSIGNMENT AND BINDING EFFECT.

No assignment of this Agreement or a party's rights, interests or obligations hereunder may be made without the other party's written consent, which shall not be unreasonably withheld, delayed, or conditioned. This Agreement shall inure to the benefit of and shall be binding upon the parties and their respective successors and assigns.

(C) NOTICE.

Where written notice is required by this Agreement, all notices, consents, certificates, or other communications hereunder shall be in writing and shall be deemed given to the persons and at the addresses identified below (or to such other person and address as a party may give in a notice given in accordance with the provisions hereof) only as follows: (i) if given by personal delivery, upon such personal delivery, (ii) if sent for next day delivery by United States registered, certified or express mail, or overnight delivery service, on the date of delivery as confirmed by written confirmation of delivery, or (iii) if sent by electronic mail, upon electronic confirmation of receipt, except that if such confirmation occurs on a day that is not a business day, then such notice or other communication will not be deemed effective or given until the next succeeding business day. Notices sent in any other manner will not be effective.

To Client Company: c/o President
76 South Main St.
Akron, OH 44308
[President Email]

To Service Company: c/o Vice President and Controller
76 South Main St.
Akron, OH 44308
[Controller Email]

(D) EXTENSION OF TIME: WAIVER.

A party may (i) extend the time for the performance of any of the obligations of the other party under this Agreement, and/or (ii) waive compliance with any of the agreements or conditions for the other party's benefit contained herein. Any such extension or waiver will be valid only if set forth in a writing signed by the acting party. No waiver by a party of any default, misrepresentation, or breach hereunder, whether intentional or not, may be deemed to extend to any prior or subsequent default, misrepresentation, or breach hereunder or affect in any way any rights arising because of any prior or subsequent occurrence. No failure or delay of a party to exercise any right or remedy under this Agreement will operate as a waiver thereof, and no single or partial exercise of any right or remedy will preclude any other or further exercise of the same, or of any other, right or remedy.

(E) GOVERNING LAW.

This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio, without regard to its conflict of law provisions.

(F) HEADINGS.

The headings contained in this Agreement are inserted for convenience only and will not affect in any way the meaning or interpretation of this Agreement.

(G) SEVERABILITY.

The provisions of this Agreement will be deemed severable, and the invalidity or unenforceability of any provision will not affect the validity or enforceability of the other provisions hereof.

(H) MODIFICATION.

This Agreement may not be amended or modified except by a writing signed by each of Service Company and Client Company.

(I) COUNTERPARTS.

This Agreement may be executed in two or more counterparts, each of which will be deemed an original but all of which together will constitute one and the same instrument. This

Agreement will become effective when one or more counterparts have been signed by each party and delivered to the other party, it being understood that the parties need not sign the same counterpart. The exchange of copies of this Agreement and of executed signature pages by electronic mail in “portable document format” (“.pdf”) or by a combination of such means, will constitute effective execution and delivery of this Agreement as to the parties and may be used in lieu of an original Agreement for all purposes. Signatures of the parties transmitted by electronic mail or by .pdf shall be deemed to be original signatures for all purposes.

(J) THIRD PARTY BENEFICIARIES.

Nothing in this Agreement shall be deemed to create any right in any creditor or other person or entity not a party hereto. This Agreement shall not be construed in any respect to be a contract in whole or in part for the benefit of any third party.

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed effective as of date first above written.

FirstEnergy Service Company

By: _____

Name:

Title: Vice President and Controller

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed effective as of date first above written.

[Client Company][, on its own behalf and on behalf of its subsidiaries [•]]

By: _____
Name:
Title: [Officer]

EXHIBIT A

DESCRIPTION OF SERVICES

Service	Description
Executive Management	Provide strategic, financial, and operational leadership for all aspects of the business.
Accounting and Tax Support	Various accounting and tax services, including but not limited to: financial reporting; utility reporting and billing; property, general, regulatory, and tax accounting; accounts payable; accounting research; utility and transmission business services; finance transformation; tax planning; federal, state, and local tax and rates; and return on Service Company assets.
Investor Relations, Corporate Responsibility and Communications Support	Various services, including but not limited to: investor relations; corporate responsibility and rating agencies; internal, external, and customer communications; and graphic and document production.
Treasury Support	Various treasury services, including but not limited to: pension and investment management; business development; and capital markets, cash, and e-commerce.
Risk Support	Various risk-related services, including but not limited to: insurance and credit risk; enterprise risk management and risk control; and operational risk management.
Rates and Regulatory Affairs Support	Various regulatory services, including but not limited to: load forecasting and rate initiatives; distribution and transmission rates; and state and federal regulatory affairs.
Strategy, Planning & Business Performance Support	Various services, including but not limited to: business planning and performance; and long-term planning.
Supply Chain Support	Various supply chain services, including but not limited to: supply chain solutions/standards; material operations; and strategic category management.
Human Resources & Corporate Services Support	Various services, including but not limited to: talent management; total rewards; pension and other post-employment benefits; labor/employee relations and corporate safety; diversity, equity, and inclusion; and HR technology.

Service	Description
Corporate Services	Various services, including but not limited to: administrative services; real estate; and flight operations.
Legal Support	Various services, including but not limited to: legal services; records and information compliance; claims; and corporate secretary.
Ethics & Compliance Support	Perform investigations and risk assessments on compliance matters; provide policy management and compliance training and communication.
Internal Auditing Support	Provide risk-based independent assurance and consulting internal audit services; evaluate risk management, control, and governance processes, and administer the program for management’s testing of internal controls.
Corporate Affairs and Community Involvement Support	Coordinate community partnerships and employee volunteer opportunities; administer contributions for charitable, social and community welfare programs.
Compliance & Regulated Services Support	Various regulatory compliance services, including but not limited to: regulated commodity sourcing; FERC and RTO technical support; NERC compliance; FERC and state compliance reporting; regulated settlements.
External Affairs Support	Various external affairs services; including but not limited to: regional external affairs; state and federal government affairs; and legislative and regulatory policy and administration.
Information Technology & Corporate Security	Various IT and security services, including but not limited to: IT innovation and enablement; cyber security and transmission security operations center; compliance field support and physical security; and physical security compliance and technology.
Transmission Support	Various transmission-related services, including but not limited to: operations; planning and protection; substation services; and assets and records control.
Utility Operations	Various utility-related services, including but not limited to: state executive management; engineering services; distribution engineering and customer accounts support; work management operations; and operational strategy and alignment.

Service	Description
Safety & Human Performance	Various services, including but not limited to: human performance and governance; safety data analytics, training and work practices, and operations.
Operations Support	Various services, including but not limited to: regional workforce development; metering and support systems; central electric lab and BETA lab support; work management and process improvement; distribution system operations; vegetation management; emergency preparedness; and ADMS/GIS Project.
Utility Services	Various services, including but not limited to: environmental support; generation services; and fuels and generation commercial operations.
Construction & Design Services	Various services, including but not limited to: transmission and substation design; transmission project management; portfolio management; and transmission program support.
Transformation Support	Various services, including but not limited to: emerging technology programs and strategy; and transformation office and program.
Competitive Products & Services	Various services, including but not limited to: FirstEnergy sales; and consumer products and marketing.
Customer Engagement	Various customer-related services, including but not limited to: national accounts and customer support; economic development; energy efficiency implementation, compliance and reporting; and customer analytics and reporting.
Customer Care	Various customer services, including but not limited to: customer contact centers, management, and care support; and revenue operations.
Customer Policy & Solutions	Various customer-related services, including but not limited to: FEP operations; and customer policy, advocacy, and solutions.

2023

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Direct	354,071		354,071
	Headcount		(78,780)	(78,780)
	Multiple Factor All		413,368	413,368
	Multiple Factor Utility		138,377	138,377
	Multiple Factor Utility/Non-Utility		4,572,412	4,572,412
Accounting and Tax Support Total		354,071	5,045,377	5,399,448
Compliance & Regulated Services Support	Direct	9,015		9,015
	Multiple Factor All		105,847	105,847
	Multiple Factor Utility		234,888	234,888
Compliance & Regulated Services Support Total		9,015	340,735	349,750
Corporate Affairs & Community Involvement Support	Direct	69		69
	Multiple Factor All		50,466	50,466
	Multiple Factor Utility		174,570	174,570
Corporate Affairs & Community Involvement Support Total		69	225,036	225,106
Customer Support	Direct	1,542,511		1,542,511
	Multiple Factor Utility		886,558	886,558
	Multiple Factor Utility/Non-Utility		5,772	5,772
	Number of Customers		6,005,890	6,005,890
	Number of Shopping Customers		283,573	283,573
Customer Support Total		1,542,511	7,181,792	8,724,303
Ethics & Compliance Support	Direct	110		110
	Multiple Factor All		292,771	292,771
Ethics & Compliance Support Total		110	292,771	292,881
External Affairs Support	Direct	283,321		283,321
	Multiple Factor All		59,027	59,027
	Multiple Factor Utility		296,251	296,251
External Affairs Support Total		283,321	355,278	638,600
Human Resources & Corporate Services Support	Direct	1,018,820		1,018,820
	Direct Charge Ratio-BETA		63,050	63,050
	Direct Charge Ratio-Square Footage		33,648	33,648
	Headcount		12,481,377	12,481,377
	Multiple Factor All		1,665,479	1,665,479
	Multiple Factor Utility		217,522	217,522
	Multiple Factor Utility/Non-Utility		3,643	3,643
Human Resources & Corporate Services Support Total		1,018,820	14,464,718	15,483,539
Information Technology Support	Direct	1,719,016		1,719,016
	Daily Print Volume		95,718	95,718
	Direct Charge Ratio-EMS		5,820	5,820
	Multiple Factor All		4,407,433	4,407,433
	Multiple Factor Utility		744,476	744,476
	Multiple Factor Utility/Non-Utility		487	487
	Number of Billing Inserts		80,134	80,134
	Number of Computer Workstations		17,806	17,806
	Number of Computer Workstations-Support		35,752	35,752
	Number of Customers		962,117	962,117
Information Technology Support Total		1,719,016	6,349,743	8,068,759
Internal Auditing Support	Direct	259		259
	Multiple Factor All		229,981	229,981
	Multiple Factor Utility		25,431	25,431
Internal Auditing Support Total		259	255,412	255,671
Inventory Carrying Charges on Service Company Assets	Direct	2,638,180		2,638,180
Inventory Carrying Charges on Service Company Assets Total		2,638,180		2,638,180
Investor Relations, Corporate Responsibility and Communications Support	Direct	2,137		2,137
	Multiple Factor All		286,939	286,939
	Multiple Factor Utility		92,056	92,056
	Number of Customers		106,116	106,116
Investor Relations, Corporate Responsibility and Communications Support Total		2,137	485,111	487,248
Legal Support	Direct	547,536		547,536
	Multiple Factor All		289,067	289,067
	Multiple Factor Utility		598,698	598,698
	Multiple Factor Utility/Non-Utility		2,353	2,353
Legal Support Total		547,536	890,118	1,437,654
President & CEO Support	Multiple Factor All		714,254	714,254
	Multiple Factor Utility		45	45
President & CEO Support Total			714,299	714,299
Rates and Regulatory Affairs Support	Direct	180,103		180,103
	Multiple Factor Utility		197,827	197,827
	Number of Customers		101,193	101,193
Rates and Regulatory Affairs Support Total		180,103	299,020	479,123
Risk Support	Direct	482		482
	Multiple Factor All		247,195	247,195
	Multiple Factor Utility		3,690	3,690
Risk Support Total		482	250,885	251,367
Strategy, LT Planning & Business Performance Support	Multiple Factor All		208,542	208,542

2023

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Multiple Factor Utility		9,771	9,771
Strategy, LT Planning & Business Performance Support Total		-	218,312	218,312
Supply Chain Support	Direct	160,924		160,924
	Direct Charge Ratio-Distribution Center-EDC		185,869	185,869
	Direct Charge Ratio-Distribution Center-WDC		34	34
	Multiple Factor Utility		(63,313)	(63,313)
	Multiple Factor Utility/Non-Utility		374,915	374,915
Supply Chain Support Total		160,924	497,505	658,429
SVP & Chief Financial Officer	Multiple Factor All		98,698	98,698
SVP & Chief Financial Officer Total			98,698	98,698
Transmission, Distribution Operations Support	Direct	3,628,335		3,628,335
	Direct Charge Ratio-BETA		86,162	86,162
	Direct Charge Ratio-Environmental		69,385	69,385
	Multiple Factor All		418,583	418,583
	Multiple Factor Utility		4,433,333	4,433,333
	Multiple Factor Utility/Non-Utility		77,233	77,233
	Multiple Factor Utility-Transmission		-	-
	Number of Customers		(1,167)	(1,167)
Transmission, Distribution Operations Support Total		3,628,335	5,083,528	8,711,863
Treasury Support	Headcount		7,403	7,403
	Multiple Factor All		179,369	179,369
	Multiple Factor Utility		25	25
Treasury Support Total			186,798	186,798
Grand Total		12,084,889	43,235,137	55,320,026

FirstEnergy Pennsylvania Companies
FE PA Met-Ed Rate District

2024

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		178,775	178,775
	Multiple Factor All		(1,086,793)	(1,086,793)
	Multiple Factor Utility/Non-Utility		5,353,561	5,353,561
	Headcount		16,684	16,684
	Direct	538,027		538,027
Accounting and Tax Support Total		538,027	4,462,227	5,000,254
Compliance & Regulated Services Support	Multiple Factor Utility		196,874	196,874
	Multiple Factor All		162,317	162,317
	Direct	46,473		46,473
Compliance & Regulated Services Support Total		46,473	359,190	405,663
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		233,880	233,880
	Multiple Factor All		51,518	51,518
Corporate Affairs & Community Involvement Support Total			285,398	285,398
Customer Support	Multiple Factor Utility		705,444	705,444
	Multiple Factor Utility/Non-Utility		9,249	9,249
	Direct	1,392,034		1,392,034
	Number of Customers		5,644,090	5,644,090
	Number of Shopping Customers		106,227	106,227
Customer Support Total		1,392,034	6,465,010	7,857,044
Ethics & Compliance Support	Multiple Factor All		217,230	217,230
			217,230	217,230
Ethics & Compliance Support Total				
External Affairs Support	Multiple Factor Utility		324,330	324,330
	Multiple Factor All		73,399	73,399
	Direct	395,964		395,964
External Affairs Support Total		395,964	397,729	793,693
Human Resources & Corporate Services Support	Multiple Factor Utility		188,648	188,648
	Multiple Factor All		1,188,923	1,188,923
	Headcount		8,390,265	8,390,265
	Direct	649,489		649,489
	Direct Charge Ratio-BETA		23,411	23,411
			23,938	23,938
Human Resources & Corporate Services Support Total		649,489	9,815,185	10,464,674
Information Technology Support	Multiple Factor Utility		893,343	893,343
	Multiple Factor All		5,782,299	5,782,299
	Multiple Factor Utility/Non-Utility		953	953
	Direct	1,186,609		1,186,609
	Number of Customers		1,335,970	1,335,970
	Direct Charge Ratio-EMS		102,683	102,683
	Number of Computer Workstations		8,147	8,147
Number of Computer Workstations-Support		3,856	3,856	
Information Technology Support Total		1,186,609	8,127,250	9,313,859
Internal Auditing Support	Multiple Factor All		284,682	284,682
Internal Auditing Support Total			284,682	284,682
Inventory Carrying Charges on Service Company Assets	Direct	2,198,237		2,198,237
Inventory Carrying Charges on Service Company Assets Total		2,198,237		2,198,237
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		386,133	386,133
	Multiple Factor Utility/Non-Utility		9,502	9,502
	Number of Customers		204,119	204,119
Investor Relations, Corporate Responsibility and Communications Support Total			599,753	599,753
Legal Support	Multiple Factor Utility		1,378,039	1,378,039
	Multiple Factor All		658,631	658,631
	Multiple Factor Utility/Non-Utility		7,702	7,702
	Direct	18,038		18,038
Legal Support Total		18,038	2,044,372	2,062,411
President & CEO Support	Multiple Factor All		282,754	282,754
President & CEO Support Total			282,754	282,754
Rates and Regulatory Affairs Support	Multiple Factor Utility		369,784	369,784
Rates and Regulatory Affairs Support Total			369,784	369,784
Risk Support	Multiple Factor All		218,064	218,064
	Multiple Factor Utility/Non-Utility		16,839	16,839
Risk Support Total			234,903	234,903
Strategy, LT Planning & Business Performance Support	Multiple Factor All		229,968	229,968
Strategy, LT Planning & Business Performance Support Total			229,968	229,968
Supply Chain Support	Multiple Factor Utility		(92,059)	(92,059)
	Multiple Factor Utility/Non-Utility		497,143	497,143
	Direct Charge Ratio-Distribution Center-EDC		207,343	207,343
Supply Chain Support Total			612,427	612,427
SVP & Chief Financial Officer	Multiple Factor All		104,100	104,100
SVP & Chief Financial Officer Total			104,100	104,100
Transmission, Distribution Operations Support	Multiple Factor Utility		759,793	759,793
	Multiple Factor All		495,648	495,648
	Multiple Factor Utility/Non-Utility		62,835	62,835

**FirstEnergy Pennsylvania Companies
FE PA Met-Ed Rate District**

2024

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Direct	3,461,644		3,461,644
	Direct Charge Ratio-BETA		104,517	104,517
	Number of Customers		8,143	8,143
Transmission, Distribution Operations Support Total		3,461,644	1,430,937	4,892,581
Treasury Support	Multiple Factor Utility		2,202	2,202
	Multiple Factor All		134,537	134,537
	Headcount		43,069	43,069
Treasury Support Total			179,809	179,809
Grand Total		9,886,515	36,502,709	46,389,224

2025

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		203,893	203,893
	Multiple Factor All		553,216	553,216
	Multiple Factor Utility/Non-Utility		5,575,409	5,575,409
	Headcount		(22,605)	(22,605)
	Direct	333,328		333,328
Accounting and Tax Support Total		333,328	6,309,913	6,643,241
Compliance & Regulated Services Support	Multiple Factor Utility		198,402	198,402
	Multiple Factor All		166,566	166,566
	Direct	46,471		46,471
Compliance & Regulated Services Support Total		46,471	364,968	411,439
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		233,356	233,356
	Multiple Factor All		53,195	53,195
Corporate Affairs & Community Involvement Support Total			286,551	286,551
Customer Support	Multiple Factor Utility		632,811	632,811
	Multiple Factor Utility/Non-Utility		9,249	9,249
	Direct	1,572,765		1,572,765
	Number of Customers		6,666,244	6,666,244
	Number of Shopping Customers		108,366	108,366
Customer Support Total		1,572,765	7,416,669	8,989,434
Ethics & Compliance Support	Multiple Factor All		220,543	220,543
Ethics & Compliance Support Total			220,543	220,543
External Affairs Support	Multiple Factor Utility		330,789	330,789
	Multiple Factor All		74,875	74,875
	Direct	407,198		407,198
External Affairs Support Total		407,198	405,664	812,862
Human Resources & Corporate Services Support	Multiple Factor Utility		193,075	193,075
	Multiple Factor All		1,200,880	1,200,880
	Headcount		8,853,896	8,853,896
	Direct	663,254		663,254
	Direct Charge Ratio-BETA		23,452	23,452
	Direct Charge Ratio-Square Footage		23,938	23,938
Human Resources & Corporate Services Support Total		663,254	10,295,241	10,958,495
Information Technology Support	Multiple Factor Utility		962,908	962,908
	Multiple Factor All		6,725,165	6,725,165
	Multiple Factor Utility/Non-Utility		953	953
	Direct	406,383		406,383
	Number of Customers		1,209,877	1,209,877
	Direct Charge Ratio-EMS		112,051	112,051
	Number of Computer Workstations		10,424	10,424
	Number of Computer Workstations-Support		10,864	10,864
	Information Technology Support Total		406,383	9,032,242
Internal Auditing Support	Multiple Factor All		293,194	293,194
Internal Auditing Support Total			293,194	293,194
Inventory Carrying Charges on Service Company Assets	Direct	2,198,237		2,198,237
Inventory Carrying Charges on Service Company Assets Total		2,198,237		2,198,237
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		394,006	394,006
	Multiple Factor Utility/Non-Utility		9,502	9,502
	Number of Customers		206,538	206,538
Investor Relations, Corporate Responsibility and Communications Support Total			610,046	610,046
Legal Support	Multiple Factor Utility		1,152,234	1,152,234
	Multiple Factor All		678,895	678,895
	Multiple Factor Utility/Non-Utility		7,702	7,702
	Direct	114		114
Legal Support Total		114	1,838,831	1,838,945
President & CEO Support	Multiple Factor All		286,409	286,409
President & CEO Support Total			286,409	286,409
Rates and Regulatory Affairs Support	Multiple Factor Utility		412,034	412,034
	Number of Customers		16,932	16,932
Rates and Regulatory Affairs Support Total			428,966	428,966
Risk Support	Multiple Factor All		232,177	232,177
	Multiple Factor Utility/Non-Utility		16,839	16,839
Risk Support Total			249,016	249,016
Strategy, LT Planning & Business Performance Support	Multiple Factor All		255,565	255,565
Strategy, LT Planning & Business Performance Support Total			255,565	255,565
Supply Chain Support	Multiple Factor Utility		(90,033)	(90,033)
	Multiple Factor Utility/Non-Utility		541,131	541,131
	Direct Charge Ratio-Distribution Center-EDC		216,026	216,026
Supply Chain Support Total			667,123	667,123
SVP & Chief Financial Officer	Multiple Factor All		123,974	123,974
SVP & Chief Financial Officer Total			123,974	123,974
Transmission, Distribution Operations Support	Multiple Factor Utility		4,706,860	4,706,860
	Multiple Factor All		504,835	504,835
	Multiple Factor Utility/Non-Utility		64,831	64,831
	Direct	3,372,338		3,372,338

2025

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Direct Charge Ratio-BETA		108,062	108,062
	Number of Customers		8,673	8,673
Transmission, Distribution Operations Support Total		3,372,338	5,393,260	8,765,598
Treasury Support	Multiple Factor Utility		1,792	1,792
	Multiple Factor All		133,096	133,096
	Headcount		42,631	42,631
Treasury Support Total			177,519	177,519
Grand Total		9,000,088	44,655,694	53,655,782

2023

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Direct	352,372		352,372
	Headcount		(92,699)	(92,699)
	Multiple Factor All		456,620	456,620
	Multiple Factor Utility		152,966	152,966
	Multiple Factor Utility/Non-Utility		5,053,014	5,053,014
Accounting and Tax Support Total		352,372	5,569,901	5,922,273
Compliance & Regulated Services Support	Direct	32,781		32,781
	Multiple Factor All		116,922	116,922
	Multiple Factor Utility		259,754	259,754
Compliance & Regulated Services Support Total		32,781	376,676	409,457
Corporate Affairs & Community Involvement Support	Direct	4,401		4,401
	Multiple Factor All		55,747	55,747
	Multiple Factor Utility		192,988	192,988
Corporate Affairs & Community Involvement Support Total		4,401	248,735	253,135
Customer Support	Direct	1,669,796		1,669,796
	Multiple Factor Utility		980,532	980,532
	Multiple Factor Utility/Non-Utility		6,378	6,378
	Number of Customers		6,037,939	6,037,939
	Number of Shopping Customers		265,292	265,292
Customer Support Total		1,669,796	7,290,142	8,959,938
Ethics & Compliance Support	Direct	14,611		14,611
	Multiple Factor All		323,404	323,404
Ethics & Compliance Support Total		14,611	323,404	338,015
External Affairs Support	Direct	683,645		683,645
	Multiple Factor All		65,204	65,204
	Multiple Factor Utility		130,788	130,788
External Affairs Support Total		683,645	195,992	879,637
Human Resources & Corporate Services Support	Direct	265,105		265,105
	Direct Charge Ratio-BETA		206,367	206,367
	Direct Charge Ratio-Square Footage		37,273	37,273
	Headcount		14,686,870	14,686,870
	Multiple Factor All		1,839,744	1,839,744
	Multiple Factor Utility		240,498	240,498
	Multiple Factor Utility/Non-Utility		4,025	4,025
Human Resources & Corporate Services Support Total		265,105	17,014,777	17,279,882
Information Technology Support	Direct	1,921,774		1,921,774
	Daily Print Volume		96,225	96,225
	Direct Charge Ratio-EMS		6,431	6,431
	Multiple Factor All		4,868,599	4,868,599
	Multiple Factor Utility		1,193,617	1,193,617
	Multiple Factor Utility/Non-Utility		538	538
	Number of Billing Inserts		80,559	80,559
	Number of Computer Workstations		25,951	25,951
	Number of Computer Workstations-Support		52,106	52,106
	Number of Customers		967,219	967,219
Information Technology Support Total		1,921,774	7,291,245	9,213,019
Internal Auditing Support	Multiple Factor All		254,045	254,045
	Multiple Factor Utility		28,112	28,112
Internal Auditing Support Total			282,157	282,157
Inventory Carrying Charges on Service Company Assets	Direct	2,994,188		2,994,188
Inventory Carrying Charges on Service Company Assets Total		2,994,188		2,994,188
Investor Relations, Corporate Responsibility and Communications Support	Direct	1,413		1,413
	Multiple Factor All		316,964	316,964
	Multiple Factor Utility		101,815	101,815
	Number of Customers		106,678	106,678
Investor Relations, Corporate Responsibility and Communications Support Total		1,413	525,457	526,869
Legal Support	Direct	407,112		407,112
	Multiple Factor All		319,313	319,313
	Multiple Factor Utility		881,071	881,071
	Multiple Factor Utility/Non-Utility		2,600	2,600
Legal Support Total		407,112	1,202,984	1,610,096
President & CEO Support	Multiple Factor All		788,989	788,989
	Multiple Factor Utility		50	50
President & CEO Support Total			789,039	789,039
Rates and Regulatory Affairs Support	Direct	185,917		185,917
	Multiple Factor Utility		218,703	218,703
	Number of Customers		101,733	101,733
Rates and Regulatory Affairs Support Total		185,917	320,436	506,353
Risk Support	Direct	442		442
	Multiple Factor All		273,060	273,060
	Multiple Factor Utility		4,080	4,080
Risk Support Total		442	277,141	277,582
Strategy, LT Planning & Business Performance Support	Multiple Factor All		230,362	230,362
	Multiple Factor Utility		10,807	10,807
Strategy, LT Planning & Business Performance Support Total		-	241,169	241,169

2023

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Supply Chain Support	Direct	106,157		106,157
	Direct Charge Ratio-Distribution Center-EDC		31,228	31,228
	Direct Charge Ratio-Distribution Center-SDC		92,715	92,715
	Direct Charge Ratio-Distribution Center-WDC		39,090	39,090
	Multiple Factor Utility		21,047	21,047
	Multiple Factor Utility/Non-Utility		414,323	414,323
Supply Chain Support Total		106,157	598,403	704,560
SVP & Chief Financial Officer	Multiple Factor All		109,025	109,025
SVP & Chief Financial Officer Total			109,025	109,025
Transmission, Distribution Operations Support	Direct	4,700,701		4,700,701
	Direct Charge Ratio-BETA		280,791	280,791
	Direct Charge Ratio-Environmental		383,642	383,642
	Direct Charge Ratio-Legacy and Ash Sites		2,380	2,380
	Direct Charge Ratio-Mobile Maintenance		1,590	1,590
	Multiple Factor All		462,499	462,499
	Multiple Factor Utility		6,082,078	6,082,078
	Multiple Factor Utility/Non-Utility		85,351	85,351
	Multiple Factor Utility-Transmission		97	97
	Number of Customers		(1,174)	(1,174)
Transmission, Distribution Operations Support Total		4,700,701	7,297,255	11,997,955
Treasury Support	Headcount		8,711	8,711
	Multiple Factor All		198,137	198,137
	Multiple Factor Utility		28	28
Treasury Support Total		-	206,876	206,876
Grand Total		13,340,414	50,160,813	63,501,227

2024

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		201,668	201,668
	Multiple Factor All		(1,226,451)	(1,226,451)
	Multiple Factor Utility/Non-Utility		6,038,546	6,038,546
	Headcount		19,966	19,966
	Direct	535,587		535,587
Accounting and Tax Support Total		535,587	5,033,729	5,569,317
Compliance & Regulated Services Support	Multiple Factor Utility		222,110	222,110
	Multiple Factor All		183,172	183,172
	Direct	46,473		46,473
Compliance & Regulated Services Support Total		46,473	405,281	451,754
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		263,868	263,868
	Multiple Factor All		58,138	58,138
Corporate Affairs & Community Involvement Support Total			322,005	322,005
Customer Support	Multiple Factor Utility		796,036	796,036
	Multiple Factor Utility/Non-Utility		10,432	10,432
	Direct	1,261,383		1,261,383
	Number of Customers		5,643,577	5,643,577
	Number of Shopping Customers		96,149	96,149
Customer Support Total		1,261,383	6,546,194	7,807,577
Ethics & Compliance Support	Multiple Factor All		245,140	245,140
Ethics & Compliance Support Total			245,140	245,140
External Affairs Support	Multiple Factor Utility		212,698	212,698
	Multiple Factor All		82,830	82,830
	Direct	549,828		549,828
External Affairs Support Total		549,828	295,528	845,356
Human Resources & Corporate Services Support	Multiple Factor Utility		212,837	212,837
	Multiple Factor All		1,341,680	1,341,680
	Headcount		10,041,165	10,041,165
	Direct Charge Ratio-BETA		66,011	66,011
	Direct Charge Ratio-Square Footage		465,540	465,540
Human Resources & Corporate Services Support Total			12,127,234	12,127,234
Information Technology Support	Multiple Factor Utility		1,006,574	1,006,574
	Multiple Factor All		6,518,115	6,518,115
	Multiple Factor Utility/Non-Utility		1,075	1,075
	Direct	1,516,996		1,516,996
	Number of Customers		1,335,970	1,335,970
	Direct Charge Ratio-EMS		116,008	116,008
	Number of Computer Workstations		14,578	14,578
	Number of Computer Workstations-Support		5,622	5,622
Information Technology Support Total		1,516,996	8,997,942	10,514,939
Internal Auditing Support	Multiple Factor All		321,259	321,259
Internal Auditing Support Total			321,259	321,259
Inventory Carrying Charges on Service Company Assets	Direct	2,468,997		2,468,997
Inventory Carrying Charges on Service Company Assets Total		2,468,997		2,468,997
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		435,744	435,744
	Multiple Factor Utility/Non-Utility		10,718	10,718
	Number of Customers		204,119	204,119
Investor Relations, Corporate Responsibility and Communications Support Total			650,581	650,581
Legal Support	Multiple Factor Utility		1,813,805	1,813,805
	Multiple Factor All		743,254	743,254
	Multiple Factor Utility/Non-Utility		8,688	8,688
	Direct	27,927		27,927
Legal Support Total		27,927	2,565,747	2,593,674
President & CEO Support	Multiple Factor All		319,083	319,083
President & CEO Support Total			319,083	319,083
Rates and Regulatory Affairs Support	Multiple Factor Utility		417,248	417,248
Rates and Regulatory Affairs Support Total			417,248	417,248
Risk Support	Multiple Factor All		246,081	246,081
	Multiple Factor Utility/Non-Utility		18,994	18,994
Risk Support Total			265,075	265,075
Strategy, LT Planning & Business Performance Support	Multiple Factor All		259,515	259,515
Strategy, LT Planning & Business Performance Support Total			259,515	259,515
Supply Chain Support	Multiple Factor Utility		171,465	171,465
	Multiple Factor Utility/Non-Utility		560,748	560,748
	Direct Charge Ratio-Distribution Center-EDC		30,971	30,971
	Direct Charge Ratio-Distribution Center-WDC		36,528	36,528
	Direct Charge Ratio-Distribution Center-SDC		62,523	62,523
	Supply Chain Support Total			862,233
SVP & Chief Financial Officer	Multiple Factor All		117,475	117,475
SVP & Chief Financial Officer Total			117,475	117,475
Transmission, Distribution Operations Support	Multiple Factor Utility		2,133,814	2,133,814
	Multiple Factor All		559,295	559,295
	Multiple Factor Utility/Non-Utility		70,874	70,874
	Direct	4,954,301		4,954,301
	Direct Charge Ratio-BETA		226,122	226,122

2024

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Number of Customers		8,143	8,143
	Direct Charge Ratio-Mobile Maintenance		323,508	323,508
Transmission, Distribution Operations Support Total		4,954,301	3,321,757	8,276,057
Treasury Support	Multiple Factor Utility		2,484	2,484
	Multiple Factor All		151,823	151,823
	Headcount		51,543	51,543
Treasury Support Total			205,851	205,851
Grand Total		11,361,492	43,278,879	54,640,371

2025

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		229,993	229,993
	Multiple Factor All		624,271	624,271
	Multiple Factor Utility/Non-Utility		6,288,814	6,288,814
	Headcount		(27,053)	(27,053)
	Direct	330,803		330,803
Accounting and Tax Support Total		330,803	7,116,024	7,446,827
Compliance & Regulated Services Support	Multiple Factor Utility		223,832	223,832
	Multiple Factor All		187,968	187,968
	Direct	46,471		46,471
Compliance & Regulated Services Support Total		46,471	411,800	458,271
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		263,277	263,277
	Multiple Factor All		60,030	60,030
Corporate Affairs & Community Involvement Support Total			323,307	323,307
Customer Support	Multiple Factor Utility		714,066	714,066
	Multiple Factor Utility/Non-Utility		10,432	10,432
	Direct	1,436,713		1,436,713
	Number of Customers		6,665,703	6,665,703
	Number of Shopping Customers		98,085	98,085
Customer Support Total		1,436,713	7,488,285	8,924,997
Ethics & Compliance Support	Multiple Factor All		248,879	248,879
Ethics & Compliance Support Total			248,879	248,879
External Affairs Support	Multiple Factor Utility		213,400	213,400
	Multiple Factor All		84,495	84,495
	Direct	566,300		566,300
External Affairs Support Total		566,300	297,895	864,195
Human Resources & Corporate Services Support	Multiple Factor Utility		217,832	217,832
	Multiple Factor All		1,355,172	1,355,172
	Headcount		10,596,020	10,596,020
	Direct Charge Ratio-BETA		66,126	66,126
	Direct Charge Ratio-Square Footage		465,540	465,540
Human Resources & Corporate Services Support Total			12,700,692	12,700,692
Information Technology Support	Multiple Factor Utility		1,087,105	1,087,105
	Multiple Factor All		7,580,126	7,580,126
	Multiple Factor Utility/Non-Utility		1,075	1,075
	Direct	208,753		208,753
	Number of Customers		1,209,877	1,209,877
	Direct Charge Ratio-EMS		126,592	126,592
	Number of Computer Workstations		18,651	18,651
	Number of Computer Workstations-Support		15,840	15,840
Information Technology Support Total		208,753	10,039,266	10,248,019
Internal Auditing Support	Multiple Factor All		330,864	330,864
Internal Auditing Support Total			330,864	330,864
Inventory Carrying Charges on Service Company Assets	Direct	2,468,997		2,468,997
Inventory Carrying Charges on Service Company Assets Total		2,468,997		2,468,997
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		444,629	444,629
	Multiple Factor Utility/Non-Utility		10,718	10,718
	Number of Customers		206,538	206,538
Investor Relations, Corporate Responsibility and Communications Support Total			661,885	661,885
Legal Support	Multiple Factor Utility		1,566,800	1,566,800
	Multiple Factor All		766,121	766,121
	Multiple Factor Utility/Non-Utility		8,688	8,688
	Direct	10,003		10,003
Legal Support Total		10,003	2,341,610	2,351,612
President & CEO Support	Multiple Factor All		323,207	323,207
President & CEO Support Total			323,207	323,207
Rates and Regulatory Affairs Support	Multiple Factor Utility		464,923	464,923
	Number of Customers		16,926	16,926
Rates and Regulatory Affairs Support Total			481,849	481,849
Risk Support	Multiple Factor All		262,008	262,008
	Multiple Factor Utility/Non-Utility		18,994	18,994
Risk Support Total			281,001	281,001
Strategy, LT Planning & Business Performance Support	Multiple Factor All		288,400	288,400
Strategy, LT Planning & Business Performance Support Total			288,400	288,400
Supply Chain Support	Multiple Factor Utility		181,253	181,253
	Multiple Factor Utility/Non-Utility		610,363	610,363
	Direct Charge Ratio-Distribution Center-EDC		32,268	32,268
	Direct Charge Ratio-Distribution Center-WDC		37,248	37,248
	Direct Charge Ratio-Distribution Center-SDC		65,429	65,429
Supply Chain Support Total			926,561	926,561
SVP & Chief Financial Officer	Multiple Factor All		139,903	139,903
SVP & Chief Financial Officer Total			139,903	139,903
Transmission, Distribution Operations Support	Multiple Factor Utility		6,635,281	6,635,281
	Multiple Factor All		569,661	569,661
	Multiple Factor Utility/Non-Utility		73,125	73,125
	Direct	4,956,723		4,956,723

2025

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Direct Charge Ratio-BETA		233,743	233,743
	Number of Customers		8,673	8,673
	Direct Charge Ratio-Mobile Maintenance		136,032	136,032
Transmission, Distribution Operations Support Total		4,956,723	7,656,515	12,613,238
Treasury Support	Multiple Factor Utility		2,022	2,022
	Multiple Factor All		150,196	150,196
	Headcount		51,019	51,019
Treasury Support Total			203,237	203,237
Grand Total		10,024,762	52,261,180	62,285,942

2023

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Direct	317,912		317,912
	Headcount		(23,392)	(23,392)
	Multiple Factor All		118,635	118,635
	Multiple Factor Utility		39,697	39,697
	Multiple Factor Utility/Non-Utility		1,311,949	1,311,949
Accounting and Tax Support Total		317,912	1,446,889	1,764,801
Compliance & Regulated Services Support	Direct	8,502		8,502
	Multiple Factor All		30,378	30,378
	Multiple Factor Utility		67,377	67,377
Compliance & Regulated Services Support Total		8,502	97,755	106,256
Corporate Affairs & Community Involvement Support	Multiple Factor All		14,484	14,484
	Multiple Factor Utility		50,098	50,098
Corporate Affairs & Community Involvement Support Total			64,582	64,582
Customer Support	Direct	761,152		761,152
	Multiple Factor Utility		254,343	254,343
	Multiple Factor Utility/Non-Utility		1,656	1,656
	Number of Customers		1,730,822	1,730,822
	Number of Shopping Customers		75,031	75,031
Customer Support Total		761,152	2,061,853	2,823,005
Ethics & Compliance Support	Multiple Factor All		84,024	84,024
Ethics & Compliance Support Total			84,024	84,024
External Affairs Support	Direct	202,501		202,501
	Multiple Factor All		16,941	16,941
	Multiple Factor Utility		33,954	33,954
External Affairs Support Total		202,501	50,894	253,396
Human Resources & Corporate Services Support	Direct	27,615		27,615
	Direct Charge Ratio-BETA		70,567	70,567
	Direct Charge Ratio-Square Footage		2,179	2,179
	Headcount		3,706,252	3,706,252
	Multiple Factor All		477,985	477,985
	Multiple Factor Utility		60,877	60,877
	Multiple Factor Utility/Non-Utility		1,045	1,045
Human Resources & Corporate Services Support Total		27,615	4,318,906	4,346,520
Information Technology Support	Direct	555,008		555,008
	Daily Print Volume		27,913	27,913
	Direct Charge Ratio-EMS		1,678	1,678
	Multiple Factor All		1,264,914	1,264,914
	Multiple Factor Utility		145,477	145,477
	Multiple Factor Utility/Non-Utility		140	140
	Multiple Factor Utility-Transmission		22	22
	Number of Billing Inserts		23,369	23,369
	Number of Computer Workstations		5,178	5,178
	Number of Computer Workstations-Support		10,396	10,396
	Number of Customers		280,575	280,575
Information Technology Support Total		555,008	1,759,662	2,314,670
Internal Auditing Support	Multiple Factor All		66,004	66,004
	Multiple Factor Utility		7,297	7,297
Internal Auditing Support Total			73,301	73,301
Inventory Carrying Charges on Service Company Assets	Direct	775,494		775,494
Inventory Carrying Charges on Service Company Assets Total		775,494		775,494
Investor Relations, Corporate Responsibility and Communications Support	Direct	935		935
	Multiple Factor All		82,350	82,350
	Multiple Factor Utility		26,409	26,409
	Number of Customers		30,946	30,946
Investor Relations, Corporate Responsibility and Communications Support Total		935	139,705	140,640
Legal Support	Direct	254,115		254,115
	Multiple Factor All		82,961	82,961
	Multiple Factor Utility		193,575	193,575
	Multiple Factor Utility/Non-Utility		675	675
Legal Support Total		254,115	277,211	531,326
President & CEO Support	Direct	827		827
	Multiple Factor All		204,988	204,988
	Multiple Factor Utility		13	13
President & CEO Support Total		827	205,001	205,828
Rates and Regulatory Affairs Support	Direct	56,813		56,813
	Multiple Factor Utility		56,770	56,770
	Number of Customers		29,452	29,452
Rates and Regulatory Affairs Support Total		56,813	86,221	143,035
Risk Support	Direct	523		523
	Multiple Factor All		70,944	70,944
	Multiple Factor Utility		1,059	1,059
Risk Support Total		523	72,003	72,525
Strategy, LT Planning & Business Performance Support	Multiple Factor All		59,851	59,851
	Multiple Factor Utility		2,803	2,803
Strategy, LT Planning & Business Performance Support Total		-	62,653	62,653

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Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Supply Chain Support	Direct	57,182		57,182
	Direct Charge Ratio-Distribution Center-WDC		49,451	49,451
	Multiple Factor Utility		(29,442)	(29,442)
	Multiple Factor Utility/Non-Utility		107,575	107,575
Supply Chain Support Total		57,182	127,583	184,765
SVP & Chief Financial Officer	Multiple Factor All		28,326	28,326
SVP & Chief Financial Officer Total			28,326	28,326
Transmission, Distribution Operations Support	Direct	1,515,244		1,515,244
	Direct Charge Ratio-BETA		92,379	92,379
	Direct Charge Ratio-Environmental		27,234	27,234
	Multiple Factor All		120,195	120,195
	Multiple Factor Utility		1,675,540	1,675,540
	Multiple Factor Utility/Non-Utility		22,161	22,161
	Multiple Factor Utility-Transmission		81	81
	Number of Customers		(340)	(340)
Transmission, Distribution Operations Support Total		1,515,244	1,937,250	3,452,494
Treasury Support	Headcount		2,198	2,198
	Multiple Factor All		51,478	51,478
	Multiple Factor Utility		7	7
Treasury Support Total		-	53,684	53,684
Grand Total		4,533,822	12,947,502	17,481,324

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Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		55,712	55,712
	Multiple Factor All		(338,146)	(338,146)
	Multiple Factor Utility/Non-Utility		1,669,084	1,669,084
	Headcount		4,966	4,966
	Direct	535,587		535,587
Accounting and Tax Support Total		535,587	1,391,615	1,927,202
Compliance & Regulated Services Support	Multiple Factor Utility		61,333	61,333
	Multiple Factor All		50,504	50,504
	Direct	21,687		21,687
Compliance & Regulated Services Support Total		21,687	111,837	133,524
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		72,847	72,847
	Multiple Factor All		16,030	16,030
Corporate Affairs & Community Involvement Support Total			88,877	88,877
Customer Support	Multiple Factor Utility		219,573	219,573
	Multiple Factor Utility/Non-Utility		2,883	2,883
	Direct	382,526		382,526
	Number of Customers		1,600,260	1,600,260
	Number of Shopping Customers		29,148	29,148
Customer Support Total		382,526	1,851,865	2,234,391
Ethics & Compliance Support	Multiple Factor All		67,590	67,590
Ethics & Compliance Support Total			67,590	67,590
External Affairs Support	Multiple Factor Utility		58,702	58,702
	Multiple Factor All		22,838	22,838
	Direct	30,461		30,461
External Affairs Support Total		30,461	81,540	112,001
Human Resources & Corporate Services Support	Multiple Factor Utility		60,590	60,590
	Multiple Factor All		369,928	369,928
	Headcount		2,497,179	2,497,179
	Direct Charge Ratio-BETA		34,445	34,445
	Direct Charge Ratio-Square Footage		6,307	6,307
Human Resources & Corporate Services Support Total			2,968,449	2,968,449
Information Technology Support	Multiple Factor Utility		294,605	294,605
	Multiple Factor All		1,792,173	1,792,173
	Multiple Factor Utility/Non-Utility		297	297
	Direct	47,186		47,186
	Number of Customers		389,186	389,186
	Direct Charge Ratio-EMS		32,137	32,137
	Number of Computer Workstations		3,001	3,001
	Multiple Factor Utility-Transmission		25	25
Information Technology Support Total		47,186	2,512,539	2,559,725
Internal Auditing Support	Multiple Factor All		88,578	88,578
Internal Auditing Support Total			88,578	88,578
Inventory Carrying Charges on Service Company Assets	Direct	631,134		631,134
Inventory Carrying Charges on Service Company Assets Total		631,134		631,134
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		120,143	120,143
	Multiple Factor Utility/Non-Utility		2,962	2,962
	Number of Customers		59,463	59,463
Investor Relations, Corporate Responsibility and Communications Support Total			182,568	182,568
Legal Support	Multiple Factor Utility		454,900	454,900
	Multiple Factor All		204,930	204,930
	Multiple Factor Utility/Non-Utility		2,401	2,401
	Direct	18,038		18,038
Legal Support Total		18,038	662,231	680,269
President & CEO Support	Multiple Factor All		87,978	87,978
President & CEO Support Total			87,978	87,978
Rates and Regulatory Affairs Support	Multiple Factor Utility		115,174	115,174
Rates and Regulatory Affairs Support Total			115,174	115,174
Risk Support	Multiple Factor All		67,849	67,849
	Multiple Factor Utility/Non-Utility		5,250	5,250
Risk Support Total			73,099	73,099
Strategy, LT Planning & Business Performance Support	Multiple Factor All		71,553	71,553
Strategy, LT Planning & Business Performance Support Total			71,553	71,553
Supply Chain Support	Multiple Factor Utility		(49,641)	(49,641)
	Multiple Factor Utility/Non-Utility		154,992	154,992
	Direct Charge Ratio-Distribution Center-WDC		34,839	34,839
Supply Chain Support Total			140,190	140,190
SVP & Chief Financial Officer	Multiple Factor All		32,390	32,390
SVP & Chief Financial Officer Total			32,390	32,390
Transmission, Distribution Operations Support	Multiple Factor Utility		690,559	690,559
	Multiple Factor All		154,271	154,271
	Multiple Factor Utility/Non-Utility		19,590	19,590
	Direct	313,321		313,321
	Direct Charge Ratio-BETA		130,609	130,609
	Number of Customers		2,374	2,374

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Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Transmission, Distribution Operations Support Total	Multiple Factor Utility-Transmission		93	93
Treasury Support	Multiple Factor Utility	313,321	997,495	1,310,817
	Multiple Factor All		686	686
	Headcount		41,861	41,861
Treasury Support Total			12,819	12,819
Grand Total		1,979,941	55,366	55,366
			11,580,933	13,560,874

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Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		63,551	63,551
	Multiple Factor All		172,136	172,136
	Multiple Factor Utility/Non-Utility		1,738,274	1,738,274
	Headcount		(6,728)	(6,728)
	Direct	330,803		330,803
Accounting and Tax Support Total		330,803	1,967,232	2,298,034
Compliance & Regulated Services Support	Multiple Factor Utility		61,811	61,811
	Multiple Factor All		51,826	51,826
	Direct	21,686		21,686
Compliance & Regulated Services Support Total		21,686	113,637	135,324
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		72,684	72,684
	Multiple Factor All		16,551	16,551
Corporate Affairs & Community Involvement Support Total			89,235	89,235
Customer Support	Multiple Factor Utility		196,979	196,979
	Multiple Factor Utility/Non-Utility		2,883	2,883
	Direct	432,833		432,833
	Number of Customers		1,895,334	1,895,334
	Number of Shopping Customers		29,735	29,735
Customer Support Total		432,833	2,124,931	2,557,764
Ethics & Compliance Support	Multiple Factor All		68,621	68,621
	Direct			
Ethics & Compliance Support Total			68,621	68,621
External Affairs Support	Multiple Factor Utility		58,895	58,895
	Multiple Factor All		23,297	23,297
	Direct	30,461		30,461
External Affairs Support Total		30,461	82,192	112,653
Human Resources & Corporate Services Support	Multiple Factor Utility		62,163	62,163
	Multiple Factor All		373,648	373,648
	Headcount		2,635,170	2,635,170
	Direct Charge Ratio-BETA		34,505	34,505
	Direct Charge Ratio-Square Footage		6,307	6,307
Human Resources & Corporate Services Support Total			3,111,793	3,111,793
Information Technology Support	Multiple Factor Utility		267,584	267,584
	Multiple Factor All		2,083,585	2,083,585
	Multiple Factor Utility/Non-Utility		297	297
	Direct	60,765		60,765
	Number of Customers		352,454	352,454
	Direct Charge Ratio-EMS		35,069	35,069
	Number of Computer Workstations		3,840	3,840
	Multiple Factor Utility-Transmission		25	25
	Number of Computer Workstations-Support		3,137	3,137
Information Technology Support Total		60,765	2,745,991	2,806,757
Internal Auditing Support	Multiple Factor All		91,226	91,226
	Direct	631,134		631,134
Internal Auditing Support Total		631,134	91,226	722,360
Inventory Carrying Charges on Service Company Assets	Multiple Factor All		122,593	122,593
	Multiple Factor Utility/Non-Utility		2,962	2,962
	Number of Customers		60,167	60,167
Inventory Carrying Charges on Service Company Assets Total			185,723	185,723
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor Utility		385,330	385,330
	Multiple Factor All		211,235	211,235
	Multiple Factor Utility/Non-Utility		2,401	2,401
	Direct	114		114
Legal Support Total		114	598,967	599,081
President & CEO Support	Multiple Factor All		89,115	89,115
	Direct			
President & CEO Support Total			89,115	89,115
Rates and Regulatory Affairs Support	Multiple Factor Utility		128,333	128,333
	Number of Customers		4,926	4,926
	Direct			
Rates and Regulatory Affairs Support Total			133,259	133,259
Risk Support	Multiple Factor All		72,241	72,241
	Multiple Factor Utility/Non-Utility		5,250	5,250
Risk Support Total			77,491	77,491
Strategy, LT Planning & Business Performance Support	Multiple Factor All		79,518	79,518
	Direct			
Strategy, LT Planning & Business Performance Support Total			79,518	79,518
Supply Chain Support	Multiple Factor Utility		(49,022)	(49,022)
	Multiple Factor Utility/Non-Utility		168,705	168,705
	Direct Charge Ratio-Distribution Center-WDC		35,526	35,526
	Direct			
Supply Chain Support Total			155,210	155,210
SVP & Chief Financial Officer	Multiple Factor All		38,574	38,574
	Direct			
SVP & Chief Financial Officer Total			38,574	38,574
Transmission, Distribution Operations Support	Multiple Factor Utility		1,898,246	1,898,246
	Multiple Factor All		157,131	157,131
	Multiple Factor Utility/Non-Utility		20,212	20,212
	Direct	301,524		301,524
	Direct Charge Ratio-BETA		135,021	135,021
	Direct			

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Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Number of Customers		2,528	2,528
	Multiple Factor Utility-Transmission		100	100
Transmission, Distribution Operations Support Total		301,524	2,213,238	2,514,762
Treasury Support	Multiple Factor Utility		558	558
	Multiple Factor All		41,412	41,412
	Headcount		12,688	12,688
Treasury Support Total			54,659	54,659
Grand Total		1,809,321	14,020,611	15,829,931

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Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Direct	401,322		401,322
	Headcount		(85,353)	(85,353)
	Multiple Factor All		499,255	499,255
	Multiple Factor Utility		167,188	167,188
	Multiple Factor Utility/Non-Utility		5,527,135	5,527,135
	Multiple Factor Utility-Transmission		97,794	97,794
Accounting and Tax Support Total		401,322	6,206,018	6,607,340
Compliance & Regulated Services Support	Direct	24,681		24,681
	Multiple Factor All		127,839	127,839
	Multiple Factor Utility		703,953	703,953
	Multiple Factor Utility-Transmission		74,871	74,871
Compliance & Regulated Services Support Total		24,681	906,664	931,344
Corporate Affairs & Community Involvement Support	Multiple Factor All		60,952	60,952
	Multiple Factor Utility		210,952	210,952
Corporate Affairs & Community Involvement Support Total			271,904	271,904
Customer Support	Direct	1,516,805		1,516,805
	Multiple Factor Utility		1,071,240	1,071,240
	Multiple Factor Utility/Non-Utility		6,977	6,977
	Number of Customers		7,465,394	7,465,394
	Number of Shopping Customers		310,658	310,658
Customer Support Total		1,516,805	8,854,269	10,371,074
Ethics & Compliance Support	Multiple Factor All		353,600	353,600
Ethics & Compliance Support Total			353,600	353,600
External Affairs Support	Direct	498,199		498,199
	Multiple Factor All		71,292	71,292
	Multiple Factor Utility		142,980	142,980
External Affairs Support Total		498,199	214,271	712,470
Human Resources & Corporate Services Support	Direct	1,082,688		1,082,688
	Direct Charge Ratio-BETA		199,819	199,819
	Direct Charge Ratio-Square Footage		12,593	12,593
	Headcount		13,536,580	13,536,580
	Multiple Factor All		2,011,520	2,011,520
	Multiple Factor Utility		517,762	517,762
	Multiple Factor Utility/Non-Utility		4,403	4,403
	Multiple Factor Utility-Transmission		8,993	8,993
Human Resources & Corporate Services Support Total		1,082,688	16,291,672	17,374,359
Information Technology Support	Direct	2,566,811		2,566,811
	Daily Print Volume		120,383	120,383
	Direct Charge Ratio-EMS		15,717	15,717
	Multiple Factor All		5,323,177	5,323,177
	Multiple Factor Utility		590,804	590,804
	Multiple Factor Utility/Non-Utility		589	589
	Multiple Factor Utility-Transmission		70,366	70,366
	Number of Billing Inserts		100,784	100,784
	Number of Computer Workstations		21,363	21,363
	Number of Computer Workstations-Support		42,893	42,893
	Number of Customers		1,210,044	1,210,044
Information Technology Support Total		2,566,811	7,496,119	10,062,930
Internal Auditing Support	Multiple Factor All		277,765	277,765
	Multiple Factor Utility		32,047	32,047
	Multiple Factor Utility-Transmission		5,086	5,086
Internal Auditing Support Total			314,899	314,899
Inventory Carrying Charges on Service Company Assets	Direct	3,100,855		3,100,855
Inventory Carrying Charges on Service Company Assets Total		3,100,855		3,100,855
Investor Relations, Corporate Responsibility and Communications Support	Direct	2,378		2,378
	Multiple Factor All		346,560	346,560
	Multiple Factor Utility		111,231	111,231
	Number of Customers		133,461	133,461
Investor Relations, Corporate Responsibility and Communications Support Total		2,378	591,251	593,629
Legal Support	Direct	1,151,182		1,151,182
	Multiple Factor All		349,127	349,127
	Multiple Factor Utility		1,068,053	1,068,053
	Multiple Factor Utility/Non-Utility		2,844	2,844
	Multiple Factor Utility-Transmission		62,861	62,861
Legal Support Total		1,151,182	1,482,886	2,634,068
President & CEO Support	Direct	8,859		8,859
	Multiple Factor All		862,657	862,657
	Multiple Factor Utility		54	54
President & CEO Support Total		8,859	862,711	871,570
Rates and Regulatory Affairs Support	Direct	226,957		226,957
	Multiple Factor Utility		239,048	239,048
	Multiple Factor Utility-Transmission		15,859	15,859
	Number of Customers		127,229	127,229
Rates and Regulatory Affairs Support Total		226,957	382,136	609,093

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Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Risk Support	Direct	560		560
	Multiple Factor All		298,556	298,556
	Multiple Factor Utility		4,458	4,458
Risk Support Total		560	303,014	303,574
Strategy, LT Planning & Business Performance Support	Direct	358		358
	Multiple Factor All		251,871	251,871
	Multiple Factor Utility		11,806	11,806
Strategy, LT Planning & Business Performance Support Total		358	263,677	264,035
Supply Chain Support	Direct	291,773		291,773
	Direct Charge Ratio-Distribution Center-SDC		240,345	240,345
	Multiple Factor Utility		(132,525)	(132,525)
	Multiple Factor Utility/Non-Utility		453,200	453,200
Supply Chain Support Total		291,773	561,020	852,793
SVP & Chief Financial Officer	Multiple Factor All		119,205	119,205
SVP & Chief Financial Officer Total			119,205	119,205
Transmission, Distribution Operations Support	Direct	8,916,829	1,274	8,918,103
	Direct Charge Ratio-BETA		266,903	266,903
	Direct Charge Ratio-Environmental		275,134	275,134
	Direct Charge Ratio-Legacy and Ash Sites		1,190	1,190
	Direct Charge Ratio-Mobile Maintenance		795	795
	Multiple Factor All		505,640	505,640
	Multiple Factor Utility		7,149,568	7,149,568
	Multiple Factor Utility/Non-Utility		93,360	93,360
	Multiple Factor Utility-Transmission		2,062,595	2,062,595
	Number of Customers		(1,467)	(1,467)
Transmission, Distribution Operations Support Total		8,916,829	10,354,991	19,271,820
Treasury Support	Direct	17,300		17,300
	Headcount		8,021	8,021
	Multiple Factor All		216,637	216,637
	Multiple Factor Utility		30	30
Treasury Support Total		17,300	224,689	241,989
Grand Total		19,807,555	56,054,995	75,862,550

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Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		197,895	197,895
	Multiple Factor All		(1,283,314)	(1,283,314)
	Multiple Factor Utility/Non-Utility		5,928,370	5,928,370
	Headcount		17,785	17,785
	Direct	609,266		609,266
Accounting and Tax Support Total		609,266	4,860,736	5,470,002
Compliance & Regulated Services Support	Multiple Factor Utility		568,124	568,124
	Multiple Factor All		179,905	179,905
	Direct	61,964		61,964
Compliance & Regulated Services Support Total		61,964	748,029	809,992
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		258,985	258,985
	Multiple Factor All		57,101	57,101
Corporate Affairs & Community Involvement Support Total			316,086	316,086
Customer Support	Multiple Factor Utility		781,612	781,612
	Multiple Factor Utility/Non-Utility		10,241	10,241
	Direct	1,424,684		1,424,684
	Number of Customers		6,890,469	6,890,469
	Number of Shopping Customers		115,082	115,082
Customer Support Total		1,424,684	7,797,403	9,222,087
Ethics & Compliance Support	Multiple Factor All		240,769	240,769
Ethics & Compliance Support Total			240,769	240,769
External Affairs Support	Multiple Factor Utility		208,784	208,784
	Multiple Factor All		81,353	81,353
	Direct	453,859		453,859
External Affairs Support Total		453,859	290,136	743,995
Human Resources & Corporate Services Support	Multiple Factor Utility		822,118	822,118
	Multiple Factor All		1,317,755	1,317,755
	Headcount		8,955,498	8,955,498
	Direct	640,782		640,782
	Direct Charge Ratio-BETA		66,875	66,875
	Direct Charge Ratio-Square Footage		61,382	61,382
Human Resources & Corporate Services Support Total		640,782	11,223,628	11,864,409
Information Technology Support	Multiple Factor Utility		989,004	989,004
	Multiple Factor All		6,428,587	6,428,587
	Multiple Factor Utility/Non-Utility		1,056	1,056
	Direct	247,751		247,751
	Number of Customers		1,675,623	1,675,623
	Direct Charge Ratio-EMS		113,657	113,657
	Number of Computer Workstations		11,718	11,718
	Number of Computer Workstations-Support		4,636	4,636
Information Technology Support Total		247,751	9,224,281	9,472,031
Internal Auditing Support	Multiple Factor All		315,530	315,530
Internal Auditing Support Total			315,530	315,530
Inventory Carrying Charges on Service Company Assets	Direct	2,227,740		2,227,740
Inventory Carrying Charges on Service Company Assets Total		2,227,740		2,227,740
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		427,974	427,974
	Multiple Factor Utility/Non-Utility		10,522	10,522
	Number of Customers		256,013	256,013
Investor Relations, Corporate Responsibility and Communications Support Total			694,509	694,509
Legal Support	Multiple Factor Utility		1,617,174	1,617,174
	Multiple Factor All		730,000	730,000
	Multiple Factor Utility/Non-Utility		8,529	8,529
	Direct	380		380
Legal Support Total		380	2,355,703	2,356,083
President & CEO Support	Multiple Factor All		313,393	313,393
President & CEO Support Total			313,393	313,393
Rates and Regulatory Affairs Support	Multiple Factor Utility		409,515	409,515
Rates and Regulatory Affairs Support Total			409,515	409,515
Risk Support	Multiple Factor All		241,693	241,693
	Multiple Factor Utility/Non-Utility		18,647	18,647
Risk Support Total			260,340	260,340
Strategy, LT Planning & Business Performance Support	Multiple Factor All		254,887	254,887
Strategy, LT Planning & Business Performance Support Total			254,887	254,887
Supply Chain Support	Multiple Factor Utility		(111,612)	(111,612)
	Multiple Factor Utility/Non-Utility		550,512	550,512
	Direct Charge Ratio-Distribution Center-SDC		125,128	125,128
Supply Chain Support Total			564,029	564,029
SVP & Chief Financial Officer	Multiple Factor All		115,380	115,380
SVP & Chief Financial Officer Total			115,380	115,380
Transmission, Distribution Operations Support	Multiple Factor Utility		2,792,138	2,792,138
	Multiple Factor All		549,326	549,326
	Multiple Factor Utility/Non-Utility		69,581	69,581
	Direct	4,821,487		4,821,487
	Direct Charge Ratio-BETA		259,945	259,945

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Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Number of Customers		10,211	10,211
	Direct Charge Ratio-Mobile Maintenance		11,667	11,667
Transmission, Distribution Operations Support Total		4,821,487	3,692,867	8,514,355
Treasury Support	Multiple Factor Utility		2,438	2,438
	Multiple Factor All		149,116	149,116
	Headcount		45,912	45,912
Treasury Support Total			197,466	197,466
Grand Total		10,487,912	43,874,686	54,362,598

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Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		225,671	225,671
	Multiple Factor All		534,406	534,406
	Multiple Factor Utility/Non-Utility		6,174,104	6,174,104
	Headcount		(24,097)	(24,097)
	Direct	415,421		415,421
Accounting and Tax Support Total		415,421	6,910,084	7,325,505
Compliance & Regulated Services Support	Multiple Factor Utility		581,690	581,690
	Multiple Factor All		184,616	184,616
	Direct	61,961		61,961
Compliance & Regulated Services Support Total		61,961	766,306	828,267
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		258,405	258,405
	Multiple Factor All		58,959	58,959
Corporate Affairs & Community Involvement Support Total			317,364	317,364
Customer Support	Multiple Factor Utility		701,102	701,102
	Multiple Factor Utility/Non-Utility		10,241	10,241
	Direct	1,610,929		1,610,929
	Number of Customers		8,160,938	8,160,938
	Number of Shopping Customers		117,398	117,398
Customer Support Total		1,610,929	8,989,679	10,600,608
Ethics & Compliance Support	Multiple Factor All		244,441	244,441
Ethics & Compliance Support Total			244,441	244,441
External Affairs Support	Multiple Factor Utility		209,472	209,472
	Multiple Factor All		82,988	82,988
	Direct	467,690		467,690
External Affairs Support Total		467,690	292,461	760,151
Human Resources & Corporate Services Support	Multiple Factor Utility		845,655	845,655
	Multiple Factor All		1,331,006	1,331,006
	Headcount		9,450,097	9,450,097
	Direct	659,513		659,513
	Direct Charge Ratio-BETA		66,991	66,991
	Direct Charge Ratio-Square Footage		61,382	61,382
Human Resources & Corporate Services Support Total		659,513	11,755,132	12,414,646
Information Technology Support	Multiple Factor Utility		1,066,230	1,066,230
	Multiple Factor All		7,479,160	7,479,160
	Multiple Factor Utility/Non-Utility		1,056	1,056
	Direct	306,166		306,166
	Number of Customers		1,517,473	1,517,473
	Direct Charge Ratio-EMS		124,026	124,026
	Number of Computer Workstations		14,993	14,993
	Number of Computer Workstations-Support		13,063	13,063
Information Technology Support Total		306,166	10,216,000	10,522,166
Internal Auditing Support	Multiple Factor All		324,964	324,964
Internal Auditing Support Total			324,964	324,964
Inventory Carrying Charges on Service Company Assets	Direct	2,227,740		2,227,740
Inventory Carrying Charges on Service Company Assets Total		2,227,740		2,227,740
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		436,699	436,699
	Multiple Factor Utility/Non-Utility		10,522	10,522
	Number of Customers		259,048	259,048
Investor Relations, Corporate Responsibility and Communications Support Total			706,269	706,269
Legal Support	Multiple Factor Utility		1,369,778	1,369,778
	Multiple Factor All		752,459	752,459
	Multiple Factor Utility/Non-Utility		8,529	8,529
	Direct	380		380
Legal Support Total		380	2,130,767	2,131,147
President & CEO Support	Multiple Factor All		317,444	317,444
President & CEO Support Total			317,444	317,444
Rates and Regulatory Affairs Support	Multiple Factor Utility		456,305	456,305
	Number of Customers		21,216	21,216
Rates and Regulatory Affairs Support Total			477,521	477,521
Risk Support	Multiple Factor All		257,335	257,335
	Multiple Factor Utility/Non-Utility		18,647	18,647
Risk Support Total			275,982	275,982
Strategy, LT Planning & Business Performance Support	Multiple Factor All		283,258	283,258
Strategy, LT Planning & Business Performance Support Total			283,258	283,258
Supply Chain Support	Multiple Factor Utility		(105,275)	(105,275)
	Multiple Factor Utility/Non-Utility		599,222	599,222
	Direct Charge Ratio-Distribution Center-SDC		130,945	130,945
			624,892	624,892
Supply Chain Support Total			624,892	624,892
SVP & Chief Financial Officer	Multiple Factor All		137,408	137,408
SVP & Chief Financial Officer Total			137,408	137,408
Transmission, Distribution Operations Support	Multiple Factor Utility		7,114,655	7,114,655
	Multiple Factor All		559,508	559,508
	Multiple Factor Utility/Non-Utility		71,790	71,790
	Direct	5,013,161		5,013,161

2025

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Direct Charge Ratio-BETA		268,735	268,735
	Number of Customers		10,875	10,875
	Direct Charge Ratio-Mobile Maintenance		6,250	6,250
Transmission, Distribution Operations Support Total		5,013,161	8,031,813	13,044,974
Treasury Support	Multiple Factor Utility		1,984	1,984
	Multiple Factor All		147,518	147,518
	Headcount		45,444	45,444
Treasury Support Total			194,947	194,947
Grand Total		10,762,961	52,996,733	63,759,694

Q. II-D-9 Prepare a detailed schedule for the test year showing types of social and service organization memberships paid for, the cost thereof, the accounting treatment and whether included in claimed test year expenses.

A.II-D-9 See II-D-9 Attachment A

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Social and Service Organization Memberships Paid
\$ in Thousands

Line No.	Organization	12 Months Ending 12/31/2023	12 Months Ending 12/31/2024	12 Months Ending 12/31/2025
<u>Account 930.20</u>				
1	Edison Electric Institute	\$157	\$276	\$282
2	Chamber of Commerce, Economic Development, & Local Community Organizations	19	40	40
3	Other Business / Trade Organizations	41	30	5
4	Total Account 930.20	\$217	\$346	\$327
<u>Account 426.40</u>				
5	Edison Electric Institute	\$25	\$51	\$51
	Total (line 4 + line 5)	\$242	\$397	\$378

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Social and Service Organization Memberships Paid
\$ in Thousands

Line No.	Organization	12 Months Ending 12/31/2023	12 Months Ending 12/31/2024	12 Months Ending 12/31/2025
<u>Account 930.20</u>				
1	Edison Electric Institute	\$174	\$96	\$98
2	Chamber of Commerce, Economic Development, & Local Community Organizations	27	57	57
3	Other Business / Trade Organizations	42	38	14
4	Total Account 930.20	\$243	\$191	\$169
<u>Account 426.40</u>				
5	Edison Electric Institute	\$27	\$57	\$57
	Total (line 4 + line 5)	\$270	\$248	\$226

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Social and Service Organization Memberships Paid
\$ in Thousands

Line No.	Organization	12 Months Ending 12/31/2023	12 Months Ending 12/31/2024	12 Months Ending 12/31/2025
<u>Account 930.20</u>				
1	Edison Electric Institute	\$45	\$103	\$105
2	Chamber of Commerce, Economic Development, & Local Community Organizations	20	38	38
3	Other Business / Trade Organizations	39	27	2
4	Total Account 930.20	\$104	\$168	\$145
<u>Account 426.40</u>				
5	Edison Electric Institute	\$7	\$15	\$15
	Total (line 4 + line 5)	\$111	\$183	\$160

**FirstEnergy Pennsylvania Electric Company
 FE PA West Penn Rate District
 Social and Service Organization Memberships Paid
 \$ in Thousands**

Line No.	Organization	12 Months Ending 12/31/2023	12 Months Ending 12/31/2024	12 Months Ending 12/31/2025
<u>Account 930.20</u>				
1	Edison Electric Institute	\$189	\$161	\$164
2	Chamber of Commerce, Economic Development, & Local Community Organizations	21	20	20
3	Other Business / Trade Organizations	42	29	5
4	Total Account 930.20	\$252	\$210	\$189
<u>Account 426.40</u>				
5	Edison Electric Institute	\$30	\$60	\$60
	Total (line 4 + line 5)	\$282	\$270	\$249

- Q. II-D-10 Provide the following payroll and employe benefit data regular and overtime separately for the test year and for the 12-month period immediately prior to the test year:
- a. The average and year-end number of employes and the unadjusted annual payroll expense and employe benefit expense associated with union personnel.
 - b. The average and year-end number of employes and the unadjusted annual payroll expense and employe benefit expense associated with nonunion personnel.
 - c. The average and year-end number of employes and the unadjusted annual payroll expense and employe benefit expense associated with management employes, if different than b.
 - d. A summary of the wage rate, salary and employe benefit changes granted or to be granted during the year.
 - e. The claimed test year payroll expense and employees benefit expense.
 - f. The percentage of payroll expense and employe benefit expense applicable to operation and maintenance expenses and the basis thereof.

- A. II-D-10
- a. See Attachment A
 - b. See Attachment A
 - c. See Attachment B for Met-Ed, Penelec and West Penn.
 1. Management employees with the title of Manager or above that support Penn Power are employed by FirstEnergy Service Company.

d. See the table below for a summary of the wage rate, salary and employee benefit changes for 2024 and 2025.

2025	Met-Ed	Penelec	Penn Power	West Penn	Effective Date
Non-Bargaining	3.75%				3/1/2025
IBEW 777	2.50%				5/1/2025
IBEW 459		2.50%			5/15/2025
UWUA 180		3.00%			9/1/2025
UWUA 140			3.50%		7/1/2025
UWUA 102				3.50%	11/1/2025
Pension Discount Rate	5.04%				1/1/2025
Pension Return on Assets	8.00%				
OPEB Discount Rate	4.98%				
OPEB Return on Assets	7.00%				

2024	Met-Ed	Penelec	Penn Power	West Penn	Effective Date
Non-Bargaining	4.00%				3/1/2024
IBEW 777	3.00%				5/1/2024
IBEW 459		2.50%			5/15/2025
UWUA 180			3.00%		3/1 & 9/1/24
UWUA 140			3.50%		7/1/2024
UWUA 102				3.50%	5/1/2024
Pension Discount Rate	5.04%				1/1/2024
Pension Return on Assets	8.00%				
OPEB Discount Rate	4.98%				
OPEB Return on Assets	7.00%				

e. See FE PA Exhibit PML-1 IS-4 SS1 Line 15 for total payroll and FE PA Exhibit PML-1 IS-8 SS1 Line 12 for employee benefits for the FPFTY.

See FE PA Exhibit PML-2 IS-4 SS1 Line 15 for total payroll and FE PA Exhibit PML-2 IS-8 SS1 Line 12 for employee benefits for the FTY.

f. The percentage of forecast payroll expense directly charged to O&M expense.

2025	Met-Ed	Penelec	Penn Power	West Penn
Payroll expense directly charged to O&M	44.8%	46.5%	35.3%	42.4%
% of employee benefits directly charged to O&M	44.8%	46.5%	35.3%	42.4%

2024	Met-Ed	Penelec	Penn Power	West Penn
Payroll expense directly charged to O&M	44.8%	46.5%	35.3%	43.4%
% of employee benefits directly charged to O&M	44.8%	46.5%	35.3%	43.4%

Note: The benefit percentage does not include pension or OPEV costs which are not charged to O&M expense as part of the benefit labor adder applied to payroll

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Comparative Income Statements
\$ in Thousands

Line No.	Description	12 Months Ending 12/31/2025			12 Months Ending 12/31/2024			12 Months Ending 12/31/2023		
		Full-Time Bargaining	Full-Time NonBargaining	Total	Full-Time Bargaining	Full-Time NonBargaining	Total	Full-Time Bargaining	Full-Time NonBargaining	Total
	Number of Employees									
1	Average	483	133	616	477	132	609	456	134	590
2	Year-End	485	133	618	481	133	614	467	133	600
3	Straight Time Payroll	\$48,697	\$15,901	\$64,598	\$47,114	\$15,376	\$62,490	\$42,777	\$13,972	\$56,749
4	Overtime Payroll	12,515	2,109	14,624	11,020	3,216	14,236	22,784	3,351	26,136
5	Incentive Compensation	2,922	1,278	4,200	2,827	1,250	4,077	2,567	1,259	3,825
6	Total Payroll	<u>\$64,133</u>	<u>\$19,288</u>	<u>\$83,421</u>	<u>\$60,961</u>	<u>\$19,842</u>	<u>\$80,803</u>	<u>\$68,128</u>	<u>\$18,582</u>	<u>\$86,710</u>
	Total Company Employee Benefits:									
7	Workers Compensation	\$251	\$69	\$320	\$250	\$69	\$320	\$605	\$178	\$783
8	Pension Costs	(3,314)	(913)	(4,227)	(3,449)	(955)	(4,404)	(4,097)	(1,204)	(5,301)
9	OPEB	1,291	355	1,646	1,291	357	1,648	231	68	299
10	Life Insurance	(69)	(19)	(88)	(66)	(18)	(85)	(202)	(59)	(261)
11	Medical/Dental Insurance	11,109	3,059	14,167	11,097	3,071	14,167	7,914	2,325	10,239
12	Executive Benefits	0	104	104	0	36	36	0	(203)	(203)
13	Restricted Stock	0	325	325	0	322	322	0	177	177
14	Savings Plan	1,835	505	2,341	1,791	496	2,287	1,665	489	2,154
15	Long / Short Term Disability	164	45	209	163	45	209	153	45	198
16	Education Assistance	47	13	60	47	13	60	16	5	21
17	Employee Awards	0	0	0	0	0	0	0	0	0
18	Employee Assistance Program	11	3	14	11	3	14	6	2	8
19	Wellness Program	238	66	304	238	66	304	8	2	11
20	Relocation	244	67	311	0	311	311	0	162	162
21	Other	28	8	36	28	8	36	(30)	(9)	(39)
22	Total Employee Benefits	<u>\$11,834</u>	<u>\$3,688</u>	<u>\$15,521</u>	<u>\$11,400</u>	<u>\$3,823</u>	<u>\$15,224</u>	<u>\$6,270</u>	<u>\$1,978</u>	<u>\$8,248</u>

**FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Comparative Income Statements
\$ in Thousands**

Line No.	Description	12 Months Ending 12/31/2025			12 Months Ending 12/31/2024			12 Months Ending 12/31/2023		
		Full-Time Bargaining	Full-Time NonBargaining	Total	Full-Time Bargaining	Full-Time NonBargaining	Total	Full-Time Bargaining	Full-Time NonBargaining	Total
Number of Employees										
1	Average	530	214	744	527	210	737	488	216	704
2	Year-End	530	214	744	527	214	741	512	208	720
3	Straight Time Payroll	\$54,943	\$22,726	\$77,669	\$53,689	\$21,744	\$75,433	\$46,414	\$21,152	\$67,566
4	Overtime Payroll	9,246	282	9,528	8,992	282	9,275	17,867	3,726	21,593
5	Incentive Compensation	3,297	1,076	4,373	3,221	1,024	4,246	2,785	1,902	4,687
6	Total Payroll	<u>\$67,486</u>	<u>\$24,084</u>	<u>\$91,570</u>	<u>\$65,903</u>	<u>\$23,050</u>	<u>\$88,953</u>	<u>\$67,065</u>	<u>\$26,779</u>	<u>\$93,845</u>
Total Company Employee Benefits:										
7	Workers Compensation	\$276	\$111	\$387	\$277	\$110	\$387	(\$57)	(\$25)	(\$83)
8	Pension Costs	(2,587)	(1,045)	(3,632)	(2,944)	(1,173)	(4,118)	(3,510)	(1,554)	(5,064)
9	OPEB	(4,851)	(1,959)	(6,810)	(4,599)	(1,832)	(6,431)	(4,135)	(1,830)	(5,966)
10	Life Insurance	(47)	(19)	(66)	(46)	(18)	(64)	(142)	(63)	(204)
11	Medical/Dental Insurance	6,187	2,498	8,685	6,211	2,475	8,685	5,983	2,648	8,632
12	Executive Benefits	0	1	1	0	0	0	0	(1)	(1)
13	Restricted Stock	0	362	362	0	359	359	0	164	164
14	Savings Plan	1,878	758	2,636	1,831	730	2,561	1,896	839	2,735
15	Long / Short Term Disability	211	85	297	212	85	297	170	75	245
16	Education Assistance	51	21	72	52	21	72	6	3	9
17	Employee Awards	0	0	0	0	0	0	0	0	0
18	Employee Assistance Program	11	5	16	11	5	16	8	3	11
19	Wellness Program	262	106	367	263	105	367	5	2	8
20	Relocation	275	111	385	0	385	385	0	253	253
21	Other	83	34	117	83	33	117	(24)	(11)	(35)
22	Total Employee Benefits	<u>\$1,749</u>	<u>\$1,069</u>	<u>\$2,818</u>	<u>\$1,351</u>	<u>\$1,283</u>	<u>\$2,634</u>	<u>\$199</u>	<u>\$504</u>	<u>\$703</u>

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Comparative Income Statements
\$ in Thousands

Line No.	Description	12 Months Ending 12/31/2025			12 Months Ending 12/31/2024			12 Months Ending 12/31/2023		
		Full-Time Bargaining	Full-Time NonBargaining	Total	Full-Time Bargaining	Full-Time NonBargaining	Total	Full-Time Bargaining	Full-Time NonBargaining	Total
	Number of Employees									
1	Average	138	40	178	140	39	179	132	44	176
2	Year-End	138	40	178	137	40	177	137	43	180
3	Straight Time Payroll	\$13,644	\$4,292	\$17,937	\$13,660	\$4,047	\$17,707	\$12,298	\$4,193	\$16,491
4	Overtime Payroll	3,619	163	3,782	3,668	163	3,831	5,661	896	6,557
5	Incentive Compensation	819	172	991	820	143	962	738	479	1,217
6	Total Payroll	<u>\$18,082</u>	<u>\$4,628</u>	<u>\$22,710</u>	<u>\$18,148</u>	<u>\$4,353</u>	<u>\$22,500</u>	<u>\$18,697</u>	<u>\$5,568</u>	<u>\$24,265</u>
	Total Company Employee Benefits:									
7	Workers Compensation	\$77	\$22	\$99	\$78	\$22	\$99	(\$116)	(\$39)	(\$155)
8	Pension Costs	(973)	(282)	(1,256)	(823)	(229)	(1,053)	(1,023)	(341)	(1,364)
9	OPEB	104	30	134	80	22	102	(215)	(72)	(287)
10	Life Insurance	(248)	(72)	(320)	(242)	(67)	(309)	(417)	(139)	(555)
11	Medical/Dental Insurance	2,108	611	2,719	2,127	592	2,719	1,972	657	2,630
12	Executive Benefits	0	5	5	0	2	2	0	0	0
13	Restricted Stock	0	28	28	0	28	28	0	8	8
14	Savings Plan	597	173	770	603	168	771	577	192	770
15	Long / Short Term Disability	76	22	98	77	21	98	41	14	55
16	Education Assistance	14	4	18	14	4	18	5	2	7
17	Employee Awards	0	0	0	0	0	0	0	0	0
18	Employee Assistance Program	3	1	4	3	1	4	2	1	2
19	Wellness Program	72	21	93	73	20	93	3	1	4
20	Relocation	74	21	95	0	95	95	0	15	15
21	Other	0	0	0	0	0	0	(9)	(3)	(12)
22	Total Employee Benefits	<u>\$1,904</u>	<u>\$585</u>	<u>\$2,490</u>	<u>\$1,990</u>	<u>\$679</u>	<u>\$2,669</u>	<u>\$821</u>	<u>\$297</u>	<u>\$1,117</u>

**FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Comparative Income Statements
\$ in Thousands**

Line No.	Description	12 Months Ending 12/31/2025			12 Months Ending 12/31/2024			12 Months Ending 12/31/2023		
		Full-Time Bargaining	Full-Time NonBargaining	Total	Full-Time Bargaining	Full-Time NonBargaining	Total	Full-Time Bargaining	Full-Time NonBargaining	Total
Number of Employees										
1	Average	488	157	645	485	150	635	465	161	626
2	Year-End	490	157	647	486	157	643	483	152	635
3	Straight Time Payroll	\$48,250	\$16,904	\$65,153	\$46,739	\$15,796	\$62,536	\$44,130	\$15,963	\$60,093
4	Overtime Payroll	9,628	787	10,415	9,254	765	10,019	19,333	3,178	22,511
5	Incentive Compensation	2,895	1,379	4,274	2,804	1,345	4,149	2,648	1,720	4,368
6	Total Payroll	<u>\$60,773</u>	<u>\$19,070</u>	<u>\$79,842</u>	<u>\$58,797</u>	<u>\$17,907</u>	<u>\$76,704</u>	<u>\$66,111</u>	<u>\$20,862</u>	<u>\$86,972</u>
Total Company Employee Benefits:										
7	Workers Compensation	\$263	\$85	\$348	\$266	\$82	\$348	\$237	\$82	\$320
8	Pension Costs	(6,452)	(2,076)	(8,528)	(6,099)	(1,886)	(7,986)	(5,675)	(1,965)	(7,639)
9	OPEB	604	194	799	486	150	636	(1,064)	(368)	(1,433)
10	Life Insurance	(5)	(2)	(7)	(5)	(2)	(7)	(63)	(22)	(85)
11	Medical/Dental Insurance	4,714	1,517	6,231	4,759	1,472	6,231	4,507	1,561	6,068
12	Executive Benefits	0	19	19	0	6	6	0	(21)	(21)
13	Restricted Stock	0	346	346	0	343	343	0	160	160
14	Savings Plan	2,185	703	2,888	2,144	663	2,806	1,903	659	2,562
15	Long / Short Term Disability	317	102	419	320	99	419	320	111	431
16	Education Assistance	47	15	63	48	15	63	6	2	9
17	Employee Awards	0	0	0	0	0	0	0	0	0
18	Employee Assistance Program	11	4	15	11	3	15	8	3	11
19	Wellness Program	241	78	319	243	75	319	5	2	6
20	Relocation	242	78	319	0	319	319	0	155	155
21	Other	28	9	37	28	9	37	(39)	(14)	(53)
22	Total Employee Benefits	<u>\$2,196</u>	<u>\$1,071</u>	<u>\$3,267</u>	<u>\$2,201</u>	<u>\$1,349</u>	<u>\$3,550</u>	<u>\$146</u>	<u>\$345</u>	<u>\$490</u>

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Payroll and Employee Benefits - Management Employees
\$ in Thousands

Line No.	Description	12 Months	12 Months	12 Months
		Ending 12/31/2025	Ending 12/31/2024	Ending 12/31/2023
		Full-Time NonBargaining	Full-Time NonBargaining	Full-Time NonBargaining
Number of Management Employees				
1	Average	11	11	11
2	Year-End	11	11	11
3	Straight Time Payroll	\$1,874	\$1,806	\$1,737
4	Overtime Payroll	0	0	0
5	Incentive Compensation	375	361	347
6	Total Payroll	<u>\$2,249</u>	<u>\$2,168</u>	<u>\$2,084</u>
7	Total Employee Benefits	<u>\$305</u>	<u>\$319</u>	<u>\$162</u>

**FirstEnergy Pennsylvania Electric Company
 FE PA Penelec Rate District
 Payroll and Employee Benefits - Management Employees
 \$ in Thousands**

Line No.	Description	12 Months	12 Months	12 Months
		Ending 12/31/2025	Ending 12/31/2024	Ending 12/31/2023
		Full-Time NonBargaining	Full-Time NonBargaining	Full-Time NonBargaining
	Number of Management Employees			
1	Average	13	13	13
2	Year-End	13	13	13
3	Straight Time Payroll	\$2,063	\$1,988	\$1,911
4	Overtime Payroll	0	0	0
5	Incentive Compensation	413	398	382
6	Total Payroll	<u>\$2,475</u>	<u>\$2,386</u>	<u>\$2,294</u>
7	Total Employee Benefits	<u>\$65</u>	<u>\$79</u>	<u>\$30</u>

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Payroll and Employee Benefits - Management Employees
\$ in Thousands

Line No.	Description	12 Months	12 Months	12 Months
		Ending 12/31/2025	Ending 12/31/2024	Ending 12/31/2023
		Full-Time NonBargaining	Full-Time NonBargaining	Full-Time NonBargaining
Number of Management Employees				
1	Average	6	6	6
2	Year-End	6	6	6
3	Straight Time Payroll	\$1,077	\$1,038	\$998
4	Overtime Payroll	0	0	0
5	Incentive Compensation	215	208	200
6	Total Payroll	<u>\$1,292</u>	<u>\$1,246</u>	<u>\$1,198</u>
7	Total Employee Benefits	<u>\$41</u>	<u>\$54</u>	<u>\$13</u>

Q. II-D-11 Describe costs relative to leasing equipment, including computer rentals, and office space, including terms and conditions of the leases. State method for calculating monthly or annual payments.

A. II-D-11 See II-D-11 Attachment A

FirstEnergy Pennsylvania Electric Company
Summary of Lease Expenses
\$ in Thousands

<u>Rate District</u>	<u>Lease Type</u>	<u>2025 Expense</u>	<u>Lenth of Lease</u>	<u>Payment Frequency</u>
PENN POWER	Vehicles	\$3,046	3-10 years	Monthly
PENELEC	Vehicles	5,377	3-10 years	Monthly
MET-ED	Vehicles	1,410	3-10 years	Monthly
WEST PENN POWER	Vehicles	4,498	3-10 years	Monthly
PENN POWER	Land	31	Various	Various
WEST PENN POWER	Land	285	Various	Various
PENELEC	Land	340	Various	Various
WEST PENN POWER	Fiber	86	20 years	One Time

A- Payments are as per terms of the lease, annual expense matches the amount of payment.

B - Expense represents amortizaiton of prepaid original payment over term of lease.

Q. II-D-12 Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures, explain any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate cases, and list all internal and independent audit reports for the most recent 2 year period.

A. II-D-12 Following are major changes in accounting procedures adopted since the previous rate case in 2016. The accounting procedures apply to all of the Rate Districts¹. If applicable, the financial impact on each Rate District resulting from a change in procedure is noted.

In March of 2016, the FASB issued ASU 2016-09, "Improvements to Employee Share-Based Payment Accounting", which simplifies several aspects of the accounting for employee share-based payment. The new guidance requires all income tax effects of awards to be recognized in the income statement when the awards vest or are settled. It also will not require liability accounting when an employer repurchases more of an employee's shares for tax withholding purposes. Upon adoption, January 1, 2017, FirstEnergy elected to account for forfeitures as they occur. The adoption of the ASU did not have a material impact on the Rate Districts' financial statements.

ASU 2016-15, "Classification of Certain Cash Receipts and Cash Payments": The standard is intended to eliminate diversity in practice in how certain cash receipts and cash payments are presented and classified in the Consolidated Statements of Cash Flows, including the presentation of debt prepayment or debt extinguishment costs, all of which will be classified as financing activities. The Rate Districts early adopted this ASU as of January 1, 2017. There was no impact to prior periods.

ASU 2014-09, "Revenue from Contracts with Customers": The new revenue recognition guidance: establishes a new control-based revenue recognition model, changes the basis for deciding when revenue is recognized over time or at a point in time, provides new and more detailed guidance on specific topics and expands and improves disclosures about revenue. The Rate Districts evaluated their revenues and the new guidance had limited impacts to recognition practices upon adoption on January 1, 2018. As part of the adoption, the Rate Districts elected to apply the new guidance on a modified retrospective basis. The Rate Districts did not record cumulative adjustments to retained earnings for initially applying the new guidance as no revenue recognition differences were identified in the timing

¹ Rate Districts are explained in the testimony of Joanne M. Savage, FE PA Statement No. 1.

or amount of revenue. In addition, upon adoption, certain immaterial financial statement presentation changes were implemented.

ASU 2016-01, "Financial Instruments-Overall: Recognition and Measurement of Financial Assets and Financial Liabilities": ASU 2016-01 primarily affects the accounting for equity investments, financial liabilities under the fair value option, and the presentation and disclosure requirements for financial instruments. Met-Ed and Penelec adopted this standard on January 1, 2018, and recognize all gains and losses for equity securities in income with the exception of those that are accounted for under the equity method of accounting. The NDT equity portfolios of Met-Ed and Penelec were not be impacted as unrealized gains and losses continued to be offset against regulatory assets or liabilities.

ASU 2017-01, "Business Combinations: Clarifying the Definition of a Business": ASU 2017-01 assists entities with evaluating whether transactions should be accounted for as acquisitions (or disposals) of assets or businesses. The Rate Districts adopted ASU 2017-01 on January 1, 2018. The ASU will be applied prospectively to future transactions.

ASU 2017-04, "Goodwill Impairment": ASU 2017-04 simplifies the accounting for goodwill impairment by removing Step 2 of the current test, which requires calculation of a hypothetical purchase price allocation. Under the revised guidance, goodwill impairment will be measured as the amount by which a reporting unit's carrying value exceeds its fair value, not to exceed the carrying amount of goodwill (currently Step 1 of the two-step impairment test). Entities will continue to have the option to perform a qualitative assessment to determine if a quantitative impairment test is necessary. Met-Ed and Penelec elected to early adopt ASU 2017-04 as of January 1, 2018, and applied this standard on a prospective basis.

ASU 2017-07, "Compensation-Retirement Benefits: Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost": ASU 2017-07 requires entities to retrospectively (1) disaggregate the current service-cost component from the other components of net benefit cost (the "other components") and present it with other current compensation costs for related employees in the income statement and (2) present the other components elsewhere in the income statement and outside of income from operations if such a subtotal is presented. In addition, only service costs are eligible for capitalization on a prospective basis. The Rate Districts adopted ASU 2017-07 on January 1, 2018. Because the non-service cost components of net benefit cost are no longer eligible for capitalization after December 31, 2017, the Rate Districts recognized these components in income as a result of adopting this standard. Met-Ed, Penn Power, Penelec and West Penn reclassified approximately \$6 million, \$1 million, \$4 million and \$5 million, respectively, of non-service costs from Other operating expense to Miscellaneous income, net for the year ended December 31, 2017.

ASU 2018-02, "Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income": ASU 2018-02 allows entities to reclassify from AOCI to retained earnings stranded tax effects resulting from the Tax Act. The Rate Districts early adopted this standard during the first quarter of 2018 and elected to present the change in the period of adoption. Upon adoption, Met-Ed, Penn Power, Penelec and West Penn recorded \$1 million, \$479 thousand, \$1 million and \$3 million, respectively, of cumulative effect adjustments for stranded tax effects, such as pension and OPEB prior service costs to retained earnings on January 1, 2018.

ASU 2018-05, "Income Taxes (Topic 740): Amendments to SEC Paragraphs Pursuant to SEC Staff Accounting Bulletin No. 118": ASU 2018-05, effective in 2018, expanded income tax accounting and disclosure guidance to include SAB 118 issued by the SEC in December 2017. SAB 118 provided guidance on accounting for the income tax effects of the Tax Act and among other things allowed for a measurement period not to exceed one year for companies to finalize the provisional amounts recorded as of December 31, 2017.

ASU 2016-02, "Leases (Topic 842)": The new guidance requires organizations that lease assets with lease terms of more than 12 months to recognize assets and liabilities for the rights and obligations created by those leases on their balance sheets as well as new qualitative and quantitative disclosures. The Rate Districts implemented a third-party software tool that assisted with the initial adoption and will assist with ongoing compliance. The Rate Districts chose to apply the requirements of the standard in the period of adoption (January 1, 2019) with no restatement of prior periods. Upon adoption, on January 1, 2019, Met-Ed, Penn Power, Penelec and West Penn increased assets and liabilities by \$23 million, \$2 million, \$13 million and \$11 million, respectively, with no impact to results of operations or cash flows.

ASU 2016-13, "Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments": ASU 2016-13 removes all recognition thresholds and will require companies to recognize an allowance for credit losses for the difference between the amortized cost basis of a financial instrument and the amount of amortized cost that the company expects to collect over the instrument's contractual life. Prior to adoption, the Rate Districts analyzed their financial instruments within the scope of this guidance, primarily trade receivables and AFS debt securities. The adoption of this standard upon January 1, 2020 did not have a material impact to the financial statements and required additional disclosures within.

ASU 2018-15, "Intangibles-Goodwill and Other-Internal-Use Software (Subtopic 350-40): Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract": ASU 2018-15 allows implementation costs incurred by customers in cloud computing arrangements to be deferred and recognized over the term of the arrangement, if those costs would

be capitalized by the customers in a software licensing arrangement. This standard was adopted as of January 1, 2020, with no material impact to the financial statements.

ASU 2019-12, "Simplifying the Accounting for Income Taxes": ASU 2019-12 enhances and simplifies various aspects of the income tax accounting guidance, including the elimination of certain exceptions related to the approach for intra-period tax allocation, the methodology for calculating income taxes in an interim period and the recognition of deferred tax liabilities for outside basis differences. The new guidance also simplifies aspects of the accounting for franchise taxes and enacted changes in tax laws or rates and clarifies the accounting for transactions that result in a step-up in the tax basis of goodwill. The Rate Districts adopted the guidance as of January 1, 2021, with no material impact to the financial statements.

A list of all internal audit reports performed by the Internal Auditing Department from January 2022 through December 2023 follow. Unless otherwise specified, the internal audit reports are applicable to all Rate Districts.

All

- North American Electric Reliability Corporation Supply Chain Risk Management Control Testing
- Pennsylvania, New Jersey, & Maryland Interconnect Customer Account Manager Fraud Risk Assessment
- Annual Review of the Certificate of Compliance Campaign as of December 16, 2021
- Purchase Order Process Design Assessment
- Pre-Implementation Audit of 2021 Smart Meter Releases
- Diversity & Inclusion Index Review
- Facility Ratings Equipment Changes Report
- Audit of Q3 & Q4 2021 Independent Directors' Compensation Payments
- FE Forward Project Management Controls Assessment
- Directors & Officers Related Party Transaction Review
- Audit of Accounts Payable for the Year-Ended December 31, 2021 – PricewaterhouseCoopers Support
- 2021 Safety Performance Measurement Results Engagement
- Sarbanes-Oxley 404 Assessment of Internal Controls Over Financial Reporting
- Payment Card Industry – Data Security Standards Compliance
- Third-Party Cyber Security Due Diligence Process & Controls Review
- Audit of the Executive & Director Compensation Tables in the 2022 FirstEnergy Proxy Statement
- Payroll Data Analytics July 1, 2021 through December 31, 2021 - RTF
- SAP Regulated Billing Tax Review - RTF

- Q1 2022 Sarbanes-Oxley Assessment of Internal Controls Over Financial Reporting
- Robotic Process Automation Program Assessment
- Travel & Entertainment Data Analytics Review July 1, 2021 through December 31, 2021
- NERC Cyber Security – Communications Between Control Centers
- Q2 2022 Sarbanes-Oxley Assessment of Internal Controls Over Financial Reporting
- Investor Relations Material Key Spreadsheet & Data Validation Review
- NERC Personnel Risk Assessment Program Control Assessment
- McKinley Management Fee
- Pre-Implementation Review of 2022 Smart Meter Releases
- Charitable Contributions Process Review – FirstEnergy Foundation
- Audit of Q1 & Q2 2022 Independent Directors’ Compensation Payments
- Data Integrity / Process Review of High-Risk Riders
- Pre-Implementation Review of Debt Compliance System
- Pre-Implementation Review of MemSQL (General Ledger & Consolidation Data) - Phase 2
- Travel & Entertainment Data Analytics Review January 1, 2022 through June 30, 2022 - RTF
- Pre-Implementation Review of aDAPT Project - 2022 ADMS Report
- NERC Facility Ratings Control Review
- Q3 2022 Sarbanes-Oxley Assessment of Internal Controls Over Financial Reporting
- Fraud Risk Assessment for Annual Planning - RTF
- Pennsylvania Cost Allocation & Cost Allocation Manual Audit
- FERC Debt Compliance Audit
- Accounting for Capital & Maintenance Costs
- Travel & Entertainment Reimbursement Audit
- Cost Allocation Manual & Agreements Update – Phase I - RTF
- Pennsylvania Pole Backlog Reduction Corrective Action Plan
- NERC Internal Controls Consulting - RTF
- Pre-Implementation Review of 2022 Smart Meter Releases
- 2022 Safety Performance Measurement Results Engagement
- Vendor Management Review – Year End Status - RTF
- State Code of Conduct Compliance Project
- Pre-implementation Review of the Source to Pay (Coupa) Project
- FERC Audit Recommendations Implementation
- Diversity, Equity & Inclusion Index Review
- Pre-implementation Review of Human Capital Management Project

- Audit of Subsequent Disbursements for the Year-Ended December 31, 2022 – PricewaterhouseCoopers Support
- Directors & Officers Related Party Transaction Review
- 2022 Sarbanes-Oxley Assessment of Internal Controls Over Financial Reporting
- Audit of Q3 & Q4 2022 Director Compensation Payments
- FE Forward Financial Benefit Realization
- NERC System Access & Security Event Monitoring Control Assessment - RTF
- Audit of the Executive & Director Compensation Tables in the 2023 FirstEnergy Proxy Statement
- Automation Anywhere Upgrade
- Audit of Compliance with OSHA’s Hazard Communication Standard
- Payment Processing Enhancements & Delegation of Authority Review
- Claims Process Design Assessment
- Q1 2023 Sarbanes-Oxley Assessment of Internal Controls Over Financial Reporting
- Call System Upgrade in Contact Call Center - RTF
- Political Engagement Process Review
- Corporate Data Center Review
- 2022 Annual Engagement Customer Relationship KPI Results - RTF
- Pre-Implementation Review of Geographic Information System & Distribution Design Studio
- Switching Error Review Process
- IT Asset & Server Patch Management Review
- Vulnerability Management Review
- Q2 2023 Sarbanes-Oxley Assessment of Internal Controls Over Financial Reporting
- Follow Up to Pennsylvania Management Audit Recommendations
- Travel & Entertainment Reimbursement Audit - RTF
- Audit of Q1 & Q2 2023 Independent Directors’ Compensation Payments
- Travel & Entertainment Reimbursement Audit
- Contractor Alliance Program (CAP) Review
- Q3 2023 Sarbanes-Oxley Assessment of Internal Controls Over Financial Reporting
- Cost Allocation Manual & Agreements Update
- Q1-Q2 Travel & Entertainment Reimbursement Audit - RTF
- Transmission Relay Test System Process
- Energy Management System Review
- Fraud Risk Assessment for Annual Planning
- Critical Materials Review - Year End Status – RTF
- Protective Grounding

Met-Ed

- Met-Ed Inventory Management Process

West Penn

- Transmission Project Lifecycle Management Process – Permitting
- Transmission Encroachment Risk Mitigation Program
- Transmission Data Governance
- Transmission Outage Frequency & Six Sigma Exclusion Process Review

A list of all independent audits performed from January 2022 through December 2023 are listed below.

Independent Audits Performed for each of the Rate Districts for the years ended
December 31, 2023 and 2022

PricewaterhouseCoopers LLP – Independent Registered Public Accounting Firm.

Q. II-D-13 Regardless of whether a claim for negative or positive net salvage is made, attach an exhibit showing gross salvage, cost of removal, third party reimbursements, if any, and net salvage for the test year and 4 previous years.

A. II-D-13 See II-D-13 Attachment A

The Company has not included third party reimbursements or any related costs of removal in the development of its claim allowance. The reasons for not including these amounts are as follows:

1. Depreciation rates are established with the expectation of normal remaining lives and charged capital principal costs to cost of service while an asset is in rate base.
2. When other than a normal circumstances causes equipment to retire, it is often due to third party involvement. When these occur, the Company acts to protect both investors' and customers' interests by seeking reimbursement from the third parties involved.
3. Third party reimbursements are typically for the following unpredictable and non-periodic events:
 - a. relocation/replacement of equipment for the convenience of the requesting party;
 - b. damage caused by equipment;
 - c. occasional sales of equipment for reasons other than normal of useful life.
4. The Company's handling of third party reimbursements is designed to minimize the need for any additional financing as follows:
 - a. a portion equal to the undepreciated amount of the item involved is credited to the reserve, bringing net plant to zero. There are no further depreciation or carrying charges (with book rate base and remaining life depreciation) relative to this item.
 - b. A portion equal to labor and other costs of expense is credited to these expenses – thus producing a net incurred expense of zero.
 - c. Any remaining portion of such reimbursement is credited to related new constructions, thus reducing the cost of replacement plant.

The result of the Company procedure described above is to leave investors and ratepayers in equitable positions. The third party paid for the balance of the old asset (investors' funds outstanding), paid for the extra cost of work involved (no cost to investor or to ratepayer), and paid for some the cost of the replacement equipment (reducing plant rate base, consequently lowering related depreciation and carrying charges to customers). The partial payment of third parties of replacement items also avoids additional financing, with attendant benefits of avoiding increases in capital costs (to customers) and of avoiding possible common equity dilution (to present stockholders).

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Third Party Reimbursement, Cost of Removal and Salvage
For test year 1/1/2025 thru 12/31/2025 and 4 previous years
\$ in Thousands

	Third Party Reimbursements (1)	Cost of Removal (2)	Salvage (3)	Net Salvage (4)=(1) +(2) +(3)
1/1/2019 thru 12/31/2019	(\$478)	\$11,993	(\$61)	\$11,454
1/1/2020 thru 12/31/2020	(\$1,745)	\$15,422	\$0	\$13,677
1/1/2021 thru 12/31/2021	(\$1,588)	\$15,508	\$0	\$13,921
1/1/2022 thru 12/31/2022	(\$1,350)	\$16,437	\$0	\$15,087
1/1/2023 thru 12/31/2023	(\$2,123)	\$18,709	(\$338)	\$16,248
1/1/2024 thru 12/31/2024	(\$546)	\$11,828	\$0	\$11,282
1/1/2025 thru 12/31/2025	(\$699)	\$13,425	\$0	\$12,725

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Third Party Reimbursement, Cost of Removal and Salvage
For test year 1/1/2025 thru 12/31/2025 and 6 previous years
\$ in Thousands

	Third Party Reimbursements (1)	Cost of Removal (2)	Salvage (3)	Net Salvage (4)=(1) +(2) +(3)
1/1/2019 thru 12/31/2019	(\$247)	\$12,713	(\$337)	\$12,129
1/1/2020 thru 12/31/2020	(\$1,134)	\$14,267	\$20	\$13,152
1/1/2021 thru 12/31/2021	(\$1,530)	\$19,032	\$0	\$17,502
1/1/2022 thru 12/31/2022	(\$386)	\$13,302	\$0	\$12,915
1/1/2023 thru 12/31/2023	(\$1,275)	\$17,856	(\$2)	\$16,579
1/1/2024 thru 12/31/2024	(\$50)	\$14,771	(\$1)	\$14,719
1/1/2025 thru 12/31/2025	(\$36)	\$19,972	\$0	\$19,936

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Third Party Reimbursement, Cost of Removal and Salvage
For test year 1/1/2025 thru 12/31/2025 and 6 previous years
\$ in Thousands

	Third Party Reimbursements (1)	Cost of Removal (2)	Salvage (3)	Net Salvage (4)=(1) +(2) +(3)
1/1/2019 thru 12/31/2019	(\$135)	\$5,957	\$0	\$5,822
1/1/2020 thru 12/31/2020	(\$533)	\$5,455	\$0	\$4,922
1/1/2021 thru 12/31/2021	(\$320)	\$4,769	\$0	\$4,449
1/1/2022 thru 12/31/2022	(\$414)	\$5,733	\$0	\$5,319
1/1/2023 thru 12/31/2023	(\$373)	\$6,041	(\$101)	\$5,567
1/1/2024 thru 12/31/2024	(\$130)	\$4,091	\$0	\$3,962
1/1/2025 thru 12/31/2025	(\$210)	\$4,652	\$0	\$4,442

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Third Party Reimbursement, Cost of Removal and Salvage
For test year 1/1/2025 thru 12/31/2025 and 6 previous years
\$ in Thousands

	Third Party Reimbursements (1)	Cost of Removal (2)	Salvage (3)	Net Salvage (4)=(1) +(2) +(3)
1/1/2019 thru 12/31/2019	(\$946)	\$19,070	(\$154)	\$17,970
1/1/2020 thru 12/31/2020	(\$1,350)	\$25,500	(\$4)	\$24,147
1/1/2021 thru 12/31/2021	(\$763)	\$14,224	\$0	\$13,461
1/1/2022 thru 12/31/2022	(\$426)	\$16,319	(\$1)	\$15,892
1/1/2023 thru 12/31/2023	(\$1,038)	\$16,686	(\$8)	\$15,639
1/1/2024 thru 12/31/2024	(\$322)	\$17,242	\$0	\$16,920
1/1/2025 thru 12/31/2025	(\$441)	\$18,461	\$0	\$18,019

- Q. II-D-14 State the amount of debt interest utilized for test year income tax calculations, including the amount so utilized which has been allocated from the debt interest of an affiliate, and provide details of debt interest and allocation computations.
- A. II-D-14 See page 60, line 6 of FE PA Exhibits PML-1 and PML-2 for the fully projected future test year and future test year, respectively, and FE PA Statement No. 3, the direct testimony of Patricia M. Larkin. The Company does not include any debt interest of an affiliate in its interest synchronization calculation.

- Q. II-D-15 Provide a schedule for the test year of Federal and Pennsylvania taxes other than income taxes, per books, pro forma at present rates, and pro forma at proposed rates, including the following tax categories:
- a. Social security
 - b. Unemployment.
 - c. Capital stock
 - d. Public utility
 - e. P.U.C. assessment
 - f. Other property taxes
 - g. Any other appropriate categories
- A. II-D-15 For taxes other than income taxes at present rates.
See FE PA Exhibit PML-1, Adjustment IS-11, for FPFTY
See FE PA Exhibit PML-2, Adjustment IS-11 for FTY
See FE PA Exhibit PML-3, Adjustment IS-11 for HTY

- Q. II-D-16 Submit a schedule showing the adjustments from taxable net income per books to taxable net income pro forma under existing rates and pro forma under proposed rates, together with an explanation of all normalizing adjustments. Submit detailed calculations supporting taxable income before State and Federal income taxes where the income tax is subject to allocation due to operations in another state or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.
- A. II-D-16 See FE PA Exhibit PML-1, Adjustment IS-12, for FPFTY
FE PA Exhibit PML-2, Adjustment IS-12 for FTY
FE PA Exhibit PML-3, Adjustment IS-12 for HTY.

Q. II-D-17 Submit a schedule showing for the last 5 years the income tax refunds, plus interest—net of taxes, received from the Federal government due to prior years' claims.

A. II-D-17 See II-D-17 CONFIDENTIAL Attachment A

- Q. II-D-18 Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits, reserves and associated reversals on liberalized depreciation.
- A. II-D-18 II-D-18-Attachment A provides a breakdown of items comprising deferred income tax charges and other deferred tax credits as reflected on the Company's Balance Sheet.

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Consolidated
\$ in Thousands

Line No.	Account	Balance at 12/31/25		Balance at 12/31/24		Balance at 12/31/23	
		(1)	(2)	(3)	(4)	(5)	(6)
	<u>Account 190-Accumulated Deferred Income Taxes</u>						
1	263A Mixed Service Cost	9,501		9,501		9,501	
2	A&G Expenses	2,712		2,712		2,712	
3	Accelerated Tax Depreciation	165,733		165,733		165,733	
4	Accrued Liability: Severance Expense	43		43		43	
5	Accrued Taxes: FICA on Vacation Accrual	264		264		264	
6	Accrued Taxes: Tax Audit Reserves	292		292		292	
7	Accumulated Provision For Injuries and Damage-General Liability	6		6		6	
8	Accumulated Provision For Injuries and Damage-Workers Comp	1,640		1,640		1,640	
9	Accumulated Provision: Asbestos Accrual	1,085		1,085		1,085	
10	AFUDC Debt	6,065		6,065		6,065	
11	AFUDC Equity	5,318		5,318		5,318	
12	AMT Carryforward	50,984	35,289	15,695		15,695	
13	Asset Retirement Obligation	1,816		1,816		1,816	
14	Bad Debt Expense	9,546		9,546		9,546	
15	Capitalized Benefit	12		12		12	
16	Capitalized Vertical Tree Trimming	8,186		8,186		8,186	
17	Casualty Loss	3,383		3,383		3,383	
18	Charitable Contribution Carryforward	714		714		714	
19	Contra Asset Reserve	2,465		2,465		2,465	
20	Contribution in Aid of Construction	182,895	7,537	175,358	7,667	167,691	
21	Cost of Removal	1,604		1,604		1,604	
22	Cost of Removal-Fed-Norm	806		806		806	
23	Current Liability: Healthcare IBNR Reserve	172		172		172	
24	Current Liability: Lease Expense Merrill Creek	1,889		1,889		1,889	
25	Customer Advances	168		168		168	
26	Default Serv Support-Unbilled	1,009		1,009		1,009	
27	Default Service Support-Unbilled	730		730		730	
28	Deferred Compensation Expense	1,420		1,420		1,420	
29	Distribution System Improvement Charge (DSIC)	636		636		636	
30	DOE Spent Nuclear Fuel Disposal	17,590		17,590		17,590	
31	DSSR Deferral and Interest	703		703		703	
32	EDCP OCI Offset	14		14		14	
33	EEC-C Deferral	3,028		3,028		3,028	
34	Energy Efficiency-Unbilled	481		481		481	
35	Environmental Liability	16		16		16	
36	FAS 112 - Medical Benefit Accrual	1,324		1,324		1,324	
37	FAS 123R - Performance Shares	77		77		77	
38	FAS 123R - Restricted Stock Units	359	0	359	0	359	
39	FAS 123R - Restricted Stock Units Capital Portion	61		61		61	
40	FAS 143 Asset Retirement Obligation Liability Rec	3,676		3,676		3,676	
41	FAS 158 OPEB OCI Offset	1,689		1,689		1,689	
42	FAS 158 Pension OCI Offset	65		65		65	
43	FE Service Timing Allocation	3,007		3,007		3,007	
44	Federal Long Term NOL	0	0	0	(34,474)	34,474	
45	G Overheads	17,258		17,258		17,258	
46	General Business Credit Carryforward	3,315		3,315		3,315	
47	Highway Reimbursements	2		2		2	
48	Highway Relocations	1		1		1	
49	Incentive Compensation	4,359	0	4,359	0	4,359	
50	Interest Accrued-Customer Deposits	12		12		12	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Consolidated
\$ in Thousands

Line No.	Balance at 12/31/25 (1)	UIP - 2025 (2)	Balance at 12/31/24 (3)	UIP - 2024 (4)	Balance at 12/31/23 (5)	(6)
51	ITC FAS 109		358		358	
52	KATCO Transfer	(13,605)		(13,605)		0
53	Lease ROU Asset & Liability	4,971		4,971		4,971
54	Life Insurance	25		25		25
55	LT Deferral of Excess Rev-Oth Def Cr	140		140		140
56	Merger Costs	38		38		38
57	Meters and Transformers	886		886		886
58	NOL Deferred Tax Asset	43,047		43,047		43,047
59	Other Basis Differences	3,844		3,844		3,844
60	Other Differences	(125)	0	(125)	(125)	
61	Other Post Employment Benefit Capital Portion	701		701		701
62	Other Post Employment Benefit Capital Portion Portion	413		413		413
63	Other Regulatory Asset	463		463		463
64	Other Regulatory Liability	3,899		3,899		3,899
65	PA Rate Change	225,409		225,409		225,409
66	PAA - Purchase Power Amort	478		478		478
67	PAA - Unamort Loss Amort	9		9		9
68	PAA-PA-FT	1,196		1,196		1,196
69	Pension EDCP-SERP Payments	1,001	0	1,001	0	1,001
70	Pension/OPEB : Other Deferred Credit or Debit	118,316		118,316		118,316
71	Pensions and Benefits in Excess of Max	210		210		210
72	Pensions Capital Portion	2,861		2,861		2,861
73	Pensions Expense	11,779	0	11,779	0	11,779
74	PJM Receivable	1,195		1,195		1,195
75	Post Retirement Benefits SFAS 106	41,791		41,791		41,791
76	Price to Compare	22,884		22,884		22,884
77	PT Contra CIAC	1,250		1,250		1,250
78	Purchase Acct-SMIP-CIS	2,457		2,457		2,457
79	R&D Cost	36		36		36
80	Recovery of Veg Mgmt for Transmission Companies	(1,408)		(1,408)		(1,408)
81	REG LIAB PA ACT129	2,401		2,401		2,401
82	Repair Allowance	482		482		482
83	Smart Meter	2,579		2,579		2,579
84	Smart Meter	282		282		282
85	Solar Photovoltaic Requirement	32		32		32
86	Solar Voltaic Required Charge	(42)		(42)		(42)
87	State Income Tax Deductible	949		949		949
88	State NOL	(9,937)	(3,857)	(6,080)	(6,080)	0
89	Tax Interest Capitalized	45,706	1,258	44,448	894	43,554
90	Tax Repair	76,000		76,000		76,000
91	Unamortized Gain Loss on Reacquired Debt	67		67		67
92	Universal Service Fund	(914)		(914)		(914)
93	USCR Unbilled Deferral	1,383		1,383		1,383
94	Vacation Pay Accrual	2,900		2,900		2,900
95	Year-End Additional Temp Adjustments L/T	73		73		73
	Total Account 190	<u>1,114,611</u>		<u>1,074,384</u>		<u>1,120,107</u>

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Consolidated
\$ in Thousands

Line No.	Balance at 12/31/25		Balance at 12/31/24		Balance at 12/31/23	
	(1)	(2)	(3)	(4)	(5)	(6)
	<u>Account 281-283 Accumulated/ated. Deferred Income Taxes</u>					
96	263A Mixed Service Cost	(196,033)	(18,175)	(177,858)	(18,489)	(159,369)
97	A&G Expenses	(45,579)	(3,712)	(41,867)	(3,776)	(38,091)
98	Accelerated Tax Depreciation	(1,205,394)	(58,947)	(1,146,447)	(54,428)	(1,092,019)
99	Accounts Receivable - Deferred Revenue	(1,131)		(1,131)		(1,131)
100	Accrued Taxes: Tax Audit Reserves	(62)		(62)		(62)
101	AFUDC Debt	(24,118)		(24,118)		(24,118)
102	AFUDC Equity	(20,724)		(20,724)		(20,724)
103	Amortization	1,392	(7,160)		8,552	0
104	Asset Retirement Obligation	(3,404)	117	(3,521)	109	(3,630)
105	Book Depreciation	181,746	91,848	89,898	89,898	0
106	Capitalized Benefit	(520)		(520)		(520)
107	Capitalized Vertical Tree Trimming	(145,879)		(145,879)		(145,879)
108	Casualty Loss	(85,042)	(10,089)	(74,953)	(10,262)	(64,691)
109	Charitable Contribution Carryforward	(20)		(20)		(20)
110	Contribution in Aid of Construction	(69,844)		(69,844)		(69,844)
111	Cost of Removal	(60,018)	(15,819)	(44,199)	(13,724)	(30,475)
112	Customer Acquisition Fees - Surge Protection	(12)		(12)		(12)
113	Customer Advances	68		68		68
114	Decommissioning TMI2	(113)		(113)		(113)
115	Default Serv Support-Unbilled	(142)		(142)		(142)
116	Deferred Charge-EIB	(2,156)		(2,156)		(2,156)
117	Deferred Gain	(203)		(203)		(203)
118	Distribution System Improvement Charge (DSIC)	(618)		(618)		(618)
119	DSSR Deferral and Interest	(4,138)		(4,138)		(4,138)
120	EEC-C Deferral	(2,256)		(2,256)		(2,256)
121	Energy Efficiency-Unbilled	153		153		153
122	FAS 109 Reg Req Grossup	(84,442)	(41,543)	(42,899)	(41,914)	(985)
123	FAS 123R - Performance Shares	123	64	59	67	(8)
124	FAS 123R - Restricted Stock	165	57	108	60	48
125	FAS 123R - Restricted Stock Units	135	66	69	69	
126	FAS 123R - Restricted Stock Units Capital Portion	(306)		(306)		(306)
127	FAS 123R - Stock Options Capital Portion	1		1		1
128	FAS 143 Asset Retirement Obligation Rec	(796)	135	(931)	134	(1,065)
129	FAS 158 OPEB OCI Offset	(1,821)	267	(2,088)	403	(2,491)
130	FE Service Timing Allocation	(79,934)	3,035	(82,969)	2,775	(85,744)
131	Fed Rate Change - Non Prop Grossup	(2,566)		(2,566)		(2,566)
132	FIN 48 - R&D Credit	(5,804)		(5,804)		(5,804)
133	G Overheads	(82,111)		(82,111)		(82,111)
134	Highway Reimbursements	79		79		79
135	Highway Relocations	6		6		6
136	Incentive Compensation	1,274	105	1,169	1,169	
137	KATCO Transfer	69,506		69,506	69,506	0
138	Lease ROU Asset & Liability	(1,249)		(1,249)		(1,249)
139	Life Insurance	407		407		407
140	Meters and Transformers	(4,435)		(4,435)		(4,435)
141	Other Basis Differences	(3,444)		(3,444)	(33)	(3,411)
142	Other Differences	0		0		0
143	Other Differences Liability	0		0		0
144	Other Post Employment Benefit Capital Portion	21,223	(10)	21,233	(11)	21,244
145	Other Post Employment Benefit Payment	(5,130)	(2,558)	(2,572)	(2,572)	0

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Consolidated
\$ in Thousands

Line No.		Balance at 12/31/25		UIP - 2025	Balance at 12/31/24		UIP - 2024	Balance at 12/31/23	
		(1)	(2)		(3)	(4)		(5)	(6)
146	Other Regulatory Asset	(14,446)			(14,446)			(14,446)	
147	Other Regulatory Liability	969			969			969	
148	PA Act 129 SMIP-CIS	(2,600)			(2,600)			(2,600)	
149	PA Minimum Tax Liability for NJ	(0)			(0)			(0)	
150	PA Rate Change	(18,139)			(18,139)			(18,139)	
151	PA Rate Change	(9,147)			(9,147)			(9,147)	
152	PAA - Aband IT Proj Estab	(2,265)			(2,265)			(2,265)	
153	PAA - Capital Portion	(23)			(23)			(23)	
154	PAA - Unamort Loss Amort	(3)			(3)			(3)	
155	Pension EDCP-SERP Payments	(90)		(45)	(45)		(45)	0	
156	Pension EDCP-SERP Payments	(17)		(9)	(8)		(8)	0	
157	Pension Expense	(4,399)		(2,112)	(2,287)		(2,287)		
158	Pension/OPEB : Other Deferred Credit or Debit	3,675			3,675			3,675	
159	Pensions and Benefits in Excess of Max	(49)			(49)			(49)	
160	Pensions Capital Portion	(4,563)		(5,037)	474		(5,514)	5,988	
161	Pensions Expense	(23,252)		(2,791)	(20,461)		(2,591)	(17,870)	
162	PJM Receivable	(1,051)			(1,051)			(1,051)	
163	Post Retirement Benefits SFAS 106	(33,323)			(33,323)			(33,323)	
164	Post Retirement Benefits SFAS 106	(7,810)			(7,810)			(7,810)	
165	Powertax Flow thru FAS109	55,419		27,239	28,180		28,180	0	
166	Price to Compare	(10,771)			(10,771)			(10,771)	
167	PT Contra CIAC	519			519			519	
168	PTC Rider Waverly	58			58			58	
169	Purchase Acct-ARO	(669)			(669)			(669)	
170	R&D Cost	(906)			(906)			(906)	
171	Repair Allowance	(2,438)			(2,438)			(2,438)	
172	Reverse Capital Gain	(12)			(12)			(12)	
173	Sale of Property - Book Gain or (Loss)	(129)			(129)			(129)	
174	Smart Meter	(3,964)			(3,964)			(3,964)	
175	Solar Voltaic Required Charge	(268)			(268)			(268)	
176	State Income Tax Deductible	(3,127)			(3,127)			(3,127)	
177	Step Up	(2)			(2)			(2)	
178	Storm Damage	(76,055)			(76,055)			(76,055)	
179	Tax Depreciation Adjustment - PA	(9,323)		(2,950)	(6,373)		(6,368)	(5)	
180	Tax Gain Loss	(6,435)		(3,190)	(3,245)		(3,245)	0	
181	Tax Interest Capitalized	(25,387)			(25,387)			(25,387)	
182	Tax Repair	(568,094)		(38,931)	(529,163)		(35,205)	(493,958)	
183	Unamortized Gain Loss on Reacquired Debt	1,871		1,092	779		1,184	(405)	
184	Universal Service Fund	(9,329)			(9,329)			(9,329)	
185	Valuation Allowance Charitable Carryforward FD	(460)			(460)			(460)	
186	Waverly DSS Rider	(8)			(8)			(8)	
	Total Account 281-283		<u>(2,639,210)</u>			<u>(2,550,157)</u>			<u>(2,551,791)</u>
	Total Deferred Taxes	<u>(1,524,599)</u>			<u>(1,475,773)</u>			<u>(1,431,684)</u>	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Met-Ed Rate District
\$ in Thousands

Line No.		Balance at 12/31/25 (1)	UIP - 2025 (2)	Balance at 12/31/24 (3)	UIP - 2024 (4)	Balance at 12/31/23 (5)	(6)
	<u>Account 190-Accumulated/deferred Income Taxes</u>						
1	263A Mixed Service Cost	2,098		2,098		2,098	
2	Accelerated Tax Depreciation	49,504		49,504		49,504	
3	Accrued Liability: Severance Expense	26		26		26	
4	Accrued Taxes: FICA on Vacation Accrual	89		89		89	
5	Accrued Taxes: Tax Audit Reserves	101		101		101	
6	Accumulated Provision For Injuries and Damage-General Liability	6		6		6	
7	Accumulated Provision For Injuries and Damage-Workers Comp	114		114		114	
8	AFUDC Debt	1,291		1,291		1,291	
9	AFUDC Equity	1,178		1,178		1,178	
10	AMT Carryforward	19,943	14,578	5,365		5,365	
11	Asset Retirement Obligation	416		416		416	
12	Bad Debt Expense	3,079		3,079		3,079	
13	Capitalized Vertical Tree Trimming	2,602		2,602		2,602	
14	Charitable Contribution Carryforward	80		80		80	
15	Contribution in Aid of Construction	41,776	1,739	40,037	1,769	38,268	
16	Contra Asset Reserve	712		712		712	
17	Cost of Removal-Fed-Norm	806		806		806	
18	Current Liability: Lease Expense Merrill Creek	1,889		1,889		1,889	
19	Default Serv Support-Unbilled	(255)		(255)		(255)	
20	Default Service Support-Unbilled	730		730		730	
21	Deferred Compensation Expense	697		697		697	
22	Distribution System Improvement Charge (DSIC)	137		137		137	
23	DOE Spent Nuclear Fuel Disposal	10,619		10,619		10,619	
24	EDCP OCI Offset	3		3		3	
25	EEC-C Deferral	1,252		1,252		1,252	
26	Energy Efficiency-Unbilled	179		179		179	
27	Environmental Liability	6		6		6	
28	FAS 112 - Medical Benefit Accrual	400		400		400	
29	FAS 123R - Performance Shares	29		29		29	
30	FAS 123R - Restricted Stock Units	122		122		122	
31	FAS 123R - Restricted Stock Units Capital Portion	29		29		29	
32	FAS 158 OPEB OCI Offset	411		411		411	
33	Federal Long Term NOL	0		0	(6,015)	6,015	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Met-Ed Rate District
\$ in Thousands

Line		Balance at 12/31/25	UIP - 2025	Balance at 12/31/24	UIP - 2024	Balance at 12/31/23
<u>No.</u>		(1)	(2)	(3)	(4)	(5)
		(6)				(6)
34	G Overheads	6,838		6,838		6,838
35	General Business Credit Carryforward	1,075		1,075		1,075
36	Incentive Compensation	1,187		1,187		1,187
37	Interest Accrued-Customer Deposits	6		6		6
38	ITC FAS 109	358		358		358
39	Lease ROU Asset & Liability	5,084		5,084		5,084
40	Life Insurance	5		5		5
41	LT Deferral of Excess Rev-Oth Def Cr	106		106		106
42	Meters and Transformers	51		51		51
43	Other Post Employment Benefit Capital Portion Portion	413		413		413
44	Other Basis Differences	1,821		1,821		1,821
45	Other Regulatory Liability	1,494		1,494		1,494
46	Other Differences	(125)	0	(125)	(125)	
47	PA Rate Change	69,733		69,733		69,733
48	Pension EDCP-SERP Payments	526		526		526
49	Pension/OPEB : Other Deferred Credit or Debit	30,930		30,930		30,930
50	Pensions and Benefits in Excess of Max	199		199		199
51	Pensions Expense	3,793		3,793		3,793
52	Pensions Capital Portion	1,053		1,053		1,053
53	Post Retirement Benefits SFAS 106	28,125		28,125		28,125
54	Price to Compare	9,554		9,554		9,554
55	Smart Meter	2,219		2,219		2,219
56	Solar Photovoltaic Requirement	12		12		12
57	Solar Voltaic Required Charge	(17)		(17)		(17)
58	Tax Interest Capitalized	10,495	613	9,882	490	9,392
59	Tax Repair	24,180		24,180		24,180
60	Unamortized Gain Loss on Reacquired Debt	35		35		35
61	Universal Service Fund	(68)		(68)		(68)
62	USCR Unbilled Deferral	541		541		541
63	Vacation Pay Accrual	1,009		1,009		1,009
64	Year-End Additional Temp Adjustments L/T	32		32		32
	Total Account 190		<u>340,737</u>		<u>323,807</u>	<u>327,688</u>

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Met-Ed Rate District
\$ in Thousands

Line No.	Balance at 12/31/25 (1)	UIP - 2025 (2)	Balance at 12/31/24 (3)	UIP - 2024 (4)	Balance at 12/31/23 (5)	(6)
	<u>Account 281-283 Accumulated/dated. Deferred Income Taxes</u>					
65	263A Mixed Service Cost	(70,816)	(7,358)	(63,458)	(7,485)	(55,973)
66	Accelerated Tax Depreciation	(330,707)	(14,589)	(316,118)	(13,610)	(302,508)
67	Accounts Receivable - Deferred Revenue	(237)		(237)		(237)
68	Accrued Taxes: Tax Audit Reserves	(1)		(1)		(1)
69	AFUDC Debt	(5,492)		(5,492)		(5,492)
70	AFUDC Equity	(5,067)		(5,067)		(5,067)
71	Asset Retirement Obligation	43	29	14	27	(13)
72	Amortization	1,415	(3,364)	4,779	4,779	0
73	Book Depreciation	52,803	26,355	26,448	26,448	0
74	Capitalized Vertical Tree Trimming	(31,191)		(31,191)		(31,191)
75	Capitalized Benefit	(124)		(124)		(124)
76	Casualty Loss	(9,649)	(2,986)	(6,663)	(3,037)	(3,626)
77	Charitable Contribution Carryforward	(20)		(20)		(20)
78	Contribution in Aid of Construction	(17,613)		(17,613)		(17,613)
79	Cost of Removal	(17,913)	(4,446)	(13,467)	(3,604)	(9,863)
80	Customer Acquisition Fees - Surge Protection	(4)		(4)		(4)
81	Decommissioning TMI2	(89)		(89)		(89)
82	Deferred Charge-EIB	(168)		(168)		(168)
83	Deferred Gain	(120)		(120)		(120)
84	Distribution System Improvement Charge (DSIC)	(135)		(135)		(135)
85	DSSR Deferral and Interest	(498)		(498)		(498)
86	Energy Efficiency-Unbilled	75		75		75
87	FAS 109 Reg Req Grossup	(26,401)	(12,682)	(13,719)	(12,734)	(985)
88	FAS 123R - Restricted Stock	165	57	108	60	48
89	FAS 123R - Restricted Stock Units Capital Portion	(133)		(133)		(133)
90	FAS 143 Asset Retirement Obligation Rec	(334)		(334)		(334)
91	FAS 158 OPEB OCI Offset	(411)	(2)	(409)	35	(444)
92	FE Service Timing Allocation	(23,556)	915	(24,471)	840	(25,311)
93	Fed Rate Change - Non Prop Grossup	212		212		212
94	FIN 48 - R&D Credit	(1,770)		(1,770)		(1,770)
95	G Overheads	(37,791)		(37,791)		(37,791)
96	Incentive Compensation	404	32	372	372	
97	Life Insurance	97		97		97

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Met-Ed Rate District
\$ in Thousands

Line No.	Balance at 12/31/25	UIP - 2025	Balance at 12/31/24	UIP - 2024	Balance at 12/31/23
	(1)	(2)	(3)	(4)	(5)
98	(260)		(260)		(260)
99	0		0		0
100	(877)	(455)	(422)	(422)	0
101	8,719	(5)	8,724	(6)	8,730
102	(7,940)		(7,940)		(7,940)
103	(4,936)		(4,936)		(4,936)
104	319		319		319
105	(0)		(0)		(0)
106	(8,568)		(8,568)		(8,568)
107	(49)		(49)		(49)
108	(1,272)	(1,640)	368	(1,763)	2,131
109	(17,793)		(17,793)		(17,793)
110	16,305	8,018	8,287	8,287	0
111	0		0		0
112	(2,385)	(1,168)	(1,217)	(1,217)	
113	(7,716)		(7,716)		(7,716)
114	(9)		(9)		(9)
115	(39)		(39)		(39)
116	(2,786)		(2,786)		(2,786)
117	(112)		(112)		(112)
118	(2,359)		(2,359)		(2,359)
119	(4)		(4)		(4)
120	(33,930)		(33,930)		(33,930)
121	(1,648)	(467)	(1,181)	(1,176)	(5)
122	(1,170)	(580)	(590)	(590)	0
123	(5,982)		(5,982)		(5,982)
124	(188,785)	(13,540)	(175,245)	(13,222)	(162,023)
125	831	392	439	439	0
126	(2,420)		(2,420)		(2,420)
127	(155)		(155)		(155)
		<u>(790,046)</u>		<u>(762,562)</u>	<u>(744,983)</u>
Total Account 281-283					
Total Deferred Taxes	<u>(449,309)</u>		<u>(438,755)</u>		<u>(417,295)</u>

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penelec Rate District
\$ in Thousands

Line No.		Balance at 12/31/25 (1)	UIP - 2025 (2)	Balance at 12/31/24 (3)	UIP - 2024 (4)	Balance at 12/31/23 (5)	(6)
	<u>Account 190-Accumulated Deferred Income Taxes</u>						
1	263A Mixed Service Cost	5,012		5,012		5,012	
2	Accelerated Tax Depreciation	55,843		55,843		55,843	
3	Accrued Taxes: FICA on Vacation Accrual	78		78		78	
4	Accrued Taxes: Tax Audit Reserves	136		136		136	
5	Accumulated Provision For Injuries and Damage-Workers Comp	164		164		164	
6	AFUDC Debt	2,125		2,125		2,125	
7	AFUDC Equity	1,555		1,555		1,555	
8	AMT Carryforward	17,695	12,264	5,431		5,431	
9	Asset Retirement Obligation	1,264		1,264		1,264	
10	Bad Debt Expense	3,098		3,098		3,098	
11	Capitalized Vertical Tree Trimming	3,803		3,803		3,803	
12	Casualty Loss	578		578		578	
13	Charitable Contribution Carryforward	225		225		225	
14	Contra Asset Reserve	782		782		782	
15	Contribution in Aid of Construction	38,714	1,739	36,975	1,769	35,206	
16	Cost of Removal	333		333		333	
17	Default Serv Support-Unbilled	1,116		1,116		1,116	
18	Deferred Compensation Expense	81		81		81	
19	Distribution System Improvement Charge (DSIC)	264		264		264	
20	DOE Spent Nuclear Fuel Disposal	6,971		6,971		6,971	
21	DSSR Deferral and Interest	(1,400)		(1,400)		(1,400)	
22	EDCP OCI Offset	3		3		3	
23	EEC-C Deferral	2,089		2,089		2,089	
24	Energy Efficiency-Unbilled	196		196		196	
25	FAS 112 - Medical Benefit Accrual	395		395		395	
26	FAS 123R - Performance Shares	18		18		18	
27	FAS 123R - Restricted Stock Units	118	0	118	0	118	
28	FAS 123R - Restricted Stock Units Capital Portion	17		17		17	
29	FAS 158 OPEB OCI Offset	477		477		477	
30	FAS 158 Pension OCI Offset	1		1		1	
31	Federal Long Term NOL	0	0	0	(16,988)	16,988	
32	G Overheads	8,438		8,438		8,438	
33	General Business Credit Carryforward	904		904		904	
34	Incentive Compensation	1,446	0	1,446	0	1,446	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penelec Rate District
\$ in Thousands

Line No.		Balance at 12/31/25 (1)	UIP - 2025 (2)	Balance at 12/31/24 (3)	UIP - 2024 (4)	Balance at 12/31/23 (5)	(6)
35	Interest Accrued-Customer Deposits	5		5		5	
36	Lease ROU Asset & Liability	(75)		(75)		(75)	
37	Life Insurance	3		3		3	
38	LT Deferral of Excess Rev-Oth Def Cr	34		34		34	
39	Meters and Transformers	698		698		698	
40	NOL Deferred Tax Asset	29,353		29,353		29,353	
41	Other Basis Differences	1,364		1,364		1,364	
42	Other Post Employment Benefit Capital Portion	292		292		292	
43	Other Regulatory Liability	1,299		1,299		1,299	
45	PA Rate Change	61,373		61,373		61,373	
46	Pension EDCP-SERP Payments	139	0	139	0	139	
47	Pension/OPEB : Other Deferred Credit or Debit	73,499		73,499		73,499	
48	Pensions and Benefits in Excess of Max	11		11		11	
49	Pensions Capital Portion	1,409		1,409		1,409	
50	Pensions Expense	8,371	0	8,371	0	8,371	
51	Post Retirement Benefits SFAS 106	(3,851)		(3,851)		(3,851)	
52	Price to Compare	8,076		8,076		8,076	
53	Smart Meter	282		282		282	
54	Solar Photovoltaic Requirement	15		15		15	
55	State Income Tax Deductible	588		588		588	
56	State NOL	(7,206)	(2,828)	(4,378)	(4,378)	0	
57	Tax Interest Capitalized	11,655	483	11,172	464	10,708	
58	Tax Repair	27,288		27,288		27,288	
59	Unamortized Gain Loss on Recquired Debt	30		30		30	
60	Universal Service Fund	(1,169)		(1,169)		(1,169)	
61	USCR Unbilled Deferral	660		660		660	
62	Vacation Pay Accrual	831		831		831	
63	Year-End Additional Temp Adjustments L/T	40		40		40	
	Total Account 190	<u>367,549</u>		<u>355,891</u>		<u>375,024</u>	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penelec Rate District
\$ in Thousands

Line No.	Balance at 12/31/25		UIP - 2025		Balance at 12/31/24		UIP - 2024		Balance at 12/31/23		
	(1)	(2)	(3)	(4)	(5)	(6)	(5)	(6)	(5)	(6)	
	<u>Account 281-283 Accumulated/dated. Deferred Income Taxes</u>										
64	263A Mixed Service Cost	(95,180)		(8,891)	(86,289)		(9,045)		(77,244)		
65	Accelerated Tax Depreciation	(376,986)		(17,736)	(359,250)		(15,841)		(343,409)		
66	Accounts Receivable - Deferred Revenue	(818)			(818)				(818)		
67	Accrued Taxes: Tax Audit Reserves	(44)			(44)				(44)		
68	AFUDC Debt	(7,788)			(7,788)				(7,788)		
69	AFUDC Equity	(5,168)			(5,168)				(5,168)		
70	Asset Retirement Obligation	159		88	71		82		(11)		
71	Amortization	799		(1,952)	2,751		2,751		0		
72	Book Depreciation	54,570		27,648	26,922		26,922		0		
73	Capitalized Vertical Tree Trimming	(42,056)			(42,056)				(42,056)		
74	Capitalized Benefit	(232)			(232)				(232)		
75	Casualty Loss	(17,710)		(2,261)	(15,449)		(2,300)		(13,149)		
76	Contribution in Aid of Construction	(18,297)			(18,297)				(18,297)		
77	Cost of Removal	(17,151)		(5,186)	(11,965)		(4,367)		(7,598)		
78	Customer Acquisition Fees - Surge Protection	(4)			(4)				(4)		
79	Decommissioning TMI2	(25)			(25)				(25)		
80	Default Serv Support-Unbilled	97			97				97		
81	Deferred Charge-EIB	(217)			(217)				(217)		
82	Deferred Gain	(77)			(77)				(77)		
83	Distribution System Improvement Charge (DSIC)	(235)			(235)				(235)		
84	DSSR Deferral and Interest	(2,494)			(2,494)				(2,494)		
85	EEC-C Deferral	(1,787)			(1,787)				(1,787)		
86	Energy Efficiency-Unbilled	78			78				78		
87	FAS 109 Reg Req Grossup	(30,748)		(15,188)	(15,560)		(15,560)		0		
88	FAS 123R - Performance Shares	126		64	62		67		(5)		
89	FAS 123R - Restricted Stock Units Capital Portion	(116)			(116)				(116)		
90	FAS 143 Asset Retirement Obligation Rec	(974)			(974)				(974)		
91	FAS 158 OPEB OCI Offset	(569)		288	(857)		309		(1,166)		
92	FE Service Timing Allocation	(25,124)		1,095	(26,219)		991		(27,210)		
93	Fed Rate Change - Non Prop Grossup	(796)			(796)				(796)		
94	FIN 48 - R&D Credit	(1,624)			(1,624)				(1,624)		
95	G Overheads	(35,520)			(35,520)				(35,520)		
96	Incentive Compensation	364		33	331		331				
97	Lease ROU Asset & Liability	(431)			(431)				(431)		
98	Life Insurance	86			86				86		

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penelec Rate District
\$ in Thousands

Line No.		Balance at 12/31/25		Balance at 12/31/24		Balance at 12/31/23	
		(1)	(2)	(3)	(4)	(5)	(6)
99	Meters and Transformers	(3,507)		(3,507)		(3,507)	
100	Other Differences Liability	0		0		0	
101	Other Post Employment Benefit Payment	(3,441)	(1,770)	(1,671)	(1,671)	0	
102	Other Post Employment Benefit Capital Portion	6,328	(2)	6,330	(2)	6,332	
103	Other Basis Differences	(5,193)		(5,193)		(5,193)	
104	Other Regulatory Asset	(2,599)		(2,599)		(2,599)	
105	Other Regulatory Liability	311		311		311	
106	PA Rate Change	(7,448)		(7,448)		(7,448)	
107	Pensions Capital Portion	25	(1,424)	1,449	(1,616)	3,065	
108	Pension EDCP-SERP Payments	(90)	(45)	(45)	(45)		
109	Pension Expense	(2,014)	(944)	(1,070)	(1,070)		
110	Post Retirement Benefits SFAS 106	(11,874)		(11,874)		(11,874)	
111	Powertax Flow thru FAS109	20,351	10,002	10,349	10,349	0	
112	Price to Compare	(1,627)		(1,627)		(1,627)	
113	PTC Rider Waverly	58		58		58	
114	R&D Cost	(267)		(267)		(267)	
115	Reverse Capital Gain	(3)		(3)		(3)	
116	Sale of Property - Book Gain or (Loss)	(51)		(51)		(51)	
117	Smart Meter	(714)		(714)		(714)	
118	Solar Voltaic Required Charge	(134)		(134)		(134)	
119	State Income Tax Deductible	(283)		(283)		(283)	
120	Storm Damage	(13,679)		(13,679)		(13,679)	
121	Tax Depreciation Adjustment - PA	(1,259)	(386)	(873)	(873)	0	
122	Tax Gain Loss	(1,755)	(870)	(885)	(885)	0	
123	Tax Interest Capitalized	(7,142)		(7,142)		(7,142)	
124	Tax Repair	(166,446)	(11,624)	(154,822)	(11,171)	(143,651)	
125	Unamortized Gain Loss on Reacquired Debt	932	571	361	612	(251)	
126	Universal Service Fund	(2,357)		(2,357)		(2,357)	
127	Valuation Allowance Charitable Carryforward FD	(72)		(72)		(72)	
128	Waverly DSS Rider	(8)		(8)		(8)	
	Total Account 281-283		<u>(829,848)</u>		<u>(801,358)</u>		<u>(779,326)</u>
	Total Deferred Taxes	<u>(462,299)</u>		<u>(445,467)</u>		<u>(404,302)</u>	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penn Power Rate District
\$ in Thousands

Line No.		Balance at 12/31/25 (1)	UIP - 2025 (2)	Balance at 12/31/24 (3)	UIP - 2024 (4)	Balance at 12/31/23 (5)	(6)
	<u>Account 190-Accumulated Deferred Income Taxes</u>						
1	263A Mixed Service Cost	2,391		2,391		2,391	
2	Accelerated Tax Depreciation	13,884		13,884		13,884	
3	Accrued Taxes: FICA on Vacation Accrual	38		38		38	
4	Accrued Taxes: Tax Audit Reserves	17		17		17	
5	Accumulated Provision For Injuries and Damage-Workers Comp	350		350		350	
6	AFUDC Debt	270		270		270	
7	AFUDC Equity	436		436		436	
8	AMT Carryforward	5,336	3,369	1,967		1,967	
9	Asset Retirement Obligation	2		2		2	
10	Bad Debt Expense	793		793		793	
11	Capitalized Vertical Tree Trimming	1,781		1,781		1,781	
12	Casualty Loss	32		32		32	
13	Charitable Contribution Carryforward	21		21		21	
14	Contribution in Aid of Construction	13,839	580	13,259	590	12,669	
15	Contra Asset Reserve	187		187		187	
16	Cost of Removal	137		137		137	
17	Current Liability: Healthcare IBNR Reserve	38		38		38	
18	Default Serv Support-Unbilled	148		148		148	
19	Deferred Compensation Expense	517		517		517	
20	Distribution System Improvement Charge (DSIC)	101		101		101	
21	DSSR Deferral and Interest	383		383		383	
22	EDCP OCI Offset	7		7		7	
23	EEC-C Deferral	296		296		296	
24	Energy Efficiency-Unbilled	106		106		106	
25	FAS 112 - Medical Benefit Accrual	99		99		99	
26	FAS 123R - Restricted Stock Units	8		8		8	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penn Power Rate District
\$ in Thousands

Line No.	Balance at 12/31/25 (1)	UIP - 2025 (2)	Balance at 12/31/24 (3)	UIP - 2024 (4)	Balance at 12/31/23 (5)	(6)
27	FAS 123R - Restricted Stock Units Capital Portion	2	2		2	
28	FAS 158 OPEB OCI Offset	123	123		123	
29	Federal Long Term NOL	0	0	(491)	491	
30	G Overheads	1,811	1,811		1,811	
31	General Business Credit Carryforward	501	501		501	
32	Highway Reimbursements	2	2		2	
33	Incentive Compensation	373	373		373	
34	Interest Accrued-Customer Deposits	1	1		1	
35	Lease ROU Asset & Liability	(13)	(13)		(13)	
36	Life Insurance	15	15		15	
37	Meters and Transformers	101	101		101	
38	Other Post Employment Benefit Capital Portion	160	160		160	
39	Other Basis Differences	224	224		224	
40	Other Regulatory Liability	460	460		460	
42	PA Rate Change	18,790	18,790		18,790	
43	Pension EDCP-SERP Payments	181	181		181	
44	Pension/OPEB : Other Deferred Credit or Debit	10,135	10,135		10,135	
45	Pensions Expense	2,437	2,437		2,437	
46	Pensions Capital Portion	399	399		399	
47	Post Retirement Benefits SFAS 106	8,673	8,673		8,673	
48	Price to Compare	4,041	4,041		4,041	
49	Smart Meter	360	360		360	
50	Solar Photovoltaic Requirement	5	5		5	
51	Solar Voltaic Required Charge	(26)	(26)		(26)	
52	State Income Tax Deductible	(246)	(246)		(246)	
53	Tax Interest Capitalized	2,900	90	124	2,686	
54	Tax Repair	4,022			4,022	
55	Unamortized Gain Loss on Reacquired Debt	3	3		3	
56	Universal Service Fund	(260)	(260)		(260)	
57	USCR Unbilled Deferral	183	183		183	
58	Vacation Pay Accrual	441	441		441	
59	Year-End Additional Temp Adjustments L/T	16	16		16	
	Total Account 190	<u>97,029</u>	<u>92,990</u>		<u>92,767</u>	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penn Power Rate District
\$ in Thousands

Line No.	Balance at 12/31/25		UIP - 2025	Balance at 12/31/24		UIP - 2024	Balance at 12/31/23	
	(1)	(2)		(3)	(4)		(5)	(6)
	<u>Account 281-283 Accumulated/deferred. Deferred Income Taxes</u>							
60	263A Mixed Service Cost	(30,037)	(1,926)	(28,111)		(1,959)	(26,152)	
61	Accelerated Tax Depreciation	(90,823)	(4,478)	(86,345)		(4,013)	(82,332)	
62	Accounts Receivable - Deferred Revenue	(77)		(77)			(77)	
63	Accrued Taxes: Tax Audit Reserves	(17)		(17)			(17)	
64	AFUDC Debt	(1,150)		(1,150)			(1,150)	
65	AFUDC Equity	(1,779)		(1,779)			(1,779)	
66	Asset Retirement Obligation	(1)		(1)			(1)	
67	Amortization	(687)	(953)	266		266	0	
68	Book Depreciation	15,649	7,835	7,814		7,814		
69	Capitalized Vertical Tree Trimming	(12,556)		(12,556)			(12,556)	
70	Capitalized Benefit	(2)		(2)			(2)	
71	Casualty Loss	(3,433)	(783)	(2,650)		(796)	(1,854)	
72	Contribution in Aid of Construction	(5,946)		(5,946)			(5,946)	
73	Cost of Removal	(3,736)	(1,449)	(2,287)		(1,320)	(967)	
74	Customer Acquisition Fees - Surge Protection	(1)		(1)			(1)	
75	Default Serv Support-Unbilled	(240)		(240)			(240)	
76	Deferred Charge-EIB	(24)		(24)			(24)	
77	Distribution System Improvement Charge (DSIC)	(78)		(78)			(78)	
78	EEC-C Deferral	(469)		(469)			(469)	
79	FAS 109 Reg Req Grossup	(7,340)	(3,605)	(3,735)		(3,735)	0	
80	FAS 123R - Restricted Stock Units Capital Portion	(18)		(18)			(18)	
81	FAS 123R - Restricted Stock Units	10	5	5		5		
82	FAS 143 Asset Retirement Obligation Rec	17	9	8		8	0	
83	FAS 158 OPEB OCI Offset	(123)		(123)		12	(135)	
84	FE Service Timing Allocation	(6,513)	226	(6,739)		200	(6,939)	
85	Fed Rate Change - Non Prop Grossup	(227)		(227)			(227)	
86	FIN 48 - R&D Credit	(886)		(886)			(886)	
87	G Overheads	(8,482)		(8,482)			(8,482)	
88	Highway Reimbursements	79		79			79	
89	Incentive Compensation	69	8	61		61		

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penn Power Rate District
\$ in Thousands

Line No.	Balance at 12/31/25 (1)	UIP - 2025 (2)	Balance at 12/31/24 (3)	UIP - 2024 (4)	Balance at 12/31/23 (5)	(6)
90	(53)		(53)		(53)	
91	201		201		201	
92	(474)		(474)		(474)	
94	(162)	(48)	(114)	(114)	0	
95	3,263	(1)	3,264	(1)	3,265	
96	(642)		(642)		(642)	
97	(1,700)		(1,700)		(1,700)	
98	80		80		80	
99	(2,123)		(2,123)		(2,123)	
101	(1,091)	(575)	(516)	(516)		
102	(154)	(435)	281	(511)	792	
103	(7,810)		(7,810)		(7,810)	
104	4,824	2,383	2,441	2,441	0	
105	(1,428)		(1,428)		(1,428)	
106	(63)		(63)		(63)	
107	(9)		(9)		(9)	
108	(464)		(464)		(464)	
109	(22)		(22)		(22)	
110	(233)		(233)		(233)	
111	(10,921)		(10,921)		(10,921)	
112	(1,170)	(580)	(590)	(590)	0	
113	(507)	(98)	(409)	(409)	0	
114	(1,609)		(1,609)		(1,609)	
115	(46,929)	(5,666)	(41,263)	(3,806)	(37,457)	
116	(11)	66	(77)	66	(143)	
117	(602)		(602)		(602)	
118	(79)		(79)		(79)	
		<u>(228,708)</u>		<u>(218,643)</u>		<u>(211,746)</u>
Total Account 281-283						
Total Deferred Taxes	<u>(131,679)</u>		<u>(125,653)</u>		<u>(118,979)</u>	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA West Penn Rate District
\$ in Thousands

<u>Line</u>		Balance at 12/31/25		UIP - 2025	Balance at 12/31/24		UIP - 2024	Balance at 12/31/23	
<u>No.</u>		(1)	(2)		(3)	(4)		(5)	(6)
	<u>Account 190-Accumulated/deferred Income Taxes</u>								
1	A&G Expenses	2,712			2,712			2,712	
2	Accelerated Tax Depreciation	46,502			46,502			46,502	
3	Accrued Liability: Severance Expense	16			16			16	
4	Accrued Taxes: FICA on Vacation Accrual	59			59			59	
5	Accrued Taxes: Tax Audit Reserves	38			38			38	
6	Accumulated Provision: Asbestos Accrual	1,085			1,085			1,085	
7	Accumulated Provision For Injuries and Damage-Workers Comp	1,012			1,012			1,012	
8	AFUDC Debt	2,379			2,379			2,379	
9	AFUDC Equity	2,149			2,149			2,149	
11	AMT Carryforward	8,009		5,078	2,931			2,931	
12	Asset Retirement Obligation	134			134			134	
13	Bad Debt Expense	2,576			2,576			2,576	
14	Capitalized Benefit	12			12			12	
15	Contribution in Aid of Construction	88,566		3,479	85,087		3,539	81,548	
16	Casualty Loss	2,773			2,773			2,773	
17	Charitable Contribution Carryforward	388			388			388	
18	Contra Asset Reserve	784			784			784	
19	Cost of Removal	1,135			1,135			1,135	
20	Current Liability: Healthcare IBNR Reserve	134			134			134	
21	Customer Advances	159			159			159	
22	Customer Advances	9			9			9	
23	Deferred Compensation Expense	126			126			126	
24	Distribution System Improvement Charge (DSIC)	134			134			134	
25	DSSR Deferral and Interest	1,720			1,720			1,720	
26	EDCP OCI Offset	1			1			1	
27	EEC-C Deferral	(610)			(610)			(610)	
28	Environmental Liability	10			10			10	
29	FAS 112 - Medical Benefit Accrual	430			430			430	
30	FAS 123R - Performance Shares	30			30			30	
31	FAS 123R - Restricted Stock Units	110			110			110	
32	FAS 123R - Restricted Stock Units Capital Portion	12			12			12	
33	FAS 143 Asset Retirement Obligation Liability Rec	3,676			3,676			3,676	
34	FAS 158 OPEB OCI Offset	679			679			679	
35	FAS 158 Pension OCI Offset	64			64			64	
36	FE Service Timing Allocation	3,007			3,007			3,007	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA West Penn Rate District
\$ in Thousands

<u>Line</u>		Balance at 12/31/25	UIP - 2025	Balance at 12/31/24	UIP - 2024	Balance at 12/31/23
<u>No.</u>		(1)	(2)	(3)	(4)	(5)
37	Federal Long Term NOL	0	0	0	(10,980)	10,980
38	G Overheads	171		171		171
39	General Business Credit Carryforward	835		835		835
40	Highway Relocations	1		1		1
41	KATCO Transfer	(13,605)		(13,605)	(13,605)	0
42	Incentive Compensation	1,352		1,352		1,352
43	Lease ROU Asset & Liability	(25)		(25)		(25)
44	Life Insurance	2		2		2
45	Merger Costs	38		38		38
46	Meters and Transformers	36		36		36
47	NOL Deferred Tax Asset	13,694		13,694		13,694
48	Other Post Employment Benefit Capital Portion	249		249		249
49	Other Basis Differences	435		435		435
50	Other Regulatory Asset	463		463		463
51	Other Regulatory Liability	646		646		646
52	Other Differences	0		0		0
53	PA Rate Change	75,513		75,513		75,513
54	PAA - Purchase Power Amort	478		478		478
55	PAA - Unamort Loss Amort	9		9		9
56	PAA-PA-FT	1,196		1,196		1,196
57	Pension EDCP-SERP Payments	155		155		155
58	Pension/OPEB : Other Deferred Credit or Debit	3,752		3,752		3,752
59	Pensions Expense	(2,822)		(2,822)		(2,822)
60	PJM Receivable	1,195		1,195		1,195
61	Post Retirement Benefits SFAS 106	8,844		8,844		8,844
62	Price to Compare	1,213		1,213		1,213
63	PT Contra CIAC	1,250		1,250		1,250
64	Purchase Acct-SMIP-CIS	2,457		2,457		2,457
65	R&D Cost	36		36		36
66	Recovery of Veg Mgmt for Transmission Companies	(1,408)		(1,408)		(1,408)
67	REG LIAB PA ACT129	2,401		2,401		2,401
68	Repair Allowance	482		482		482
69	State Income Tax Deductible	607		607		607
70	State NOL	(2,731)	(1,029)	(1,702)	(1,702)	0
71	Tax Interest Capitalized	20,656	72	20,584	(184)	20,768
72	Tax Repair	20,510		20,510		20,510
73	Universal Service Fund	582		582		582
74	Vacation Pay Accrual	619		619		619
75	Year-End Additional Temp Adjustments L/T	(15)		(15)		(15)
	Total Account 190		<u>309,296</u>		<u>301,696</u>	<u>324,628</u>

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA West Penn Rate District
\$ in Thousands

Line No.	Balance at 12/31/25		UIP - 2025		Balance at 12/31/24		UIP - 2024		Balance at 12/31/23		
	(1)	(2)	(3)	(4)	(5)	(6)	(5)	(6)	(5)	(6)	
	<u>Account 281-283 Accumulated/lated. Deferred Income Taxes</u>										
76	A&G Expenses	(45,579)	(3,712)	(41,867)		(3,776)	(38,091)				
77	Accelerated Tax Depreciation	(406,878)	(22,144)	(384,734)		(20,964)	(363,770)				
78	AFUDC Debt	(9,688)		(9,688)			(9,688)				
79	AFUDC Equity	(8,710)		(8,710)			(8,710)				
80	Asset Retirement Obligation	(3,605)		(3,605)			(3,605)				
81	Amortization	(135)	(891)			756	0				
82	Book Depreciation	58,724	30,010	28,714		28,714	0				
83	Capitalized Benefit	(162)		(162)			(162)				
84	Capitalized Vertical Tree Trimming	(60,076)		(60,076)			(60,076)				
85	Casualty Loss	(54,250)	(4,059)	(50,191)		(4,129)	(46,062)				
86	Contribution in Aid of Construction	(27,988)		(27,988)			(27,988)				
87	Cost of Removal	(21,218)	(4,738)	(16,480)		(4,433)	(12,047)				
88	Customer Acquisition Fees - Surge Protection	(4)		(4)			(4)				
89	Customer Advances	68		68			68				
90	Deferred Charge-EIB	(1,747)		(1,747)			(1,747)				
91	Deferred Gain	(6)		(6)			(6)				
92	Distribution System Improvement Charge (DSIC)	(171)		(171)			(171)				
93	DSSR Deferral and Interest	(1,146)		(1,146)			(1,146)				
94	FAS 109 Reg Req Grossup	(19,953)	(10,068)	(9,885)		(9,885)	0				
95	FAS 123R - Performance Shares	(3)		(3)			(3)				
96	FAS 123R - Restricted Stock Units	125	61	64		64					
97	FAS 123R - Restricted Stock Units Capital Portion	(39)		(39)			(39)				
98	FAS 123R - Stock Options Capital Portion	1		1			1				
99	FAS 143 Asset Retirement Obligation Rec	495	126	369		126	243				
100	FAS 158 OPEB OCI Offset	(718)	(19)	(699)		47	(746)				
101	FE Service Timing Allocation	(24,740)	799	(25,539)		744	(26,283)				
102	Fed Rate Change - Non Prop Grossup	(1,755)		(1,755)			(1,755)				
103	FIN 48 - R&D Credit	(1,524)		(1,524)			(1,524)				
104	G Overheads	(318)		(318)			(318)				
105	Highway Relocations	6		6			6				
106	Incentive Compensation	437	32	405		405					

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA West Penn Rate District
\$ in Thousands

<u>Line</u>		<u>Balance at 12/31/25</u>	<u>UIP - 2025</u>	<u>Balance at 12/31/24</u>	<u>UIP - 2024</u>	<u>Balance at 12/31/23</u>
<u>No.</u>		(1)	(2)	(3)	(4)	(5)
		(6)				(7)
107	KATCO Transfer	69,506		69,506	69,506	0
108	Lease ROU Asset & Liability	(765)		(765)		(765)
109	Life Insurance	23		23		23
110	Meters and Transformers	(194)		(194)		(194)
111	Other Basis Differences	10,331		10,331	(33)	10,364
112	Other Post Employment Benefit Capital Portion	2,913	(2)	2,915	(2)	2,917
113	Other Post Employment Benefit Payment	(650)	(285)	(365)	(365)	0
114	Other Regulatory Asset	(5,211)		(5,211)		(5,211)
115	Other Regulatory Liability	259		259		259
116	PA Act 129 SMIP-CIS	(2,600)		(2,600)		(2,600)
117	PA Rate Change	(9,147)		(9,147)		(9,147)
118	PAA - Aband IT Proj Estab	(2,265)		(2,265)		(2,265)
119	PAA - Capital Portion	(23)		(23)		(23)
120	PAA - Unamort Loss Amort	(3)		(3)		(3)
121	Pension EDCP-SERP Payments	(17)	(9)	(8)	(8)	
122	Pension/OPEB : Other Deferred Credit or Debit	3,675		3,675		3,675
123	Pensions Capital Portion	(3,162)	(1,538)	(1,624)	(1,624)	0
124	Pensions Expense	(22,161)	(2,216)	(19,945)	(2,075)	(17,870)
125	PJM Receivable	(1,051)		(1,051)		(1,051)
126	Post Retirement Benefits SFAS 106	(3,656)		(3,656)		(3,656)
127	Powertax Flow thru FAS109	13,939	6,836	7,103	7,103	0
128	PT Contra CIAC	519		519		519
129	Purchase Acct-ARO	(669)		(669)		(669)
130	R&D Cost	(576)		(576)		(576)
131	Repair Allowance	(2,438)		(2,438)		(2,438)
132	Sale of Property - Book Gain or (Loss)	(29)		(29)		(29)
133	State Income Tax Deductible	(252)		(252)		(252)
134	Step Up	2		2		2
135	Storm Damage	(17,526)		(17,526)		(17,526)
136	Tax Depreciation Adjustment - PA	(5,909)	(1,999)	(3,910)	(3,910)	0
137	Tax Gain Loss	(2,340)	(1,160)	(1,180)	(1,180)	0
138	Tax Interest Capitalized	(10,654)		(10,654)		(10,654)
139	Tax Repair	(165,934)	(8,101)	(157,833)	(7,006)	(150,827)
140	Unamortized Gain Loss on Reacquired Debt	119	63	56	67	(11)
141	Universal Service Fund	(3,950)		(3,950)		(3,950)
142	Valuation Allowance Charitable Carryforward FD	(154)		(154)		(154)
	Total Account 281-283		<u>(790,608)</u>		<u>(767,594)</u>	<u>(815,736)</u>
	Total Deferred Taxes		<u>(481,312)</u>		<u>(465,898)</u>	<u>(491,108)</u>

Q. II-D-19 Explain how the Federal corporate graduated tax rates have been reflected for rate case purposes. If the Pennsylvania jurisdictional utility is part of a multi-corporate system, explain how the tax savings are allocated to each member of the system.

A. II-D-19 FirstEnergy Corp and Subsidiaries (collectively “FirstEnergy”) files a consolidated federal income tax return and is not entitled to a federal graduated tax rate as its taxable income exceeds where graduated rates apply. Therefore, FirstEnergy uses a flat 21% federal income tax rate. FirstEnergy Pennsylvania Electric Company (the “Company”), as a member of the FirstEnergy consolidated group, also uses a flat 21% federal income tax rate in this filing.

The Company is party to an income tax allocation agreement (“Agreement”) pursuant to which the consolidated tax liability of the group is allocated among the members pursuant to Internal Revenue Code sections 1502 and 1552 and accompanying U.S. Treasury Regulations. Pursuant to the terms of the Agreement, each member computes its tax liability based on its separate company income and those members with losses or credits are compensated for the use of those tax attributes by other members of the group.

Q. II-D-20 Explain the treatment given to costs of removal in the income tax calculation and the basis for such treatment.

A. II-D-20 The Company includes the cost of removal in the income tax calculation in accordance with Revenue Ruling 2000-7 of the Internal Revenue Service, which provides that costs of removal are treated as a deductible tax expense when incurred and need not be capitalized as part of the cost of the replacement asset under Section 263 or 263A of the Internal Revenue Code.

- Q. II-D-21 Show income tax loss/gain carryovers from previous years. Show loss/gain carryovers by years of origin and amounts remaining by years at the beginning of the test year.
- A. II-D-21 See II-D-21 Attachment A - CONFIDENTIAL for the Net Operating Loss (“NOL”) Carryforward schedule.

- Q. II-D-22 State whether the company eliminates tax savings by the payment of actual interest on construction work in progress not in rate base claim. If response is affirmative:
- a. Set forth amount of construction claimed in this tax savings reduction, and explain the basis for this amount.
 - b. Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculations.
 - c. State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.
 - d. Provide details of calculation to determine tax savings reduction, and state whether State taxes are increased to reflect the construction interest elimination.

- A. II-D-22 One of the revisions made to the Internal Revenue Code (IRC) by the Tax Reform Act of 1986 was to disallow the immediate deduction for construction period interest. The IRC now requires construction period interest to be capitalized for tax purposes using an avoided cost methodology. This methodology results in a capitalized interest amount for tax purposes that is similar to the debt component of the allowance for funds used during construction (AFUDC). Therefore, there are no current tax savings to eliminate.

- Q. II-D-23 Under section 1552 of the Internal Revenue Code (26 U.S.C.A. § 1552) and 26 CFR 1.1552-1 (1983), if applicable, a parent company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the Federal government (if this interrogatory is not applicable, so state):
- a. State what option has been chosen by the group.
 - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return for the test year and the most recent 3 years for which data is available.
 - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
 - d. Provide the most recent annual income tax return for the group.
 - e. Provide details of the amount of the net operating losses of any member allocated to the income tax returns of each of the members of the consolidated group for the test year and the 3 most recent years for which data is available, together with a summary of the actual tax payments for those years.
 - f. Provide details of the amount of net negative income taxes, after all tax credits are accounted for, of any member allocated to the income tax return of each of the members of the consolidated group for the test year and the 3 most recent years for which data is available, together with a summary of the actual tax payments for those years.
- A. II-D-23
- a. In accordance with FirstEnergy Corporation and Subsidiaries Income Tax Allocation Agreement dated January 26, 2023, each taxable year, the FirstEnergy consolidated tax group computes the tax liability of each member as if the member filed a separate return in accordance with the principles of section 1552(a)(2) of the Internal Revenue Code and Treasury Regulation section 1.1552-1(a)(2)(ii) pursuant to which a member's portion of the tax liability of the group is an amount equal to the tax liability of the group multiplied by a fraction, the numerator of which is the separate return tax liability of such member, and the denominator of which is the sum of the separate return tax liabilities of all the members.

- b. *See* II-D-23 CONFIDENTIAL Attachment A details the tax liability of each of the participating members in the consolidated federal income tax return filed for the last 3 years 2020, 2021, and 2022
- c. *See* II-D-23 CONFIDENTIAL Attachment A details the contributions made/(received) on a for the filed return for years 2020, 2021 and 2022 as computed on the basis of separate returns of members of the FirstEnergy Consolidated Group.
- d. *See* II-D-23 CONFIDENTIAL Attachment B for a copy of the U.S. Corporation Income Tax Return (Form 1120) as filed by FirstEnergy Corp. and Subsidiaries for the year 2022.
- e. *See* II-D-23 CONFIDENTIAL Attachment A details the amount of net operating losses for each member of the consolidated group for filed return years 2020, 2021, and 2022 together with actual tax payments/(receipts) for those years.
- f. *See* II-D-23 CONFIDENTIAL Attachment A details the amount of net negative income taxes for each member of the consolidated group for filed return years 2020, 2021, and 2022 together with actual tax payments/(receipts) for those years.

- Q. II-D-24 Provide detailed computations by vintage year showing State and Federal deferred income taxes resulting from the use of accelerated tax depreciation associated with post-1969 public utility property, ADR rates, and accelerated tax depreciation associated with post-1980 public utility property under the Accelerated Cost Recovery System (ACRS).
- a. Reconcile and explain any differences in the base used to calculate State and Federal deferred income taxes.
 - b. State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year.
 - c. Reconcile differences between the deferred tax balance, as shown as a reduction to rate base, and the deferred tax balance as shown on the balance sheet.
- A. II-D-24
- a. See II-D-24 Confidential Attachment A-C. The attachments were prepared detailing Federal deferred income taxes post vintage 1969 and Gain Loss is post vintage 1986.

The Company does not provide for any state deferred income taxes associated with the use of accelerated tax depreciation on its distribution property.
 - b. Tax Depreciation for the future test year is based on all electric plant in service claimed as of 12/31/25 and the annual tax depreciation is based on the same plant.
 - c. See Exhibit II-D-24 Attachment D attempt to reconcile ADIT per the balance sheet as reflected in the Company's Forecast system and ADIT per rate base as reflected in the Company's plant system.

FirstEnergy Pennsylvania Electric Company
Reconciliation of APB11 ADIT to Balance Sheet Deferred Tax Balances
\$ in thousands

	Met-Ed	Penelec	Penn Power	West Penn	FEPA
Balance Sheet (VI-A) @ 12/31/22	\$516,480	\$571,740	\$151,169	\$578,755	\$1,818,144
Total APB11 Deferreds on Rollforward Schedule @ 12/31/22	<u>559,155</u>	<u>626,519</u>	<u>164,064</u>	<u>557,163</u>	<u>1,906,901</u>
Difference	(42,675)	(54,779)	(12,895)	21,592	(88,757)
Reconciling Items:					
A&G Capitalization FERC Reclasses	(8,712)	(8,085)	(2,008)	(10,534)	(29,339)
Vegetation Management FERC Reclasses	0	0	0	(1,404)	(1,404)
Power Tax Property Items in Account 190	19,413	19,609	6,924	65,075	
Federal Offset Deferred Income Taxes	(6,855)	(9,358)	(8,272)	(4,922)	(29,407)
State Deferred Income Taxes in Account 282	19,134	26,093	23,610	17,578	86,415
FAS109 Property Items in Account 282	<u>(65,655)</u>	<u>(83,038)</u>	<u>(33,149)</u>	<u>(44,201)</u>	<u>(226,043)</u>
Total Reconciling Items	(\$42,675)	(\$54,779)	(\$12,895)	\$21,592	(\$88,757)
<hr/>					
Balance Sheet (VI-A) @ 12/31/23	\$534,080	\$588,422	\$153,889	\$599,305	\$1,875,696
Total APB11 Deferreds on Rollforward Schedule @ 12/31/23	<u>569,957</u>	<u>638,680</u>	<u>165,506</u>	<u>508,855</u>	<u>1,882,999</u>
Difference	(35,877)	(50,258)	(11,617)	90,450	(7,303)
Reconciling Items:					
A&G Capitalization FERC Reclasses	(8,441)	(7,814)	(1,943)	(10,162)	(28,360)
KATCO Transfer from West Penn	0	0	0	63,767	63,767
Power Tax Property Items in Account 190	21,420	19,482	7,117	64,202	112,221
Federal Offset Deferred Income Taxes	(6,605)	(8,765)	(7,926)	(5,343)	(28,639)
State Deferred Income Taxes in Account 282	18,362	23,830	22,179	20,908	85,279
FAS109 Property Items in Account 282	<u>(60,613)</u>	<u>(76,991)</u>	<u>(31,045)</u>	<u>(42,923)</u>	<u>(211,572)</u>
Total Reconciling Items	(\$35,877)	(\$50,258)	(\$11,618)	\$90,449	(\$7,304)
<hr/>					
Balance Sheet (VI-A) @ 12/31/24	\$541,033	\$595,464	\$156,050	\$550,156	\$1,842,703
FEPA spread of ADIT	<u>12,013</u>	<u>13,035</u>	<u>3,690</u>	<u>(7,531)</u>	<u>21,207</u>
Total ADIT per II-D-18	553,046	608,499	159,740	542,625	1,863,910
Total APB11 Deferreds on Rollforward Schedule @ 12/31/24	<u>575,611</u>	<u>644,652</u>	<u>166,485</u>	<u>510,835</u>	<u>1,897,583</u>
Difference between Total ADIT and Total APB11 ADIT	(22,565)	(36,153)	(6,745)	31,790	(33,673)
Reconciling Items:					
Power Tax Property Items in Account 190	20,846	19,512	7,051	48,840	96,249
Federal Offset Deferred Income Taxes in Power Tax	(5,140)	(7,380)	(7,515)	6	(20,029)
State Deferred Income Taxes in Power Tax	13,938	19,827	21,273	(32)	55,006
ADIT Variance between Plant System and Forecast System	(542)	(2,499)	958	(682)	(2,765)
FAS109 Property Items in Power Tax	<u>(51,667)</u>	<u>(65,613)</u>	<u>(28,512)</u>	<u>(16,342)</u>	<u>(162,134)</u>
Total Reconciling Items	(\$22,565)	(\$36,153)	(\$6,745)	\$31,790	(\$33,673)
<hr/>					
Balance Sheet (VI-A) @ 12/31/25	\$547,877	\$602,494	\$158,453	\$556,860	\$1,865,684
FEPA spread of ADIT	<u>25,624</u>	<u>27,773</u>	<u>9,109</u>	<u>3,697</u>	<u>66,203</u>
Total ADIT per II-D-18	573,501	630,267	167,562	560,557	1,931,887
Total APB11 Deferreds on Rollforward Schedule @ 12/31/25	<u>576,303</u>	<u>645,097</u>	<u>167,126</u>	<u>511,192</u>	<u>1,899,718</u>
Difference between Total ADIT and Total APB11 ADIT	(2,802)	(14,830)	436	49,365	32,169
Reconciling Items:					
Deferred Tax Pro-Ration on Rollforward Schedule	3,663	3,939	1,560	1,714	10,876
Power Tax Property Items in Account 190	20,003	18,511	6,842	50,314	95,670
Federal Offset Deferred Income Taxes in Power Tax	(4,989)	(7,150)	(7,375)	(35)	(19,549)
State Deferred Income Taxes in Power Tax	13,539	19,221	20,994	7	53,761
ADIT Variance between Plant System and Forecast System	7,579	6,029	3,787	7,970	25,365
FAS109 Property Items in Power Tax	<u>(42,597)</u>	<u>(55,380)</u>	<u>(25,372)</u>	<u>(10,605)</u>	<u>(133,954)</u>
Total Reconciling Items	(\$2,802)	(\$14,830)	\$436	\$49,365	\$32,169

- Q. II-D-25 Submit a schedule showing a breakdown of accumulated and unamortized investment tax credits, by vintage year and percentage rate, together with calculations supporting the amortized amount claimed as a reduction to pro forma income taxes. Provide details of methods used to write-off the unamortized balances.
- A. II-D-25 Prior years' deferred investment tax credits (ITC's) are being recognized in income ratably over the remaining life used for depreciation for financial accounting purposes of the related property. See Attachment A for Schedule of Investment Tax Credit Amortization.

FirstEnergy Pennsylvania Electric Companies
 Investment Tax Credit Balances, Provisions and Amortizations
 \$ in Thousands

	<u>FE PA</u>	<u>4% and 10%</u> <u>Met-ED</u>	<u>Penelec</u>	<u>Penn Power</u>	<u>4% and 10%</u> <u>West Penn</u>
Balance 12/31/2022	\$1,304	\$1,261	\$0	\$0	\$43
Amortization 2023 Calendar Year	(369)	(326)	0	0	(43)
Balance 12/31/2023	935	935	0	0	0
Amortization 2024 Calendar Year	(326)	(326)	0	0	0
Balance 12/31/2024	609	609	0	0	0
Amortization 2025 Calendar Year	(326)	(326)	0	0	0
Balance 12/31/2025	\$283	\$283	\$0	\$0	\$0

- Q. II-D-26 Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not otherwise specifically explained and supported in the statement of operating income.
- A. II-D-26 Not applicable. The Company is not claiming any additional items not discussed, explained, and supported in the statements of operating income contained in FE PA Exhibits PML-1 and PML-2 and described in FE PA Statement No. 3, the direct testimony of Patricia M. Larkin.

- Q. II-D-27 If the utility's operations include non-jurisdictional activities, provide a schedule which demonstrates the manner in which rate base and operating income date have been adjusted to develop the jurisdictional test year claim.
- A. II-D-27 See FE PA Exhibits PML-1 and PML-2 and FE PA Statement No. 3, the direct testimony of Patricia M. Larkin. The non-jurisdictional allocation factors are supported by FE PA witness Mr. Lyons. For each claim that relates to operations that include non-jurisdictional activities, the calculation of the non-jurisdictional amount is shown in the applicable schedules of FE PA Exhibits PML-1 and PML-2 for the fully projected future test year and the future test year, respectively.

Q. II-E-1 Supply a copy of any budget utilized as a basis for any test year claim, and explain the utility's budgeting process.

A. II-E-1 See Document II-E-1 Attachment A



Background

Process Definition

The Budget, Forecast & Planning track has three key components:

- Budget is defined as the current year annual projection of staffing (employee headcounts), revenues, and expenses (Income Statement, Capital and Other)
- Forecast refers to the revised projection of the current year annual budget. Revisions to the current year annual budget traditionally occur twice per year (4+8, and 8+4).
- Scenario Planning forecasting activities occur off cycle and used to evaluate multiple various outcomes of financial results.

Process Objective – Long-Term Forecast

The purpose of the long-term forecast is to assist the Company with evaluating its financial position to make optimal decisions and projecting financial impacts of strategic initiatives. The long-term plan is used to prove financial stability. FirstEnergy's current planning period is five years.

Beginning and End Points of Process

The process begins with Executive Leadership requesting a multi-year plan update. Plan updates are triggered by key events in the Company such as annual analyst meeting, rating agency meetings, mergers and acquisitions, executive and board retreats, rates, and treasury strategy. The process ends when leadership receives the forecast support binder which typically includes income statements, balance sheets, cash flows, financing plan activities, resulting financial ratios / metrics, and documentation on special initiatives.

Systems and Databases

- SAP Controlling Module (Cost Centers, Internal Orders, Projects, Headcounts)
- SAP Business Warehouse
- BPC (Consolidation)
- PowerPlan
- UIPlanner
- QlikView – Company reporting tool
- PowerPoint
- Outlook (email)

Supporting Policies and Procedures

Planning procedures and communications are updated for each plan cycle. "How To" documents exist to assist individuals during forecast entry periods.

Internal Relationships and Dependencies (internal to FE)

- Business Planning & Performance
- Treasury
- Investment Management
- Tax Department
- Property Accounting
- General Accounting

- Investor Relations
- Human Resources
- Rates & Regulatory Affairs
- FEU, FET, and Corporate Business Services
- Enterprise Risk
- Executive Leadership
- Strategy

External Relationships and Dependencies (external to FE)

- Aon Hewitt – Pension

Process Narrative

Key activities performed during the planning process include developing a scheduled timeframe, communication to the Shared Services Departments and Business Units regarding the planning schedule, development of key assumption inputs by both Corporate and Business Units, modeling financial scenarios, reviewing outcomes, and presentation of results to leadership. The steps within the planning process can occur simultaneously during the specified timeline.

Budget & Forecast Planning Process

The Business Planning & Performance team coordinates the start and stop dates for the planning cycle. The timing may vary for the multi-year planning process, but five to eight weeks is typically allotted to process a detailed multi-year plan.

- **Initiation**
 - The process begins with a request from Executive Leadership to prepare a multi-year plan. The Business Planning & Performance team coordinates schedules and assumptions.
 - Ad hoc requests may also lead into the development of a new multi-year plan.
 - Meetings with business unit leadership occur throughout the designated timeframe to ensure timely submission of information for processing in UIPlanner.
- **Determine timing of current year key events**
 - Business Planning & Performance and Strategy meets with leadership to discuss key events and expected timing of deliverables. Timing for primary events include:
 - Annual Analyst Meeting – TBD
 - Rating Agency Reviews - TBD
 - Board Retreat – October
 - EEI Financial Annual Meeting - November
- **Develop annual key event calendar**
 - Meetings held with the Director, Business Planning & Performance to develop a calendar which outlines activities for the budget, forecast and planning cycle.
- **Communicate annual calendar to key stakeholders**
 - Business Planning & Performance conducts meetings with business units and key shared services departments as needed. Agenda items include:

- Timing for key deliverables (scheduled dates and timing reasons)
 - Latest multi-year forecast results (review of EPS and cash impacts by entity/segment)
 - General assumptions and targets, if established (senior management and investment community expectations)
 - Roles and responsibilities (accountable individuals and groups)
 - Process details (how information will be communicated and passed)
 - Support documentation for assumptions (level of detail for support binder contents)
- **Forecast and Budget Reporting & Financial Statements**
 - QlikView and BW are the two reporting tools utilized for management reporting.
 - Forecast data is made available to these tools daily from UIPlanner
 - Standard reports exist for Income Statement, Cash Flow, Balance Sheet and FERC
 - Legal entity and Segment reporting are available
 - Pro forma financial statements (income statement, balance sheet, cash flow statement, financial credit metrics) are created as part of this process. Current financial data can be used to establish the starting point for the base case (usually annual budget or five-year forecast depending on when plan requested)
 - Hierarchies are maintained by General Accounting and are reflected appropriately in UIPlanner
 - Other Ad Hoc reporting capability is also available in these reporting tools.
 - **Review Financial Results**
 - A finance and tax plan are then utilized to complete the forecast and results are presented.
 - Financial results reviewed with business unit leaders and then Executive Leadership.
 - If expected financial results are not obtained in the initial forecast run, then both business units and corporate shared services may be requested to revisit their respective areas and adjust numbers as directed.
 - **Establish Business Unit and Base Cases**
 - Business Unit Case is a snapshot in time for the forecast or budget period specified. It is used to compare actual results in the current year. Snapshot scenario and related cases have a standardized naming convention (i.e 4+8, 8+4, Budget)
 - Base Case is leadership approved forecast for longer term planning horizon and it will be used for a period to compare results of any new assumptions and eventually be replaced by process outlined.
 - **Scenario Planning in UIPlanner**
 - Executive Leadership will consider additional financial strategies and request Strategy and Business Planning & Performance groups to include initiatives in forecasting tool; simulating a scenario in UIPlanner is relatively a quick process.
 - Financial initiatives can include asset sales, financing activities, etc.
 - Model financial statements for all companies are available in the UIPlanner tool consistent with the standard format
 - **Perform annual rollover**
 - The annual rollover process is used to update the UIPlanner system with the most recent year-end balances/actuals by legal entity. This process is done annually (traditionally January) post finalization of year end results that are housed in SAP.

- Other data inputs are updated into UIPlanner including various tax rates, existing debt information, interest rates, tax depreciation information.

- **UIPlanner Maintenance**
 - Users maintain system entries throughout the calendar year in support of formal forecasting process.
 - UIPlanner software is traditionally upgraded annually to align with vendor updates, including new enhancements to streamline forecasting process.

Authorization

Approvals are obtained throughout the process and occur once the base case is finalized.

For specific key events such as the rating agency forecast, earnings guidance support, mergers and acquisitions are approved by the Executive Leadership.

Q. II-E-2 Supply summaries of the utility's projected operating and capital budgets for the 2 calendar years following the end of the test year.

A. II-E-2 See II-E-2 Attachment A

FirstEnergy Pennsylvania Electric Companies
2026 Operating Statement and Capital Expenditures
\$ in millions

<u>Operating Statement</u>	<u>Met-Ed</u>	<u>Penelec</u>	<u>Penn Power</u>	<u>West Penn</u>	<u>FE PA Total</u>
Total Revenues	\$1,349	\$1,213	\$376	\$1,470	\$4,408
Total Operating & Maintenance Exp.	959	839	271	1,140	3,209
Depreciation & Amortization	82	94	27	106	309
Taxes Other Than Income Taxes	87	79	24	94	284
Total Operating Expense	<u>\$1,128</u>	<u>\$1,012</u>	<u>\$322</u>	<u>\$1,340</u>	<u>\$3,802</u>
Operating Income Before Income Taxes	<u>\$221</u>	<u>\$201</u>	<u>\$54</u>	<u>\$130</u>	<u>\$606</u>

<u>Capital Expenditures</u>	<u>Met-Ed</u>	<u>Penelec</u>	<u>Penn Power</u>	<u>West Penn</u>	<u>FE PA Total</u>
Generation	\$0	\$0	\$0	\$0	\$0
Transmission	0	0	0	0	0
Distribution	253	264	78	238	834
Other	14	15	3	24	56
Total	<u>\$268</u>	<u>\$279</u>	<u>\$81</u>	<u>\$262</u>	<u>\$889</u>
Less: AFUDC	6	4	1	2	12
Total Excluding AFUDC	<u>\$262</u>	<u>\$274</u>	<u>\$81</u>	<u>\$261</u>	<u>\$877</u>

FirstEnergy Pennsylvania Electric Companies
2027 Operating Statement and Capital Expenditures
\$ in millions

<u>Operating Statement</u>	<u>Met-Ed</u>	<u>Penelec</u>	<u>Penn Power</u>	<u>West Penn</u>	<u>FE PA Total</u>
Total Revenues	\$1,351	\$1,208	\$379	\$1,476	\$4,414
Total Operating & Maintenance Exp.	964	844	273	1,146	3,227
Depreciation & Amortization	90	100	29	114	333
Taxes Other Than Income Taxes	88	79	24	95	286
Total Operating Expense	<u>\$1,142</u>	<u>\$1,023</u>	<u>\$326</u>	<u>\$1,355</u>	<u>\$3,846</u>
Operating Income Before Income Taxes	<u>\$209</u>	<u>\$185</u>	<u>\$53</u>	<u>\$121</u>	<u>\$568</u>

<u>Capital Expenditures</u>	<u>Met-Ed</u>	<u>Penelec</u>	<u>Penn Power</u>	<u>West Penn</u>	<u>FE PA Total</u>
Generation	\$0	\$0	\$0	\$0	\$0
Transmission	0	0	0	0	0
Distribution	285	304	91	279	958
Other	14	17	4	25	59
Total	<u>\$299</u>	<u>\$321</u>	<u>\$94</u>	<u>\$303</u>	<u>\$1,017</u>
Less: AFUDC	5	4	1	2	12
Total Excluding AFUDC	<u>\$294</u>	<u>\$317</u>	<u>\$94</u>	<u>\$301</u>	<u>\$1,006</u>

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

III. Rate of Return

- Q. III-A-1 Provide a schedule showing the major components of claimed capitalization, and the derivation of the weighted costs of capital for the rate case claim. This schedule shall include a descriptive statement concerning the major elements of changes in claimed capitalization, cost rates and overall return from comparable historical data.
- A. III-A-1 See FE PA Statement number No. 11, the Direct Testimony of Bill Wang and associated exhibits.

Q. III-A-2 Provide a schedule in the same format as Schedule 1, except for the omission of the descriptive statement, for the most immediate comparable annual historical period prior to the test year and the two calendar years most immediately preceding the rate of return claim period. Irrespective of whether the capitalization claimed on Schedule 1 includes short-term debt, Schedule 2 should reflect capital ratios with and without short-term debt.

A. III-A-2 See III-A-2 Attachment A

FirstEnergy Pennsylvania Electric Company
Capitalization & Capitalization Ratios
\$ in thousands

	Actuals		Forecast	
	<u>12/31/2022</u>	<u>12/31/2023</u>	<u>12/31/2024</u>	<u>12/31/2025</u>
<u>Capitalization</u>				
Long Term Debt	\$3,708,821	\$4,176,342	\$3,731,208	\$3,735,139
Preferred Stock	-	-	-	-
Common Equity	3,795,751	4,007,657	4,062,383	4,352,022
Total	<u>\$7,504,572</u>	<u>\$8,183,999</u>	<u>\$7,793,591</u>	<u>\$8,087,162</u>
Short-term Debt	300,039	-	18,747	204,053
Total	<u>\$7,804,611</u>	<u>\$8,183,999</u>	<u>\$7,812,338</u>	<u>\$8,291,215</u>
<u>Capitalization Ratios</u>				
Long Term Debt	49.4%	51.0%	47.9%	46.2%
Preferred Stock	0.0%	0.0%	0.0%	0.0%
Common Equity	50.6%	49.0%	52.1%	53.8%
Total (without st-debt)	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
<u>Capitalization Ratios w/st-debt</u>				
Long term Debt	47.5%	51.0%	47.8%	45.0%
Preferred Stock	0.0%	0.0%	0.0%	0.0%
Common Equity	48.6%	49.0%	52.0%	52.5%
Short-term Debt	3.8%	0.0%	0.2%	2.5%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

- Q. III-B-1 Provide a schedule showing the calculation of embedded cost of long-term debt by issue, supporting the related rate case claim. The schedule shall contain the following information:
- a. Date of issue.
 - b. Date of maturity.
 - c. Amount issued.
 - d. Amount outstanding.
 - e. Amount retired.
 - f. Amount reacquired.
 - g. Gain or loss on reacquisition.
 - h. Coupon rate.
 - i. Discount or premium at issuance.
 - j. Issuance expense.
 - k. Net proceeds.
 - l. Sinking fund requirements.
 - m. Effective cost rate.
 - n. Total average weighted effective cost rate.

- A. III-B-1 See III-B-1 Attachment A

FirstEnergy Pennsylvania Electric Company
Schedule of Long Term Debt Outstanding at 12/31/2023

<u>Title</u>	<u>Date of Offering</u>	<u>Date of Maturity</u>	<u>Principal Amount Issued</u>	<u>Amount Outstanding</u>	<u>Amount Retired</u>	<u>Amount Reacquired</u>	<u>Gain (Loss) on Reacquisition</u>	<u>Interest Rate</u>	<u>Prem / (Disc) & (Issuance) Expenses</u>	<u>Net Proceeds</u>	<u>Annual / Sinking Fund</u>	<u>Effective Rate</u>	<u>Total Average Weighted Effective Cost Rate</u>
Senior Unsecured Notes													
5.20% Senior Notes	3/30/2023	4/1/2028	\$425,000,000	\$425,000,000	-	-	-	5.200%	(\$4,422,221)	\$420,577,779	-	5.440%	
4.30% Senior Notes	1/10/2019	1/15/2029	500,000,000	500,000,000	-	-	-	4.300%	(5,033,719)	494,966,281	-	4.425%	
4.00% Senior Notes	6/11/2014	4/15/2025	250,000,000	250,000,000	-	-	-	4.000%	(2,758,140)	247,241,860	-	4.127%	
3.25% Series	9/8/2017	3/15/2028	300,000,000	300,000,000	-	-	-	3.250%	(3,278,446)	296,721,554	-	3.374%	
4.15% Series	6/11/2014	4/15/2025	200,000,000	200,000,000	-	-	-	4.150%	(2,278,272)	197,721,728	-	4.282%	
6.15% Series	9/28/2009	10/1/2038	250,000,000	250,000,000	-	-	-	6.150%	(2,982,095)	247,017,905	-	6.239%	
3.60% Series	6/3/2019	6/1/2029	300,000,000	300,000,000	-	-	-	3.600%	(3,279,741)	296,720,259	-	3.732%	
3.61% Series	4/20/2020	5/1/2032	125,000,000	125,000,000	-	-	-	3.610%	(785,346)	124,214,654	-	3.675%	
3.71% Series	4/20/2020	5/1/2035	125,000,000	125,000,000	-	-	-	3.710%	(785,346)	124,214,654	-	3.765%	
5.15% Series	3/30/2023	3/30/2026	300,000,000	300,000,000	-	-	-	5.150%	(2,685,465)	297,314,535	-	5.478%	
4.24% Series	7/11/2016	7/11/2056	50,000,000	50,000,000	-	-	-	4.240%	(743,443)	49,256,557	-	4.318%	
4.37% Series	10/3/2018	10/1/2048	50,000,000	50,000,000	-	-	-	4.370%	(542,421)	49,457,579	-	4.436%	
3.79% Series	11/29/2022	12/1/2032	150,000,000	150,000,000	-	-	-	3.790%	(1,013,630)	148,986,370	-	3.872%	
4.45% Series	9/17/2015	9/15/2045	150,000,000	150,000,000	-	-	-	4.450%	(1,128,198)	148,871,802	-	4.496%	
3.84% Series	12/15/2016	12/15/2046	100,000,000	100,000,000	-	-	-	3.840%	(743,173)	99,256,827	-	3.882%	
4.09% Series	9/15/2017	9/15/2047	100,000,000	100,000,000	-	-	-	4.090%	(671,495)	99,328,505	-	4.129%	
4.14% Series	12/15/2017	12/15/2047	275,000,000	275,000,000	-	-	-	4.140%	(1,716,762)	273,283,238	-	4.177%	
4.22% Series	5/21/2019	6/1/2059	100,000,000	100,000,000	-	-	-	4.220%	(699,027)	99,300,973	-	4.256%	
4.22% Series	8/15/2019	8/15/2059	150,000,000	150,000,000	-	-	-	4.220%	(916,887)	149,083,113	-	4.252%	
5.29% Series	12/13/2022	1/15/2033	300,000,000	300,000,000	-	-	-	5.290%	(2,227,509)	297,772,491	-	5.386%	
			\$4,200,000,000	\$4,200,000,000	-	-	-		(\$38,691,336)	\$4,161,308,664			4.52%

FirstEnergy Pennsylvania Electric Company
Schedule of Long Term Debt Outstanding at 12/31/2022

<u>Title</u>	<u>Date of Offering</u>	<u>Date of Maturity</u>	<u>Principal Amount Issued</u>	<u>Amount Outstanding</u>	<u>Amount Retired</u>	<u>Amount Reacquired</u>	<u>Gain (Loss) on Reacquisition</u>	<u>Interest Rate</u>	<u>Prem / (Disc) & (Issuance) Expenses</u>	<u>Net Proceeds</u>	<u>Annual / Sinking Fund</u>	<u>Effective Rate</u>	<u>Total Average Weighted Effective Cost Rate</u>
Senior Unsecured Notes													
3.50% Senior Notes	3/15/2013	3/15/2023	\$300,000,000	\$300,000,000	-	-	-	3.500%	(\$3,006,738)	\$296,993,262		3.620%	
4.30% Senior Notes	1/10/2019	1/15/2029	500,000,000	500,000,000	-	-	-	4.300%	(5,033,719)	494,966,281		4.425%	
4.00% Senior Notes	6/11/2014	4/15/2025	250,000,000	250,000,000	-	-	-	4.000%	(2,758,140)	247,241,860		4.127%	
3.25% Series	9/8/2017	3/15/2028	300,000,000	300,000,000	-	-	-	3.250%	(3,278,446)	296,721,554		3.374%	
4.15% Series	6/11/2014	4/15/2025	200,000,000	200,000,000	-	-	-	4.150%	(2,278,272)	197,721,728		4.282%	
6.15% Series	9/28/2009	10/1/2038	250,000,000	250,000,000	-	-	-	6.150%	(2,982,095)	247,017,905		6.239%	
3.60% Series	6/3/2019	6/1/2029	300,000,000	300,000,000	-	-	-	3.600%	(3,279,741)	296,720,259		3.732%	
3.61% Series	4/20/2020	5/1/2032	125,000,000	125,000,000	-	-	-	3.610%	(785,346)	124,214,654		3.675%	
3.71% Series	4/20/2020	5/1/2035	125,000,000	125,000,000	-	-	-	3.710%	(785,346)	124,214,654		3.765%	
4.24% Series	7/11/2016	7/11/2056	50,000,000	50,000,000	-	-	-	4.240%	(743,443)	49,256,557		4.318%	
4.37% Series	10/3/2018	10/1/2048	50,000,000	50,000,000	-	-	-	4.370%	(542,421)	49,457,579		4.436%	
3.79% Series	11/29/2022	12/1/2032	150,000,000	150,000,000	-	-	-	3.790%	(1,013,630)	148,986,370		3.872%	
4.45% Series	9/17/2015	9/15/2045	150,000,000	150,000,000	-	-	-	4.450%	(1,128,198)	148,871,802		4.496%	
3.84% Series	12/15/2016	12/15/2046	100,000,000	100,000,000	-	-	-	3.840%	(743,173)	99,256,827		3.882%	
4.09% Series	9/15/2017	9/15/2047	100,000,000	100,000,000	-	-	-	4.090%	(671,495)	99,328,505		4.129%	
4.14% Series	12/15/2017	12/15/2047	275,000,000	275,000,000	-	-	-	4.140%	(1,716,762)	273,283,238		4.177%	
4.22% Series	5/21/2019	6/1/2059	100,000,000	100,000,000	-	-	-	4.220%	(699,027)	99,300,973		4.256%	
4.22% Series	8/15/2019	8/15/2059	150,000,000	150,000,000	-	-	-	4.220%	(916,887)	149,083,113		4.252%	
5.29% Series	12/13/2022	1/15/2033	250,000,000	250,000,000	-	-	-	5.290%	(2,227,509)	247,772,491		5.405%	
			\$3,725,000,000	\$3,725,000,000	-	-	-		(\$34,590,388)	\$3,690,409,612			4.26%

FirstEnergy Pennsylvania Electric Company
Schedule of Long Term Debt Outstanding at 12/31/2021

<u>Title</u>	<u>Date of Offering</u>	<u>Date of Maturity</u>	<u>Principal Amount Issued</u>	<u>Amount Outstanding</u>	<u>Amount Retired</u>	<u>Amount Reacquired</u>	<u>Gain (Loss) on Reacquisition</u>	<u>Interest Rate</u>	<u>Prem / (Disc) & (Issuance) Expenses</u>	<u>Net Proceeds</u>	<u>Annual / Sinking Fund</u>	<u>Effective Rate</u>	<u>Total Average Weighted Effective Cost Rate</u>
Senior Unsecured Notes													
3.50% Senior Notes	3/15/2013	3/15/2023	\$300,000,000	\$300,000,000	-	-	-	3.500%	(\$3,006,738)	\$296,993,262		3.620%	
4.30% Senior Notes	1/10/2019	1/15/2029	500,000,000	500,000,000	-	-	-	4.300%	(5,033,719)	494,966,281		4.425%	
4.00% Senior Notes	6/11/2014	4/15/2025	250,000,000	250,000,000	-	-	-	4.000%	(2,758,140)	247,241,860		4.127%	
3.25% Series	9/8/2017	3/15/2028	300,000,000	300,000,000	-	-	-	3.250%	(3,278,446)	296,721,554		3.374%	
4.15% Series	6/11/2014	4/15/2025	200,000,000	200,000,000	-	-	-	4.150%	(2,278,272)	197,721,728		4.282%	
6.15% Series	9/28/2009	10/1/2038	250,000,000	250,000,000	-	-	-	6.150%	(2,982,095)	247,017,905		6.239%	
3.60% Series	6/3/2019	6/1/2029	300,000,000	300,000,000	-	-	-	3.600%	(3,279,741)	296,720,259		3.732%	
3.61% Series	4/20/2020	5/1/2032	125,000,000	125,000,000	-	-	-	3.610%	(785,346)	124,214,654		3.675%	
3.71% Series	4/20/2020	5/1/2035	125,000,000	125,000,000	-	-	-	3.710%	(785,346)	124,214,654		3.765%	
4.24% Series	7/11/2016	7/11/2056	50,000,000	50,000,000	-	-	-	4.240%	(743,443)	49,256,557		4.318%	
4.37% Series	10/3/2018	10/1/2048	50,000,000	50,000,000	-	-	-	4.370%	(542,421)	49,457,579		4.436%	
6.09% Series	6/30/2009	6/30/2022	100,000,000	100,000,000	-	-	-	6.090%	(1,420,809)	98,579,191		6.251%	
4.45% Series	9/17/2015	9/15/2045	150,000,000	150,000,000	-	-	-	4.450%	(1,128,198)	148,871,802		4.496%	
3.84% Series	12/15/2016	12/15/2046	100,000,000	100,000,000	-	-	-	3.840%	(743,173)	99,256,827		3.882%	
4.09% Series	9/15/2017	9/15/2047	100,000,000	100,000,000	-	-	-	4.090%	(671,495)	99,328,505		4.129%	
4.14% Series	12/15/2017	12/15/2047	275,000,000	275,000,000	-	-	-	4.140%	(1,716,762)	273,283,238		4.177%	
4.22% Series	5/21/2019	6/1/2059	100,000,000	100,000,000	-	-	-	4.220%	(699,027)	99,300,973		4.256%	
4.22% Series	8/15/2019	8/15/2059	150,000,000	150,000,000	-	-	-	4.220%	(916,887)	149,083,113		4.252%	
3.34% Series	4/16/2012	4/15/2022	100,000,000	100,000,000	-	-	-	3.340%	(724,744)	99,275,256		3.426%	
			\$3,525,000,000	\$3,525,000,000	-	-	-		(\$33,494,802)	\$3,491,505,198			4.23%

Q. III-B-2 In the event that a claim made for a true or economic cost of debt exceeds that shown in the preceding nominal cost schedule because of convertible features, sale with warrants or for any other reason, a full statement of the basis for such a claim should be provided.

A. III-B-2 Not Applicable

- Q. III-B-3 Provide the following information concerning bank notes payable for test year and for latest comparable annual historical period prior to the test year:
- a. Line of credit at each bank.
 - b. Average daily balances of notes to each bank, by name of bank.
 - c. Interest rate charged on each bank note (Prime rate, formula rate, or other).
 - d. Purpose of each bank note (for example, construction, fuel storage, working capital, debt retirement).
 - e. Prospective future need for this type of financing.
- A. III-B-3
- a. The Company can borrow up to \$950 mm under the Company's Revolving Credit Facility. Mizuho Bank, LTD. is the administrative agent for this credit facility.
 - b. As of 12/31/2023 the Company had no borrowings outstanding under the Revolving Credit Facility.
 - c. The Company did not have any borrowings outstanding under the Revolving Credit Facility as of 12/31/2023, however the interest rate if they had borrowings would have been one-month SOFR plus 125 basis points.
 - d. Working Capital Requirements
 - e. Working Capital Requirements

Q. III-B-4 Provide detailed information concerning all other short-term debt outstanding.

A. III-B-4 Not Applicable

- Q. III-B-5 Describe long-term debt reacquisition by issue by Company and Parent as follows:
- a. Reacquisition by issue by year.
 - b. Total gain or loss on reacquisitions by issue by year.
 - c. Accounting for gain or loss for income tax and book purposes.
 - d. Proposed treatment of gain or loss on such reacquisition for ratemaking purposes.

A. III-B-5

- a. Not applicable.
- b. Not applicable.

c. Tax Accounting:

Gains attributable to the reacquisition of long-term debt are recognized currently for income tax purposes in the year of reacquisition, which creates book-tax temporary differences. As a result of these temporary differences, the Company records deferred income taxes by means of debits to Account 190, Accumulated Deferred Income Tax Asset and credits to Account 411.1, Provision for Deferred Income Tax, Cr. - Utility Operating Income. Amounts recorded to Account 190 are reversed over the remaining life of the respective security issue consistent with book amortization of the gain by means of debits to Account 410.1 Provision for Deferred Income Taxes – Debit, Utility Operating Income

Losses on the reacquisition of long-term debt are deducted currently for income tax purposes in the year of reacquisition, which creates book-tax temporary differences. As a result of these temporary differences, the Company records deferred income taxes by means of debits to Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, with corresponding credits to Account 283, Accumulated Deferred Income Tax Liability. Amounts recorded in Account 283 are reversed over the remaining life of the respective security issue consistent with book amortization of the loss by means of credits to Account 411.1, Provision for Deferred Income Taxes – Credit, Utility Operating Income.

Book Accounting:

In accordance with General Instruction 17 of the Uniform System on Accounts, gains on reacquired debt are placed in Account No. 257 “Unamortized Gain on Reacquired Debt”. The gains are then amortized to Account No. 429.1 “Amortization of Gain on

Reacquired Debt-Credit” over the remaining lives of the respective issues (old original debt).

In accordance with General Instruction 17 of the Uniform System of Accounts, losses on reacquired debt are placed in Account No. 189 “Unamortized Loss on Reacquired Debt”. The losses are then amortized to Account No 428.1 Amortization of Loss on Reacquired Debt” over the remaining lives of the respective issues (old original debt).

- d. The gain on long-term debt reacquisitions are amortized to ratepayers over the remaining lives of the respective issues in accordance with the current accounting treatment as directed in General Instruction 17 of the Uniform System of Accounts, FE PA Exhibit PML-1 reflects the appropriate adjustment for the FPFTY.

- Q. III-C-1 Provide a schedule showing the calculation of the embedded cost of preferred stock equity by issue, supporting the related rate case claim. The schedule shall contain the following information:
- a. Date of issue.
 - b. Date of maturity.
 - c. Amount issued.
 - d. Amount outstanding.
 - e. Amount retired.
 - f. Amount reacquired.
 - g. Gain or loss on reacquisition.
 - h. Dividend rate.
 - i. Discount or premium at issuance.
 - j. Issuance expenses.
 - k. Net proceeds.
 - l. Sinking fund requirements.
 - m. Effective cost rate.
 - n. Total average weighted effective cost rate.
- A. III-C-1 The Rate District's do not have any outstanding preferred stock.

Q. III-D-1 Provide complete support for claimed common equity rate of return.

A. III-D-1 See FE PA Statement No. 10, the Direct Testimony of Dylan D'Ascendis and associated exhibits.

Q. III-D-2 Provide a summary statement of all stock dividends, splits or par value changes during the 2 calendar year period preceding the rate case filing.

A. III-D-2 See III-D-2 Attachment A

FirstEnergy Pennsylvania Electric Company
Common Stock Dividend Record
\$ in Thousands

<u>Payment Date</u>	<u>Common Dividend</u>	<u>Return of Capital</u>	<u>Stock Re-purchase</u>
Feb-22	\$100,000	\$0	\$0
Jun-22	55,000	0	0
Sep-22	85,000	0	0
Dec-22	155,000	0	0
May-23	120,000	0	0
Sep-23	60,000	0	0
Dec-23	85,000	0	0

Q. III-D-3 Provide a schedule of all issuances of common stock, whether or not underwriters are used, for the most immediately available annual historical period and the 2 calendar years most immediately preceding the test year.

A. III-D-3 Not Applicable

- Q. III-D-4 Submit details on the utility and parent company stock offerings—past 5 years to present—as follows:
- a. Date of prospectus.
 - b. Date of offering.
 - c. Record date.
 - d. Offering period—dates and numbers of days.
 - e. Amount and number of shares offered.
 - f. Offering ratio, if rights offering.
 - g. Percent subscribed.
 - h. Offering price.
 - i. Gross proceeds per share.
 - j. Expenses per share.
 - k. Net proceeds per share (i—j).
 - l. Market price per share.
 - (1) At record date.
 - (2) At offering date.
 - (3) One month after close of offering.
 - m. Average market price during offering.
 - (1) Price per share.
 - (2) Rights per share—average value of rights.
 - n. Latest reported earnings per share at time of offering.
 - o. Latest reported dividends at time of offering.

- A. III-D-4 FirstEnergy has had stock offerings through a Private Placement Program and through a Dividend Reinvestment Plan (DRIP).
- Information on the Private Placement Program can be found in III-D-4 Attachment A Blackstone Prospectus.
 - Information on the DRIP program can be found in III-D-4 Attachment B DRIP Prospectus

As filed with the Securities and Exchange Commission on December 13, 2021

Registration No. 333-

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**FORM S-3
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

FirstEnergy Corp.

(Exact name of registrant as specified in its charter)

Ohio
(State or other jurisdiction of
incorporation or organization)

34-1843785
(I.R.S. Employer
Identification Number)

76 South Main Street
Akron, Ohio 44308
(800) 736-3402

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Hyun Park
Senior Vice President and Chief Legal Officer
FirstEnergy Corp.
76 South Main Street
Akron, Ohio 44308
(330) 384-5580

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With a copy to:
Andrew C. Thomas
Jones Day
901 Lakeside Avenue
Cleveland, Ohio 44114
(216) 586-3939

Approximate date of commencement of proposed sale to the public: From time to time after the effective date of this registration statement, as determined by market conditions and other factors.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amount to be registered	Proposed maximum offering price per share ⁽²⁾	Proposed maximum aggregate offering price ⁽²⁾	Amount of registration fee ⁽²⁾
Common Stock, par value \$0.10 ⁽¹⁾	25,588,535	\$39.25	\$1,004,349,998.75	\$93,103.25

(1) Pursuant to Rule 416 under the Securities Act of 1933, the shares of common stock being registered hereunder include such indeterminate number of shares as may be issuable as a result of stock splits, stock dividends or similar transactions.

(2) Estimated solely for the purpose of calculating the registration fee and is based on the average of the high and low sales prices of common stock of \$39.25 per share as of December 6, 2021 as reported on the New York Stock Exchange, pursuant to Rule 457(c) under the Securities Act.

PROSPECTUS



**FirstEnergy Corp.
25,588,535 Shares of
Common Stock**

This prospectus relates to offers and resales, from time to time, of up to 25,588,535 shares of our common stock previously issued by FirstEnergy Corp. to the selling shareholder identified in this prospectus on December 13, 2021.

We are not offering any shares of common stock for sale under this prospectus and will not receive any proceeds from the sales of shares by the selling shareholder under this prospectus.

The selling shareholder identified in this prospectus, or its transferees, including its pledgees, donees or other successors-in-interest, may offer the shares from time to time through public or private transactions at prevailing market prices, at prices related to prevailing market prices or at privately negotiated prices.

To the extent required, we will provide the specific terms of transactions in these shares in supplements to this prospectus. You should read this prospectus and the applicable supplement carefully before you invest. See "Plan of Distribution."

Our common stock is listed on the New York Stock Exchange, or the NYSE, under the trading symbol "FE." On December 10, 2021, the last reported sale price of our common stock on the NYSE was \$39.62 per share.

Investing in our common stock involves risks. Please read carefully the section titled "[Risk Factors](#)" beginning on page 4 of this prospectus.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus. Any representation to the contrary is a criminal offense.

This prospectus is dated December 13, 2021

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We are responsible for the information contained and incorporated by reference in this prospectus, in any accompanying prospectus supplement, and in any related free writing prospectus we prepare or authorize. We have not authorized anyone to give you any other information, and we take no responsibility for any other information that others may give you. If you are in a jurisdiction where offers to sell, or solicitations of offers to purchase, the securities offered by this document are unlawful, or if you are a person to whom it is unlawful to direct these types of activities, then the offer presented in this document does not extend to you. The information contained in this document speaks only as of the date of this document, unless the information specifically indicates that another date applies.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

This prospectus and the information incorporated by reference herein include forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 based on information currently available to management. Such statements are subject to certain risks and uncertainties and readers are cautioned not to place undue reliance on these forward-looking statements. These statements include declarations regarding management's intents, beliefs and current expectations. These statements typically contain, but are not limited to, the terms "anticipate," "potential," "expect," "forecast," "target," "will," "intend," "believe," "project," "estimate," "plan," and similar words. Forward-looking statements involve estimates, assumptions, known and unknown risks, uncertainties and other factors that may cause actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements, which may include the following:

- the potential liabilities, increased costs and unanticipated developments resulting from governmental investigations and agreements, including those associated with compliance with or failure to comply with the Deferred Prosecution Agreement entered into on July 21, 2021 with the U.S. Attorney's Office for the Southern District of Ohio;
- the risks and uncertainties associated with government investigations regarding House Bill 6, as passed by Ohio's 133rd General Assembly, and related matters, including potential adverse impacts on federal or state regulatory matters, including, but not limited to, matters relating to rates;
- the potential of non-compliance with debt covenants in our credit facilities;
- the risks and uncertainties associated with litigation, arbitration, mediation and similar proceedings;
- legislative and regulatory developments, including, but not limited to, matters related to rates, compliance and enforcement activity;
- the ability to accomplish or realize anticipated benefits from our FE Forward initiative and our other strategic and financial goals, including, but not limited to, maintaining financial flexibility, overcoming current uncertainties and challenges associated with the ongoing government investigations, executing our transmission and distribution investment plans, greenhouse gas reduction goals, controlling costs, improving our credit metrics, growing earnings, and strengthening our balance sheet, including the ability to complete the transactions contemplated by the recently announced agreement governing the sale of a minority interest in FirstEnergy Transmission, LLC on the anticipated terms and timing or at all, including the receipt of regulatory approvals;
- economic and weather conditions affecting future operating results, such as a recession, significant weather events and other natural disasters, and associated regulatory events or actions in response to such conditions;
- mitigating exposure for remedial activities associated with retired and formerly owned electric generation assets;
- the ability to access the public securities and other capital and credit markets in accordance with our financial plans, the cost of such capital and overall condition of the capital and credit markets affecting us, including the increasing number of financial institutions evaluating the impact of climate change on their investment decisions;
- the extent and duration of the novel coronavirus, or COVID-19, pandemic and the impacts to our business, operations and financial condition resulting from the outbreak of COVID-19, including, but not limited to, disruption of businesses in our territories and governmental and regulatory responses to the pandemic;
- the effectiveness of our pandemic and business continuity plans, the precautionary measures we are taking on behalf of our customers, contractors and employees, our customers' ability to make their utility payment and the potential for supply-chain disruptions;

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- actions that may be taken by credit rating agencies that could negatively affect either our access to or terms of financing or our financial condition and liquidity;
- changes in assumptions regarding economic conditions within our territories, the reliability of our transmission and distribution system, or the availability of capital or other resources supporting identified transmission and distribution investment opportunities;
- changes in customers' demand for power, including, but not limited to, the impact of climate change or energy efficiency and peak demand reduction mandates;
- changes in national and regional economic conditions, including inflationary pressure, affecting us and/or our customers and those vendors with which we do business;
- the risks associated with cyber-attacks and other disruptions to our, or our vendors', information technology system, which may compromise our operations, and data security breaches of sensitive data, intellectual property and proprietary or personally identifiable information;
- the ability to comply with applicable reliability standards and energy efficiency and peak demand reduction mandates;
- changes to environmental laws and regulations, including, but not limited to, those related to climate change;
- changing market conditions affecting the measurement of certain liabilities and the value of assets held in our pension trusts, or causing us to make contributions sooner, or in amounts that are larger, than currently anticipated;
- labor disruptions by our unionized workforce;
- changes to significant accounting policies;
- any changes in tax laws or regulations, or adverse tax audit results or rulings; and
- the risks and other factors discussed from time to time in our Securities and Exchange Commission, or the SEC, filings, and other similar factors.

Dividends declared from time to time on FirstEnergy Corp.'s common stock and outstanding preferred stock, if any, during any period may in the aggregate vary from prior periods due to circumstances considered by FirstEnergy Corp.'s Board of Directors, or the Board, at the time of the actual declarations. A security rating is not a recommendation to buy or hold securities and is subject to revision or withdrawal at any time by the assigning rating agency. Each rating should be evaluated independently of any other rating.

These forward-looking statements are also qualified by, and should be read in conjunction with the other cautionary statements and risks that are included in our filings with the SEC, including, but not limited to, the most recent Annual Report on Form 10-K and any subsequent Quarterly Reports on Form 10-Q. The foregoing review of factors also should not be construed as exhaustive. New factors emerge from time to time, and it is not possible for management to predict all such factors, nor assess the impact of any such factor on our business or the extent to which any factor, or combination of factors, may cause results to differ materially from those contained in any forward-looking statements. We expressly disclaim any current intention to update, except as required by law, any forward-looking statements contained herein or in the information incorporated by reference as a result of new information, future events or otherwise.

THE COMPANY

We are an Ohio corporation, and our principal executive offices are located at 76 South Main Street, Akron, Ohio 44308. Our telephone number is (800) 736-3402 and our Internet website is www.firstenergycorp.com. Information contained on or available through our website, other than the reports we file pursuant to the Securities Exchange Act of 1934, as amended, or the Exchange Act, that are incorporated by reference in this prospectus, does not constitute a part of this prospectus. See “Where You Can Find More Information.”

In this prospectus, unless the context indicates otherwise, the words “FirstEnergy,” “the company,” “we,” “our,” “ours” and “us” refer to FirstEnergy Corp. and its consolidated subsidiaries.

RISK FACTORS

Investing in our securities involves risks. Before purchasing any securities offered, you should carefully consider the risk factors that are incorporated by reference herein from the section captioned “Risk Factors” in our most recent Annual Report on Form 10-K and subsequent Quarterly Reports on Form 10-Q, as applicable, together with all of the other information included in this prospectus and any prospectus supplement and any other information that we have incorporated by reference, including annual, quarterly and other reports filed with the SEC subsequent to the date hereof. Any of these risks, as well as other risks and uncertainties, could harm or otherwise impact our financial condition, results of operations or cash flows. See also “Cautionary Note Regarding Forward-Looking Statements” in this prospectus.

USE OF PROCEEDS

The shares of common stock offered hereby are being registered for the account of the selling shareholder identified in this prospectus. See “Selling Shareholder.” All net proceeds from the sale of the shares of common stock will go to the selling shareholder. We will not receive any part of the proceeds from such sale of the shares.

DESCRIPTION OF COMMON STOCK AND PREFERRED STOCK

Certain provisions of our Amended and Restated Articles of Incorporation, which we refer to as our Articles of Incorporation, and Second Amended and Restated Code of Regulations, which we refer to as our Code of Regulations, are summarized or referred to below. The summaries may not contain all of the information that may be important to you, do not relate to or give effect to the provisions of statutory or common law, and are qualified in their entirety by express reference to our Articles of Incorporation and Code of Regulations.

We are authorized by our Articles of Incorporation to issue 700,000,000 shares of common stock, \$0.10 par value per share. We are also authorized by our Articles of Incorporation to issue 5,000,000 shares of preferred stock, \$100 par value per share.

Our Articles of Incorporation give our Board authority to issue preferred stock from time to time in one or more classes or series and to fix the designations, powers, preferences, limitations and relative rights of any series of preferred stock that we choose to issue, including, without limitation, dividend rates, conversion rights, voting rights, terms of redemption and liquidation preferences and the number of shares constituting each such series. Such preferred stock could be issued with terms that could delay, defer or prevent a change of control of FirstEnergy. Prior to the issuance of a new series of preferred stock, we will amend our Articles of Incorporation, designating the stock of that series and the terms of that series. We will describe the terms of the preferred stock in the prospectus supplement for such offering, as applicable, and will file a copy of the amendment to our Articles of Incorporation establishing the terms of the preferred stock with the SEC.

Dividend Rights

Subject only to any prior rights and preferences of any shares of our preferred stock that are or may in the future be issued and outstanding, the holders of our common stock are entitled to receive dividends when, as and if declared by our Board out of legally available funds. There can be no assurance that funds will be legally available to pay dividends at any given time or that, if funds are available, our Board will declare a dividend. Future dividends will depend on our future earnings and the ability of our regulated subsidiaries to pay cash dividends to us, which are subject to certain regulatory limitations and also subject to charter and contractual limitations for some of those subsidiaries that may, in general, restrict the amount of retained earnings available for these dividends. These limitations, however, do not currently materially restrict payment of these dividends.

Liquidation Rights

In the event of our dissolution or liquidation, the holders of our common stock will be entitled to receive, pro rata, after the prior rights of the holders of any issued and outstanding shares of our preferred stock have been satisfied, all of our assets that remain available for distribution after payment in full of all of our liabilities.

Voting Rights

The holders of our common stock are entitled to one vote on each matter submitted for their vote at any meeting of our shareholders for each share of our common stock held as of the record date for the meeting. Under our Articles of Incorporation, the voting rights of our preferred stock may differ from the voting rights of our common stock. The holders of our common stock are not entitled to cumulate their votes for the election of directors.

Adoption of amendments to our Articles of Incorporation, adoption of a plan of merger, consolidation or reorganization, authorization of a sale or other disposition of all or substantially all of our assets not made in the usual and regular course of its business or adoption of a resolution of dissolution, and any other matter that would otherwise require a two-thirds approving vote, require the approval of a majority of the voting power of our outstanding shares.

In addition, the approval of a majority of the voting power of our outstanding shares must be obtained to amend or repeal the provisions of our Code of Regulations.

Ohio Law Anti-takeover Provisions

Several provisions of the Ohio Revised Code, or ORC, may make it more difficult to acquire us by means of a tender offer, open market purchase, proxy fight or otherwise. These provisions include Chapter 1704 (Business Combinations), Section 1701.831 (Control Share Acquisitions) and Section 1707.041 (Control Bids). The ORC's Business Combination, Control Share Acquisition and Control Bids provisions are set forth in summary below. This summary may not contain all the information that is important to you and is subject to, and is qualified in its entirety by reference to, all sections of the ORC.

Chapter 1704 of the ORC applies to a broad range of business combinations between an Ohio corporation and an interested shareholder. The Ohio law definition of "business combination" includes mergers, consolidations, combinations or majority share acquisitions. An "interested shareholder" is defined as a shareholder who, directly or indirectly, exercises or directs the exercise of 10% or more of the voting power of the corporation in the election of directors.

Chapter 1704 restricts corporations from engaging in business combinations with interested shareholders, unless the articles of incorporation provide otherwise, for a period of three years following the date on which the shareholder became an interested shareholder, unless the directors of the corporation have approved the business combination or the interested shareholder's acquisition of shares of the corporation prior to the date the shareholder became an interested shareholder. After the initial three-year moratorium, Chapter 1704 prohibits such transactions absent approval by the directors of the interested shareholder's acquisition of shares of the corporation prior to the date that the shareholder became an interested shareholder, approval by disinterested shareholders of the corporation or the transaction meeting certain statutorily defined fair price provisions.

Under Section 1701.831 of the ORC, unless the articles of incorporation, the regulations adopted by the shareholders, or the regulations adopted by the directors pursuant to division (A)(1) of Section 1701.10 of the ORC provide otherwise, any control share acquisition of a corporation can only be made with the prior approval of the corporation's disinterested shareholders. A "control share acquisition" is defined as the acquisition, directly or indirectly, by any person of shares of a corporation that, when added to all other shares of that corporation in respect of which the person may exercise or direct the exercise of voting power, would enable that person, immediately after the acquisition, directly or indirectly, alone or with others, to exercise levels of voting power of the corporation in the election of directors in any of the following ranges: at least 20% but less than 33 1/3%; at least 33 1/3% but no more than 50%; or more than 50%.

We have not opted out of the application of either Chapter 1704 or Section 1701.831.

Section 1707.041 of the ORC regulates certain "control bids" for corporations in Ohio with certain concentrations of Ohio shareholders and permits the Ohio Division of Securities to suspend a control bid if certain information is not provided to offerees, the subject corporation and the Ohio Division of Securities. Control bids include the purchase of or offer to purchase any equity security of such a corporation from a resident of Ohio if, after the purchase of that security, the offeror would be directly or indirectly the beneficial owner of more than 10% of any class of issued and outstanding equity securities of the corporation. Information that must be provided in connection with a control bid includes a statement of any plans or proposals that the offeror, upon gaining control, may have to liquidate the subject corporation, sell its assets, effect a merger or consolidation of the corporation, establish, terminate, convert, or amend employee benefit plans, close any plant or facility of the subject corporation or of any of its subsidiaries or affiliates, change or reduce its work force or the work force of any of its subsidiaries or affiliates, or make any other major change in the corporation's business, corporate structure, management personnel or policies of employment.

Anti-takeover Effects

The rights or the provisions of Ohio law described above, individually or collectively, may discourage, deter, delay or impede a tender offer or other attempt to acquire control of FirstEnergy even if the transaction would result in the shareholders receiving a premium for their shares over current market prices or if the shareholders otherwise believe the transaction would be in their best interests.

In addition, our Code of Regulations contains certain advance notice provisions for which shareholders must comply in order to bring business before an annual meeting of shareholders or nominate candidates for our Board.

Shareholders must provide us advance notice of the introduction by them of business at annual meetings of our shareholders. For a shareholder to properly bring a proposal before an annual meeting, the shareholder must follow the advance notice procedures described in our Code of Regulations. In general, the shareholder must deliver a written notice to our Corporate Secretary describing the proposal and the shareholder's interest in the proposal not less than 30 nor more than 60 calendar days prior to the annual meeting. However, in the event public announcement of the date of the annual meeting is not made at least 70 calendar days prior to the date of the annual meeting, notice by the shareholder to be timely must be so received not later than the close of business on the 10th calendar day following the day on which public announcement is first made of the date of the annual meeting.

Shareholders can nominate candidates for our board of directors. However, a shareholder must follow the advance notice procedures described in Regulation 14(c) of our Code of Regulations. In general, a shareholder must submit a written notice of the nomination that includes the information required by our Code of Regulations to our Corporate Secretary not less than 30 nor more than 60 calendar days prior to the annual meeting of shareholders. However, in the event public announcement of the date of the annual meeting is not made at least 70 calendar days prior to the date of the annual meeting, notice by the shareholder to be timely must be so received not later than the close of business on the 10th calendar day following the day on which public announcement is first made of the date of the annual meeting.

Limitation on Directors' Liability

Under Section 1701.59(D) of the ORC, unless the articles or the regulations of a corporation state by specific reference that this provision of Ohio law does not apply, a director is liable for monetary damages for any action or omission as a director only if it is proven by clear and convincing evidence that this act or omission was undertaken either with deliberate intent to cause injury to the corporation or with reckless disregard for the best interests of the corporation. This provision, however, does not affect the liability of directors under Section 1701.95 of the ORC, which relates to:

- the payment of dividends or distributions, the making of distributions of assets to shareholders or the purchase or redemption of the corporation's shares, contrary to the law or the corporation's articles;
- the distribution of assets to shareholders during the winding up of our affairs by dissolution or otherwise, if creditors are not adequately provided for; and
- the making of certain loans to officers, directors or shareholders, other than in the usual course of business, without approval by a majority of the disinterested directors of the corporation who determined that the loan could reasonably be expected to benefit the corporation.

Section 1701.59(D) applies to our board of directors because our Articles of Incorporation and Code of Regulations do not specifically exclude its applicability. This may have the effect of reducing the likelihood of derivative litigation against directors, and may discourage or deter shareholders or management from bringing a lawsuit against directors based on their actions or omissions, even though such a lawsuit, if successful, might otherwise have benefited us and our shareholders.

Preemptive or Conversion Rights

Holders of our common stock have no preemptive or conversion rights and are not subject to further calls or assessments by us. There are no redemption or sinking fund provisions applicable to our common stock.

Listing

Shares of our common stock are traded on the NYSE under the symbol “FE.”

Transfer Agent and Registrar

The Transfer Agent and Registrar for our common stock is American Stock Transfer & Trust Company, LLC, P.O. Box 2016, New York, New York, 10272-2016.

CERTAIN U.S. FEDERAL INCOME TAX CONSIDERATIONS RELATING TO NON-U.S. HOLDERS

The following is a general discussion of the U.S. federal income tax considerations related to the acquisition, ownership, and disposition of our common shares by a non-U.S. holder, as defined below. This discussion is based on the current provisions of the Internal Revenue Code of 1986, as amended (the “Code”), applicable Treasury Regulations promulgated thereunder, judicial opinions, and published rulings of the Internal Revenue Service, or the IRS, all as in effect on the date of this prospectus and all of which are subject to change or differing interpretations, possibly with retroactive effect, which may result in tax consequences different from those discussed below. We have not sought, and will not seek, any ruling from the IRS or any opinion of counsel with respect to the tax considerations discussed herein, and there can be no assurance that the IRS will not take a position contrary to those discussed below or that any position taken by the IRS will not be sustained.

This discussion does not address all aspects of U.S. federal income taxation that may be relevant to a particular investor in light of the investor’s individual circumstances. In addition, this discussion does not address (i) U.S. federal non-income tax laws, such as the gift or estate tax laws, (ii) state, local or non-U.S. tax considerations, (iii) the special tax rules that may apply to certain investors, including, without limitation, banks, insurance companies, financial institutions, controlled foreign corporations, passive foreign investment companies, regulated investment companies, real estate investment trusts, broker-dealers, grantor trusts, personal holding companies, taxpayers who have elected mark-to-market accounting, tax-exempt entities, pension plans, entities or arrangements classified as partnerships for U.S. federal income tax purposes or other pass-through entities or an investor in such entities or arrangements, or U.S. expatriates or former long-term residents of the United States, (iv) the special tax rules that may apply to an investor that acquires, holds, or disposes of our common shares as part of a straddle, hedge, constructive sale, conversion or other integrated transaction, or (v) the effect, if any, of the alternative minimum tax or Medicare contribution tax imposed on net investment income. This discussion assumes that a non-U.S. holder will hold the common shares relating to this prospectus as a capital asset within the meaning of Section 1221 of the Code.

As used in this discussion, the term “non-U.S. holder” means a beneficial owner of our common shares that is neither a “United States person” (within the meaning of the Code) nor a partnership (or other entity treated as a partnership for U.S. federal income tax purposes).

The tax treatment of an entity or arrangement treated as a partnership for U.S. federal income tax purposes and each partner thereof will generally depend upon the status and activities of the partnership and such partner. An investor that is treated as a partnership for U.S. federal income tax purposes or a partner in such partnership should consult its own tax advisor regarding the U.S. federal income tax considerations applicable to the partnership’s acquisition, ownership and disposition of our common shares.

EACH PROSPECTIVE INVESTOR SHOULD CONSULT ITS OWN TAX ADVISOR WITH RESPECT TO THE PARTICULAR TAX CONSIDERATIONS RELATED TO THE ACQUISITION, OWNERSHIP AND DISPOSITION OF OUR COMMON SHARES, INCLUDING THE APPLICABILITY AND EFFECT OF ANY STATE, LOCAL, AND NON-U.S. TAX LAWS, AS WELL AS U.S. FEDERAL ESTATE AND GIFT TAX LAWS, AND ANY APPLICABLE TAX TREATY.

Distributions on Common Shares

If we pay cash or distribute property to non-U.S. holders of our common shares, such distributions generally will constitute dividends for U.S. federal income tax purposes to the extent paid from our current or accumulated earnings and profits, as determined under U.S. federal income tax principles. Distributions in excess of current and accumulated earnings and profits will constitute a return of capital that will be applied against and reduce (but not below zero) the non-U.S. holder’s adjusted tax basis in our common shares. Any remaining excess will be treated as gain from the sale or exchange of the common shares and will be treated as described under “—Gain on Sale, Exchange or Other Taxable Disposition of Common Shares” below.

Dividends paid to a non-U.S. holder that are not effectively connected with the non-U.S. holder's conduct of a trade or business in the United States generally will be subject to withholding of U.S. federal income tax at a rate of 30% or such lower rate as may be specified by an applicable income tax treaty. A non-U.S. holder that wishes to claim the benefit of a reduced withholding rate under an applicable income tax treaty generally will be required to submit a properly completed IRS Form W-8BEN or IRS Form W-8BEN-E (or appropriate successor form), as applicable, and certify under penalties of perjury that such non-U.S. holder is not a United States person and is eligible for the benefits of the applicable tax treaty. These forms may need to be periodically updated. If a non-U.S. holder holds our common shares through a financial institution or other intermediary, such non-U.S. holder generally will be required to provide the appropriate documentation to the financial institution or other intermediary.

Dividends that are effectively connected with a non-U.S. holder's conduct of a trade or business in the United States (and, if required by an applicable income tax treaty, attributable to a permanent establishment or fixed base maintained by the non-U.S. holder in the United States), generally are exempt from U.S. federal withholding tax. In order to obtain this exemption, a non-U.S. holder must provide a properly completed IRS Form W-8ECI (or appropriate successor form) certifying such exemption. Such effectively connected dividends, although not subject to U.S. federal withholding tax, are subject to U.S. federal income tax on a net-income basis at the regular graduated U.S. federal income tax rates generally applicable to a United States person. Dividends received by a corporate non-U.S. holder that are effectively connected with such non-U.S. holder's conduct of a trade or business in the United States (and, if required by an applicable income tax treaty, attributable to a permanent establishment or fixed base maintained by the non-U.S. holder in the United States) may be subject to an additional branch profits tax at a 30% rate (or such lower rate as may be specified by an applicable income tax treaty).

Gain on Sale, Exchange or Other Taxable Disposition of Common Shares

Subject to the discussions below regarding backup withholding and the Foreign Account Tax Compliance provisions of the Hiring Incentives to Restore Employment Act and Treasury Regulations promulgated thereunder, commonly referred to as "FATCA," any gain recognized by a non-U.S. holder on a sale, exchange or other taxable disposition of our common shares generally will not be subject to U.S. federal income or withholding tax unless:

- the gain is effectively connected with the conduct of a trade or business of the non-U.S. holder in the United States (and, if required by an applicable income tax treaty, is attributable to a permanent establishment or fixed base maintained by the non-U.S. holder in the United States),
- the non-U.S. holder is an individual who is present in the United States for 183 days or more in the taxable year of that disposition, and certain other conditions are met, or
- we are or have been at any time during the shorter of the five-year period ending on the date of disposition and the period that the non-U.S. holder held the common shares a "United States real property holding corporation," or USRPHC, for U.S. federal income tax purposes, the non-U.S. holder is not eligible for an exemption under an applicable income tax treaty and either (i) our common shares cease to be regularly traded on an established securities market or (ii) such non-U.S. holder held more than 5% of our common shares at any time during the relevant period (as described below).

Gain that is described in the first bullet point above generally will be subject to U.S. federal income tax at the regular graduated U.S. federal income tax rates generally applicable to a United States person. A non-U.S. holder that is a corporation also may be subject to a branch profits tax at a rate of 30% (or such lower rate specified by an applicable income tax treaty).

A non-U.S. holder described in the second bullet point above generally will be subject to U.S. federal income tax at a rate of 30% (or such lower rate specified by an applicable income tax treaty) on any gain derived

from the sale, exchange or other taxable disposition, which may be offset by certain U.S.-source capital losses of the non-U.S. holder.

With respect to the third bullet point above, a U.S. corporation generally is a USRPHC if the fair market value of its U.S. real property interests equals or exceeds 50% of the sum of the fair market value of its worldwide real property interests and its other assets used or held for use in a trade or business. It is possible that we are currently, or may become in the foreseeable future, a USRPHC. Because the determination of whether we are a USRPHC depends on the fair market value of our U.S. real property interests relative to the fair market value of our other assets and because the definition of U.S. real property interests is not entirely clear, there can be no assurance as to whether we are a USRPHC. If we are or have been a USRPHC, a non-U.S. holder may be taxed on gain recognized on the sale, exchange or other taxable disposition of our common shares in the same manner as if such non-U.S. holder were a United States person (subject to an applicable income tax treaty providing otherwise) and/or a 15% withholding tax may apply to the gross proceeds from the sale, exchange or other taxable disposition of our common shares. However, so long as our common shares continue to be “regularly traded on an established securities market,” as defined by applicable Treasury Regulations, a non-U.S. holder generally will not be subject to U.S. federal income tax with respect to such gain as a result of us being or having been a USRPHC if such non-U.S. holder held, directly or constructively (by application of certain attribution rules), at all times during the shorter of the five-year period ending on the date of disposition or the non-U.S. holder’s holding period for the common shares, 5% or less of our common shares.

Non-U.S. holders are urged to consult their own tax advisors regarding the potential applicability of these rules as well as any income tax treaty in their particular circumstances.

Information Reporting and Backup Withholding

The amount of dividends paid to a non-U.S. holder on our common shares and the tax, if any, withheld with respect to those dividends generally must be reported annually to the IRS and to such non-U.S. holder of our common shares. Copies of the information returns reporting those dividends and withholding may also be made available to the tax authorities in the country in which the non-U.S. holder is a resident under the provisions of an applicable income tax treaty or agreement. Information reporting also is generally required with respect to the proceeds from sales and other dispositions of our common shares to or through the U.S. office (and in certain cases, the foreign office) of a broker, unless the non-U.S. holder establishes that it is not a United States person.

Under some circumstances, Treasury Regulations require backup withholding currently at a rate of 24%, on reportable payments with respect to our common shares. A non-U.S. holder generally may eliminate the requirement for U.S. federal backup withholding by providing certification of its foreign status, under penalties of perjury, on a duly executed applicable IRS Form W-8BEN or IRS Form W-8BEN-E (or appropriate successor form) or by otherwise establishing an exemption. Notwithstanding the foregoing, U.S. federal backup withholding may apply if the payor has actual knowledge, or reason to know, that the non-U.S. holder is a United States person. Backup withholding is not an additional tax. Rather, the amount of any U.S. federal backup withholding generally will be allowed as a credit against a non-U.S. holder’s U.S. federal income tax liability, if any, and may entitle such non-U.S. holder to a refund, provided that certain required information is timely furnished to the IRS. Non-U.S. holders are urged to consult their own tax advisors regarding the application of backup withholding and the availability of and procedure for obtaining an exemption from backup withholding in their particular circumstances.

FATCA Withholding

FATCA will impose a U.S. federal withholding tax of 30% on certain types of payments, including U.S.-source dividends and gross proceeds from the sale or other disposition of securities that can produce U.S.-source dividends made to (i) “foreign financial institutions,” unless they agree to collect and disclose to the IRS information regarding their direct and indirect U.S. account holders, or are otherwise eligible for an exemption,

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and (ii) certain non-financial foreign entities, unless they certify certain information regarding their direct and indirect U.S. owners, or are otherwise eligible for an exemption. Foreign financial institutions located in jurisdictions that have an intergovernmental agreement with the United States governing FATCA may be subject to different rules. The withholding obligations described above generally will apply to payments of U.S.-source dividends made with respect to our common shares, and to payments of gross proceeds from a sale or other disposition of our common shares. However, the IRS has issued proposed Treasury Regulations that eliminate withholding on payments of gross proceeds (but not on payments of dividends). Pursuant to the preamble to the proposed Treasury Regulations, we and any other applicable withholding agent may (but are not required to) rely on this proposed change to FATCA withholding until final Treasury Regulations are issued or until such proposed Treasury Regulations are rescinded. Non-U.S. holders are urged to consult their own tax advisors regarding FATCA and the application of these requirements to your investment in our common shares.

We will not pay any additional amounts to non-U.S. holders with respect to any amounts withheld, including pursuant to FATCA.

SELLING SHAREHOLDER

We issued 25,588,535 shares of common stock covered by this prospectus to the selling shareholder in connection with the stock purchase agreement, dated November 6, 2021, by and among FirstEnergy Corp. and BIP Securities II-B L.P., which we refer to as the selling shareholder.

The following table sets forth, to our knowledge, certain information about the selling shareholder as of December 1, 2021. The shares covered by this prospectus may be offered from time to time by the selling shareholder named below or its transferees, including its pledgees, donees or other successors-in-interest. Pursuant to Rule 416 under the Securities Act, this prospectus also covers any additional shares of common stock that may become issuable in connection with shares of common stock sold by reason of a stock dividend, stock split or other similar transaction affected without us receiving any cash or other value, which results in an increase in the number of our shares of common stock outstanding.

Subject to limited exceptions, we will bear all costs, expenses and fees in connection with the registration of our shares of common stock to be sold by the selling shareholder. The selling shareholder will bear all underwriters', brokers', and dealers' commissions and discounts, if any, attributable to its respective sales of shares.

Beneficial ownership is determined in accordance with the rules of the SEC, and includes voting or investment power with respect to shares. As of December 1, 2021, there were 544,599,700 shares of common stock outstanding. Unless otherwise indicated below, to our knowledge, the selling shareholder named in the table below has sole voting and investment power with respect to its shares of common stock. The inclusion of any shares in this table does not constitute an admission of beneficial ownership for the party named below.

Name of Selling Shareholder⁽¹⁾	Shares Beneficially Owned Prior to this Offering		Number of Shares Being Offered	Shares To Be Beneficially Owned After this Offering⁽²⁾	
	Number	Percentage		Number	Percentage
BIP Securities II-B L.P.	28,832,099	5.29%	25,588,535	3,243,564	0.60%

- (1) We have been advised that BIP Holdings Manager L.L.C., a Delaware limited liability company, or BIP Holdings Manager, is the general partner of the selling shareholder, BIP Securities II-B L.P., a Delaware limited partnership. Blackstone Infrastructure Associates L.P., a Delaware limited partnership, or Blackstone Infrastructure Associates, is the managing member of BIP Holdings Manager. BIA GP L.P., a Delaware limited partnership, or BIA GP L.P., is the general partner of Blackstone Infrastructure Associates. BIA GP L.L.C., a Delaware limited liability company, or BIA GP L.L.C., is the general partner of BIA GP L.P. Blackstone Holdings III L.P., a Quebec limited partnership, or Blackstone Holdings III, is the sole member of BIA GP L.L.C. Blackstone Holdings III GP L.P., a Delaware limited partnership, or Blackstone Holdings III GP, is the general partner of Blackstone Holdings III. Blackstone Holdings III GP Management L.L.C., a Delaware limited liability company, or Blackstone Holdings III GP Management, is the general partner of Blackstone Holdings III GP. Blackstone Inc., a reporting company under the Exchange Act, is the sole member of Blackstone Holdings III GP Management. The sole holder of the Series II preferred stock of Blackstone Inc. is Blackstone Group Management L.L.C. Blackstone Group Management L.L.C. is wholly-owned by Blackstone Inc.'s senior managing directors and controlled by its founder, Stephen A. Schwarzman. Each of the above may be deemed to beneficially own the shares of common stock beneficially owned by the selling shareholder or indirectly controlled by it. Each of the above persons disclaims beneficial ownership of such securities in excess of its or his pecuniary interest therein. The address of each of the above persons is c/o Blackstone Inc., 345 Park Avenue, New York, NY 10154.
- (2) We do not know when or in what amounts the selling shareholder may offer shares of common stock for sale. The selling shareholder might not sell any or all of the shares offered by this prospectus. Because the selling shareholder may offer any amount of the shares pursuant to this offering, we cannot estimate the number of shares that will be held by the selling shareholder after completion of this offering. However, for

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purposes of this table, we have assumed that, after completion of this offering, none of the shares covered by this prospectus will be held by the selling shareholder.

The selling shareholder has not held any position or office with, or had another material relationship with, us or any of our subsidiaries within the past three years other than as shareholder.

PLAN OF DISTRIBUTION

We are registering 25,588,535 shares of our common stock to permit the resale of such shares by the selling shareholder from time to time after the date of this prospectus. The shares of common stock covered by this prospectus may be offered and sold from time to time by the selling shareholder or the selling shareholder's transferees, including its pledgees, donees or other successors-in-interest who have received, after the date of this prospectus and from the selling shareholder, shares as a gift, pledge, partnership distribution or other non-sale related transfer. The selling shareholder will act independently of us in making decisions with respect to the timing, manner and size of each sale. Such sales may be made on one or more exchanges or in the over-the-counter market or otherwise, at prices and under terms then prevailing or at prices related to the then current market price or in privately negotiated transactions. The selling shareholder may sell its shares by one or more of, or a combination of, the following methods:

- purchases by a broker-dealer as principal and resales by such broker-dealer for its own account pursuant to this prospectus;
- ordinary brokerage transactions and transactions in which the broker solicits purchasers;
- block trades in which the broker-dealer so engaged will attempt to sell the shares as agent but may position and resell a portion of the block as principal to facilitate the transaction;
- a transaction on any exchange or in the over-the-counter market;
- in privately negotiated transactions;
- in options transactions, including through the writing of put or call options (whether those options are listed on an options exchange or otherwise) relating to the shares offered by this prospectus, or the short sales of the offered shares; or
- any other method permitted pursuant to applicable law.

In addition, any shares of common stock that qualify for sale pursuant to Rule 144 may be sold under Rule 144 rather than pursuant to this prospectus.

To the extent required, this prospectus may be amended or supplemented from time to time to describe a specific plan of distribution. In connection with distributions of the shares offered by this prospectus or otherwise, the selling shareholder may enter into hedging transactions with broker-dealers or other financial institutions. In connection with such transactions, broker-dealers or other financial institutions may engage in short sales of the shares in the course of hedging the positions they assume with the selling shareholder. The selling shareholder may also sell the shares short and redeliver the shares to close out such short positions. The selling shareholder may also enter into option or other transactions with broker-dealers or other financial institutions that require the delivery to such broker-dealer or other financial institution of shares of common stock offered by this prospectus, which shares such broker-dealer or other financial institution may resell pursuant to this prospectus (as supplemented or amended to reflect such transaction).

The selling shareholder may also pledge shares to a broker-dealer or other financial institution, and, upon a default, such broker-dealer or other financial institution may effect sales of the pledged shares pursuant to this prospectus (as supplemented or amended to reflect such transaction). In effecting sales, broker-dealers or agents engaged by the selling shareholder may arrange for other broker-dealers to participate. Broker-dealers or their agents may receive commissions, discounts or concessions from the selling shareholder in amounts to be negotiated immediately prior to the sale.

In offering the shares of common stock covered by this prospectus, the selling shareholder and any broker-dealers who execute sales for the selling shareholder may be deemed to be "underwriters" within the meaning of the Securities Act in connection with such sales. Any profits realized by the selling shareholder and the compensation of any broker-dealer may be deemed to be underwriting discounts and commissions under the Securities Act.

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In order to comply with the securities laws of certain states, if applicable, the shares of common stock must be sold in such jurisdictions only through registered or licensed brokers or dealers. In addition, in certain states the shares may not be sold unless they have been registered or qualified for sale in the applicable state or an exemption from the registration or qualification requirement is available and is complied with.

In addition, we will make copies of this prospectus available to the selling shareholder for the purpose of satisfying the prospectus delivery requirements of the Securities Act, which may include delivery through the facilities of the NYSE pursuant to Rule 153 under the Securities Act. The selling shareholder may indemnify any broker-dealer that participates in transactions involving the sale of the shares against certain liabilities, including liabilities arising under the Securities Act.

At the time a particular offer of shares is made, if required, a prospectus supplement will be distributed that will set forth the number of shares being offered and the terms of the offering, including the name of any underwriter, dealer or agent, the purchase price paid by any underwriter, any discount, commission and other item constituting compensation, any discount, commission or concession allowed or reallocated or paid to any dealer, and the proposed selling price to the public.

We have agreed to indemnify the selling shareholder against certain liabilities, including certain liabilities under the Securities Act.

LEGAL MATTERS

Jones Day has passed upon the validity of the shares of common stock being offered by this prospectus.

EXPERTS

The financial statements and management's assessment of the effectiveness of internal control over financial reporting (which is included in Management's Report on Internal Control over Financial Reporting) incorporated in this prospectus by reference to the Annual Report on Form 10-K for the year ended December 31, 2020 have been so incorporated in reliance on the report (which contains an adverse opinion on the effectiveness of internal control over financial reporting) of PricewaterhouseCoopers LLP, an independent registered public accounting firm, given on the authority of said firm as experts in auditing and accounting.

WHERE YOU CAN FIND MORE INFORMATION

We file annual, quarterly and current reports and other information with the SEC under the Exchange Act. This material is available from the SEC's website at <http://www.sec.gov> or from our website at <http://www.firstenergycorp.com/ir>. Information contained on or available through our website, other than the reports we file pursuant to the Exchange Act that are incorporated by reference in this prospectus, does not constitute a part of this prospectus.

The SEC allows us to "incorporate by reference" information into this prospectus and any accompanying prospectus supplement, which means that we can disclose important information to you by referring you to another document filed separately with the SEC. The information incorporated by reference is deemed to be part of this prospectus and any accompanying prospectus supplement, except for any information superseded by information contained directly in this prospectus, any accompanying prospectus supplement, any subsequently filed document deemed incorporated by reference or a free writing prospectus prepared by or on behalf of us. This prospectus and any accompanying prospectus supplement incorporates by reference the documents set forth below that we have previously filed with the SEC (other than information deemed furnished and not filed in accordance with SEC rules, including Items 2.02 and 7.01 of Form 8-K or certain exhibits furnished pursuant to Item 9.01 of Form 8-K). These documents contain important information about us and our finances.

We incorporate by reference in this prospectus the following documents or information filed or to be filed with the SEC:

- our Annual Report on [Form 10-K](#) for the year ended December 31, 2020;
- our Quarterly Reports on Form 10-Q for the quarterly periods ended [March 31, 2021](#), [June 30, 2021](#) and [September 30, 2021](#);
- our Current Reports on Form 8-K filed [February 2, 2021](#), [February 16, 2021](#) (Item 8.01 only), [February 18, 2021](#) (Item 5.02 only), [March 8, 2021](#) (Item 5.02 only), [March 16, 2021](#) (Items 1.01 and 5.02 and the related exhibit filed pursuant to Item 9.01 only) (as amended by our Amendment No. 1 to Current Report on Form 8-K/A filed on [March 29, 2021](#)), [March 19, 2021](#), [March 29, 2021](#), [May 19, 2021](#), [May 20, 2021](#), [May 27, 2021](#), [June 30, 2021](#) (Items 5.02 and 8.01 only), [July 22, 2021](#) (Items 1.01 and 2.03 and the related exhibits filed pursuant to Item 9.01 only), [October 18, 2021](#) (Items 1.01 and 2.03 and the related exhibits filed pursuant to Item 9.01 only), [November 8, 2021 \(Items 1.01 and 3.02 only\)](#) (two reports) and [December 13, 2021](#); and
- the description of our common stock contained in [Exhibit 4.10](#) to our Annual Report on Form 10-K for the year ended December 31, 2019 and any amendments and reports subsequently filed for the purposes of updating that description.

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All documents filed by us pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this prospectus and any accompanying prospectus supplement and before the termination of the offering shall also be deemed to be incorporated herein by reference. We are not, however, incorporating by reference any documents or portions thereof, whether specifically listed above or filed in the future, that are not deemed “filed” with the SEC, including our audit and compensation committee reports and performance graph or any information furnished pursuant to Item 2.02 or 7.01 of Form 8-K or certain exhibits furnished pursuant to Item 9.01 of Form 8-K.

We will provide to each person, including any beneficial owner, to whom a prospectus is delivered, upon written or oral request at no cost to the requester, a copy of any or all of the reports or documents that have been incorporated by reference in this prospectus but not delivered with this prospectus. Requests for these reports or documents must be made to:

FirstEnergy Corp.
76 South Main Street
Akron, Ohio 44308-1890
Attention: Shareholder Services
(800) 631-8945

Any statement contained or incorporated by reference in this prospectus shall be deemed to be modified or superseded for purposes of this prospectus to the extent that a statement contained in this prospectus, or in any subsequently filed document which also is incorporated herein by reference, modifies or supersedes such earlier statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this prospectus. Any statement made in this prospectus concerning the contents of any contract, agreement or other document is only a summary of the actual contract, agreement or other document. If we have filed or incorporated by reference any contract, agreement or other document as an exhibit to the registration statement, you should read the exhibit for a more complete understanding of the document or matter involved. Each statement regarding a contract, agreement or other document is qualified by reference to the actual document.

You should not assume that the information contained in this prospectus and the documents incorporated into this prospectus by reference is correct on any date after their respective dates, even though this prospectus is delivered, or securities are sold, on a later date.

PART II**INFORMATION NOT REQUIRED IN PROSPECTUS****Item 14. Other Expenses of Issuance and Distribution**

The following table sets forth the expenses (other than underwriting discounts and commissions) expected to be incurred in connection with the offerings described in this registration statement.

SEC registration fee*	\$ 93,103.25
Legal fees and expenses	\$ *
Blue sky fees and expenses	\$ *
Accounting fees and expenses	\$ *
Stock exchange listing fees	\$ *
Miscellaneous	\$ *
Total	\$ *

* Fees and expenses (other than the SEC registration fee to be paid upon the filing of this registration statement) will depend on the number and nature of any offerings of securities made pursuant to this registration statement, and cannot be estimated at this time. An estimate of the aggregate expenses in connection with the distribution of securities being offered will be included in any applicable prospectus supplement.

Item 15. Indemnification of Directors and Officers

Ohio Revised Code. Section 1701.13(E) of the Ohio Revised Code, or ORC, provides that an Ohio corporation may indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that the person is or was a director, officer, employee or agent of that corporation, or is or was serving at the request of the corporation as a director, trustee, officer, employee, member, manager, or agent of another entity against expenses, judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, suit or proceeding, if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, and with respect to any criminal matter, if the person had no reasonable cause to believe the person's conduct was unlawful. In addition, no indemnification shall be made in respect of a claim against such person by or in the right of the corporation, if the person is adjudged to be liable for negligence or misconduct in the performance of the person's duty to the corporation except to the extent provided in the court order. Indemnification may be made if ordered by a court or authorized in each specific case by the directors of the indemnifying corporation acting at a meeting at which, for the purpose, any director who is a party to or threatened with any such action, suit or proceeding may not be counted in determining the existence of a quorum and may not vote. If, because of the foregoing limitations, the directors are unable to act in this regard, such determination may be made by written opinion of independent legal counsel other than an attorney, or a firm having associated with it an attorney, who has been retained by or who has performed services for the corporation or any person to be indemnified during the five years preceding the date of determination. Alternatively, such determination may be made by the corporation's shareholders.

Section 1701.13(E) of the ORC provides that the indemnification thereby permitted shall not be exclusive of any other rights that directors, officers or employees may have, including rights under insurance purchased by the corporation. Further, a right to indemnification or to advancement of expenses arising under a provision of the articles or the regulations of a corporation may not be eliminated or impaired by an amendment to that provision after the occurrence of the act or omission that becomes the subject of the civil, criminal, administrative, or investigative action, suit, or proceeding for which the indemnification or advancement of expenses is sought.

unless the provision in effect at the time of that act or omission explicitly authorizes that elimination or impairment after the act or omission has occurred.

Second Amended and Restated Code of Regulations. Regulation 31 of the registrant's Second Amended and Restated Code of Regulations provides as follows:

"The Corporation shall indemnify, to the full extent then permitted by law, any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he is or was a member of the Board of Directors or an officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, trustee, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise. The Corporation shall pay, to the full extent then required by law, expenses, including attorney's fees, incurred by a member of the Board of Directors in defending any such action, suit or proceeding as they are incurred, in advance of the final disposition thereof, and may pay, in the same manner and to the full extent then permitted by law, such expenses incurred by any other person. The indemnification and payment of expenses provided hereby shall not be exclusive of, and shall be in addition to, any other rights granted to those seeking indemnification under any law, the Articles of Incorporation, any agreement, vote of shareholders or disinterested members of the Board of Directors, or otherwise, both as to action in official capacities and as to action in another capacity while he or she is a member of the Board of Directors, or an officer, employee or agent of the Corporation, and shall continue as to a person who has ceased to be a member of the Board of Directors, trustee, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person."

Regulation 32 of the registrant's Second Amended and Restated Code of Regulations provides as follows:

"The Corporation may, to the full extent then permitted by law and authorized by the Board of Directors, purchase and maintain insurance or furnish similar protection, including but not limited to trust funds, letters of credit or self-insurance, on behalf of or for any persons described in Regulation 31 against any liability asserted against and incurred by any such person in any such capacity, or arising out of his status as such, whether or not the Corporation would have the power to indemnify such person against such liability. Insurance may be purchased from or maintained with a person in which the Corporation has a financial interest."

Directors and Officers Liability Insurance. The registrant maintains and pays the premium on contracts insuring it (with certain exclusions) against any liability to directors and officers it may incur under the above indemnity provisions and insuring each of its directors and officers (with certain exclusions) against liability and expense, including legal fees, which he or she may incur by reason of his or her relationship to it.

Indemnification Agreements. The registrant has entered into indemnification agreements with its directors and officers, the forms of which are incorporated by reference to Exhibit 10.1 of the registrant's Current Report on Form 8-K filed May 16, 2018. Each indemnification agreement provides, among other things, that the registrant will, subject to the agreement terms, indemnify a director or officer, as applicable, if, by reason of the individual's status as a director or officer, the person incurs losses, liabilities, judgments, fines, penalties, or amounts paid in settlement in connection with any threatened, pending, or completed proceeding, whether of a civil, criminal, administrative, or investigative nature. In addition, each indemnification agreement provides for the advancement of expenses incurred by a director or officer, as applicable, subject to certain exceptions, in connection with proceedings covered by the indemnification agreement. As a director and officer of the registrant, Steven E. Strah has an agreement that addresses indemnity in both roles.

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Item 16. Exhibits

<u>Exhibit Number</u>	<u>Description</u>
4(a)*	Amended and Restated Articles of Incorporation of FirstEnergy Corp. (incorporated by reference to FirstEnergy's Form 10-Q filed July 23, 2019, Exhibit 3.1, File No. 333-21011)
4(b)*	FirstEnergy Corp. Second Amended and Restated Code of Regulations (incorporated by reference to FirstEnergy's Form 8-K filed May 19, 2021, Exhibit 3, File No. 333-21011)
4(c)*	Form of Common Stock Certificate (incorporated by reference to FirstEnergy Corp.'s Form S-3/A filed November 24, 1997, Exhibit 4(c), File No. 333-40063)
4(d)**	Common Stock Purchase Agreement, dated as of November 6, 2021, among the FirstEnergy Corp. and BIP Securities II-B L.P.
5(a)	Opinion of Jones Day
23(a)	Consent of PricewaterhouseCoopers LLP
23(b)	Consent of Jones Day (included in Exhibit 5(a))
24(a)	Power of Attorney

* Incorporated by reference herein as indicated.

** Certain exhibits and schedules have been omitted and the Company agrees to furnish supplementally to the Securities and Exchange Commission a copy of any omitted exhibits and schedules upon request.

Item 17. Undertakings

The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement.

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, however, that paragraphs (1)(i), (1)(ii), and (1)(iii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein,

and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser:

(i) Each prospectus filed by the registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and

(ii) Each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5), or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i), (vii), or (x) for the purpose of providing the information required by section 10(a) of the Securities Act of 1933 shall be deemed to be part of and included in the registration statement as of the earlier of the date such form of prospectus is first used after effectiveness or the date of the first contract of sale of securities in the offering described in the prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such date shall be deemed to be a new effective date of the registration statement relating to the securities in the registration statement to which the prospectus relates, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such effective date.

The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Akron, State of Ohio, on the 13th day of December, 2021.

FIRSTENERGY CORP.

By: /s/ Steven E. Strah
Steven E. Strah
President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated as of December 13, 2021:

<u>Signature</u>	<u>Title(s)</u>
* _____ Donald T. Misheff	Director (Non-Executive Chairman of the Board)
/s/ Steven E. Strah _____ Steven E. Strah	President and Chief Executive Officer and Director (Principal Executive Officer)
* _____ K. Jon Taylor	Senior Vice President and Chief Financial Officer (Principal Financial Officer)
* _____ Jason J. Lisowski	Vice President, Controller and Chief Accounting Officer (Principal Accounting Officer)
* _____ Michael J. Anderson	Director
* _____ Steven J. Demetriou	Director
* _____ Lisa Winston Hicks	Director
* _____ Julia L. Johnson	Director
* _____ Paul Kaleta	Director
* _____ Jesse A. Lynn	Director

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<u>Signature</u>	<u>Title(s)</u>
* _____ Thomas N. Mitchell	Director
* _____ James F. O'Neil III	Director
* _____ Christopher D. Pappas	Director
* _____ Luis A. Reyes	Director
* _____ John W. Somerhalder II	Director
* _____ Andrew Teno	Director
* _____ Leslie M. Turner	Director
* _____ Melvin D. Williams	Director

* The undersigned by signing his name hereto does sign and execute this registration statement on Form S-3 pursuant to the Power of Attorney executed by the above-named directors and officers of the registrant, which is being filed herewith on behalf of such directors and officers.

By: /s/ Steven E. Strah
Steven E. Strah
Attorney-in-Fact

December 13, 2021

COMMON STOCK PURCHASE AGREEMENT

AMONG

FIRSTENERGY CORP.

AND

BIP SECURITIES II-B L.P.

Dated as of November 6, 2021

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COMMON STOCK PURCHASE AGREEMENT

THIS COMMON STOCK PURCHASE AGREEMENT (this "**Agreement**"), dated as of November 6, 2021, is made by and among FirstEnergy Corp., an Ohio corporation (the "**Company**"), on the one hand, and BIP Securities II-B L.P. (the "**Investor**"), on the other hand. The Company and the Investor are referred to herein, individually, as a "**Party**" and, collectively, as the "**Parties**." Capitalized terms that are used but not otherwise defined in this Agreement shall have the meanings given to them in Section 1.1 hereof.

RECITALS

WHEREAS, the Board of Directors of the Company (the "**Board**") has authorized the issuance and sale of 25,588,535 shares of the Company's common stock, with a par value of \$0.10 per share (the "**Common Stock**"), to the Investor (such shares are referred to herein as the "**Private Placement Shares**");

WHEREAS, subject to the terms and conditions contained in this Agreement, the Company has agreed to issue and sell, and the Investor has agreed to purchase, the Private Placement Shares, upon the terms and conditions set forth herein; and

WHEREAS, concurrently with the execution of this Agreement, and as a condition and material inducement to the willingness of the Company to enter into this Agreement, Investor has delivered a guaranty in the form attached hereto as Annex E (the "**Guaranty**") from Blackstone Infrastructure Partners L.P. (the "**Guarantor**"), in favor of the Company pursuant to which, subject to the terms and conditions contained therein, the Guarantor is guaranteeing the obligations of the Investor in connection with this Agreement.

NOW, THEREFORE, in consideration of the mutual promises, agreements, representations, warranties and covenants contained herein, the Company and the Investor hereby agree as follows:

ARTICLE I

DEFINITIONS

Section 1.1 Definitions. Except as otherwise expressly provided in this Agreement, whenever used in this Agreement, the following terms shall have the respective meanings specified below:

"**Affiliate**" means, with respect to any Person, any other Person that, directly or indirectly, Controls or is Controlled by or is under common Control with such Person. "**Affiliated**" has a correlative meaning.

"**Agreement**" has the meaning set forth in the Preamble.

"**Articles of Incorporation**" means the Amended and Restated Articles of Incorporation of the Company, as in effect on the date hereof.

“**Authorized Preferred Stock**” has the meaning set forth in Section 3.2(a).

“**Beneficial Ownership**” means, with respect to any security, (a) record ownership of such security, or (b) beneficial ownership of such security as defined under Rule 13d-3 under the Exchange Act; provided, that such beneficial ownership shall further be deemed to include any shares or other units of such security that are referenced in any total return swap contracts or similar financial instruments or transactions, whether or not cash-settled, that are owned of record or beneficially by such Person. “**Beneficially Own**,” “**Beneficially Owns**,” “**Beneficially Owned**” and “**Beneficially Owning**” shall have correlative meanings.

“**BIP Affiliate**” means the Guarantor and its Controlled Affiliates but excluding, for the avoidance of doubt, any portfolio company Controlled by the Guarantor or Controlled by any funds managed or advised by the Guarantor or any of its Controlled Affiliates; provided, that the term “**BIP Affiliate**” shall also include any Affiliates of the Investor or Affiliates of Blackstone Inc. that receive or have access to Confidential Information and/or Evaluation Material (as such term is defined in the Confidentiality Agreement and the Board Observer Agreement, respectively).

“**Board**” has the meaning set forth in the Recitals.

“**Board Observer**” has the meaning set forth in Section 5.5(d).

“**Board Observer Agreement**” has the meaning set forth in Section 5.5(d).

“**Business Day**” means any day except any Saturday, any Sunday, any day which is a federal legal holiday in the United States or any day on which banking institutions in the State of New York are authorized or required by Law or other governmental action to close.

“**Closing**” has the meaning set forth in Section 2.3.

“**Closing Date**” has the meaning set forth in Section 2.3.

“**Code of Regulations**” means the Second Amended and Restated Code of Regulations of the Company, as in effect on the date hereof.

“**Common Stock**” has the meaning set forth in the Recitals.

“**Communication Conditions**” has the meaning set forth in Section 5.4(b).

“**Company**” has the meaning set forth in the Preamble.

“**Company Investments**” has the meaning set forth in Section 5.4(a).

“**Company Policies**” has the meaning set forth in Section 5.5(b).

“**Company SEC Documents**” has the meaning set forth in Section 3.8(a).

“**Company Shelf Registration Statement**” has the meaning set forth in Section 8.2(b)(i).

“**Company Shelf Takedown Public Offering**” has the meaning set forth in Section 8.2(b)(i).

“**Company Shelf Takedown Public Offering Notice**” has the meaning set forth in Section 8.2(b)(i).

“**Company Shelf Takedown Public Offering Request**” has the meaning set forth in Section 8.2(b)(ii).

“**Confidential Information**” has the meaning set forth in Section 5.1(a)(i).

“**Confidentiality Agreement**” has the meaning set forth in Section 5.5(b)(ii).

“**Contract**” means any agreement, contract or instrument, including any loan, note, bond, mortgage, indenture, guarantee, deed of trust, license, franchise, commitment, lease, franchise agreement, letter of intent, memorandum of understanding or other obligation, and any amendments thereto, whether written or oral.

“**Control**” means, with respect to any Person, the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of such Person, whether through the ownership of voting securities or by Contract or agency or otherwise. “**Controls**” and “**Controlled by**” have correlative meanings.

“**Director Criteria**” has the meaning set forth in Section 5.5(b).

“**Exchange Act**” means the Securities Exchange Act of 1934, as amended.

“**Extraordinary Event Response**” means any action to the extent determined in good faith by the Company or a Subsidiary to be reasonably necessary to avoid or mitigate a material risk of immediate physical injury to any human Person, or to otherwise address COVID-19.

“**Federal Power Act**” means the Federal Power Act, as amended.

“**FERC**” means the Federal Energy Regulatory Commission.

“**Filing Deadline**” has the meaning set forth in Section 8.1(a).

“**Form 8-K**” has the meaning set forth in Section 5.9.

“**Form S-1 Shelf**” has the meaning set forth in Section 8.1(a).

“**Form S-3 Shelf**” has the meaning set forth in Section 8.1(a).

“**Governmental Entity**” means any federal, state, or local governmental or quasi-governmental instrumentality, agency, board, commission, department, court or tribunal; or any regulatory agency, bureau, commission, or authority.

“**Guarantor**” has the meaning set forth in the Recitals.

“**Guaranty**” has the meaning set forth in the Recitals.

“**HSR Act**” means the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended.

“**HSR Form**” has the meaning set forth in Section 5.10(b).

“**Investment Evaluation Material**” has the meaning set forth in Section 5.1(a)(i).

“**Investor**” has the meaning set forth in the Preamble.

“**Investor Nominee**” has the meaning set forth in Section 5.5(a).

“**Law**” means any law (statutory or common), statute, regulation, rule, code or ordinance enacted, adopted, issued or promulgated by any Governmental Entity.

“**Legal Proceedings**” means any legal, governmental, administrative, judicial or regulatory investigations, audits, actions, suits, claims, arbitrations, demands, demand letters, notices of noncompliance or violations, or proceedings.

“**Legend**” has the meaning set forth in Section 5.3.

“**Lien**” means any lien, adverse claim, charge, option, right of first refusal, servitude, security interest, mortgage, pledge, deed of trust, easement, encumbrance, restriction on transfer, conditional sale or other title retention agreement, defect in title, lien or judicial lien or other restrictions of a similar kind.

“**Material Adverse Effect**” means any change, circumstance, development, state of facts, effect or condition that, individually or in the aggregate, with any such other changes, circumstances, developments, states of facts, effects or conditions, is or would reasonably be expected to have a material adverse effect on the business, operations, assets, liabilities, financial condition or operating results of the Company and its Subsidiaries, taken as a whole; provided, that none of the following, either alone or taken together with other changes, circumstances, developments, states of facts, effects or conditions, shall constitute, or be taken into account in determining whether there has been or would reasonably be expected to be, a Material Adverse Effect: (a) changes in, or effects arising from or relating to, general business or economic conditions affecting the industry in which the Company and its Subsidiaries operate; (b) changes in, or effects arising from or relating to, national or international political or social conditions, including the engagement by any country in hostilities or the escalation thereof, whether or not pursuant to the declaration of a national emergency or war, or the occurrence or the escalation of any military, cyber or terrorist attack upon any country, or any of its territories, possessions or diplomatic or consular offices or upon any military installation, asset, equipment or personnel of any country; (c) changes in, or effects arising from or relating to, financial, banking or securities markets (including (i) any disruption of any of the foregoing markets, (ii) any change in currency exchange rates, (iii) any decline or rise in the price of any security, commodity, contract or index and (iv) any increased cost, or decreased availability, of capital or pricing or terms related to any financing for the transactions contemplated hereby); (d) changes in, or effects arising from or relating to changes in, United States generally accepted accounting principles after the date hereof;

(e) changes in, or effects arising from or relating to changes in, Laws, Orders or other binding directives or determinations issued or made by or agreements with or consents of any Governmental Entity, in each case, after the date hereof; (f) changes or effects arising from or relating to (i) the taking of any action expressly required by this Agreement or at the written request of the Investor, (ii) the failure to take any action if such action is expressly prohibited by this Agreement or (iii) the announcement of this Agreement or the transactions contemplated hereby or the identity, nature or ownership of the Investor, including the impact thereof on the relationships, contractual or otherwise, of the Company or any of its Subsidiaries with employees, customers, lessors, suppliers, vendors or other commercial partners; (g) strikes, work stoppages or other labor disputes; (h) any failure, in and of itself, to achieve any budgets, projections, forecasts, estimates, plans, predictions, performance metrics or operating statistics or the inputs into such items (but not the underlying causes of any such failure to the extent such underlying cause is not otherwise excluded from the definition of Material Adverse Effect); or (i) any effects or consequences of an Extraordinary Event Response to any epidemic, pandemic or disease outbreak (including any coronavirus) or any civil protests, riots or other civil unrest, except in the case of the foregoing clauses (a), (b), (c), (d), (e) or (g), to the extent such changes or effects have a materially disproportionate impact on the Company and its Subsidiaries, taken as a whole, as compared to other market participants engaged in the same industry and geographic region.

“**Maximum Offering Size**” means the number of Registrable Securities which can be sold in an orderly manner in such offering within a price range acceptable to the Company.

“**MNPI**” has the meaning set forth in [Section 4.7\(c\)](#).

“**New Securities**” has the meaning set forth in [Section 7.1](#).

“**Nomination Period**” has the meaning set forth in [Section 5.5\(a\)](#).

“**NYSE**” means the New York Stock Exchange.

“**Order**” means any judgment, order, award, injunction, writ, permit, license or decree of any Governmental Entity or arbitrator of applicable jurisdiction.

“**Outside Date**” has the meaning set forth in [Section 10.1\(d\)](#).

“**Party**” and “**Parties**” have the meaning set forth in the Preamble.

“**Person**” means an individual, firm, corporation (including any non-profit corporation), partnership, limited liability company, joint venture, association, trust, Governmental Entity or other entity or organization.

“**Piggyback Eligible Holder**” has the meaning set forth in [Section 8.2\(a\)\(i\)](#).

“**Piggyback Notice**” has the meaning set forth in [Section 8.2\(a\)\(i\)](#).

“**Piggyback Registration**” has the meaning set forth in [Section 8.2\(a\)\(i\)](#).

“**Piggyback Registration Statement**” has the meaning set forth in Section 8.2(a)(i).

“**Piggyback Request**” has the meaning set forth in Section 8.2(a)(ii).

“**Placement Agents**” means J.P. Morgan Securities LLC and the additional investment firms that executed the Co-Agent Engagement Letter with the Company in connection with the Private Placement Shares.

“**Preemptive Rights Portion**” has the meaning set forth in Section 7.2.

“**Press Release**” has the meaning set forth in Section 5.9.

“**Private Placement**” means the purchase by the Investor of the Private Placement Shares for the Purchase Amount on the terms reflected in this Agreement.

“**Private Placement Shares**” has the meaning set forth in the Recitals.

“**Public Communications**” means any communications by or on behalf of the Company or its Subsidiaries in its SEC filings, press releases, earnings calls, analyst calls or on its website, or any other communications by or on behalf of the Company or its Subsidiaries that are publicly available, including statements made by officers of the Company to media and news outlets that are publicly disseminated.

“**Purchase**” has the meaning set forth in Section 5.4(a).

“**Purchase Amount**” means the aggregate purchase price of \$1,000,000,000 for the Private Placement Shares.

“**Registrable Securities**” means the Private Placement Shares; provided, that any such shares shall cease to constitute “Registrable Securities” upon the earliest to occur of (i) the date on which such shares are disposed of pursuant to an effective Registration Statement under the Securities Act or pursuant to Rule 144 under the Securities Act; (ii) the date on which, in the opinion of counsel to the relevant holder of such shares, such shares become eligible for sale under Rule 144 under the Securities Act without volume or manner of sale restrictions thereunder and all restrictive legends and stop transfer instructions have been removed with respect to all certificates or book entries representing the applicable Registrable Securities; and (iii) the date on which such shares cease to be outstanding.

“**Registration Statement**” means any registration statement of the Company filed with, or to be filed with, the SEC under the Securities Act, including the related prospectus, amendments and supplements to such registration statement, including pre- and post-effective amendments, and all exhibits and all material incorporated by reference in such registration statement other than a registration statement (and related prospectus) filed on Form S-4 or Form S-8 or any successor form thereto.

“**Regulatory Approvals**” has the meaning set forth in Section 5.5(c)(iii).

“**Regulatory Authorities**” means the Governmental Entities from which the Regulatory Approvals are required.

“**Regulatory Denial**” has the meaning set forth in Section 5.5(c)(ii).

“**Representatives**” means, with respect to any Person, such Person’s directors, officers, members, partners, limited partners, general partners, management companies, investment managers, shareholders, managers, employees, agents, investment bankers, attorneys, accountants, advisors and other representatives.

“**S-1 Shelf Filing Deadline**” has the meaning set forth in Section 8.1(a).

“**S-3 Shelf Filing Deadline**” has the meaning set forth in Section 8.1(a).

“**SEC**” means the U.S. Securities and Exchange Commission.

“**SEC Reports**” means all the reports, schedules, forms, statements and other documents required to be filed by the Company under the Exchange Act since January 1, 2021 (the foregoing materials, including the exhibits thereto and documents incorporated by reference therein, but not including such materials, exhibits and documents furnished but not filed).

“**Section 5.4(d) Information**” has the meaning set forth in Section 5.1(a)(i).

“**Securities Act**” means the Securities Act of 1933, as amended.

“**Shelf Period**” has the meaning set forth in Section 8.1(b).

“**Shelf Registration Statement**” has the meaning set forth in Section 8.1(a).

“**Standstill Period**” means the period of time commencing on the date hereof and ending on the earliest to occur of (a) December 31, 2022 and (b) such time as the Investor (i) Beneficially Owns less than 75% of the Private Placement Shares acquired by it at the Closing; provided, however, if the Investor is not entitled to an Investor Nominee pursuant to this Agreement, but a Representative of the Investor is nonetheless serving on the Board at the election of the Company, such Representative recuses himself or herself from such portions of Board meetings relating to the Board’s discussion of potential Strategic Alternatives or (ii) is entitled to an Investor Nominee serving on the Board pursuant to this Agreement, but at the Investor’s election does not have, and agrees in writing will not have pursuant to Section 5.5, any such Investor Nominee serving on the Board.

“**Strategic Alternative**” means any of the following transactions involving the Company: (a) a merger, restructuring, business combination or recapitalization; (b) the acquisition, directly or indirectly, of not less than a majority of the outstanding voting equity of the Company calculated on a fully diluted basis; (c) the acquisition, directly or indirectly, of all or substantially all of the assets of the Company and its Subsidiaries on a consolidated basis; (d) a takeover bid or tender or exchange offer for not less than a majority of the outstanding voting equity of the Company, calculated on a fully diluted basis; and (e) any other transaction similar or comparable

to any of the foregoing transactions or that requires the Company to make a public action or statement (written or oral) regarding the possibility of any of the foregoing transactions.

“**Subsidiary**” means, with respect to any Person, any corporation, partnership, joint venture or other legal entity as to which such Person (either alone or through or together with any other subsidiary) (a) owns, directly or indirectly, more than 50% of the stock or other equity interests, (b) has the power to elect a majority of the board of directors or similar governing body, or (c) has the power to direct the business and policies.

“**Suspension Period**” has the meaning set forth in Section 8.3(a)(v).

“**Taxes**” means all taxes, assessments, duties, levies or other mandatory governmental charges paid to a Governmental Entity, including all federal, state, local, foreign and other income, franchise, profits, gross receipts, capital gains, capital stock, transfer, property, sales, use, value-added, occupation, excise, severance, windfall profits, stamp, payroll, social security, withholding and other taxes, assessments, duties, levies or other mandatory governmental charges of any kind whatsoever paid to a Governmental Entity (whether payable directly or by withholding and whether or not requiring the filing of a return), all estimated taxes, deficiency assessments, additions to tax, penalties and interest thereon and shall include any liability for such amounts as a result of being a member of a combined, consolidated, unitary or affiliated group. For the avoidance of doubt, such term shall exclude any tax, penalties or interest thereon that result or have resulted from the non-payment of royalties.

“**Tax Forms**” has the meaning set forth in Section 11.10.

“**Third Party**” has the meaning set forth in clause (i) of the final paragraph of Section 5.4.

“**Transaction Expenses**” has the meaning set forth in Section 11.11.

“**Unacceptable Condition**” has the meaning set forth in Section 5.5(c)(ii).

Section 1.2 Construction. In this Agreement, unless the context otherwise requires:

(a) references to Articles, Sections, Annexes and Schedules are references to the articles and sections or subsections of, and the annexes and schedules attached to, this Agreement;

(b) references in this Agreement to “writing” or comparable expressions include a reference to a written document transmitted by means of electronic mail in portable document format (pdf), facsimile transmission or comparable means of communication;

(c) words expressed in the singular number shall include the plural and vice versa; words expressed in the masculine shall include the feminine and neuter gender and vice versa;

(d) the words “hereof,” “herein,” “hereto” and “hereunder,” and words of similar import, when used in this Agreement, shall refer to this Agreement as a whole, including all Annexes and Schedules attached to this Agreement, and not to any provision of this Agreement;

(e) the term “this Agreement” shall be construed as a reference to this Agreement as the same may have been, or may from time to time be, amended, modified, varied, novated or supplemented;

(f) “include,” “includes” and “including” are deemed to be followed by “without limitation” whether or not they are in fact followed by such words;

(g) references to “day” or “days” are to calendar days;

(h) references to “the date hereof” means the date of this Agreement;

(i) unless otherwise specified, references to a statute means such statute as amended from time to time and includes any successor legislation thereto and any rules or regulations promulgated thereunder in effect from time to time; and

(j) references to “dollars” or “\$” refer to currency of the United States of America, unless otherwise expressly provided.

ARTICLE II

PRIVATE PLACEMENT

Section 2.1 The Private Placement. On and subject to the terms and conditions hereof, the Investor agrees to purchase, and the Company agrees to issue and sell to the Investor, on the Closing Date, for the Purchase Amount, the Private Placement Shares, free and clear of any Liens or other restrictions on transfer (other than applicable federal and state securities Law restrictions or as set forth herein). The offer and sale of the Private Placement Shares purchased by the Investor pursuant to this Agreement will be made in reliance on the exemption from registration provided by Section 4(a)(2) of the Securities Act or another available exemption from registration under the Securities Act.

Section 2.2 Funding. At the Closing, subject to the issuance of the Private Placement Shares as contemplated by this Article II, the Investor shall deliver and pay, or cause to be delivered and paid, the Purchase Amount by wire transfer of immediately available funds in U.S. dollars into the bank account designated by the Company in satisfaction of the Investor’s obligation to purchase the Private Placement Shares.

Section 2.3 Closing. On the terms and subject to the satisfaction or waiver of the conditions set forth in this Agreement, the closing of the issuance, sale and purchase of the Private Placement Shares (the “Closing”) shall take place remotely via the exchange of final documents and signature pages on the third (3rd) Business Day following the satisfaction (or waiver) of the conditions set forth in Article VI (other than those conditions that by their nature are to be first satisfied at the Closing, but subject to the satisfaction or waiver of those conditions at such time), or such other time and place as the Company and the Investor may agree. The date

on which the Closing is to occur is herein referred to as the “**Closing Date**.” At the Closing, upon receipt by the Company of payment of the full Purchase Amount by or on behalf of the Investor to the Company by wire transfer of immediately available funds to an account designated in writing by the Company, the Company will deliver to the Investor evidence reasonably satisfactory to the Investor of the issuance of the Private Placement Shares in the name of the Investor by book-entry on the books and records of the Company. Notwithstanding anything to the contrary in this Agreement, the Private Placement Shares will be delivered with all issue, stamp, transfer, sales and use, or similar transfer Taxes or duties that are due and payable (if any) in connection with such delivery duly paid by the Company.

ARTICLE III

REPRESENTATIONS AND WARRANTIES OF THE COMPANY

The Company hereby represents and warrants to the Investor and the Placement Agents (unless otherwise set forth herein, as of the date hereof and as of the Closing Date) as set forth below.

Section 3.1 Organization and Qualification. The Company has been incorporated and is validly existing as a corporation in good standing under the Laws of the State of Ohio, has the corporate power and authority to own, lease or operate its property and to conduct its business in which it is currently engaged and presently proposes to engage and is qualified as a foreign corporation to transact business and is in good standing in each other jurisdiction in which the conduct of its business or its ownership or leasing of property requires such qualification, except to the extent that any such failure to be so qualified or be in good standing would not, individually or in the aggregate, reasonably be expected to materially and adversely affect the Company’s business, financial condition or results of operations or the Company’s ability to perform its obligations under this Agreement.

Section 3.2 Capitalization.

(a) The authorized stock of the Company consists of 700,000,000 shares of Common Stock and 5,000,000 shares of preferred stock, \$100 par value (“**Authorized Preferred Stock**”). As of September 30, 2021, (i) 544,419,619 shares of Common Stock were issued and outstanding, (ii) 155,438 shares of Common Stock were held in treasury, (iii) 770,986 shares of Common Stock were issuable in respect of settlement of any outstanding awards of restricted share units, phantom shares, restricted stock or similar equity awards with respect to shares of Common Stock and (iv) no shares of Authorized Preferred Stock were outstanding.

(b) The Company or one or more of its direct or indirect Subsidiaries owns the common stock, membership interests or other ownership interests, as applicable, in each of its Subsidiaries free and clear of all Liens, encumbrances and adverse claims, except for such Liens, encumbrances and adverse claims as would not, individually or in the aggregate, reasonably be expected to materially and adversely affect the Company’s business, financial condition or results of operations or the Company’s ability to perform its obligations under this Agreement.

Section 3.3 Authorization, Execution and Delivery. The Company has requisite corporate power and authority to enter into this Agreement, to perform its obligations hereunder and to consummate the Private Placement. The execution and delivery of this Agreement and the consummation of the Private Placement have been duly authorized by the Board and no other corporate proceedings on the part of the Company are necessary to authorize the Private Placement. This Agreement has been executed and delivered by the Company.

Section 3.4 No Conflict. Neither the offer and sale of the Private Placement Shares nor the execution and delivery by the Company of, and the performance by the Company of its obligations under, this Agreement will result in a violation or default of, or the imposition of any Lien upon any property or assets of the Company or any of its Subsidiaries pursuant to, (a) any provision of applicable Law, (b) the Articles of Incorporation or Code of Regulations, as the case may be, (c) the organizational documents, each as amended, of any Subsidiary of the Company, (d) any agreement or other instrument binding upon the Company or any Subsidiary of the Company or (e) any Order of any Governmental Entity, agency or court having jurisdiction over the Company or any Subsidiary of the Company or any of their properties, except in the case of clauses (a), (c), (d) and (e) for any such violation, default or Lien that would not, individually or in the aggregate, reasonably be expected to materially and adversely affect the Company's business, financial condition or results of operations or the Company's ability to perform its obligations under this Agreement.

Section 3.5 Consents and Approvals. No consent, approval, authorization, Order, registration, qualification or filing of or with any Governmental Entity by the Company is required in connection with the transactions contemplated herein, except such as may be required under the Exchange Act, the Securities Act, "Blue Sky" Laws, the HSR Act, the Federal Power Act, or as may be required by Section 5.5. No consent, approval, or authorization of any other Person is required to be obtained by the Company in connection with the transactions contemplated herein, except for any such consent, approval or authorization that would not reasonably be expected to materially and adversely affect the Company's business, financial condition or results of operations or the Company's ability to perform its obligations under this Agreement.

Section 3.6 Issuance: Valid Issuance. The Private Placement Shares to be issued in connection with the consummation of the Private Placement and pursuant to the terms of this Agreement will, when issued and delivered on the Closing Date and any time thereafter, be duly and validly authorized, issued and delivered and shall be fully paid and non-assessable, and such Private Placement Shares will be free and clear of all Taxes (except for any Taxes arising as a result of the Investor's failure to provide a Tax Form in accordance with Section 11.10 establishing a complete exemption from withholding), Liens (other than transfer restrictions imposed hereunder, under the Articles of Incorporation or by applicable Law), preemptive rights, subscription and similar rights. Assuming the accuracy of the representations and warranties of the Investor set forth in Article IV, it is not necessary in connection with the issuance and sale of such Private Placement Shares to the Investor in the manner contemplated by this Agreement to register such issuance and sale under the Securities Act.

Section 3.7 Investment Company Act. The Company is not an "investment company" within the meaning of the Investment Company Act of 1940, as amended.

Section 3.8 Compliance with SEC Filings.

(a) The Company has timely filed or furnished all forms, documents and reports required to be filed or furnished by it with the SEC from January 1, 2021 through the date hereof (such documents, together with all other forms, documents and reports filed or furnished by the Company with the SEC, including the exhibits thereto and documents incorporated by reference therein, collectively, the “**Company SEC Documents**”). As of their respective dates or, if amended, as of the date of such amendment, the Company SEC Documents complied in all material respects with the requirements of the Securities Act, the Exchange Act and the Sarbanes-Oxley Act of 2002 and the applicable rules and regulations promulgated thereunder, and none of the Company SEC Documents included any untrue statement of a material fact or omitted to state any material fact required to be stated therein or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading.

(b) The Company maintains (i) systems of “internal control over financial reporting” (as defined in Rule 13a-15(f) under the Exchange Act) that comply with the requirements of the Exchange Act and have been designed by, or under the supervision of, its principal executive and principal financial officers, or persons performing similar functions, sufficient to provide reasonable assurance that (A) transactions are executed in accordance with management’s general or specific authorizations; (B) transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles and to maintain asset accountability; (C) access to assets is permitted only in accordance with management’s general or specific authorization; and (D) the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences; and (ii) a system of “disclosure controls and procedures” (as defined in Rule 13a-15(e) under the Exchange Act) that is designed to ensure that information required to be disclosed by the Company in reports that it files with the SEC pursuant to the SEC’s rules and forms is so disclosed and includes controls and procedures designed to ensure that such information is accumulated and communicated to the Company’s management as appropriate to allow timely decisions regarding required disclosure, and such disclosure controls and procedures were effective as of the times indicated in the Company SEC Documents. Except as otherwise disclosed in the Company SEC Documents, the Company’s internal control over financial reporting was effective as of the times indicated in the Company SEC Documents and, at such times, the Company was not aware of any material weaknesses in its internal control over financial reporting.

Section 3.9 Financial Statements. The audited financial statements and unaudited financial statements (including all related notes and schedules) of the Company included in the Company SEC Documents complied as to form in all material respects with the rules and regulations of the SEC then in effect, fairly present in all material respects the consolidated financial position of the Company and its consolidated Subsidiaries, as of the respective dates thereof, and the consolidated results of their operations and their consolidated cash flows for the respective periods then ended (subject, in the case of the unaudited statements, to normal recurring year-end audit adjustments that were not or are not expected to be, individually or in the aggregate, materially adverse to the Company), and were prepared in accordance with United States generally accepted accounting principles applied on a consistent basis during the periods involved, except as otherwise disclosed in the Company SEC Documents.

Section 3.10 Absence of Certain Changes or Events. Since the date of the most recent balance sheet included in the Company SEC Documents and after giving effect to the transactions contemplated by this Agreement, there has not occurred any change that has materially and adversely affected the Company's business, financial condition or results of operations or would, individually or in the aggregate, reasonably be expected to do so, other than (a) as disclosed in or contemplated by the Company SEC Documents or other publicly available information related to the Company or its Subsidiaries or (b) changes resulting from ordinary course year-end adjustments. No stop order suspending the effectiveness of any Registration Statement of the Company is in effect, and no proceedings for such purpose are pending before or, to the knowledge of the Company, threatened by the SEC.

Section 3.11 Litigation and Regulatory Proceedings. Other than as disclosed in the Company SEC Documents and other publicly available information related to the Company or its Subsidiaries, there are no legal or governmental claims, actions, suits, arbitrations or similar proceedings pending or, to the knowledge of the Company, threatened, to which the Company or any Subsidiary of the Company is a party or to which any of the properties of the Company or any Subsidiary of the Company are subject wherein an unfavorable decision, ruling or finding would, individually or in the aggregate, reasonably be expected to materially and adversely affect the Company's business, financial condition or results of operations or the Company's ability to perform its obligations under this Agreement.

Section 3.12 Compliance with Law. Other than as disclosed in the Company SEC Documents, the Company and each of its Subsidiaries are, and since January 1, 2021 have been, in compliance with and not in default under or in violation of any Law, except where such non-compliance would not, individually or in the aggregate, reasonably be expected to materially and adversely affect the Company's business, financial condition or results of operations or the Company's ability to perform its obligations under this Agreement. Other than as disclosed in the Company SEC Documents, within the past three (3) years, neither the Company nor any of its Subsidiaries have received any notice or other communication from any Governmental Entity regarding any actual or possible violation of, or failure to comply with, any Law, except as would not, individually or in the aggregate, reasonably be expected to materially and adversely affect the Company's business, financial condition or results of operations or the Company's ability to perform its obligations under this Agreement.

Section 3.13 No Broker's Fees. The Company is not a party to any Contract with any Person that would give rise to a valid claim against the Investor for a brokerage commission, finder's fee or like payment in connection with the Private Placement or the sale of the Private Placement Shares.

Section 3.14 No General Solicitation. Neither the Company nor any of its officers, directors, managers, members, employees, agents, stockholders, partners or Affiliates has either directly or indirectly engaged in any general solicitation or published any advertisement in connection with the offer and sale of the Private Placement Shares.

Section 3.15 No Integration. Neither the Company nor, to the Company's knowledge, any of its Affiliates or any Person acting on its or their behalf has, directly or indirectly, made any offers or sales of any security of the Company or solicited any offers to buy any security,

under circumstances that would adversely affect reliance by the Company on Section 4(a)(2) of the Securities Act for the exemption from the registration requirements imposed under Section 5 of the Securities Act for the transactions contemplated hereby or that would require such registration under the Securities Act. No “bad actor” disqualifying event described in Rule 506(d)(1)(i)-(viii) under the Securities Act is applicable to the Company (for the avoidance of doubt the Company does not make any representation as to any such disqualifying events applicable to the Placement Agents).

Section 3.16 Compliance with Listing Requirements. The Common Stock is registered pursuant to Section 12(b) of the Exchange Act and is listed on the NYSE. The Company is in compliance in all material respects with the listing and listing maintenance requirements of the NYSE applicable to it for the continued trading of its Common Stock thereon. Since January 1, 2021, the Company has not received any notification that the NYSE is contemplating delisting the Common Stock from the NYSE.

ARTICLE IV

REPRESENTATIONS AND WARRANTIES OF THE INVESTOR

The Investor hereby represents and warrants to the Company and the Placement Agents as of the date hereof and as of the Closing Date as set forth below.

Section 4.1 Organization, Authority, Execution and Delivery. The Investor (a) is a legal entity organized, validly existing and, if applicable, in good standing (or the equivalent thereof) under the Laws of its jurisdiction of incorporation or organization, (b) has the requisite power and authority (corporate or otherwise) to enter into this Agreement, perform its obligations under this Agreement and to consummate the Private Placement, (c) has duly authorized the execution and delivery of this Agreement and no other corporate proceedings on the part of the Investor are necessary to authorizing the Private Placement and (d) has executed and delivered this Agreement.

Section 4.2 No Conflict. The execution and delivery by the Investor of this Agreement, the compliance by the Investor with all of the provisions hereof and the consummation of the transactions contemplated herein (a) will not conflict with, or result in a breach, modification, termination or violation of, any of the terms or provisions of, or constitute a default under (with or without notice or lapse of time or both), or result in the acceleration of, or the creation of any Lien under, any Contract to which the Investor is party or is bound or to which any of the property or assets of the Investor are subject other than any Lien in connection with a pledge by the Investor of its Private Placement Shares to a lender in connection with any financing arrangement, (b) will not result in any violation of the provisions of the certificate of incorporation or bylaws (or comparable organizational documents) of the Investor and (c) will not result in any violation of any Law or Order applicable to the Investor or any of its properties, except in each of the cases described in clauses (a) or (c), for any conflict, breach, modification, termination, violation, default, acceleration or Lien which would not reasonably be expected, individually or in the aggregate, to prohibit or materially and adversely impact the Investor’s performance of its obligations under this Agreement.

Section 4.3 Consents and Approvals. No consent, approval, authorization, Order, registration, qualification or filing of or with any Governmental Entity having jurisdiction over the Investor or any of its properties is required for the execution and delivery by the Investor of this Agreement, the compliance by the Investor with the provisions hereof and the consummation of the transactions contemplated herein, except such as may be required under the Exchange Act, the Securities Act, “Blue Sky” Laws, the HSR Act, the Federal Power Act, or as may be required by Section 5.5.

Section 4.4 No Registration. The Investor understands that (a) the Private Placement Shares have not been registered under the Securities Act by reason of a specific exemption from the registration provisions of the Securities Act, the availability of which depends on, among other things, the bona fide nature of the investment intent and the accuracy of the Investor’s representations as expressed herein or otherwise made pursuant hereto and (b) the foregoing Private Placement Shares cannot be sold unless subsequently registered under the Securities Act or an exemption from registration is available.

Section 4.5 No Reliance. The Investor hereby acknowledges and agrees that (a) the Placement Agents are acting solely as the Company’s placement agents in connection with the Private Placement Shares and are not acting as an underwriter or in any other capacity and are not and shall not be construed as a fiduciary for the Investor, the Company or any other Person in connection with the Private Placement Shares, (b) the Placement Agents have not made and will not make any representation or warranty, whether express or implied, of any kind or character and have not provided any advice or recommendation in connection with the Private Placement Shares, (c) except in the case of fraud, willful misconduct or gross negligence on the part of the Placement Agents, the Placement Agents will have no responsibility with respect to (i) any representations, warranties or agreements made by any Person under or in connection with the Private Placement Shares or any of the documents furnished pursuant thereto or in connection therewith, or the execution, legality, validity or enforceability (with respect to any person) or any thereof, or (ii) the business, affairs, financial condition, operations, properties or prospects of, or any other matter concerning, the Company or the Private Placement Shares, and (d) except in the case of fraud, willful misconduct or gross negligence on the part of the Placement Agents, the Placement Agents shall have no liability or obligation (including without limitation, for or with respect to any losses, claims, damages, obligations, penalties, judgments, awards, liabilities, costs, expenses or disbursements incurred by the Investor, the Company or any other Person), whether in contract, tort or otherwise, to the Investor, or to any Person claiming through the Investor, in respect of the Private Placement Shares.

Section 4.6 Purchasing Intent. The Investor is acquiring the Private Placement Shares for its own account or accounts or funds over which it holds voting discretion, not otherwise as a nominee or agent, and not otherwise with the view to, or for resale in connection with, any distribution thereof not in compliance with applicable securities Laws, and the Investor has no present intention of selling, granting any other participation in, or otherwise distributing the same, except in compliance with applicable securities Laws and subject to compliance with the provisions hereof.

Section 4.7 Sophistication: Investigation.

(a) The Investor has such knowledge, sophistication and experience in financial and business matters such that it is capable of evaluating the merits and risks of its investment in the Private Placement Shares. The Investor is an “accredited investor” within the meaning of Rule 501(a) under the Securities Act or a “qualified institutional buyer” within the meaning of Rule 144A under the Securities Act. The Investor understands and is able to bear any economic risks associated with its investment in the Private Placement Shares (including the necessity of holding such shares for an indefinite period of time and including an entire loss of its investment in the Private Placement Shares). Except for the representations and warranties expressly set forth in this Agreement, the Investor has independently evaluated the merits and risks of its decision to enter into this Agreement, is consummating the transactions contemplated by this Agreement with a full understanding, based exclusively on its own independent review, of all of the terms, conditions and risks and willingly assumes those terms, conditions and risks, and disclaims reliance on any representations or warranties, either expressed or implied, by or on behalf of the Company. The Investor acknowledges that it is an institutional account as defined in FINRA Rule 4512(c).

(b) The Investor acknowledges and understands that the Company has not been requested to provide, and has not provided, the Investor with any information or advice with respect to the Private Placement Shares, and such information or advice is neither necessary nor desired.

(c) The Investor acknowledges and understands that (i) the Company may possess material nonpublic information (“**MNPI**”) regarding the Company or its Subsidiaries not known to the Investor that may impact the value of the Private Placement Shares and (ii) the Company is not disclosing such information to the Investor. The Investor understands, based on its experience, the disadvantage to which the Investor is subject due to the disparity of information between the Company and the Investor. Notwithstanding such disparity, the Investor has deemed it appropriate to enter into this Agreement and to consummate transactions contemplated hereby. Accordingly, in the light of the Investor’s experience and sophistication, the Investor agrees that the Company shall have no liability to the Investor whatsoever due to or in connection with the Company’s use or non-disclosure of MNPI regarding the Company or its Subsidiaries not known to such Investor, including, without limitation, if and to the extent such information affects any representation, warranty or covenant of the Company hereunder, and such Investor irrevocably waives any claim that it might have based on the failure of the Company to disclose such information.

Section 4.8 No Broker’s Fees. The Investor is not a party to any Contract with any Person that would give rise to a valid claim against the Company for a brokerage commission, finder’s fee or like payment in connection with the Private Placement or the sale of the Private Placement Shares or payment of the Purchase Amount.

Section 4.9 Access to Information. The Investor acknowledges that it has had the opportunity to review the SEC Reports and has been afforded the opportunity to (i) ask such questions as it has deemed necessary of, and to receive answers from, representatives of

the Company and (ii) conducted and completed independent due diligence with respect to the Private Placement Shares.

Section 4.10 Current Ownership. The Investor represents and warrants on behalf of itself and all of its Affiliates that (i) assuming the accuracy of the representations and warranties of the Company in Section 3.2, as of the date hereof, the Investor, together with its Affiliates, Beneficially Owns less than 4.9% of the Common Stock issued and outstanding, and, after giving effect to the issuance and sale of the Private Placement Shares to be issued to the Investor, will Beneficially Own less than 9.9% of the Common Stock and (ii) has informed the Company in a separate writing whether any Common Stock so Beneficially Owned is Beneficially Owned by a non-U.S. entity.

Section 4.11 Guaranty. Concurrently with the execution and delivery of this Agreement, the Investor has delivered to the Company a true, correct and complete copy of the Guaranty, duly executed by the Guarantor in favor of the Company, pursuant to which the Guarantor has guaranteed the timely and full performance and discharge by the Investor, and the compliance of the Investor with, the Investor's obligations hereunder subject to the Cap (as such term is defined in the Guaranty). The Guaranty is in full force and effect and constitutes a legal, valid and binding obligation of the Guarantor, enforceable against the Guarantor in accordance with its terms. No event has occurred that, with notice or lapse of time or both, would, or would reasonably be expected to, constitute a default or breach or failure to satisfy a condition on the part of the Guarantor under the Guarantee.

ARTICLE V

ADDITIONAL COVENANTS

Section 5.1 Access to Information: Confidentiality.

(a) From and after the date hereof until the date that is eighteen (18) months after the date hereof, each Party hereto shall, and shall cause its Representatives to:

(i) keep confidential and not provide or disclose to any Person (A)(1) all information concerning the Company and/or the Subsidiaries (whether prepared by the Company, its Affiliates or Representatives) that (x) was furnished to the Investor and its Affiliates, including Blackstone Infrastructure Advisors L.L.C., by or on behalf of Company or its Affiliates or Representatives on or after July 1, 2021, irrespective of the form of communication and when such communication was made or (y) was learned by the Investor or its Affiliates, including Blackstone Infrastructure Advisors L.L.C., or its Representatives through a visit to the Company (including its offices or facilities) and (2) all notes, analyses, reports, compilations, memoranda, studies, interpretations, research, summaries or other derivations thereof, regardless of form, prepared by the Investor, its Affiliates or its Representatives that contain, reflect or are based on, in whole or in part, the information so furnished to the Investor, its Affiliates or its Representatives (such material in this subsection (A) is referred to as the, "**Investment Evaluation Material**"). (B) the content of discussions or any draft documents, proposals,

strategies or compromises considered by the Parties hereto in connection with the negotiation and execution of this Agreement and the consummation of the transactions contemplated hereby, in each case occurring prior to the date hereof (collectively with the Investment Evaluation Material, the “**Confidential Information**”), or (C) any information related to any derivatives, options, swaps, forward sales or other transactions entered into by the Investor or any Affiliate of the Investor with respect to any Company Investments that are not otherwise prohibited pursuant to Section 5.4(d) hereof (the “**Section 5.4(d) Information**”) (except that provision or disclosure of the Confidential Information or the Section 5.4(d) Information may be made to (1) any Affiliate or Representative of such Party who needs to know such information and who is subject to confidentiality obligations with respect to such party or who otherwise agrees to observe the terms of this Section 5.1 (and such party will remain liable to the other Party for any breach of such terms by any such Affiliate or Representative) or (2) any Person that has entered into a confidentiality agreement with the Company with respect to the confidential treatment and non-disclosure of the Confidential Information or the Section 5.4(d) Information (provided that nothing in this Section 5.1 shall be taken as an understanding or commitment by the Company to enter into a confidentiality agreement with any Person), and the provision or disclosure of the Section 5.4(d) Information may be made to any counterparty or agent thereof who needs to know the Section 5.4(d) Information for the purposes of such counterparty’s or agent’s involvement in any derivatives, options, swaps, forward sales or other transactions entered into by the Investor with respect to any Company Investments that are not otherwise prohibited pursuant to Section 5.4(d) hereof); and

(ii) not use the Confidential Information for any purpose other than in connection with this Agreement or the transactions contemplated hereby.

(b) For purposes of this Agreement the term “**Confidential Information**” or “**Section 5.4(d) Information**” shall not include documents or information that: (i) is now or subsequently becomes generally available to or known by the public (other than as a result of its disclosure in violation of this Section 5.1); (ii) is or becomes available to the Investor, its Affiliates or its Representatives on a non-confidential basis from a source other than the Company or its respective Representatives, if the Investor or its Affiliates did not know (and would not reasonably be expected to have known) that the source of the information was bound by a confidentiality agreement with, or other contractual, legal or fiduciary obligation of confidentiality owed to Company or any of its Representatives acting on its behalf with respect to that information; (iii) is independently developed by or on behalf of the Investor, its Affiliates or its Representatives acting on behalf of the Investor or its Affiliates without use of or reference to Confidential Information disclosed by the Company or any Section 5.4(d) Information; (iv) confirmed or designated in writing by the Parties as documents or information that is not Confidential Information or Section 5.4(d) Information; (v) becomes available to a Party or its Representatives through document production or discovery in connection with judicial, legal or administrative process, but subject to any confidentiality restrictions imposed by such process; (vi) a Party or any Representative thereof is required to disclose pursuant to judicial, legal or administrative process (including, but not limited, to deposition, interrogatory, request for documents, subpoena and civil investigative demand) or pursuant to applicable Law or applicable securities exchange rules; provided, that,

such Party or such Representative shall provide, to the extent reasonably practicable and legally permissible, the other Parties with prompt written notice of such legal compulsion (along with, to the extent applicable, a copy of the request or requirement and proposed disclosure, the circumstances surrounding such request or requirement, the reason that such disclosure is requested or required and the time and place such disclosure is expected to be made) and if requested by any of the other Parties, cooperate with such other requesting Parties to obtain a protective Order or appropriate remedy to cause such information or documents not to be disclosed, including interposing all available objections thereto, at the other requesting Parties' sole cost and expense; provided, further, that, in the event that such protective Order or other appropriate remedy is not obtained, the disclosing party shall furnish only that portion of such information or documents that, in the advice of its counsel (which may include in-house counsel), is legally required to be disclosed and shall exercise all commercially reasonable efforts (at the other requesting Parties' sole cost and expense) to obtain reliable assurance that confidential treatment will be accorded such disclosed information or documents; or (vii) is obtained or derived in connection with the matters contemplated by Section 5.5, the confidentiality, disclosure and use of which shall be governed by Section 5.5, the Confidentiality Agreement and the Board Observer Agreement, as applicable. The provisions of this Section 5.1 shall not apply to any Representative that, as of the date hereof, is party to a confidentiality or non-disclosure agreement with the Company, for so long as such agreement remains in full force and effect.

(c) Notwithstanding anything to the contrary, each Party and its Representatives will be permitted to disclose the Confidential Information or any Section 5.4(d) Information or any portion thereof, without notice to the other Parties, upon the routine request of any Governmental Entity having authority to regulate or oversee any aspect of such disclosing Party's or its Representatives' business, provided that such Party or its applicable Representatives shall advise the Governmental Entity of the confidential nature of the Confidential Information or the Section 5.4(d) Information and further provided that the other Parties or the transactions contemplated by this Agreement are not the specific target of such request.

(d) Each Party shall bear its own costs or expenses in respect of complying with the terms of, or protecting the confidentiality or limiting the disclosure of any Confidential Information or any Section 5.4(d) Information pursuant to the terms of, this Section 5.1.

(e) No portfolio company of the Investor shall receive Confidential Information or any Section 5.4(d) Information without the prior written consent of the Company. The Company agrees that no portfolio company of the Investor shall be deemed to be the Investor's Representative, unless such portfolio company, including any director, officer or employee of such portfolio company, has actually received Confidential Information or any Section 5.4(d) Information.

(f) At any time upon the written request of a Party, each other Party will, subject to applicable Law, destroy or return to such requesting Party (at the sole option of the Party receiving such request) all copies of such requesting Party's Confidential Information in its possession and in the possession of its Representatives. Notwithstanding the foregoing, (i) any return is subject to applicable Law, regulation, and compliance with bona fide document retention policies, and (ii) nothing herein shall require the alteration, modification, deletion or destruction of back-up tapes or other back-up media made in the ordinary course of business; provided, that

any such Confidential Information retained pursuant to clauses (i) or (ii) shall be kept confidential by the Party or its Representative retaining such Confidential Information.

Section 5.2 Blue Sky. The Company shall take such action as the Company shall reasonably determine is necessary in order to obtain an exemption for, or to qualify the offer and sale of, the Private Placement Shares to the Investor pursuant to this Agreement under applicable securities and “Blue Sky” Laws of the states of the United States (or to obtain an exemption from such qualification) and any applicable foreign jurisdictions, and shall provide evidence of any such action so taken to the Investor on the Closing Date. The Company shall timely make all filings and reports relating to the offer and sale of the Private Placement Shares issued hereunder required under applicable securities and “Blue Sky” Laws of the states of the United States following the date hereof. The Company shall pay all fees and expenses in connection with satisfying its obligations under this Section 5.2.

Section 5.3 Legends. Each certificate evidencing securities issued hereunder, and each certificate issued in exchange for or upon the transfer of any such securities, shall be stamped or otherwise imprinted with a legend (the “Legend”) in substantially the following form:

“THE SECURITIES REPRESENTED BY THIS CERTIFICATE HAVE NOT BEEN REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933, AS AMENDED (THE “ACT”), OR ANY OTHER APPLICABLE STATE SECURITIES LAWS, AND MAY NOT BE SOLD OR TRANSFERRED IN THE ABSENCE OF AN EFFECTIVE REGISTRATION STATEMENT UNDER THE ACT OR AN AVAILABLE EXEMPTION FROM REGISTRATION THEREUNDER, UNLESS THE COMPANY HAS RECEIVED AN OPINION OF COUNSEL REASONABLY SATISFACTORY TO IT THAT SUCH TRANSACTION DOES NOT REQUIRE REGISTRATION UNDER THE SECURITIES ACT AND SUCH OTHER APPLICABLE LAWS.”

In the event that any such securities are uncertificated, such securities shall be subject to a restrictive notation substantially similar to the Legend in the stock ledger or other appropriate records maintained by the Company or agent and the term “Legend” shall include such restrictive notation. The Company shall, and shall cause its transfer agent to, remove the Legend (or restrictive notation, as applicable) set forth above from the certificates evidencing any such securities (or the securities register or other appropriate Company records, in the case of uncertificated securities), promptly upon request, at any time after the restrictions described in such Legend cease to be applicable, including, as applicable, when such securities may be sold pursuant to Rule 144 under the Securities Act, pursuant to an effective registration statement, and under this Agreement. The Company may reasonably request such opinions, certificates or other evidence that such restrictions no longer apply as a condition to removing the Legend.

Section 5.4 Investor Standstill. For the duration of the Standstill Period, and subject to the terms and conditions set forth herein, the Investor agrees that it will not, and will not permit any BIP Affiliate to, directly or indirectly (including through any of its or the BIP Affiliates’ respective Representatives), acting alone or in concert with others, without the prior written consent of the Company:

(a) acquire, agree to acquire, propose, offer to acquire, or facilitate the acquisition or ownership of (collectively, "**Purchase**"), any securities or other indebtedness of the Company or its Subsidiaries, any warrant or option to purchase such securities or other indebtedness, any security convertible into any such securities or other indebtedness, any derivatives or other instruments (whether or not cash settled) that utilize any such securities as a reference price or security, or any other right to acquire such securities or other indebtedness (collectively, "**Company Investments**"); provided, however, that (i) the Investor will be permitted to Purchase following the Closing and issuance of the Private Placement Shares up to an additional 3.5% of the issued and outstanding shares of Common Stock (calculated based on the issued and outstanding shares of Common Stock as of the date hereof, after giving effect to the issuance of the Private Placement Shares) and (ii) the Investor will be permitted to Purchase indebtedness of the Company and its Subsidiaries. For the avoidance of doubt, "**Purchase**" as used in this Section 5.4 shall not be deemed to include any sale or other disposition of any nature;

(b) (i) propose, or announce an intention to propose, a change in the management of the Company or its Subsidiaries or any of their respective boards of directors, or to obtain representation on any of such boards of directors, or solicit, or participate in the solicitation of, any proxies, consents or other votes with respect to any Company Investments, (ii) publicly or privately disparage or otherwise criticize the management of the Company or its Subsidiaries or any members of their respective boards of directors (individually or collectively) or the policies or practices of any of the foregoing to a Person other than the executive officers of the Company; provided, that, notwithstanding the foregoing, the Investor shall be permitted to privately respond to any unsolicited inquiry made by a third party with respect to the Private Placement Shares or the Company, so long as, in making any such response, (A) the Investor does not reference individual members of the management of the Company or its Subsidiaries or any members of their respective boards of directors, (B) the Investor does not make any statement or implication that is reasonably known by the Investor to be inconsistent or in conflict with any Public Communication on such subject, (C) the Investor provides the Company with prompt notice (and in any case within one (1) Business Day) that it has made such communication (which notice shall identify the Person with whom the Investor has communicated and a description of the nature of the discussion) (the conditions in clauses (A) through (C), the "**Communication Conditions**"), and (D) the Investor does not, in making any such responses, violate any other provision of this Section 5.4, (iii) make any request (written or oral), or announcement of an intention to request, that the Company amend, waive or terminate any provision of this Agreement, or its Articles of Incorporation or Code of Regulations (or any equivalent documents or amendments thereto of any of the foregoing), or (iv) demand a copy of the Company's stockholder list or other books or records;

(c) make any statement or proposal (written or oral) to any of the Company's or its Subsidiaries' boards of directors, individual directors or management of such entities, or make any statement or proposal (written or oral) with respect to, a merger, restructuring, business combination, sale of assets, recapitalization, dividend, share repurchase or liquidation, or any similar or comparable transaction, or that requires any such entity to make a public action or statement (written or oral) regarding the possibility of any of the foregoing;

(d) take a net economic short interest in the Common Stock or debt securities of the Company, in each case on an as-converted, as-exercised basis for any securities of or other

interests (including any hedging or derivative transactions) in the Company then held by the Investor;

(e) participate in or encourage the formation of any partnership, syndicate or other group that owns or seeks or offers to acquire Beneficial Ownership of any Common Stock or that seeks to affect Control of Company or has the purpose of circumventing any provision of this Agreement;

(f) disclose any intention, plan or arrangement prohibited by, or inconsistent with, the foregoing;

(g) advise, assist or encourage or enter into any discussions, negotiations, agreements or arrangements with any other Person in connection with any conduct proscribed by the foregoing; or

(h) form a "group" (within the meaning of Section 13(d)(3) of the Exchange Act) with any other Person (other than Affiliates and, including for these purposes, Affiliates of Blackstone Inc.).

Notwithstanding the foregoing:

(i) this Section 5.4 shall be inoperative and of no force and effect at such time when any of the following conditions is satisfied: (A) the Company has announced that it has entered into an agreement, transaction or series of related transactions with a Person (a "**Third Party**") other than the Investor or any Person acting jointly or in concert with the Investor, that will result in (1) a merger of the Company with such Third Party or (2) the acquisition, directly or indirectly, of not less than a majority of the outstanding voting equity of the Company calculated on a fully diluted basis, or all or substantially all of the assets of the Company and its Subsidiaries on a consolidated basis; (B) any Third Party has actually commenced a bona fide takeover bid or tender or exchange offer for not less than a majority of the outstanding voting equity of the Company, calculated on a fully diluted basis, and the Company, in a formal filing under applicable securities Laws, recommended acceptance of, or, after consideration of the takeover bid or tender or exchange offers, states that it remains neutral with respect to, such takeover bid or tender or exchange offer; or (C) if the Company or its Subsidiaries (1) announces the engagement of a restructuring advisor or (2) files for or is subject to a proceeding for bankruptcy, reorganization, liquidation, dissolution or the like;

(ii) notwithstanding anything to the contrary in this Section 5.4, the Investor and the BIP Affiliates shall in all cases be permitted to (A) make confidential proposals to the Board (including with respect to any matter otherwise prohibited by this Section 5.4), other than such proposals that would reasonably be expected to require public disclosure pursuant to applicable Law, and (ii) make confidential requests to the Board that the Company waive, amend, or otherwise modify any provision of this Section 5.4;

(iii) nothing in this Section 5.4 shall be understood to prohibit or otherwise limit the Investor or its Affiliates from (A) trading, directly or indirectly, (1) in Common Stock or indebtedness of the Company as permitted by Section 5.4(a) and such trading shall comply with the restrictions in Section 5.4(d), or (2) in any index, exchange traded fund, benchmark or other basket of securities which may contain, or otherwise reflect the performance of, any securities of the Company, including but not limited to “XLU” on the NYSE Arca Exchange or (B) engaging in private communications solely with the executive officers of the Company; and

(iv) (A) public responses by the Investor to any unsolicited public statement or press release by a Third Party with respect to the Private Placement Shares or the Company that specifically names or references the Investor or any of its employees, Affiliates or agents will be permitted so long as (1) the Investor complies with the Communications Conditions and (2) such public response relates only to the Private Placement Shares or the Company, or otherwise does not violate Section 5.4(b), (c) or (e) (or Section 5.4(f) or (g) as relates to the foregoing) and (B) receipt of any unsolicited inquiries or indications of interest relating to the Company or its Subsidiaries by the Investor or its Affiliates shall not constitute a breach of the obligations in this Section 5.4; provided, that in the case of sub-clause (B), the Investor shall promptly inform the Company of such inquiries or indications of interest.

Section 5.5 Board Nomination and Observer Rights.

(a) Subject to Section 5.5(b) and (c), from and after the Closing Date, for so long as the Investor Beneficially Owns at least 75% of the Private Placement Shares acquired by it at the Closing (such period, the “**Nomination Period**”), the Investor shall have the right to nominate one (1) natural person for election to the Board (the “**Investor Nominee**”) and the Company shall: (i) upon the occurrence of a vacancy on the Board during the Nomination Period, if the Investor Nominee is not then serving as a member of the Board, cause the Investor Nominee to be appointed to the Board; and (ii) in connection with each annual meeting of the stockholders of the Company at which directors are generally elected during the Nomination Period, (A) include the Investor Nominee as a nominee for election to the Board; (B) include the Investor Nominee in the Company’s notice of annual meeting (or any supplement thereto); (C) not nominate more nominees than the number of persons to be elected to the Board at such annual meeting (which amount shall be inclusive of the Investor Nominee); and (D) use reasonable best efforts to cause the election of the Investor Nominee so nominated by the Company (including by (x) recommending that the Company’s stockholders vote in favor of the election of the Investor Nominee and (y) otherwise supporting the Investor Nominee for election in a manner no less rigorous and favorable than the manner in which the Company supports its other nominees in the aggregate). During the Nomination Period, if (following appointment or election to the Board) the Investor Nominee resigns, is removed, or is otherwise unable to serve for any reason (including as a result of death or disability) and the Investor then shall have the right to designate an Investor Nominee pursuant to this Section 5.5 and, subject to Section 5.5(b) and (c), the Investor shall be entitled to designate a replacement Investor Nominee, and the Board shall use its reasonable best efforts to cause such replacement Investor Nominee to fill such vacancy and to be appointed to the

Board. During the Nomination Period, if an Investor Nominee is not re-elected, then, subject to Section 5.5(b) and (c), the Investor shall be entitled to designate a replacement Investor Nominee, and the Board of Directors shall use its reasonable best efforts to cause such replacement Investor Nominee to be elected to the Board. In the event that the Investor ceases to Beneficially Own at least 75% of the Private Placement Shares acquired by it at the Closing, if requested by the Board, the Investor shall cause the Investor Nominee to immediately resign as director and the Investor shall no longer have any rights under this Section 5.5.

(b) (i) The Investor Nominee must be approved by the Board, such approval not to be unreasonably withheld, conditioned or delayed, and comply with all written policies, procedures, processes, codes, rules, standards and guidelines applicable to all non-employee Board members and of which the Investor Nominee has been provided written copies in advance (or which have been filed with the SEC or posted on the Company's website), including the Company's Code of Conduct, Corporate Governance Policies, corporate policies on ethical business conduct, political contributions, lobbying and other political activities policy, conflicts of interest policy, Board confidentiality policy, insider trading policy, anti-hedging policy and governance policies (collectively, the "Company Policies"), shall recuse himself or herself from such portions of Board or committee meetings, if any, involving actual conflicts between the Company and the Investor, and shall preserve the confidentiality of Company business and information, including discussions or matters considered in meetings of the Board or Board committees (except to the extent permitted in the Confidentiality Agreement to be entered into pursuant to Section 5.5(b)(ii)). For the avoidance of doubt, the Board's approval of an Investor Nominee pursuant to this Section 5.5 shall not be considered unreasonably withheld if such Investor Nominee does not: (A) qualify as "independent" under the Board's independence guidelines, the independence requirements of the NYSE, and the independence standards applicable to the Company under paragraph (a)(1) of Item 407 of Regulation S-K under the Exchange Act, (B) have the relevant financial and business experience to be a director of the Company, (C) satisfy the requirements set forth in the Company Policies, in each case as in effect as of the date of this Agreement or in accordance with such additional or amended guidelines and policies approved by the Board that are applicable to all directors of the Company, or (D) confirm in writing that their appointment is in compliance with Section 305 of the Federal Power Act and is not inconsistent with the requirements of Section 8 of the Clayton Act (collectively clauses (A) through (D), the "Director Criteria"); provided that no new Director Criteria will be adopted that would have prevented the Investor Nominee from becoming a director had such criteria been in effect as of the date of this Agreement.

(ii) For so long as the Investor Nominee is serving as a member of the Board in accordance with this Section 5.5, the Investor Nominee shall be permitted to and may provide Evaluation Material (as such term is defined in the Confidentiality Agreement) subject to and in accordance with the terms of the confidentiality agreement in the form attached to this Agreement as Annex C (the "Confidentiality Agreement") (which the Investor agrees to execute and deliver, and to cause the Investor Nominee to execute and deliver, to the Company).

(c) (i) Until such time as all Regulatory Approvals are obtained, no Investor Nominee serving as a member of the Board shall have the right to vote at any meeting of the Board or any Board committees.

(ii) As soon as practicable following the time of occurrence of any Regulatory Denial, the Investor Nominee shall resign from the Board (and the Investor shall cause the Investor Nominee to promptly take such action). The term "**Regulatory Denial**" shall mean that a Regulatory Authority has, following the exhaustion of all available regulatory and subsequent court appeals processes, (x) required the termination of the Investor Nominee as a director of the Company, (y) denied or declined to grant any required approvals or clearances necessary to permit the Investor Nominee to remain a director of the Company in accordance with this Agreement or (z) included an Unacceptable Condition to any such approval or clearance. "**Unacceptable Condition**" means any condition, term, commitment, sanction, undertaking, concession or requirement, including a divestiture, rate credit, rate change, operational investment, financial payment, governance requirement, subsidiary board of director change, audit, independent monitor, dividend restriction or limitation, or any ringfencing or financial protection condition, which, individually or in the aggregate, in the opinion of the Company or the Investor, in each case acting reasonably and in good faith, would cause a material and adverse effect on the Company, any of its Subsidiaries or Affiliates, or the Investor. In the event that any Regulatory Authority shall require the termination of the Investor Nominee as a director of the Company, (x) each of the Company and the Investor shall cooperate pursuant to Section 5.5(c)(iii) below to obtain all necessary Regulatory Approvals to permit such Investor Nominee to promptly rejoin the Board and (y) in the interim, the Company shall appoint to the Board, in replacement of the Investor Nominee, an independent director who is not Affiliated with the Investor and who is reasonably acceptable to both the Investor and the Company, and who shall resign from the Board promptly upon such time, if any, that such Investor Nominee is permitted to rejoin the Board.

(iii) The Company and the Investor will each use reasonable best efforts (including the exhaustion of all available appeals processes) to (x) obtain all approvals and clearances of the Regulatory Authorities necessary to permit the Investor Nominee to remain a director of the Company (or to rejoin the Board, as applicable), to vote at meetings of the Board or any Board committee and to take the other actions contemplated by this Agreement and the Confidentiality Agreement on terms which are acceptable to each of the Company and the Investor (the "**Regulatory Approvals**") as promptly as practicable following the date hereof, and (y) oppose all actions of the Regulatory Authorities which constitute or could reasonably be expected to give rise to a Regulatory Denial or an Unacceptable Condition, and the Company and the Investor will cooperate fully with each other in promptly seeking to obtain all such approvals and clearances, including in each case by causing their respective directors, officers, employees and agents to testify and provide requested documentation, as applicable (the Company and the Investor believing that the Investor Nominee remaining as a director of the Company would be desirable and beneficial to the Company); provided, that, for the avoidance of doubt, the foregoing shall not require the Investor to take any action that may be adverse to, or may result in any liability for, any portfolio company Controlled by the Investor or any of its Affiliates or Controlled by any funds managed or advised by the Investor or any of its Affiliates. The Company and the Investor shall make

all necessary filings with the Regulatory Authorities in connection with the Regulatory Approvals as promptly as practicable following the date hereof. In addition, as a further condition to the Investor Nominee's appointment or nomination for election to the Board, the Investor Nominee will (and the Investor agrees to cause the Investor Nominee to) provide to the Company such information and materials as the Company routinely receives from other members of the Board or as is required to be disclosed in proxy statements under applicable law or as is otherwise reasonably requested by the Company from time to time from all members of the Board (or as otherwise required with respect to the Investor Nominee in connection with the pursuit of the Regulatory Approvals) in connection with the Company's legal, regulatory, auditor or stock exchange requirements, including a completed directors and officers questionnaire.

(d) During the Nomination Period, in the event an Investor Nominee is not serving on the Board, the Company shall provide the Investor notice (in the same manner as notice is given to directors), and permit one (1) natural person designated by the Investor to attend as observer (the "**Board Observer**") all meetings of the Board, and shall provide to the Board Observer the same materials concerning the Company, and access thereto, distributed to members of the Board in connection with the applicable meeting; provided, however, that (i) such Board Observer shall be approved by the Board, such approval not to be unreasonably withheld, conditioned or delayed, (ii) such Board Observer shall not be a member of the Board and will have no voting rights, (iii) such Board Observer must comply with all Company Policies to the same extent as though such Board Observer were a member of the Board, (iv) the Investor shall have executed the Board Observer Agreement in the form attached hereto as Annex D (the "**Board Observer Agreement**") and (v) such Board Observer shall have executed and delivered to the Company a copy of the Acknowledgment and Agreement to be Bound in the form attached as Exhibit A to the Board Observer Agreement.

Section 5.6 Use of Proceeds. The Company will utilize the proceeds from the sale of the Private Placement Shares to fund capital expenditures at its Subsidiaries and for other general corporate purposes, including repayment of indebtedness or contributions to Company-sponsored pension or other benefit plans, as determined by the Company.

Section 5.7 Rule 144 Reporting. With a view to making available the benefits of certain rules and regulations of the SEC that may permit the sale of the Registrable Securities to the public without registration, the Company agrees to (a) until such time as all Private Placement Shares are no longer Registrable Securities, use its commercially reasonable efforts to make and keep public information regarding the Company available, as those terms are understood and defined in Rule 144 under the Securities Act, and file with the SEC in a timely manner all reports and other documents required to be filed by the Company under the Securities Act and the Exchange Act at, in each case, all times from and after the date hereof and (b) so long as the Investor owns any Registrable Securities, furnish, unless otherwise available at no charge by access electronically to the SEC's EDGAR filing system, to the Investor forthwith upon request (i) a copy of the most recent annual or quarterly report of the Company, and (ii) such other reports and documents of the Company so filed with the SEC as the Investor may reasonably request in availing itself of any rule or regulation of the SEC allowing the Investor to sell any such Registrable Securities without registration.

Section 5.8 NYSE Listing Application. The Company shall file a supplemental listing application with the NYSE or such other national exchange on which the Common Stock is listed with respect to the Private Placement Shares prior to the Closing Date. The Company shall use commercially reasonable efforts to cause the Private Placement Shares to be approved for listing, subject to notice of issuance, on the NYSE or such other national exchange on which the Common Stock is listed at Closing.

Section 5.9 Non-Public Information. On or before 9:30 a.m., New York local time, on the Business Day immediately following the date hereof, the Company shall issue a press release (the "**Press Release**"), and no later than 5:30 p.m., New York local time, on the Business Day immediately following the date hereof shall file a Current Report on Form 8-K, in the form required by the Exchange Act (the "**Form 8-K**") announcing the entry into this Agreement and describing the material terms of the transactions contemplated by this Agreement, as well as disclosing any other MNPI that the Company may have provided the Investor at any time prior to the issuance of the Press Release and the filing of the Form 8-K. From and after the issuance of such Press Release and the filing of the Form 8-K, the Company shall have publicly disclosed all MNPI delivered to the Investor by the Company, or any of its officers, directors, employees or agents prior to the time the Press Release is issued and the Form 8-K is filed in connection with the transactions contemplated by this Agreement. The Company and the Investor shall consult with each other in issuing any other press releases with respect to the transactions contemplated hereby, and neither the Company nor the Investor shall issue any such press release nor otherwise make any such public statement with respect to the transactions contemplated hereby, without the prior consent of the Company, with respect to any press release or public statement of the Investor, or without the prior consent of the Investor, with respect to any press release or public statement of the Company, which consent shall not unreasonably be withheld or delayed; provided, however, that the Company shall be entitled, without the prior approval of the Investor, to make any press release or other public disclosure with respect to such transactions (i) in substantial conformity with the Form 8-K and (ii) as is required by Law. Without the prior consent of the Investor, the Company shall not publicly disclose the name of the Investor in any filing, announcement, release or otherwise other than in connection with any Registration Statement covering the Private Placement Shares or unless such disclosure is required by Law.

Section 5.10 Reasonable Best Efforts; Filings. (a) Subject to the terms and conditions of this Agreement, each of the Company and the Investor shall cooperate with each other and use (and shall cause its Subsidiaries (excluding, for the avoidance of doubt, with respect to the Investor, any portfolio company Controlled by the Investor or any of its Affiliates or Controlled by any funds managed or advised by the Investor or any of its Affiliates) to use) its reasonable best efforts (unless, with respect to any action, another standard of performance is expressly provided for herein) to promptly (i) take, or cause to be taken, all actions, and do, or cause to be done, and assist and cooperate with each other in doing, all things necessary, proper or advisable to cause the conditions to Closing to be satisfied as promptly as reasonably practicable, and in any event on or before the Outside Date, and to consummate and make effective, in the most expeditious manner reasonably practicable, the Private Placement, including preparing and filing promptly and fully all documentation to effect all necessary filings, notices, petitions, statements, registrations, submissions of information, applications and other documents, (ii) obtain all approvals, consents, registrations, waivers, permits, authorizations, orders and other confirmations from any Governmental Entity or third party necessary, proper or advisable to

consummate the Private Placement, (iii) execute and deliver any additional instruments necessary to consummate the Private Placement and (iv) defend or contest in good faith any Legal Proceeding brought by a third party that could otherwise prevent or impede, interfere with, hinder or delay in any material respect the consummation of the Private Placement.

(b) The Company and the Investor agree to make an appropriate filing of a Notification and Report Form ("**HSR Form**") pursuant to the HSR Act with respect to the Private Placement (which shall request, to the extent available, the early termination of any waiting period applicable to the Private Placement under the HSR Act) as promptly as reasonably practicable following the date of this Agreement, and to supply as promptly as reasonably practicable any additional information and documentary material that may be requested pursuant to the HSR Act and to promptly take any and all steps necessary to avoid or eliminate each and every impediment and obtain all consents that may be required pursuant to the HSR Act, so as to enable the parties hereto to consummate the Private Placement.

(c) Each of the Company and the Investor shall use their respective reasonable best efforts to (i) cooperate in all respects with the other party in connection with any filing or submission with a Governmental Entity in connection with the Private Placement and in connection with any investigation or other inquiry by or before a Governmental Entity relating to the Private Placement, including any proceeding initiated by a private person, (ii) keep the other Parties informed in all material respects and on a reasonably timely basis of any material communication received by the Company or the Investor, as the case may be, from or given by the Company or the Investor, as the case may be, to the Federal Trade Commission, the U.S. Department of Justice or any other Governmental Entity and of any material communication received or given in connection with any proceeding by a private Person, in each case regarding the Private Placement, (iii) subject to applicable Laws relating to the exchange of information, and to the extent reasonably practicable, consult with the other Parties with respect to information relating to such Party and its respective Subsidiaries, as the case may be, that appears in any filing made with, or written materials submitted to, any third party or any Governmental Entity in connection with the Private Placement, other than "4(c) and 4(d) documents" as that term is used in the rules and regulations under the HSR Act and other confidential information contained in the HSR Form, and (iv) to the extent permitted by the Federal Trade Commission, the U.S. Department of Justice or such other applicable Governmental Entity or other Person, give the other party the opportunity to attend and participate in such meetings and conferences.

ARTICLE VI

CONDITIONS TO THE PARTIES' OBLIGATIONS

Section 6.1 Conditions of the Investor. The obligations of the Investor to consummate the transactions contemplated hereby to be consummated at the Closing are subject to the satisfaction or written waiver (to the extent any such waiver is permitted by applicable law) by the Company, on or prior to the Closing Date, of each of the following conditions precedent:

(a) (i) Each of the representations and warranties of the Company contained in Article III of this Agreement (other than Section 3.1 (Organization and Qualification), Section 3.2

(Capitalization), Section 3.3 (Authorization, Execution and Delivery), Section 3.6 (Issuance; Valid Issuance), Section 3.10 (Absence of Certain Changes), Section 3.13 (No Broker's Fees) and Section 3.16 (Compliance with Listing Requirements) of this Agreement) shall be true and correct on and as of the date hereof and on and as of the Closing Date with the same effect as though such representations and warranties had been made on and as of the Closing Date, except for representations and warranties that speak as of a specific date or time other than the Closing Date (which need only be true and correct as of such date or time), except where the failure of such representations and warranties to be so true and correct, without giving effect to any qualification or limitation as to "materiality" or similar qualifier set forth therein, has not had, and would not reasonably be expected to have, individually or in the aggregate, a material adverse effect on the Company's ability to perform its obligations under this Agreement, and (ii) each of the representations and warranties of the Company contained in Section 3.1 (Organization and Qualification), Section 3.2 (Capitalization), Section 3.3 (Authorization, Execution and Delivery), Section 3.6 (Issuance; Valid Issuance), Section 3.13 (No Broker's Fees) and Section 3.16 (Compliance with Listing Requirements) of this Agreement shall be true and correct in all but de minimis respects on and as of the date hereof and on and as of the Closing Date with the same effect as though such representations and warranties had been made on and as of the Closing Date, except for representations and warranties that speak as of a specific date or time other than the Closing Date (which need only be true and correct in all material respects as of such date or time).

(b) The Company shall have performed and complied in all material respects with all covenants and agreements required by this Agreement to be performed or complied with by it at or prior to the Closing.

(c) The Investor shall have received (i) a certificate signed on behalf of the Company by a duly authorized officer certifying to the effect that the conditions set forth in Section 6.1(a) and (b) have been satisfied, (ii) the opinion of Jones Day, counsel to the Company, substantially in the form set forth in Annex A attached hereto, and (iii) an executed certificate of the Secretary or Assistant Secretary of the Company, substantially in the form set forth in Annex B attached hereto.

(d) There shall be no injunction, order or decree of any nature of any Governmental Entity in effect that restrains, prohibits or makes illegal the consummation of the transactions contemplated hereby.

(e) The Board shall have approved an initial Board Observer pursuant to Section 5.5.

(f) Since the date of this Agreement, there shall not have occurred any Material Adverse Effect that is continuing.

(g) Any applicable waiting periods shall have expired or been terminated, and any approvals required shall have been obtained, in each case relating to the consummation of the transactions contemplated hereby under the HSR Act.

(h) The Private Placement Shares shall have been approved for listing on the NYSE or such other national exchange on which the Common Stock is listed, subject to official notice of issuance.

Section 6.2 Conditions of the Company. The obligations of the Company to consummate the transactions contemplated hereby are subject to the satisfaction or written waiver (to the extent any such waiver is permitted by applicable law) by the Investor, on or prior to the Closing Date, of each of the following conditions precedent:

(a) (i) Each of the representations and warranties of the Investor contained in Article IV of this Agreement (other than Section 4.1 (Organization, Authority, Execution and Delivery)) shall be true and correct on and as of the Closing Date with the same effect as though such representations and warranties had been made on and as of the Closing Date, except for representations and warranties that speak as of a specific date or time other than the Closing Date (which need only be true and correct as of such date or time), except where the failure of such representations and warranties to be so true and correct, without giving effect to any qualification or limitation as to “materiality” or similar qualifier set forth therein, has not had, and would not reasonably be expected to have, individually or in the aggregate, a material adverse effect on the Investor’s ability to consummate the transactions under this Agreement and (ii) each of the representations and warranties of the Investor contained in Section 4.1 (Organization, Authority, Execution and Delivery) of this Agreement shall be true and correct in all but de minimis respects on and as of the date hereof and on and as of the Closing Date with the same effect as though such representations and warranties had been made on and as of the Closing Date, except for representations and warranties that speak as of a specific date or time other than the Closing Date (which need only be true and correct as of such date or time).

(b) The Investor shall have performed and complied in all material respects with all covenants and agreements required by this Agreement to be performed or complied with by the Investor at or prior to the Closing.

(c) The Investor shall have paid the purchase price of the Private Placement Shares to be purchased by such Purchaser in full at the Closing by wire transfer of immediately available funds to an account designated in writing by the Company.

(d) There shall be no injunction, order or decree of any nature of any Governmental Entity in effect that restrains, prohibits or makes illegal the consummation of the transactions contemplated hereby.

(e) The (i) Investor shall have executed the Board Observer Agreement and (ii) Board Observer shall have executed the Acknowledgment and Agreement to be Bound in the form attached as Exhibit A to the Board Observer Agreement.

(f) Any applicable waiting periods shall have expired or been terminated, and any approvals required shall have been obtained, in each case relating to the consummation of the transactions contemplated hereby under the HSR Act.

ARTICLE VII

PREEMPTIVE RIGHTS

Section 7.1 Generally. During the six (6)-month period following the Closing, so long as the Investor Beneficially Owns at least 75% of the Private Placement Shares acquired by it at the Closing, if the Company proposes to make any offering of \$100,000,000 or more of Common Stock or any options or other securities convertible into Common Stock (collectively, "New Securities") (other than (1) issuances of Common Stock as compensation to directors, officers, employees, consultants or other agents of the Company, (2) issuances of Common Stock pursuant to an employee stock option plan, management incentive plan, restricted stock plan, stock purchase plan, stock investment plan, dividend reinvestment plan or stock ownership plan or similar benefit plan, program or agreement, (3) issuances made as consideration for any acquisition (by sale, merger in which the Company is the surviving corporation, or otherwise) by the Company of equity in, or assets of, another Person, business unit, division or business and (4) pro rata issuances of Common Stock issued as a result of a stock split, stock dividend, spin-off, reclassification or reorganization or similar event, in each case of this clause (4), in which the Investor does not participate), the Investor shall be afforded the opportunity to acquire from the Company its Preemptive Rights Portion (as defined below) of such New Securities for the same price and on the same terms as that offered to the other purchasers of such New Securities; provided, that the Investor shall not be entitled to acquire any New Securities pursuant to this Section 7.1 to the extent the issuance of such New Securities to the Investor would require approval of the stockholders of the Company as a result of the Investor's status, if applicable, as an Affiliate of the Company or pursuant to the rules and listing standards of the NYSE until the Company obtains such approval, and the Company shall use reasonable best efforts to obtain such approval as promptly as practicable; provided, further, that upon receipt of any such required approval by the Company, the Company shall comply with its obligations under, and the Investor shall have the rights pursuant to, Section 7.3 in respect of any New Securities the Investor was entitled to acquire but restricted by operation of the preceding shareholder approval requirement.

Section 7.2 Calculation of Preemptive Rights Portion. Subject to the foregoing proviso in Section 7.1, the amount of New Securities that the Investor shall be entitled to purchase in the aggregate (the "Preemptive Rights Portion") shall be:

(a) if the price per share in the offering of the New Securities is less than \$39.08, an amount equal to 50% of the total number of shares of New Securities actually issued; or

(b) if the price per share in the offering of the New Securities is equal to or greater than \$39.08, an amount equal to the product of (1) the total number of shares of New Securities actually issued *multiplied by* (2) a fraction, the numerator of which is the number of shares of Common Stock (on an as-converted basis) held by the Investor, as of the date on which the Company gives the Investor written notice pursuant to Section 7.3, and the denominator of which is the aggregate number of shares of Common Stock (on an as-converted basis) outstanding as of such date.

Section 7.3 Preemptive Rights Notices and Procedures. If the Company proposes to offer New Securities, it shall give the Investor written notice of its intention, describing the anticipated price (or range of anticipated prices), anticipated amount of New Securities and other material terms and timing upon which the Company proposes to offer the same (including, in the case of a registered public offering and to the extent possible, a copy of the prospectus included in the Registration Statement filed with respect to such offering) at least ten (10) Business Days prior to such issuance (or, in the case of a registered public offering, at least ten (10) Business Days prior to the commencement of such registered public offering) (provided, that to the extent the terms of such offering cannot reasonably be provided ten (10) Business Days prior to such issuance, notice of such terms may be given as promptly as reasonably practicable but in any event prior to such issuance). The Company may provide such notice to the Investor on a confidential basis prior to public disclosure of such offering. Other than in the case of a registered public offering, the Investor may notify the Company in writing at any time on or prior to the second (2nd) Business Day immediately preceding the date of such issuance (or, if notice of all such terms has not been given prior to the second (2nd) Business Day immediately preceding the date of such issuance, at any time prior to such issuance) whether the Investor will exercise such preemptive rights and as to the amount of New Securities the Investor desires to purchase, up to the Preemptive Rights Portion calculated pursuant to Section 7.2, and the price (or range of prices) at which the Investor is willing to purchase New Securities. In the case of a registered public offering, the Investor shall notify the Company in writing at any time prior to the second (2nd) Business Day immediately preceding the date of commencement of such registered public offering (or, if notice of all such terms has not been given prior to the second (2nd) Business Day immediately preceding the date of commencement of such registered public offering, at any time prior to the date of commencement of such registered public offering) whether the Investor will exercise such preemptive rights and as to the amount of New Securities the Investor desires to purchase, up to the Preemptive Rights Portion calculated pursuant to Section 7.2, and the price (or range of prices) at which the Investor is willing to purchase New Securities. Such notice to the Company shall constitute a binding commitment by the Investor to purchase the amount of New Securities so specified at the price and other terms set forth in such notice to the Company. Subject to receipt of the requisite notice of such issuance by the Company, the failure of the Investor to respond prior to the time a response is required pursuant to this Section 7.3 shall be deemed to be a waiver of the Investor's preemptive rights under this Article VII only with respect to the offering described in the applicable notice.

Section 7.4 Purchase of New Securities. The Investor shall purchase the New Securities that it has elected to purchase under this Article VII concurrently with the related issuance of such New Securities by the Company (subject to the receipt of any required approvals); provided, that if such related issuance is prior to the twentieth (20th) Business Day following the date on which the Investor has notified the Company that it has elected to purchase New Securities pursuant to this Article VII, then the Investor shall purchase such New Securities within twenty (20) Business Days following the date of the related issuance. If the proposed issuance by the Company of Common Stock which gave rise to the exercise by the Investor of its preemptive rights pursuant to this Article VII shall be terminated or abandoned by the Company without the issuance of any New Securities, then the preemptive rights of the Investor pursuant to this Article VII shall also terminate as to such proposed issuance by the Company (but not any subsequent or future issuance), and any funds in respect thereof paid to the Company by the Investor in respect thereof shall be promptly refunded in full.

Section 7.5 Consideration Other than Cash. In the case of the offering of Common Stock for consideration in whole or in part other than cash, including securities acquired in exchange therefor (other than securities by their terms so exchangeable), the consideration other than cash shall be deemed to be the fair value thereof as reasonably determined by the Board; provided, however, that such fair value as determined by the Board shall not exceed the aggregate market price of the shares of Common Stock being offered as of the date the Board authorizes the offering of such shares of Common Stock.

Section 7.6 Miscellaneous. The election by the Investor to not exercise its preemptive rights under this Article VII in any one instance shall not affect its rights as to any subsequent proposed issuance. The Company and the Investor shall cooperate in good faith to facilitate the exercise of the Investor's rights pursuant to this Article VII, including securing any required approvals or consents.

ARTICLE VIII

REGISTRATION RIGHTS

Section 8.1 Shelf Registration Statement.

(a) (i) No later than the latest to occur of (A) sixty (60) days after the date hereof or (B) the Closing Date (such later date, the "**S-3 Shelf Filing Deadline**"), the Company shall file a Registration Statement on Form S-3 covering the resale of all of the Registrable Securities held by the Investor on a delayed or continuous basis (the "**Form S-3 Shelf**"), or (ii) no later than the latest to occur of (A) ninety (90) days after the date hereof or (B) the Closing Date (such later date, the "**S-1 Shelf Filing Deadline**" and, along with the S-3 Shelf Filing Deadline, each, a "**Filing Deadline**"), in the event that the Company is not eligible to file the Form S-3 Shelf as of or prior to the S-3 Shelf Filing Deadline, the Company shall file a Shelf Registration Statement on Form S-1 (a "**Form S-1 Shelf**" and, along with a Form S-3 Shelf, each a "**Shelf Registration Statement**").

(b) Subject to the terms of this Agreement, including any applicable Suspension Period, the Company shall use its commercially reasonable efforts to cause the Shelf Registration Statement to be declared effective under the Securities Act promptly after the filing thereof, but in the event of no "review" by the SEC, no later than the thirtieth (30th) calendar day following the applicable Filing Deadline, and shall use its reasonable efforts to keep such Shelf Registration Statement, or a successor Registration Statement thereto, continuously effective under the Securities Act until the date that all Registrable Securities covered by such Shelf Registration Statement have been disposed by the Investor or are no longer Registrable Securities; provided, that in no event shall the Company's obligation to keep such Shelf Registration Statement effective extend beyond the three-year anniversary of the date on which the Investor ceases to Beneficially Owns 75% or more of the Private Placement Shares acquired by it at the Closing. In the event the Company becomes ineligible to use the Form S-3 Shelf during the Shelf Period (as defined below), the Company shall file a Form S-1 Shelf not later than sixty (60) Business Days after the date the Company becomes so ineligible, and shall use its reasonable efforts to have such Shelf Registration Statement declared effective promptly (the period during which the Company shall use its reasonable efforts to keep the Shelf Registration Statement continuously effective under the

Securities Act in accordance with this Section 8.1 is referred to as the “**Shelf Period**”). In the event the Company files a Form S-1 Shelf (either prior to the S-1 Shelf Filing Deadline or during the Shelf Period) and thereafter becomes eligible to use a Form S-3 Shelf, the Company shall use its reasonable efforts to convert the Form S-1 Shelf to a Form S-3 Shelf promptly after the Company becomes so eligible.

(c) The Company shall notify the Investor by e-mail of the effectiveness of a Shelf Registration Statement on the same Business Day that the Company telephonically confirms effectiveness with the SEC. The Company shall file a final prospectus with the SEC to the extent required by Rule 424 under the Securities Act. The “Plan of Distribution” section of such Shelf Registration Statement shall provide for permitted means of disposition of Registrable Securities, including agented transactions, sales directly into the market, and purchases or sales by brokers.

Section 8.2 Piggyback Registrations.

(a) (i) If at any time the Company proposes to file a Registration Statement, other than a Shelf Registration Statement under Section 8.1, for an offering of securities for cash in connection with a public offering of Common Stock by the Company (excluding an offering relating solely to an employee benefit plan, dividend reinvestment plan or stock purchase plan, an offering relating to a transaction on Form S-4, a rights offering or an offering on any form of Registration Statement that does not permit secondary sales) (a “**Piggyback Registration Statement**”), the Company shall give prompt written notice (the “**Piggyback Notice**”) to the Investor, to the extent it holds Registrable Securities (the “**Piggyback Eligible Holder**”), of the Company’s intention to file a Piggyback Registration Statement reasonably in advance of (and in any event at least ten (10) Business Days before) the anticipated filing date of such Piggyback Registration Statement. The Piggyback Notice shall offer the Piggyback Eligible Holder the opportunity to include for registration in such Piggyback Registration Statement the number of Registrable Securities of the same class and series as those proposed to be registered as it may request, subject to Section 8.2(c) (a “**Piggyback Registration**”).

(ii) Subject to Section 8.2(c), the Company shall use its commercially reasonable efforts to include in each such Piggyback Registration such Registrable Securities for which the Company has received written requests (each, a “**Piggyback Request**”) from the Piggyback Eligible Holder within five (5) Business Days after receipt of the Piggyback Notice. If the Piggyback Eligible Holder decides not to include all of its Registrable Securities in any Piggyback Registration Statement thereafter filed by the Company, the Piggyback Eligible Holder shall nevertheless continue to have the right to include any Registrable Securities in any subsequent Piggyback Registration Statements or Registration Statements as may be filed by the Company with respect to offerings of Registrable Securities, all upon the terms and conditions set forth herein. The Company shall use its commercially reasonable efforts to effect the registration under the Securities Act of all Registrable Securities which the Company has been so requested to register pursuant to the Piggyback Requests, to the extent required to permit the disposition of the Registrable Securities so requested to be registered.

(b) (i) If at any time the Company proposes to sell securities that have been previously registered pursuant to a Shelf Registration Statement (a “**Company Shelf Registration Statement**”) in a public offering for cash in connection with a public offering of Common Stock by the Company (a “**Company Shelf Takedown Public Offering**”), the Company shall give written notice (the “**Company Shelf Takedown Public Offering Notice**”) to the Investor of such Company Shelf Takedown Public Offering at least five (5) Business Days before the anticipated pricing date of such Company Shelf Takedown Public Offering. The Company Shelf Takedown Public Offering Notice shall give the Investor the opportunity to include for offering in such Company Shelf Takedown Public Offering Registrable Securities of the same class and series as those proposed to be sold in such Company Shelf Takedown Public Offering at the Investor’s request, but only if the Registrable Shares requested for inclusion are registered under an effective Shelf Registration Statement, as necessary to allow such Registrable Securities to be sold in such Company Shelf Takedown Public Offering.

(ii) Subject to Section 8.2(c), the Company shall use its commercially reasonable efforts to include in each such Company Shelf Takedown Public Offering such Registrable Securities for which the Company has received a written request (each, a “**Company Shelf Takedown Public Offering Request**”) from the Investor within three (3) Business Days after receipt of the Company Shelf Takedown Public Offering Notice. If the Investor decides not to include all of its Registrable Securities in any Company Shelf Takedown Public Offering, the Investor shall nevertheless continue to have the right to include any Registrable Securities in any subsequent Company Shelf Takedown Public Offerings, all upon the terms and conditions set forth herein. The Company shall use its commercially reasonable efforts to include in the Company Shelf Takedown Public Offering all Registrable Securities which the Company has been so requested to include pursuant to the Company Shelf Takedown Public Offering Requests, to the extent required to permit the disposition of the Registrable Securities so requested to be registered, including to the extent so required, by filing and causing to become effective a post-effective amendment to the Company Shelf Registration Statement and any related prospectus supplement.

(c) If the Piggyback Registration in respect of which the Company gives notice pursuant to Section 8.2(a), or the Company Shelf Takedown Public Offering in respect of which the Company gives notice pursuant to Section 8.2(a)(ii), is an underwritten offering, and the managing underwriter or managing underwriters of such offering advise the Company and the Investor that, in their reasonable view, the amount of securities requested to be included in such registration or offering (including Registrable Securities requested by the Investor to be included in such registration or offering and any securities that the Company or any other Person proposes to be included that are not Registrable Securities) exceeds the Maximum Offering Size (which shall be within a price range acceptable to the Company), then the Company shall so advise the Investor, and shall include in such offering the number which can be so sold in the following order of priority, up to the Maximum Offering Size:

(i) first, the securities that the Company proposes to sell up to the Maximum Offering Size;

(ii) second, the Registrable Securities requested by the Investor to be included in such registration or offering; and

(iii) third, other securities of the Company requested to be included in such registration or offering by the holders thereof, allocated, if necessary for the offering not to exceed the Maximum Offering Size, pro rata among the respective holders thereof on the basis of the number of securities requested to be included therein by each such holder.

(d) (i) If the Piggyback Eligible Holder requests to be included in the Piggyback Registration, or the Investor requests to be included in a Company Shelf Takedown Public Offering, it must sell its Registrable Securities to the underwriters selected as provided in Section 8.2(f) on the same terms and conditions as apply to the Company. Promptly (and in any event within one (1) Business Day) following receipt of notification by the Company from the managing underwriter of a range of prices at which such Registrable Securities are likely to be sold, the Company shall so advise the Investor if it requests registration (or inclusion, as the case may be) in such offering of such price.

(ii) If the Investor disapproves of the terms of any such underwriting (including the price offered by the underwriter(s) in such offering), the Investor may elect to withdraw any or all of its Registrable Securities therefrom, without prejudice to the rights of the Investor to include Registrable Securities in any future Piggyback Registration (or Company Shelf Takedown Public Offering, as the case may be) or other Registration Statement, by written notice to the Company and the managing underwriter(s) delivered on or prior to the effective date of such Piggyback Registration Statement or Company Shelf Takedown Public Offering or, if later, prior to the date on which the pricing of the relevant offering is expected to occur. Any Registrable Securities withdrawn from such underwriting shall be excluded and withdrawn from the registration or offering.

(e) The Company shall have the right to terminate or withdraw any registration or offering initiated by it under this Section 8.2 prior to the effective date of such Registration Statement or pricing date of such offering, whether or not the Investor has elected to include Registrable Securities therein, without prejudice, however, to the right of the Investor immediately to request that such registration be effected as an offering under Section 8.1 to the extent permitted thereunder and subject to the terms set forth therein. The registration expenses of such withdrawn registration or offering shall be borne by the Company in accordance with Section 8.7 hereof.

(f) If a Piggyback Registration or Company Shelf Takedown Public Offering pursuant to this Section 8.2 involves an underwritten offering, the Company shall have the right, in consultation with the Investor, to (i) determine the plan of distribution, including the price at which the Registrable Securities are to be sold and the underwriting commissions, discounts and fees, and (ii) select the investment banker or bankers and managers to administer the offering, including the lead managing underwriter.

(g) No registration or offering effected under this Section 8.2 shall relieve the Company of its obligations to effect any registration of the offer and sale of Registrable Securities under Section 8.1 hereof, and no registration effected pursuant to this Section 8.2 shall be deemed to have been effected pursuant to Section 8.1 hereof.

Section 8.3 Required Suspension Period.

(a) Notwithstanding any other provision of this Agreement, the Company shall have the right but not the obligation to defer the filing of (but not the preparation of), or suspend the use by the Investor of, any Shelf Registration Statement for a period of up to forty-five (45) days:

(i) if an event occurs as a result of which the Shelf Registration Statement and any related prospectus as then supplemented would include any untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in the light of the circumstances under which they were made, at such time not misleading, or if it shall be necessary to amend the Shelf Registration Statement, file a new Registration Statement or supplement any related prospectus to comply with the Securities Act or the Exchange Act or the respective rules thereunder;

(ii) upon issuance by the SEC of a stop order suspending the effectiveness of any Shelf Registration Statement with respect to Registrable Securities or the initiation of Legal Proceedings with respect to such Shelf Registration Statement under Section 8(d) or 8(e) of the Securities Act;

(iii) if the Company believes that any such registration or offering (A) should not be undertaken because it would reasonably be expected to materially interfere with any material corporate development or plan of the Company or (B) would require the Company, under applicable securities Laws and other Laws, to make disclosure of MNPI that would not otherwise be required to be disclosed at that time and the Company believes in good faith that such disclosures at that time would not be in the Company's best interests; provided, that this exception (B) shall continue to apply only during the time that such MNPI has not been disclosed and remains material;

(iv) if the Company elects at such time to offer equity securities of the Company to fund a merger, third-party tender offer or other business combination, acquisition of assets or similar transaction; or

(v) if the Company is pursuing a primary underwritten offering of Common Stock pursuant to a Registration Statement (any such period contemplated by clauses (i) through (v) of this Section 8.3(a), a "**Suspension Period**");

(b) In no event shall the Company declare a Suspension Period more than four (4) times in any twelve (12)-month period or for more than an aggregate of seventy-five (75) days in any twelve (12)-month period. The Company shall give written notice to the Investor of its declaration of a Suspension Period and of the expiration of the relevant Suspension Period.

Section 8.4 Registration Procedures.

(a) Requirements. In connection with the Company's obligations under this Article VIII, the Company shall use its commercially reasonable efforts to effect such registration

and to permit the sale of such Registrable Securities in accordance with the intended method or methods of distribution thereof as expeditiously as reasonably practicable, and in connection therewith the Company shall:

(i) as promptly as practicable, prepare the required Shelf Registration Statement, including all exhibits and financial statements required under the Securities Act to be filed therewith, and prospectus, and, before filing a Shelf Registration Statement or prospectus or any amendments or supplements thereto, (x) furnish to the Investor copies of all documents prepared to be filed, which documents shall be subject to the review of the Investor and its counsel, (y) make such changes in such documents concerning the Investor prior to the filing thereof as the Investor, or its counsel, may reasonably request and (z) not file any Shelf Registration Statement or prospectus or amendments or supplements thereto to which the Investor, in such capacity, shall reasonably object;

(ii) prepare and file with the SEC such amendments and post-effective amendments to such Shelf Registration Statement and supplements to the prospectus as may be (x) reasonably requested by the Investor with respect to Registrable Securities covered by such Shelf Registration Statement, or (y) necessary to keep such Shelf Registration Statement effective for the period of time required by this Agreement, and comply with provisions of the applicable securities Laws with respect to the sale or other disposition of all securities covered by such Shelf Registration Statement during such period in accordance with the intended method or methods of disposition by the sellers thereof set forth in such Shelf Registration Statement;

(iii) notify the Investor and (if requested) confirm such notice in writing and provide copies of the relevant documents, as soon as reasonably practicable after notice thereof is received by the Company, (a) when such Shelf Registration Statement or any amendment thereto has been filed or becomes effective, and when the applicable prospectus or any amendment or supplement thereto has been filed, (b) of any written comments by the SEC, or any request by the SEC or other Governmental Entity for amendments or supplements to such Shelf Registration Statement or such prospectus, or for additional information (whether before or after the effective date of the Shelf Registration Statement) or any other correspondence with the SEC relating to, or which may affect, the registration, (c) of the issuance by the SEC of any stop order suspending the effectiveness of such Shelf Registration Statement or any Order by the SEC or any other regulatory authority preventing or suspending the use of any preliminary or final prospectus or the initiation or threatening of any proceedings for such purposes, and (d) of the receipt by the Company of any notification with respect to the suspension of the qualification of the Registrable Securities for offering or sale in any jurisdiction or the initiation or threatening of any proceeding for such purpose;

(iv) promptly notify the Investor when the Company becomes aware of the happening of any event as a result of which such Shelf Registration Statement or the prospectus included in such Shelf Registration Statement (as then in effect)

contains any untrue statement of a material fact or omits to state a material fact necessary to make the statements therein (in the case of such prospectus or any preliminary prospectus, in the light of the circumstances under which they were made) not misleading, when any issuer free writing prospectus (as defined in Rule 433 under the Securities Act) relating to an offer of the Registrable Securities includes information that may materially conflict with the information contained in such Shelf Registration Statement, or, if for any other reason it shall be necessary during such time period to amend or supplement such Shelf Registration Statement or prospectus in order to comply with the Securities Act and the rules and regulations thereunder and, as promptly as reasonably practicable thereafter, prepare and file with the SEC, and furnish without charge to the Investor, an amendment or supplement to such Shelf Registration Statement or prospectus, which shall correct such misstatement or omission or effect such compliance; and

(b) take all such other commercially reasonable actions as are necessary or advisable in order to expedite or facilitate the disposition of such Registrable Securities in accordance with the terms of this Agreement.

Section 8.5 Required Information. The Company may require the Investor to furnish to the Company such information regarding the distribution of such securities and such other information relating to the Investor and its ownership of Registrable Securities as the Company may from time to time reasonably request in writing (provided that such information shall be used only in connection with such registration) and the Company may exclude from such registration or sale the Investor's Registrable Securities if the Investor fails to furnish such information within a reasonable time after receiving such request. The Investor agrees to furnish such information to the Company and to cooperate with the Company as reasonably necessary to enable the Company to comply with the provisions of this Agreement.

Section 8.6 Confidentiality. Pending any required public disclosure by the Company and subject to applicable legal requirements and the terms of this Agreement, the Parties will maintain the confidentiality of details contained in all notices and other communications regarding a prospective sale of securities hereunder.

Section 8.7 Expenses. All expenses incurred in connection with any Shelf Registration Statement or registered offering covering Registrable Securities, including all registration and filing fees, printing expenses, the fees and expenses of the independent certified public accountants, the fees and expenses of the Company's legal counsel, transfer agent's fees, the expense of qualifying such Registrable Securities under state "Blue Sky" Laws, and, subject to the consent of the Company (not to be unreasonably withheld, conditioned or delayed) reasonable fees and expenses of one (1) firm of attorneys selected by the Investor Beneficially Owning at least a majority of the outstanding Registrable Securities, will be borne by the Company. However, underwriters', brokers' and dealers' discounts and commissions applicable to Registrable Securities sold for the account of the Investor (and any Taxes related thereto) will be borne by the Investor.

Section 8.8 Assignability of Registration Rights. The rights and obligations granted to the Investor in this Article VIII and the indemnification in Article IX shall

be automatically assigned to any transferee of Registrable Securities. To the extent Registrable Securities are transferred, any reference in this Article VIII or Article IX to "Investor" shall be treated as a reference to such transferee. Any transferee of Registrable Securities shall execute any joinder or other agreement or instrument that the Company reasonably requests in order to effectuate this Section 8.8.

ARTICLE IX

INDEMNIFICATION AND CONTRIBUTION

Section 9.1 Indemnification by the Company.

(a) Indemnification with Regard to Certain Securities Matters. In the event of any registration under the Securities Act by any Shelf Registration Statement pursuant to rights granted in this Agreement of Registrable Securities, or any offering made pursuant thereto, the Company will indemnify and hold harmless the Investor and its respective officers, directors, managers, employees, limited partners, general partners, equityholders, investment managers, management companies and Affiliates (in each case, in their capacities as such), and each underwriter of such securities and each other Person, if any, who Controls the Investor or such underwriter within the meaning of the Securities Act, against any losses, claims, damages, or liabilities (including reasonable legal fees and costs of court), joint or several, to which the Investor and its officers, directors, managers, employees, limited partners, general partners, equityholders, investment managers, management companies or Affiliates, or such underwriter or any such controlling Person may become subject under the Securities Act or otherwise, insofar as such losses, claims, damages, or liabilities (or any actions in respect thereof) arise out of or are based upon any untrue or alleged untrue statement of any material fact (i) contained, on its effective date, in any Shelf Registration Statement under which such securities were registered under the Securities Act or any amendment or supplement to any of the foregoing, or which arise out of or are based upon the omission or alleged omission to state a material fact required to be stated therein or necessary to make the statements therein (in the case of the prospectus or any preliminary prospectus forming a part of such Shelf Registration Statement, in the light of the circumstances under which they were made) not misleading or (ii) contained in any preliminary prospectus (if used prior to the filing of the final prospectus) or in the final prospectus (as amended or supplemented if the Company shall have filed with the SEC any amendment or supplement to the final prospectus) or any free writing prospectus, or which arise out of or are based upon the omission or alleged omission (if so used) to state a material fact required to be stated in such prospectus or necessary to make the statements in such prospectus not misleading; provided, however, that the Company shall not be liable to the Investor or its officers, directors, managers, employees, limited partners, general partners, equityholders, investment managers, management companies and Affiliates or an underwriter or any other Person who Controls the Investor or such underwriter in any such case if and to the extent that any such loss, claim, damage, or liability arises out of or is based upon an untrue statement or alleged untrue statement or omission or alleged omission made in such Shelf Registration Statement, such amendment or supplement or such prospectus, in reliance upon and in conformity with information furnished in writing to the Company by or on behalf of the Investor or such underwriter specifically for use in the preparation thereof.

(b) Indemnification with Regard to this Agreement. The Company will indemnify and hold harmless the Investor and its officers, directors, managers, employees, limited partners, general partners, equityholders, investment managers, management companies and Affiliates (in each case, in their capacities as such) and each other Person, if any, who Controls the Investor within the meaning of the Securities Act, against any losses, claims, damages, or liabilities (including reasonable legal fees and costs of court), arising out of a claim asserted by a third-party that the Investor and its officers, directors, managers, employees, limited partners, general partners, equityholders, investment managers, management companies or Affiliates, or any such controlling Person may incur or to which they may become subject arising out of or in connection with the breach of any of the representations, warranties or covenants of the Company set forth in this Agreement; provided, that the foregoing indemnity will not, as to any indemnified person, apply to the extent they are found by a final, non-appealable judgment of a court of competent jurisdiction to arise from the bad faith, willful misconduct or gross negligence of such indemnified person.

Section 9.2 Indemnification by Investor. The Investor will indemnify and hold harmless (in the same manner and to the same extent as set forth in Section 9.1(a)) the Company, its officers, directors, managers, employees, limited partners, general partners, equityholders, investment managers, management companies and Affiliates (in each case, in their capacities as such), and each other Person, if any, who Controls such the Company within the meaning of the Securities Act, against any losses, claims, damages, or liabilities (including reasonable legal fees and costs of court), joint or several, to which the Company and such officers, directors, managers, employees, limited partners, general partners, equityholders, investment managers, management companies or Affiliates or any such controlling Person may become subject under the Securities Act or otherwise, insofar as such losses, claims, damages, or liabilities (or any actions in respect thereof) arise out of or are based upon any untrue or alleged untrue statement of any material fact (a) contained, on its effective date, in any Shelf Registration Statement under which such securities were registered under the Securities Act or any amendment or supplement to any of the foregoing, or which arise out of or are based upon the omission or alleged omission to state a material fact required to be stated therein or necessary to make the statements therein (in the case of the prospectus or any preliminary prospectus forming a part of such Shelf Registration Statement, in the light of the circumstances under which they were made) not misleading or (b) contained in any preliminary prospectus (if used prior to the filing of the final prospectus) or in the final prospectus (as amended or supplemented if the Company shall have filed with the SEC any amendment or supplement to the final prospectus), or which arise out of or are based upon the omission or alleged omission (if so used) to state a material fact required to be stated in such prospectus or necessary to make the statements in such prospectus not misleading, if and to the extent such statement or omission was made in reliance upon and in conformity with information furnished in writing to the Company by or on behalf of the Investor specifically for use in the preparation thereof; provided, however, that the total amount to be indemnified by the Investor pursuant to this Section 9.2 shall be limited to the net proceeds (after deducting underwriters' discounts and commissions) received by the Investor in the offering to which such Shelf Registration Statement relates; provided, further, that the Investor shall not be liable in any case to the extent that prior to the filing of any such Shelf Registration Statement, prospectus or any amendment thereof or supplement thereto, the Investor has furnished in writing to the Company information expressly for use in, and within a reasonable period of time prior to the effectiveness of, such Shelf Registration Statement, prospectus or any amendment thereof or

supplement thereto which corrected or made not misleading information previously provided by the Investor to the Company.

Section 9.3 Indemnification Procedures. Promptly after receipt by an indemnified party of notice of the commencement of any action involving a claim referred to in Section 9.1 or Section 9.2, the indemnified party will, if a resulting claim is to be made or may be made against an indemnifying party, give written notice to the indemnifying party of the commencement of the action. The failure of any indemnified party to give notice shall not relieve the indemnifying party of its obligations in Section 9.1 or Section 9.2, as applicable, except to the extent, if any, that the indemnifying party is actually materially prejudiced by the failure to give notice and then only to such extent. If any such action is brought against an indemnified party, the indemnifying party will be entitled to participate in and to assume the defense of the action with counsel reasonably satisfactory to the indemnified party, and after notice from the indemnifying party to such indemnified party of its election to assume defense of the action, the indemnifying party will not be liable to such indemnified party for any legal or other expenses incurred by the latter in connection with the action's defense. An indemnified party shall have the right to employ separate counsel in any action or proceeding and participate in the defense thereof, but the fees and expenses of such counsel shall be at such indemnified party's expense unless (a) the employment of such counsel has been specifically authorized in writing by the indemnifying party, which authorization shall not be unreasonably withheld, (b) the indemnifying party has not assumed the defense and employed counsel reasonably satisfactory to the indemnified party within 30 days after notice of any such action or proceeding, or (c) the named parties to any such action or proceeding (including any impleaded parties) include the indemnified party and the indemnifying party and the indemnified party shall have been advised by such counsel that there may be one or more legal defenses available to the indemnified party that are different from or additional to those available to the indemnifying party (in which case the indemnifying party shall not have the right to assume the defense of such action or proceeding on behalf of the indemnified party), it being understood, however, that the indemnifying party shall not, in connection with any one such action or separate but substantially similar or related actions in the same jurisdiction arising out of the same general allegations or circumstances, be liable for the reasonable fees and expenses of more than one (1) separate firm of attorneys (in addition to one (1) local counsel for each jurisdiction, if necessary, in the good faith opinion of both counsel for the indemnifying party and counsel for the indemnified party in order to adequately represent the indemnified parties) for all indemnified parties with regard to all claims arising out of similar circumstances; and that all such fees and expenses shall be reimbursed as they are incurred upon written request and presentation of invoices. Whether or not a defense is assumed by the indemnifying party, the indemnifying party will not be subject to any liability for any settlement made without its consent. No indemnifying party will consent to entry of any judgment or enter into any settlement which (y) does not include as an unconditional term the giving by the claimant or plaintiff, to the indemnified party, of a release from all liability in respect of such claim or litigation or (z) involves the imposition of equitable remedies or the imposition of any non-financial obligations on the indemnified party.

Section 9.4 Contribution.

(a) If the indemnification required by Section 9.1 or Section 9.2, as applicable, from the indemnifying party is unavailable to or insufficient to indemnify and hold harmless an

indemnified party in respect of any indemnifiable losses, claims, damages, liabilities, or expenses as required by Section 9.1 or Section 9.2, as applicable, then the indemnifying party shall contribute to the amount paid or payable by the indemnified party as a result of such losses, claims, damages, liabilities, or expenses in such proportion as is appropriate to reflect (i) the relative benefit of the indemnifying and indemnified parties and (ii) if the allocation in clause (i) is not permitted by applicable Law, in such proportion as is appropriate to reflect the relative benefit referred to in clause (i) and also the relative fault of the indemnified and indemnifying parties, in connection with the actions which resulted in such losses, claims, damages, liabilities, or expenses, as well as any other relevant equitable considerations.

(b) In respect to contribution relating to matters requiring indemnification pursuant to Section 9.1(a) and Section 9.2:

(i) the relative fault of the indemnifying party and the indemnified party shall be determined by reference to, among other things, whether any action in question, including any untrue or alleged untrue statement of a material fact, has been made by, or relates to information supplied by, such indemnifying party or parties, and the parties' relative intent, knowledge, access to information, and opportunity to correct or prevent such action; provided, however, that the total amount to be contributed by the Investor pursuant to this Section 9.4(b) shall be limited to the net proceeds (after deducting underwriters' discounts and commissions) received by the Investor in the offering to which such Shelf Registration Statement relates; provided, further, that the Investor shall not be liable in any case to the extent that prior to the filing of any such Shelf Registration Statement, prospectus or any amendment thereof or supplement thereto, the Investor has furnished in writing to the Company information expressly for use in, and within a reasonable period of time prior to the effectiveness of, such Shelf Registration Statement, prospectus or any amendment thereof or supplement thereto which corrected or made not misleading information previously provided by the Investor to the Company;

(ii) notwithstanding the provisions of Section 9.4(b)(i), no indemnifying party shall be required to contribute any amount in excess of the amount by which the total price at which the securities were offered to the public by the indemnifying party exceeds the amount of any damages which the indemnifying party has otherwise been required to pay by reason of an untrue statement or omission; and

(iii) no Person guilty of fraudulent misrepresentation (within the meaning of Section 11(f) of the Securities Act) shall be entitled to contribution from any Person who was not guilty of such a fraudulent misrepresentation.

(c) The amount paid or payable by a party as a result of the losses, claims, damage, liabilities, and expenses referred to in this Section 9.4 shall be deemed to include any legal or other fees or expenses reasonably incurred by such party in connection with any investigation or proceeding.

(d) The Company and the Investor agree that it would not be just and equitable if contribution pursuant to this Section 9.4 were determined by pro rata allocation or by any other method of allocation which does not take account of the equitable considerations referred to in the prior provisions of this Section 9.4.

(e) For purposes of this Section 9.4, each Person who Controls the Investor or any underwriter thereof within the meaning of either the Securities Act or the Exchange Act and each officer, director and Affiliate of the Investor shall have the same rights to contribution as the Company, subject in each case to the applicable terms and conditions of this Section 9.4.

Section 9.5 Survival. The representations and warranties set forth in Section 3.1 through Section 3.6 and Section 3.13 shall survive the Closing indefinitely and the other representations and warranties contained in this Agreement shall survive the Closing for a period of twelve (12) months following the date hereof regardless of any investigation made by or on behalf of the Company or the Investor. The covenants made in this Agreement shall survive the Closing of the transactions described herein and remain operative and in full force and effect regardless of acceptance of any of the Private Placement Shares and payment therefor. All indemnification obligations of the Company and the Investor pursuant to this Agreement shall remain operative and in full force and effect unless such obligations are expressly terminated in a writing by the parties, regardless of any purported general termination of this Agreement.

ARTICLE X

TERMINATION

Section 10.1 Termination. This Agreement may be terminated at any time prior to the Closing:

(a) by the mutual written consent of the Company and the Investor;

(b) by the Investor (so long as the Investor is not then in material breach of any representation, warranty, covenant or agreement contained in this Agreement), if there has been a violation, breach or failure to perform by the Company of any representation, warranty, covenant or agreement contained in this Agreement which violation, breach or failure to perform by the Company would cause any condition set forth in Section 6.1 not to be satisfied and such (i) condition set forth in Section 6.1 is incapable of being satisfied by the Outside Date or (ii) violation, breach or failure to perform has not been cured on or prior to the earlier of (A) the date that is thirty (30) days from the date that the Company was notified by the Investor in writing of such violation, breach or failure to perform or (B) the day prior to the Outside Date;

(c) by the Company (so long as the Company is not then in material breach of any representation, warranty, covenant or agreement of the Company contained in this Agreement), if there has been a violation, breach or failure to perform by the Investor of any covenant, representation, warranty or agreement contained in this Agreement which violation, breach or failure to perform by the Investor would cause any condition set forth in Section 6.2 not to be satisfied and such (i) condition set forth in Section 6.2 is incapable of being satisfied by the Outside Date or (ii) violation, breach or failure to perform has not been cured on or prior to the

earlier of (A) the date that is thirty (30) days from the date that the Investor was notified by the Company in writing of such violation, breach or failure to perform or (B) the day prior to the Outside Date; or

(d) by either the Investor or the Company, if the Closing has not been consummated on or before May 31, 2022 (the "**Outside Date**"); provided, that the right to terminate this Agreement pursuant to this Section 10.1(d) will not be available to any Party whose breach of this Agreement has been the proximate cause of the failure of the Closing to occur by the Outside Date.

Section 10.2 Notice of Termination. If this Agreement is terminated pursuant to Section 10.1, written notice of such termination shall be given by the terminating Party to the other Party (setting forth a reasonably detailed description of the basis on which such party is terminating this Agreement).

Section 10.3 Effect of Termination. In the event of a termination of this Agreement pursuant to Section 10.1 by the Investor or the Company, this Agreement will become void and have no effect, without any liability or obligation on the part of the Investor or the Company (or any other Person); provided, that, notwithstanding the foregoing, (a) no such termination shall relieve any Party hereto of any liability for common law actual (and not constructive) fraud or willful and material breach by such Party of this Agreement and (b) the provisions of Section 5.1, this Section 10.3 and Article XI will survive any such termination of this Agreement.

ARTICLE XI

GENERAL PROVISIONS

Section 11.1 Notices. All notices and other communications in connection with this Agreement shall be in writing and shall be deemed given if delivered personally, sent via electronic facsimile or email (with confirmation), mailed by registered or certified mail (return receipt requested) or delivered by an express courier (with confirmation) to the Parties at the following addresses (or at such other address for a Party as may be specified by like notice):

- (a) If to the Company:

FirstEnergy Corp.
76 South Main Street
Akron, OH 44308
Fax: [***]
Attention: Treasurer
Email: [***]

and

FirstEnergy Corp.
76 South Main Street
Akron, OH 44308
Fax: [***]
Attention: Legal Department
Email: [***]

with copies (which shall not constitute notice) to:

Jones Day
North Point
901 Lakeside Avenue
Cleveland, OH 44114
Fax: [***]
Attention: Andrew C. Thomas, Esq.
Email: [***]

(b) If to the Investor:

345 Park Avenue
New York, NY 10154
Attention: Legal Counsel – Blackstone Infrastructure Partners
Email: [***]

with copies (which shall not constitute notice) to:

Latham & Watkins LLP
1271 Avenue of the Americas
New York, NY 10020
Attention: Ravi Purohit, Esq.; David S. Allinson, Esq.
Email: [***]

Section 11.2 Assignment: Third-Party Beneficiaries. Other than as provided for in Section 8.8 hereof, neither this Agreement nor any of the rights, interests or obligations under this Agreement shall be assigned by any Party (whether by operation of Law or otherwise) without the prior written consent of the Company, and any purported assignment in violation of this Section 11.2 shall be void *ab initio*. Except with respect to the rights of third parties set forth in Article IX and Section 11.13, this Agreement (including the documents and instruments referred to in this Agreement) is not intended to and does not confer upon any Person any rights or remedies under this Agreement other than the Parties.

Section 11.3 Prior Negotiations: Entire Agreement. This Agreement (including the agreements attached as exhibits and schedules to and the documents and instruments referred to in this Agreement) constitutes the entire agreement of the Parties and supersedes all

prior agreements, arrangements or understandings, whether written or oral, among the Parties with respect to the subject matter of this Agreement.

Section 11.4 Governing Law: Venue: Waiver of Jury Trial. THIS AGREEMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF NEW YORK, WITHOUT REGARD TO ANY CHOICE OF LAW PROVISIONS WHICH WOULD REQUIRE THE APPLICATION OF THE LAW OF ANY OTHER JURISDICTION. BY ITS EXECUTION AND DELIVERY OF THIS AGREEMENT, EACH PARTY IRREVOCABLY AND UNCONDITIONALLY AGREES FOR ITSELF THAT ANY LEGAL ACTION, SUIT, OR PROCEEDING AGAINST IT WITH RESPECT TO ANY MATTER ARISING UNDER OR ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR FOR RECOGNITION OR ENFORCEMENT OF ANY JUDGMENT RENDERED IN ANY SUCH ACTION, SUIT, OR PROCEEDING, MAY BE BROUGHT IN THE COURTS OF THE STATE OF NEW YORK LOCATED IN THE CITY OF NEW YORK, BOROUGH OF MANHATTAN, OR OF THE UNITED STATES OF AMERICA FOR THE SOUTHERN DISTRICT OF NEW YORK, AND BY EXECUTING AND DELIVERING THIS AGREEMENT, EACH OF THE PARTIES IRREVOCABLY ACCEPTS AND SUBMITS ITSELF TO THE EXCLUSIVE JURISDICTION OF SUCH COURT, GENERALLY AND UNCONDITIONALLY, WITH RESPECT TO ANY SUCH ACTION, SUIT OR PROCEEDING. THE PARTIES HEREBY AGREE THAT MAILING OF PROCESS OR OTHER PAPERS IN CONNECTION WITH ANY SUCH ACTION OR PROCEEDING TO AN ADDRESS PROVIDED IN WRITING BY THE RECIPIENT OF SUCH MAILING, OR IN SUCH OTHER MANNER AS MAY BE PERMITTED BY LAW, SHALL BE VALID AND SUFFICIENT SERVICE THEREOF AND HEREBY WAIVE ANY OBJECTIONS TO SERVICE ACCOMPLISHED IN THE MANNER HEREIN PROVIDED. EACH PARTY HEREBY WAIVES, TO THE FULLEST EXTENT PERMITTED BY LAW, ANY RIGHT TO TRIAL BY JURY OF ANY CLAIM, DEMAND, ACTION, OR CAUSE OF ACTION (A) ARISING UNDER THIS AGREEMENT OR THE FINANCING, OR (B) IN ANY WAY CONNECTED WITH OR RELATED OR INCIDENTAL TO THE DEALINGS OF THE PARTIES IN RESPECT OF THIS AGREEMENT OR ANY OF THE TRANSACTIONS CONTEMPLATED HEREBY, IN EACH CASE, WHETHER NOW EXISTING OR HEREAFTER ARISING, AND WHETHER IN CONTRACT, TORT, EQUITY, OR OTHERWISE. EACH PARTY HEREBY AGREES AND CONSENTS THAT ANY SUCH CLAIM, DEMAND, ACTION, OR CAUSE OF ACTION SHALL BE DECIDED BY COURT TRIAL WITHOUT A JURY AND THAT THE PARTIES MAY FILE AN ORIGINAL COUNTERPART OF A COPY OF THIS AGREEMENT WITH ANY COURT AS WRITTEN EVIDENCE OF THE CONSENT OF THE PARTIES TO THE WAIVER OF THEIR RIGHT TO TRIAL BY JURY.

Section 11.5 Counterparts. This Agreement may be executed in any number of counterparts, all of which will be considered one and the same agreement and will become effective when counterparts have been signed by each of the Parties and delivered to each other Party (including via facsimile or other electronic transmission), it being understood that each Party need not sign the same counterpart.

Section 11.6 Waivers and Amendments: Rights Cumulative: Consent. This Agreement may be amended, restated, modified or changed only upon written consent by the

Company and the Investor. Any amendment, restatement, modification or change effected in accordance with this Section 11.6 shall be binding upon the Investor, each transferee or future holder of the Private Placement Shares, and the Company. No delay on the part of any Party in exercising any right, power or privilege pursuant to this Agreement will operate as a waiver thereof, nor will any waiver on the part of any Party of any right, power or privilege pursuant to this Agreement, nor will any single or partial exercise of any right, power or privilege pursuant to this Agreement, preclude any other or further exercise thereof or the exercise of any other right, power or privilege pursuant to this Agreement.

Section 11.7 Headings. The headings in this Agreement are for reference purposes only and will not in any way affect the meaning or interpretation of this Agreement.

Section 11.8 Specific Performance. Each of the Parties hereto agree that irreparable damage would occur if any provision of this Agreement were not performed in accordance with the terms hereof and that each of the Parties hereto shall be entitled to an injunction or injunctions without the necessity of posting a bond to prevent breaches of this Agreement or to enforce specifically the performance of the terms and provisions hereof, in addition to any other remedy to which they are entitled at law or in equity. Unless otherwise expressly stated in this Agreement, no right or remedy described or provided in this Agreement is intended to be exclusive or to preclude a Party hereto from pursuing other rights and remedies to the extent available under such agreement, herein, at law or in equity.

Section 11.9 Relationship Among Parties.

(a) Notwithstanding anything herein to the contrary, the duties and obligations of the Investor, on the one hand, and the Company, on the other hand, arising under this Agreement shall be several, not joint. No Party shall have any responsibility by virtue of this Agreement for any trading by any other entity. No prior history, pattern, or practice of sharing confidences among or between the Parties shall in any way affect or negate this Agreement. The Parties hereto acknowledge that this Agreement does not constitute an agreement, arrangement, or understanding with respect to acting together for the purpose of acquiring, holding, voting, or disposing of any equity securities of the Company. The Company acknowledge and the Investor confirms that it has independently participated in the negotiation of the transactions contemplated under this Agreement with the advice of counsel and advisors.

(b) It is understood and agreed that the Investor does not have any duty of trust or confidence in any form with the Company, or any of the Company's other stakeholders and, except as expressly provided in this Agreement, there are no agreements, commitments or undertakings by, among or between any of them with respect to the subject matter hereof.

Section 11.10 Tax Forms. If the Company (or its agent) determines in its reasonable discretion that it is necessary or appropriate to request Internal Revenue Service tax forms (including but not limited to Form W-9, W-8BEN, W-8BEN-E, W-8ECI, W-8IMY (and attachments thereto), or any successors thereto) ("Tax Forms") to determine its tax reporting and withholding obligations, if any, the Investor shall promptly provide, solely to the extent legally entitled to do so, such duly completed Tax Forms to the Company (or its agent), and the Company

(or its agent) shall be entitled to rely on such forms in determining its tax reporting and withholding obligations, if any.

Section 11.11 Expenses. All fees, costs and expenses incurred in connection with this Agreement and the transactions contemplated hereby, including accounting and legal fees and excluding any investment banking fees (collectively, "**Transaction Expenses**") shall be paid by the Party incurring such expenses, except that, upon consummation of the Closing, the Company shall reimburse the Investor for its reasonable and documented Transaction Expenses in an aggregate amount not to exceed \$1,500,000.

Section 11.12 Letter Agreement. The Company and the Investor hereby agree that the letter agreement, dated as of October 13, 2021, between the Company and Blackstone Infrastructure Advisors L.L.C. shall, notwithstanding anything to the contrary therein, terminate in its entirety immediately and automatically, without any further action from any party thereto or any other Person, upon the execution of this Agreement, and that the parties thereto shall have no obligations or rights thereunder from and after such termination; provided, however, that such termination will not affect the liability of any party thereto for any prior breach of any provision of such letter agreement that occurred prior to such termination.

Section 11.13 Third-Party Beneficiary. The Company and the Investor hereby acknowledge and agree that the Placement Agents are third-party beneficiaries of the representations and warranties of the Company and the Investor contained in this Agreement.

Section 11.14 No Recourse. All Legal Proceedings, demands, disputes, cross claims, counterclaims or causes of action (whether in contract or tort, at Law or in equity, or otherwise) that may be based upon, arise out of or relate to this Agreement, the agreements contemplated hereby or the negotiation, execution or performance of this Agreement, may be made only against the Parties; provided, that nothing in this Section 11.14 shall limit, modify or otherwise impair any of the Company's rights or remedies under the Guaranty. No Person who is not a Party, including any past, present or future director, officer, employee, incorporator, member, manager, partner, equityholder, Affiliate, agent, attorney, financing source or representative of any Party hereto ("**Non-Party Affiliates**"), shall have any liability (whether in contract or in tort, at Law or in equity, or otherwise or based upon any theory that seeks to impose liability of an entity party against its owners or Affiliates) for any obligations, representations, warranties or liabilities arising under, in connection with or related to this Agreement or the transactions contemplated hereby or for any claim based on, in respect of, or by reason of this Agreement or the negotiation, execution or performance of this Agreement and, to the maximum extent permitted by Law, each Party irrevocably and unconditionally waives and releases all such liabilities, claims and obligations against any such Non-Party Affiliate; provided, that nothing in this Section 11.14 shall limit, modify or otherwise impair any of the Company's rights or remedies under the Guaranty. Without limiting the foregoing, to the maximum extent permitted by Law, (a) each Party hereby waives and releases any and all rights, claims, demands or causes of action that may otherwise be available at Law or in equity, or granted by statute, to avoid or disregard the entity form of a Party or otherwise impose liability of a Party on any Non-Party Affiliate, whether granted by statute or based on theories of equity, agency, control, instrumentality, alter ego, domination, sham, single business enterprise, piercing the veil, unfairness, undercapitalization or otherwise, and (b) each Party disclaims any reliance upon any Non-Party Affiliates with respect to the performance of this

Agreement or any representation or warranty made in, in connection with, or as an inducement to this Agreement; provided, that nothing in this Section 11.14 shall limit, modify or otherwise impair any of the Company's rights or remedies under the Guaranty. Non-Party Affiliates are expressly intended as third-party beneficiaries of this Section 11.14.

[Signature pages follow.]

IN WITNESS WHEREOF, the undersigned Parties have duly executed this Agreement as of the date first above written.

FIRSTENERGY CORP.

By: /s/ Steven R. Staub

Name: Steven R. Staub

Title: Vice President and Treasurer

[Signature page to Common Stock Purchase Agreement]

BIP SECURITIES II-B L.P.

BY: BIP HOLDINGS MANAGER L.L.C., ITS GENERAL
PARTNER

By: /s/ Sean Klimczak

Name: Sean Klimczak

Title: Senior Managing Director

[Signature page to Common Stock Purchase Agreement]

ANNEX A

Form of Legal Opinion

ANNEX B

Form of Secretary's Certificate

ANNEX C

Confidentiality Agreement

ANNEX D

Board Observer Agreement

ANNEX E

Guaranty

JONES DAY

NORTH POINT • 901 LAKESIDE AVENUE • CLEVELAND, OHIO 44114.1190

Telephone: +1.216.586.3939 • Facsimile: 1.216.579.0212 • JONESDAY.COM

December 13, 2021

FirstEnergy Corp
76 South Main Street
Akron, Ohio 44308

Re: Registration Statement on Form S-3 Filed by FirstEnergy Corp.

Ladies and Gentlemen:

We have acted as counsel for FirstEnergy Corp., an Ohio corporation (the “Company”), in connection with the registration for resale from time to time by a certain stockholder of the Company, of up to 25,588,535 shares (the “Securities”) of the Company’s common stock, par value \$0.10 per share, as contemplated by the Company’s Registration Statement on Form S-3 to which this opinion is filed as an exhibit (the “Registration Statement”). The Securities may be offered and sold from time to time pursuant to Rule 415 under the Securities Act of 1933 (the “Securities Act”).

In connection with the opinion expressed herein, we have examined such documents, records and matters of law as we have deemed relevant or necessary for purposes of such opinion. Based on the foregoing, and subject to the further assumptions, qualifications and limitations set forth herein, we are of the opinion that the Securities have been validly issued and are fully paid and nonassessable.

The opinion expressed herein is limited to the laws of the State of Ohio, as currently in effect, and we express no opinion as to the effect of the laws of any other jurisdiction on the opinion expressed herein.

We hereby consent to the filing of this opinion as Exhibit 5(a) to the Registration Statement and to the reference to us under the caption “Legal Matters” in the prospectus constituting a part of the Registration Statement. In giving such consent, we do not thereby admit that we are included in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Securities and Exchange Commission promulgated thereunder.

Very truly yours,

/s/ Jones Day

AMSTERDAM • ATLANTA • BEIJING • BOSTON • BRISBANE • BRUSSELS • CHICAGO • CLEVELAND • COLUMBUS • DALLAS • DETROIT
DUBAI • DÜSSELDORF • FRANKFURT • HONG KONG • HOUSTON • IRVINE • LONDON • LOS ANGELES • MADRID • MELBOURNE
MEXICO CITY • MIAMI • MILAN • MINNEAPOLIS • MUNICH • NEW YORK • PARIS • PERTH • PITTSBURGH • SAN DIEGO • SAN FRANCISCO
SÃO PAULO • SAUDI ARABIA • SHANGHAI • SILICON VALLEY • SINGAPORE • SYDNEY • TAIPEI • TOKYO •
WASHINGTON

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of FirstEnergy Corp. of our report dated February 18, 2021 relating to the financial statements and the effectiveness of internal control over financial reporting, which appears in FirstEnergy Corp.'s Annual Report on Form 10-K for the year ended December 31, 2020. We also consent to the reference to us under the heading "Experts" in such Registration Statement.

/s/ PricewaterhouseCoopers LLP
Cleveland, Ohio
December 13, 2021

REGISTRATION STATEMENT ON FORM S-3

POWER OF ATTORNEY

KNOW ALL BY THESE PRESENTS, that each of the undersigned directors and officers of FirstEnergy Corp., an Ohio corporation (the "Corporation"), hereby constitutes and appoints Steven E. Strah, President and Chief Executive Officer, K. Jon Taylor, Senior Vice President and Chief Financial Officer, Hyun Park, Senior Vice President and Chief Legal Officer, and Mary M. Swann, Corporate Secretary and Associate General Counsel, and each of them, as the true and lawful attorney-in-fact or attorneys-in-fact, with full power of substitution and resubstitution, for each of the undersigned and in the name, place and stead of each of the undersigned, to sign and file with the Securities and Exchange Commission under the Securities Act of 1933 (the "Securities Act") one or more Registration Statements on Form S-3 relating to the registration of common shares of the Corporation for the benefit of certain shareholders of the Corporation, with any and all amendments, supplements and exhibits thereto, including pre-effective and post-effective amendments or supplements and Registration Statements filed pursuant to Rule 462(b) of the Securities Act, with full power and authority to do and perform any and all acts and things whatsoever required, necessary or desirable to be done in the premises, hereby ratifying and approving the act of said attorneys and any of them and any such substitute.

This Power of Attorney may be executed in multiple counterparts, each of which shall be deemed an original with respect to the person executing it.

Executed as of this 13th day of December, 2021.

/s/ Steven E. Strah

Steven E. Strah

President and Chief Executive Officer and Director
(Principal Executive Officer)

/s/ K. Jon Taylor

K. Jon Taylor

Senior Vice President and Chief Financial Officer
(Principal Financial Officer)

/s/ Jason J. Lisowski

Jason J. Lisowski

Vice President, Controller and Chief Accounting Officer
(Principal Accounting Officer)

/s/ Donald T. Misheff

Donald T. Misheff

Director

/s/ Michael J. Anderson

Michael J. Anderson

Director

/s/ Steven J. Demetriou

Steven J. Demetriou

Director

/s/ Lisa Winston Hicks

Lisa Winston Hicks

Director

/s/ Julia L. Johnson

Julia L. Johnson

Director

/s/ Paul Kaleta

Paul Kaleta

Director

/s/ Jesse A. Lynn

Jesse A. Lynn

Director

/s/ Thomas N. Mitchell

Thomas N. Mitchell
Director

/s/ Christopher D. Pappas

Christopher D. Pappas
Director

/s/ John W. Somerhalder II

John W. Somerhalder II
Director

/s/ Leslie M. Turner

Leslie M. Turner
Director

/s/ James F. O'Neil III

James F. O'Neil III
Director

/s/ Luis A. Reyes

Luis A. Reyes
Director

/s/ Andrew Teno

Andrew Teno
Director

/s/ Melvin D. Williams

Melvin D. Williams
Director

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-3
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

FirstEnergy Corp.

(Exact name of registrant as specified in its charter)

Ohio
(State or other jurisdiction of
incorporation or organization)

34-1843785
(I.R.S. Employer
Identification Number)

76 South Main Street
Akron, Ohio 44308
(800) 736-3402

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Hyun Park
Senior Vice President and Chief Legal Officer
FirstEnergy Corp.
76 South Main Street
Akron, Ohio 44308
(330) 384-5580

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With a copy to:

Andrew C. Thomas
Jones Day
901 Lakeside Avenue
Cleveland, Ohio 44114
(216) 586-3939

Approximate date of commencement of proposed sale to the public: From time to time after the effective date of this Registration Statement.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer
Non-accelerated filer Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered ⁽¹⁾	Proposed Maximum Offering Price per Share ⁽²⁾	Proposed Maximum Aggregate Offering Price ⁽²⁾	Amount of Registration Fee
Common stock, \$0.10 par value per share	4,000,000	\$38.33	\$153,320,000	\$14,212.77

- (1) Pursuant to Rule 416 under the Securities Act of 1933, the shares of common stock being registered hereunder include such indeterminate number of shares as may be issuable as a result of stock splits, stock dividends or similar transactions.
- (2) Estimated solely for the purpose of calculating the registration fee and is based on the average of the high and low prices of the common stock of \$38.33 per share as of December 2, 2021 as reported on the New York Stock Exchange, pursuant to Rule 457(c) under the Securities Act of 1933.

PROSPECTUS



FirstEnergy Corp. Stock Investment Plan

4,000,000 Shares of Common Stock

The FirstEnergy Corp. Stock Investment Plan, which we refer to as the Plan, provides a way for registered stockholders of FirstEnergy Corp. and employees of FirstEnergy Corp. and its subsidiaries to purchase shares of our common stock. See Question 4 under “Description of the Plan.” Registered stockholders or employees who opt to participate in the Plan may:

- Reinvest all or a portion of cash dividends paid on our common stock that is registered in their names, as well as any of our common stock credited to their Plan accounts, to purchase shares of our common stock.
- Make an investment in our common stock with optional cash investments, subject to the terms of the Plan, of at least \$25 per payment or \$10 per pay period for employees who elect to use payroll deductions to make cash investments. Cash investments are limited to a maximum of \$100,000 per calendar year, per participant.
- Receive certificates for whole shares of our common stock credited to their Plan accounts upon request.
- Deposit certificates representing shares of our common stock into the Plan for safekeeping.
- Sell shares of our common stock credited to their Plan accounts through the Plan.

Cash dividends on our common stock and cash investments under the Plan will be used to purchase shares of our common stock, which, at our option, either will be newly issued or treasury shares purchased by American Stock Transfer & Trust Company, LLC, which we refer to as AST or the Administrator of the Plan, from us or will be purchased on behalf of Plan participants in the open market or in privately negotiated transactions by an independent agent, which we refer to as the Independent Agent, appointed by AST. See Questions 2 and 13 under “Description of the Plan.” The price of newly issued or treasury shares acquired under the Plan will be the average of the high and low prices of our common stock as reported on the report of New York Stock Exchange Composite Transactions for the investment date. The price of shares purchased in the open market or in privately negotiated transactions under the Plan will be the weighted average price paid by AST for the shares over the purchase period. See Question 13 under “Description of the Plan.” In such cases, the purchase price will include a transaction fee to cover the administrative costs and, if shares are purchased in the open market or in privately negotiated transactions, the fees of AST for its services in executing those purchases. As of the date of this prospectus, we intend that shares to be purchased for participants under the Plan will be newly issued or, if available, treasury shares, and the transaction fee is not to exceed \$0.09 per share, but we may change the source of shares at any time without notice to you, subject to legal restrictions on how often we change the source of shares. See Question 13 under “Description of the Plan.”

Fees payable by a Plan participant will be added to the purchase price for shares purchased, and deducted from the selling price for shares sold, under the Plan. See Questions 15 and 23 under “Description of the Plan.”

This prospectus describes the provisions of the Plan and should be retained by participants for future reference. Our common stock is listed on the New York Stock Exchange, which we refer to as the NYSE, under the symbol “FE.” On December 8, 2021, the last reported sale price of our common stock on the NYSE was \$39.40 per share.

Investing in our common stock involves risks. Please read carefully the section titled “[Risk Factors](#)” beginning on page 5 of this prospectus.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus. Any representation to the contrary is a criminal offense.

The date of this prospectus is December 9, 2021.

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We are responsible for the information contained and incorporated by reference in this prospectus, in any accompanying prospectus supplement, and in any related free writing prospectus we prepare or authorize. We have not authorized anyone to give you any other information, and we take no responsibility for any other information that others may give you. If you are in a jurisdiction where offers to sell, or solicitations of offers to purchase, the securities offered by this document are unlawful, or if you are a person to whom it is unlawful to direct these types of activities, then the offer presented in this document does not extend to you. The information contained in this document speaks only as of the date of this document, unless the information specifically indicates that another date applies.

ABOUT THIS PROSPECTUS

This prospectus is part of a registration statement that we have filed with the Securities and Exchange Commission, which we refer to as the SEC, relating to the shares of our common stock to be offered and sold pursuant to the Plan. This prospectus, which does not include all of the information in the registration statement, provides you with a general description of the Plan and the securities offered under the Plan. The registration statement containing this prospectus, including exhibits to the registration statement, provides additional information about us, the Plan, and the securities offered. The registration statement can be read at the SEC website set forth under the heading “Where You Can Find More Information.”

In this prospectus, unless the context indicates otherwise, the words “FirstEnergy,” “the company,” “we,” “our,” “ours” and “us” refer to FirstEnergy Corp. and its consolidated subsidiaries.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

This prospectus and the information incorporated by reference herein include forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 based on information currently available to management. Such statements are subject to certain risks and uncertainties and readers are cautioned not to place undue reliance on these forward-looking statements. These statements include declarations regarding management's intents, beliefs and current expectations. These statements typically contain, but are not limited to, the terms "anticipate," "potential," "expect," "forecast," "target," "will," "intend," "believe," "project," "estimate," "plan," and similar words. Forward-looking statements involve estimates, assumptions, known and unknown risks, uncertainties and other factors that may cause actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements, which may include the following:

- the potential liabilities, increased costs and unanticipated developments resulting from governmental investigations and agreements, including those associated with compliance with or failure to comply with the Deferred Prosecution Agreement entered into on July 21, 2021 with the U.S. Attorney's Office for the Southern District of Ohio;
- the risks and uncertainties associated with government investigations regarding House Bill 6, as passed by Ohio's 133rd General Assembly, and related matters, including potential adverse impacts on federal or state regulatory matters, including, but not limited to, matters relating to rates;
- the potential of non-compliance with debt covenants in our credit facilities;
- the risks and uncertainties associated with litigation, arbitration, mediation and similar proceedings;
- legislative and regulatory developments, including, but not limited to, matters related to rates, compliance and enforcement activity, including the final approval by the Public Utilities Commission of Ohio, or the PUCO, of the Unanimous Stipulation and Recommendation filed by the Company and eleven other parties with the PUCO on November 1, 2021;
- the ability to accomplish or realize anticipated benefits from our FE Forward initiative and our other strategic and financial goals, including, but not limited to, maintaining financial flexibility, overcoming current uncertainties and challenges associated with the ongoing government investigations, executing our transmission and distribution investment plans, greenhouse gas reduction goals, controlling costs, improving our credit metrics, growing earnings, and strengthening our balance sheet, including the ability to complete the transactions contemplated by the agreements announced on November 8, 2021, governing the sale of a minority interest in FirstEnergy Transmission, LLC and the common stock issuance on the anticipated terms and timing or at all, including the receipt of regulatory approvals;
- economic and weather conditions affecting future operating results, such as a recession, significant weather events and other natural disasters, and associated regulatory events or actions in response to such conditions;
- mitigating exposure for remedial activities associated with retired and formerly owned electric generation assets;
- the ability to access the public securities and other capital and credit markets in accordance with our financial plans, the cost of such capital and overall condition of the capital and credit markets affecting us, including the increasing number of financial institutions evaluating the impact of climate change on their investment decisions;
- the extent and duration of the novel coronavirus, or COVID-19, pandemic and the impacts to our business, operations and financial condition resulting from the outbreak of COVID-19, including, but not limited to, disruption of businesses in our territories and governmental and regulatory responses to the pandemic;

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- the effectiveness of our pandemic and business continuity plans, the precautionary measures we are taking on behalf of our customers, contractors and employees, our customers' ability to make their utility payment and the potential for supply-chain disruptions;
- actions that may be taken by credit rating agencies that could negatively affect either our access to or terms of financing or our financial condition and liquidity;
- changes in assumptions regarding economic conditions within our territories, the reliability of our transmission and distribution system, or the availability of capital or other resources supporting identified transmission and distribution investment opportunities;
- changes in customers' demand for power, including, but not limited to, the impact of climate change or energy efficiency and peak demand reduction mandates;
- changes in national and regional economic conditions, including inflationary pressure, affecting us and/or our customers and those vendors with which we do business;
- the risks associated with cyber-attacks and other disruptions to our, or our vendors', information technology system, which may compromise our operations, and data security breaches of sensitive data, intellectual property and proprietary or personally identifiable information;
- the ability to comply with applicable reliability standards and energy efficiency and peak demand reduction mandates;
- changes to environmental laws and regulations, including, but not limited to, those related to climate change;
- changing market conditions affecting the measurement of certain liabilities and the value of assets held in our pension trusts, or causing us to make contributions sooner, or in amounts that are larger, than currently anticipated;
- labor disruptions by our unionized workforce;
- changes to significant accounting policies;
- any changes in tax laws or regulations, or adverse tax audit results or rulings; and
- the risks and other factors discussed from time to time in our SEC filings, and other similar factors.

Dividends declared from time to time on FirstEnergy Corp.'s common stock and outstanding preferred stock, if any, during any period may in the aggregate vary from prior periods due to circumstances considered by FirstEnergy Corp.'s Board of Directors, or the Board, at the time of the actual declarations. A security rating is not a recommendation to buy or hold securities and is subject to revision or withdrawal at any time by the assigning rating agency. Each rating should be evaluated independently of any other rating.

These forward-looking statements are also qualified by, and should be read in conjunction with the other cautionary statements and risks that are included in our filings with the SEC, including, but not limited to, the most recent Annual Report on Form 10-K and any subsequent Quarterly Reports on Form 10-Q. The foregoing review of factors also should not be construed as exhaustive. New factors emerge from time to time, and it is not possible for management to predict all such factors, nor assess the impact of any such factor on our business or the extent to which any factor, or combination of factors, may cause results to differ materially from those contained in any forward-looking statements. We expressly disclaim any current intention to update, except as required by law, any forward-looking statements contained herein or in the information incorporated by reference as a result of new information, future events or otherwise.

THE COMPANY

We are an Ohio corporation, and our principal executive offices are located at 76 South Main Street, Akron, Ohio 44308. Our telephone number is (800) 736-3402 and our Internet website is www.firstenergycorp.com. Information contained on or available through our website, other than the reports we file pursuant to the Securities Exchange Act of 1934, as amended, or the Exchange Act, that are incorporated by reference in this prospectus, does not constitute a part of this prospectus. See “Where You Can Find More Information.”

RISK FACTORS

Investing in our securities involves risks. Before purchasing any securities offered, you should carefully consider the risk factors that are incorporated by reference herein from the section captioned “Risk Factors” in our most recent Annual Report on Form 10-K and subsequent Quarterly Reports on Form 10-Q as applicable, together with all of the other information included in this prospectus and any prospectus supplement and any other information that we have incorporated by reference, including annual, quarterly and other reports filed with the SEC subsequent to the date hereof. Any of these risks, as well as other risks and uncertainties, could harm or otherwise impact our financial condition, results of operations or cash flows. See also “Cautionary Note Regarding Forward-Looking Statements” in this prospectus.

DESCRIPTION OF THE PLAN

The following questions and answers describe the terms and conditions of the Plan. You should keep this prospectus for future reference.

Purpose

1. Q. What is the purpose of the Plan?
 - A. The purpose of the Plan is to provide registered stockholders of FirstEnergy Corp. and employees of FirstEnergy Corp. and its subsidiaries a way to purchase shares of our common stock. Purchases can be made by investing cash when permissible and/or reinvesting cash dividends.

Administration

2. Q. Who administers the Plan?
 - A. AST administers the Plan. This includes keeping the Plan records and serving as custodian for shares held in the Plan. If FirstEnergy elects to meet the purchase requirements of participants through sales of newly issued or, if available, treasury shares, as is our intended practice as of the date of this prospectus, AST is responsible for purchasing our common stock from us for participants' Plan accounts. If FirstEnergy elects to meet the purchase requirements of participants through purchases of shares of our common stock in the open market or in privately negotiated transactions, funds for investment will be deposited promptly into an escrow account for the benefit of Plan participants and the Independent Agent appointed by AST will then act on behalf of participants in buying shares. The Independent Agent will also act on behalf of participants in selling shares.

The Independent Agent is not an affiliate of FirstEnergy or AST. None of FirstEnergy, any affiliate of FirstEnergy, AST or any participant will exercise any direct or indirect control or influence over (a) the times when, or the prices at which, the Independent Agent purchases or sells shares for the Plan, (b) the amount of the securities to be purchased or sold, (c) the manner in which the securities are to be purchased or sold, or (d) the selection of a broker or dealer (other than the Independent Agent, itself) through which the purchase may be executed. FirstEnergy will not change more than once in any three-month period the source of the shares under the Plan.

FirstEnergy reserves the right to interpret and regulate the Plan as deemed necessary or desirable. FirstEnergy, AST and the Independent Agent will not be liable for any act done in good faith or for any omission in good faith to act, including, without limitation, any claim of liability arising out of failure to close a participant's account upon the participant's death prior to receipt of written notice of such death, or with respect to the prices at which shares of our common stock are purchased or sold for the participant's account and the times when such purchases and sales are made, or with respect to any loss or fluctuation in the market value after the purchase or sale of such shares. However, FirstEnergy, AST and the Independent Agent shall not be relieved from any liability imposed under any federal, state or other applicable securities law that cannot be waived.

3. Q. Who should I contact with questions concerning the Plan?
 - A. You may call AST toll-free at (800) 736-3402 between the hours of 8:00 a.m. - 8:00 p.m. Eastern Time, Monday through Friday, or visit AST's website at www.astfinancial.com. You also may write AST at the following addresses:

For inquiries you may write:

FirstEnergy Corp.
c/o American Stock Transfer & Trust Company, LLC
6201 15th Avenue
Brooklyn, New York 11219
Attention: Stockholder Relations Department

For transaction processing you may write:

FirstEnergy Corp.
c/o American Stock Transfer & Trust Company, LLC
Attention: FirstEnergy Corp.
P. O. Box 2016
New York, NY 10272-2016

Participation

4. Q. Who is eligible to participate in the Plan?
- A. All registered stockholders of FirstEnergy Corp. and employees of FirstEnergy Corp. and its subsidiaries are eligible to participate. Regulations in certain countries may limit or prohibit participation in this type of plan. Accordingly, persons residing outside of the United States who wish to participate in the Plan should first determine whether they are subject to any governmental regulation prohibiting their participation. FirstEnergy reserves the right to restrict or terminate participation in the Plan if we believe such participation may be contrary to the general intent of the Plan or in violation of applicable law.
5. Q. How do I enroll in the Plan?
- A. **Stockholders** — Registered stockholders can enroll by completing and signing a Stock Investment Plan Enrollment Form available from AST by calling (800) 736-3402 or online at www.astfinancial.com and mailing it to the transaction processing address listed in Question 3. You also may enroll online at www.astfinancial.com. You need to know your AST 10-digit account number and your tax identification number to gain access to your account.

Employees — Employees of FirstEnergy Corp. and its subsidiaries can enroll by completing and signing a Stock Investment Plan Enrollment Form available from AST by calling (800) 736-3402 or online at www.astfinancial.com and mailing it to the transaction processing address listed in Question 3. If voluntary payroll deductions are not desired, such form must be accompanied by a check or an authorization of monthly automatic electronic cash investments for direct debit from your checking or savings account. For the protection of participants, AST discourages sending endorsed second-party checks and no longer accepts cash or money orders. Checks must be drawn on a U.S. bank and be payable in U.S. funds.

If voluntary payroll deductions are desired, an employee may enroll or commence payroll deductions by signing and completing a Stock Investment Plan Payroll Deduction Authorization and Stock Investment Plan Enrollment Form available on the FirstEnergy employee portal and return the form to the Corporate Department.

Enrollment by participants that are employees, affiliates, executive officers (within the meaning of Rule 3b-7 promulgated under the Securities Exchange Act of 1934, which we refer to as the Exchange Act), as well as officers (within the meaning of Section 16 of the Exchange Act), who we refer to as Section 16 officers, of FirstEnergy must be made in compliance with FirstEnergy's Insider Trading Policy, which, among other things, provides that such participants may not trade in shares of our common stock if in possession of material, non-public information about FirstEnergy.

Beneficial Owners (how to become a registered stockholder) — If you are the beneficial owner of shares of our common stock that are held in record name by a broker or nominee and you wish to participate in the Plan, you must become a stockholder of record by having at least one share of our common stock transferred to your name. Neither FirstEnergy nor AST is responsible for any fees that may be charged by any broker or bank as a result of becoming a registered stockholder.

6. Q. What dividend payment options are provided under the Plan and how can I change how my dividends are paid?
- A. The Plan provides complete flexibility in regard to how dividends are paid. You are asked to provide payment instructions by completing both Parts (A) and (B) of the “Dividend Reinvestment and Payment Instructions” section of the Stock Investment Plan Enrollment Form. Part (A) contains payment instructions for shares that are held by you in certificate form. Part (B) contains payment instructions for shares that are held by AST in an account for you. Dividend payment options are as follows:
- **Reinvest dividends on all shares** — All dividends are reinvested to purchase shares of our common stock.
 - **Pay cash dividends on all shares** — All dividends are paid in cash.
 - **Pay cash dividends on portion of shares** — You may elect to have a portion of dividends paid in cash and reinvest the remaining dividends to purchase shares of our common stock by selecting the number of shares, the percentage, or the dollar amount of dividends to be paid in cash. If you choose this option, under the Economic Emergency Stabilization Act, which became law in 2008, you must reinvest at least 10% of your dividend distribution each dividend period.

If you elect to receive all or a portion of your dividends in cash, your cash dividends may be deposited directly into your checking, savings or credit union account at any financial institution that accepts electronic direct deposits. Receiving your payments by direct deposit ensures that the funds will be deposited into your bank account on the payment date. If you are interested in direct deposit of dividends, you should complete the appropriate section on the Stock Investment Plan Enrollment Form or call AST, or visit AST online at www.astfinancial.com for a Direct Dividend Deposit Authorization Agreement.

You may change how your dividends are paid at any time by completing a new Stock Investment Plan Enrollment Form.

7. Q. When must my Stock Investment Plan Enrollment Form be received by AST?
- A. For dividends to be reinvested, your Stock Investment Plan Enrollment Form must be received by AST on or before the record date for the dividend payment; otherwise, reinvestment of dividends will start with the next succeeding dividend payment. The dividend record and payment dates for common stock dividends, which must be declared by our board of directors, are expected to be as follows:

Record Dates — Fifth business day of February, May, August, November

Payment Dates — March 1, June 1, September 1, December 1

For initial cash investments, a properly completed Stock Investment Plan Enrollment Form and the initial cash payment must be received by AST prior to a cash investment date, which is expected to be the first day of each month. Otherwise, the investment will be made on the next succeeding cash investment date. See Question 11 for additional information.

Dividends declared from time to time on our common stock during any period may, in the aggregate, vary from prior periods due to circumstances considered by our board of directors at the time of the

actual declarations. FirstEnergy can provide no assurance regarding the timing or amount of any such dividends or whether funds will be legally available to pay dividends at any given time or that, if funds are available, our board of directors will declare a dividend.

Dividend Reinvestment

8. Q. What is meant by dividend reinvestment?
- A. If you elect to reinvest all or a portion of your cash dividends, AST will take those cash dividends and purchase shares of our common stock for you. The amount reinvested will be reduced by (1) any amount that is required to be withheld under any applicable tax or other statutes and (2) applicable transaction fees. See “— Purchases” below for more detailed information.

Cash Investments

9. Q. Who is eligible to make cash investments?
- A. All persons and entities that are eligible to participate in the Plan are eligible to make cash investments. See Question 4 for Plan eligibility requirements.
- Purchases of shares by participants that are employees, affiliates, executive officers (within the meaning of Rule 3b-7 promulgated under the Exchange Act) and Section 16 officers of FirstEnergy must be made in compliance with FirstEnergy’s Insider Trading Policy, which, among other things, provides that such participants may not trade in shares of our common stock if in possession of material, non-public information about FirstEnergy.
10. Q. What are the minimum and maximum cash investments?
- A. The minimum cash investment is \$25 per payment; however, for employees who elect to use payroll deduction to make cash investments, the minimum deduction is \$10 per pay period.
- The maximum amount of cash investments is \$100,000 per calendar year, per participant.
11. Q. How do I make a cash investment or change a cash investment?
- A. If you are a registered stockholder or employee but not a current Plan participant, you must enclose a check with, or sign up for monthly automatic electronic cash investments for direct debit from your checking or savings account through, your Stock Investment Plan Enrollment Form, or you may choose to set up an account online at www.astfinancial.com by clicking on “Invest online” and then following the prompts.
- If you are a current Plan participant, you can make a cash investment by sending a check or by signing up for automatic electronic cash investments for direct debit from your checking or savings account, as discussed below. When sending a check, you should attach a Transaction Request Form, which is attached to your Plan account statements. You may also send a check without a Transaction Request Form; however, your stock registration or tax identification number should be included on your check for account identification purposes, along with a cover letter requesting that the check be used to purchase our common stock.
- If you are a current Plan participant and an employee, you may authorize automatic cash investments by completing a Stock Investment Plan Payroll Deduction Authorization and Stock Investment Plan Enrollment Form available on the FirstEnergy employee portal and return the form to the Corporate Department.
- All checks should be made payable to “American Stock Transfer & Trust Company, LLC” and sent to FirstEnergy Corp., c/o American Stock Transfer & Trust Company, LLC, P.O. Box 2016, New York, NY 10272-2016 Attn.: Plan Administration Department. For the protection of participants, AST discourages sending endorsed second-party checks and no longer accepts cash or money orders. Checks must be drawn on a U.S. bank and be payable in U.S. funds.

You may authorize monthly automatic electronic cash investments by completing the appropriate section on the Stock Investment Plan Enrollment Form, which is available from AST by calling (800) 736-3402 or online at www.astfinancial.com. This enables you to make regular investments, if you choose, without writing and mailing checks. If you authorize automatic electronic cash investments, funds will be withdrawn from your bank or credit union account on or about the 25th day of each month and will be invested on the next investment date following the withdrawal. Your bank, savings association or credit union must be a member of the National Automated Clearinghouse Association.

You may change the amount automatically withdrawn or the financial institution at any time by completing a new Stock Investment Plan Enrollment Form, and you may stop automatic electronic cash investments by notifying the Plan Administration Department in writing at FirstEnergy Corp., c/o American Stock Transfer & Trust Company, LLC, P.O. Box 2016, New York, NY 10272-2016, Attn: Plan Administration Department. Employees may change the amount of any automatic payroll deduction by completing a new Stock Investment Plan Payroll Deduction Authorization and Stock Investment Plan Enrollment Form available on the FirstEnergy employee portal and returning the form to the Corporate Department. Employees may stop automatic payroll deductions at any time by notifying the Corporate Department.

Cash investments, pending purchase of our common stock through the Plan, will be credited to your Plan account. No interest will be paid to you on cash held for investment. You may request the return of a cash investment upon written request received by AST at FirstEnergy Corp., c/o American Stock Transfer & Trust Company, LLC, P.O. Box 2016, New York, NY 10272-2016, Attn: Plan Administration Department, not later than 48 hours prior to the applicable investment date.

If your check or direct debit is returned as unpaid, AST will debit the uninvested cash payment from your account. If, however, the investment has been made, then AST, through the Independent Agent, will sell the shares that have been purchased to satisfy the return check or direct debit. If the sale of the shares purchased is not sufficient to satisfy the return check, then additional shares will be sold from your account. Additionally, shares may be sold from your account to satisfy any return check fees.

Investment Dates

12. Q. When are the investment dates for Plan purchases?
- A. Investment dates for reinvested dividends are the dividend payment dates. Payment dates for common stock dividends are expected to be March 1, June 1, September 1, and December 1. Investment dates for cash investments are expected to be the first day of each month. A cash investment must be received by AST by the business day before the investment date in order to be invested on such investment date. Otherwise, the cash investment will be held by AST and invested on the next investment date.
- In order to receive dividends on shares of our common stock purchased with a cash investment through the Plan, the shares must be purchased on an investment date prior to the dividend record date and must settle by or on the record date. Record dates for common stock dividends are expected to be the fifth business day of February, May, August, and November.

Purchases

13. Q. What is the price of shares purchased under the Plan?
- A. Reinvested dividends and cash investments will be used to purchase shares of our common stock, which, at our option, will be either newly issued or treasury shares purchased by AST from us or will

be purchased on behalf of Plan participants in the open market or in privately negotiated transactions by AST through the Independent Agent. The determination of the source of shares of our common stock to be used for purchases under the Plan will be made at our discretion. In this regard, we will receive all of the proceeds resulting from the sale of newly issued or treasury shares under the Plan, excluding any transaction fees. However, in certain circumstances, shares of our common stock purchased for participants under the Plan may be purchased in the open market or in privately negotiated transactions. As of the date of this prospectus, we intend that shares of our common stock purchased for participants under the Plan will be newly issued or, if available, treasury shares purchased by AST from us. We may change the source of the shares of our common stock to be used for purchases under the Plan at any time without notice to you. We will not change more than once in any three-month period the source of the shares under the Plan.

When shares to be purchased are satisfied by newly issued or treasury shares purchased by AST from us, the price will be the average of the high and low prices of our common stock, as reported on the report of New York Stock Exchange Composite Transactions for the investment date (or the next preceding day on which our common stock is traded on the NYSE, if it is not traded on the investment date), plus a transaction fee that is not to exceed \$0.09 per share as of the date of this prospectus.

When shares are purchased in the open market or in privately negotiated transactions, the purchase price per share will be the weighted average price of the aggregated shares purchased by AST during the purchase period, plus a transaction fee that is not to exceed \$0.09 per share as of the date of this prospectus. The purchase period may begin no more than three business days before the investment date, and should be completed no more than ten days after the investment date, although it could be longer. The length of the purchase period is affected by the amount of funds to be invested, the availability of shares in the open market or in privately negotiated transactions, and market conditions. Purchases of shares pursuant to cash payments will be completed within 35 days after receipt of cash payments, or else the cash payment will be returned to the Plan participant. AST will combine the funds of all participants for the purpose of executing purchase transactions.

For open market purchases, if shares cannot be purchased with respect to an investment date due to the inability to purchase shares during the purchase period, or if any purchase is deemed to be otherwise inadvisable by AST, FirstEnergy and/or the Independent Agent, AST will pay or return, as the case may be, without interest, dividends and cash investments that otherwise would have been invested by issuing checks to the affected participants.

14. Q. How many shares of common stock will be purchased?
- A. The number of shares (including any fraction of a share) of our common stock purchased for you will be determined by dividing the total amount of the cash dividend and/or cash investment to be invested for you on the investment date by the purchase price. All shares purchased under the Plan are held by AST and credited to your Plan account until such time as you request the withdrawal of shares from your Plan account. Because only the Independent Agent may direct the time or price thereof, when shares are purchased in the open market or in privately negotiated transactions, neither we nor AST can exercise, directly or indirectly, control or influence over the number of shares to be purchased in the open market or in privately negotiated transactions.
15. Q. Do I incur any fees for shares purchased under the Plan?
- A. Yes. There is a transaction fee for each share purchased to cover any applicable brokerage commissions and administrative costs of the Plan. This transaction fee is not to exceed \$0.09 per share as of the date of this prospectus; however, there is currently no maximum amount set for the Plan's fees. Plan participants will receive advance written notice if there is a need to charge a transaction fee of greater than \$0.09 per share due to increased administrative costs or broker commissions, as applicable.

Safekeeping Option for Common Stock Certificates

16. Q. What is the purpose and advantages of the safekeeping option?
- A. The purpose of the Plan's safekeeping option is to enable you to deposit any common stock certificates into the Plan for safekeeping. The certificates are canceled, and the shares are credited to your Plan account. The shares are shown on dividend checks and/or Plan account statements and otherwise treated in the same manner as shares purchased through the Plan.
- Benefits of the Plan's safekeeping option include:
- You do not have to worry or bear the cost of protecting stock certificates or replacing certificates due to loss, theft or destruction.
 - You can request that a certificate for whole shares be issued at no cost to you at any time.
 - Because shares held in safekeeping are treated in the same manner as shares purchased through the Plan, you may sell them conveniently through the Plan.
17. Q. How do I use the safekeeping option?
- A. At the time of Plan enrollment, you may take advantage of the safekeeping option by sending your certificate(s), unsigned, to FirstEnergy Corp., c/o American Stock Transfer & Trust Company, LLC, P.O. Box 2016, New York, NY 10272-2016, Attn: Plan Administration Department with a Stock Investment Plan Enrollment Form. Or, at any time after enrollment, you may send your certificate(s), unsigned, to the address above with a signed letter of instruction requesting that AST hold the shares in safekeeping and stating whether the dividends for shares being sent are to be reinvested or paid in cash.

Sales, Certificate Withdrawals, Transfers and Closing Plan Accounts

18. Q. How do I receive a certificate for, or sell a portion of, my Plan shares?
- A. To receive a certificate for, or to sell a portion of, the shares credited to your Plan account, you must notify AST of the number of whole shares to be issued in certificate form or to be sold. You can choose to process your request either online at www.astfinancial.com, by calling (800) 736-3402 and using the Voice Response System, or by mail at FirstEnergy Corp., c/o American Stock Transfer & Trust Company, LLC, P.O. Box 2016, New York, NY 10272-2016, Attn: Plan Administration Department.
19. Q. How do I close my Plan account?
- A. You may close your Plan account at any time. To close a Plan account, you must notify AST and provide instructions as to whether a certificate is to be issued, the shares are to be sold, or both. If both, the number of whole shares for which a certificate is to be issued must be specified so that the remainder of the shares can be sold. When requested to issue a certificate only, or if no instructions are provided, AST will issue a certificate for all whole shares credited to the account and a check for the value of any fraction of a share. The price of the shares sold, including any fractional shares, will be the weighted average price of the aggregated shares sold by the Independent Agent or broker, less a transaction fee not to exceed \$0.09 per share as of the date of this prospectus.
20. Q. How long does it take to withdraw certificates or close my Plan account?
- A. It normally takes less than three business days from the time AST receives a request for an account to be closed or a certificate to be issued. If your request to terminate your Plan account is received more than three business days prior to any dividend payment date, then that dividend will be paid to you in cash. If your request is received less than three business days prior to a dividend payment date, then that dividend will be reinvested. However, all subsequent dividends will be paid out in

cash on all balances. Upon request, AST can issue a certificate for whole shares and sell the fractional shares or sell all whole and fractional shares in your Plan account and then close your account by issuing another certificate for or selling the additional shares purchased after the shares are credited to your Plan account.

The Plan does not provide for the automatic issuance of certificates after a purchase, and certificates for fractional shares will not be issued under any circumstances. Certificates representing Plan shares will be issued in the name in which your account is registered.

21. Q. May a participant transfer all or a part of the participant's shares held in the Plan to another person?
- A. You may transfer ownership of all or part of your shares held in the Plan through gift, private sale or otherwise by mailing to the Administrator of the Plan at the address in Question 3 a properly executed stock assignment, along with a letter with specific instructions regarding the transfer. Requests for transfer of shares held in the Plan are subject to the same requirements as the transfer of common stock certificates, including the requirement of a medallion signature guarantee on the stock assignment. The Administrator of the Plan will provide you with the appropriate forms upon request. If any common stock certificates bearing a restrictive legend are contained in your Plan account, the Administrator of the Plan will comply with the provisions of such restrictive legend before effecting a sale or transfer of such restricted shares.
22. Q. Once a Plan Participant requests to sell Plan shares, when will the Plan shares be sold and at what price?
- A. Participants' requests to sell Plan shares will be aggregated and sold as often as daily, but at least weekly, depending on the volume. You may process a request online at www.astfinancial.com, by calling (800) 736-3402 and using the Voice Response System or through the mail by sending your request to the transaction processing address in Question 3. AST will place a market order with the Independent Agent or broker designated by AST, who will sell the shares as soon as practicable. None of FirstEnergy, AST or any participant will have any authority or power to direct the time or price at which shares may be sold. Typically, the shares are sold through the exchange on which our common stock is traded. Depending on the number of shares to be sold and current trading volume, sale transactions may be completed in multiple transactions and over the course of more than one day. All sales are subject to market conditions, system availability, restrictions and other factors. The actual sale date, time or price received for any shares sold through the Plan cannot be guaranteed.
- The price of the shares sold will be the weighted average price of the aggregated shares sold by the Independent Agent or designated broker, less a transaction fee not to exceed \$0.09 per share as of the date of this prospectus. A check for sale of the shares, less the transaction fee, generally will be mailed to the participant three business days after the shares are sold.
- Sales of shares by participants that are employees, affiliates, executive officers (within the meaning of Rule 3b-7 promulgated under the Exchange Act) and Section 16 officers of FirstEnergy must be made in compliance with FirstEnergy's Insider Trading Policy, which, among other things, provides that such participants may not trade in shares of our common stock if in possession of material, non-public information about FirstEnergy.
23. Q. Will I incur any fees for shares sold under the Plan?
- A. Yes. There is a transaction fee for each share sold to cover brokerage commissions and administrative costs of the Plan. This transaction fee is not to exceed \$0.09 per share as of the date of this prospectus; however, there is currently no maximum amount set for the Plan's fees. Plan participants will receive advance written notice if there is a need to charge a transaction fee of greater than \$0.09 per share due to increased administrative costs or broker commissions.

Plan Account Statements

24. Q. Will I receive Plan account statements?

- A. If you reinvest some or all of your dividends, you will receive a Plan account statement as soon as practicable after each dividend payment date. You also will receive a Plan account statement as soon as practicable after any investment date that you invest cash. The Administrator of the Plan will also send you a Plan account statement after any transfer, sale or withdrawal of Plan shares. Plan account statements provide participants with records of their purchases and sales and other important information and should be retained for tax purposes.

If you receive a dividend check for some or all of your dividends, you will receive account information on the stub attached to the check.

In addition to periodic Plan account statements, a Plan account history report is available at any time online at www.astfinancial.com. You need to know your AST 10-digit account number to gain access to your account. Once you have accessed your account online you can click on "Account Holdings" and then "Dividend Reinvestment/ESPP History" to access your Plan account history report.

Tax Consequences

25. Q. What are the U.S. federal income tax consequences of participation in the Plan?

- A. The following is a summary of certain U.S. federal income tax consequences regarding the Plan and is provided solely as general guidance. This summary is not a complete description of all of the tax consequences that may be relevant to you in light of your particular circumstances (including the Medicare surtax on net investment income) or if you are a type of investor who is subject to special treatment under U.S. federal income tax laws (including, without limitation, insurance companies, partnerships, tax-exempt organizations, broker dealers, foreign corporations, and persons who are not citizens or residents of the United States). This summary is based on current tax law and may be affected by changes in tax laws and regulations. **YOU ARE ADVISED TO CONSULT YOUR OWN TAX ADVISOR WITH RESPECT TO THE TAX CONSEQUENCES OF PARTICIPATING IN THE PLAN (INCLUDING THE EFFECT OF U.S. FEDERAL, STATE, LOCAL AND FOREIGN TAX LAWS AND ANY APPLICABLE U.S. TAX WITHHOLDING LAWS).**

Distributions paid by FirstEnergy will be treated as dividend income to you to the extent paid out of our current and accumulated earnings and profits, as determined for

U.S. federal income tax purposes. To the extent that such distributions exceed our current and accumulated earnings and profits, the excess will constitute a return of capital that is applied against, and will reduce, your tax basis in our stock, but not below zero, and then will be treated as gain from the sale of such stock. In general, the amount of distributions paid by FirstEnergy that are treated as dividends will be includable in your income and reportable through a Form 1099-DIV even if reinvested under the Plan. When your dividends are reinvested to acquire shares (including any fractional share) directly from FirstEnergy, you will be treated as having received on the dividend payment date a taxable dividend in an amount equal to the fair market value of our common stock purchased for your account under the Plan. When your dividends are reinvested to acquire shares (including any fractional share) purchased in open market or in privately negotiated transactions, you will be treated as having received a taxable dividend equal to the amount of cash dividends used to make those purchases, including the amount equal to any transaction fees or commissions funded by such cash dividends. If after the date of this prospectus FirstEnergy chooses to fund the amount of the transaction fees or commissions for its participants, you will be treated as having received an additional taxable dividend in an amount equal to such transaction fees or commissions.

FirstEnergy will report to you for U.S. federal income tax purposes the dividends to be credited to your account. Such information will also be furnished to the Internal Revenue Service to the extent required by law.

The tax basis of shares acquired through the reinvestment of dividends pursuant to the Plan generally will equal the amount of distributions you are treated as receiving, as described above. The tax basis of shares purchased with optional cash investments will be equal to the purchase price of those shares. The tax basis of shares purchased in the open market or in privately negotiated transactions to satisfy Plan requirements will be increased by the amount of any transaction fees or commissions paid by FirstEnergy with respect to such purchases on your behalf. As of the date of this prospectus, FirstEnergy does not intend to fund the transaction fees or commissions for its participants. The holding period for shares acquired under the Plan (including any fractional share) generally will begin on the day after the date on which the shares are purchased and credited to your Plan account, regardless of the source of purchase. Consequently, shares of our common stock acquired at different times will have different holding periods.

You will not realize any taxable income when you receive certificates for whole shares of our common stock credited to your accounts, either upon a request for a certificate or upon withdrawal from or termination of the Plan. You will generally, however, realize capital gain or loss when whole shares acquired under the Plan are sold or exchanged either by you or by the Administrator of the Plan, on your behalf. You also realize capital gain or loss when you receive cash payments from the sale of any fractional share upon withdrawal from or termination of the Plan. Such gain or loss on the sale of whole or fractional shares will be long-term or short-term depending on the holding period of the shares. The amount of any such capital gain or loss will be the difference between your amount realized from the sale of the shares and your adjusted basis in such shares. Failure to certify your taxpayer identification number on a properly completed IRS Form W-9 may result in backup withholding being applied to reduce proceeds from sale or at the time of withdrawal from or termination of the Plan.

Other Information

26. Q. What happens if FirstEnergy Corp. distributes common stock as a stock dividend or in connection with a stock split?
- A. Any shares of our common stock distributed by FirstEnergy Corp. as a stock dividend or in connection with a stock split on shares credited to your Plan account or in book-entry form or on shares you hold in certificated form will be credited to your Plan account. Transaction processing may either be curtailed or suspended until the completion of any stock dividend, stock split or similar corporate action.
27. Q. If FirstEnergy Corp. conducts a rights offering, how will the rights on Plan shares be handled?
- A. Rights on shares held by you in certificated form and on any shares, both whole and fractional, credited to your Plan account or in book-entry form will be mailed directly to you in the same manner as to stockholders not participating in the Plan.
28. Q. How will shares I hold in the Plan be voted at meetings of stockholders?
- A. You will receive or have electronic access to our proxy materials, including a proxy card, which will enable you to vote both shares credited to your Plan account and shares held by you in certificated form.
29. Q. Can shares credited to my Plan account be pledged?
- A. No. Shares credited to your Plan account may not be pledged. If you wish to pledge such shares you must withdraw such shares from your Plan account.

30. Q. Who bears the risk of investment decisions?
- A. Neither FirstEnergy nor AST will provide any advice, make any recommendations or offer any opinion with respect to whether or not you should purchase or sell shares under or otherwise participate in the Plan. You must make independent investment decisions based on your own judgment and research. By participating in the Plan, you accept the risks as well as the benefits of the Plan, including the risk of loss on your investment.
- Additionally, FirstEnergy, AST and the Independent Agent will not be liable for any act done in good faith or for any omission in good faith to act, including, without limitation, any claim of liability arising out of failure to close a participant's account upon the participant's death prior to receipt of written notice of such death, or with respect to the prices at which shares of our common stock are purchased or sold for the participant's account and the times when such purchases and sales are made, or with respect to any loss or fluctuation in the market value after the purchase or sale of such shares. However, FirstEnergy, AST and the Independent Agent will not be relieved from any liability imposed under any federal, state or other applicable securities law that cannot be waived. FirstEnergy and AST will not be liable for any claims(s) made more than 30 days after any instruction to purchase or sell shares was given.
31. Q. Who bears the risk of market price fluctuations affecting the value of Plan shares?
- A. Each individual participant in the Plan bears the risk of market price fluctuations affecting the value of Plan shares. FirstEnergy cannot assure you of a profit or protect you against a loss on any shares you hold, purchase or sell under the Plan. Additionally, the price of our common stock may fluctuate between the time the purchase and/or sale request is received and the time the purchase or sale is completed. AST will not be liable for any claim arising out of failure to purchase or sell on a certain date or at a specific price. None of FirstEnergy, AST or any of their affiliates will provide any investment recommendations or investment advice with respect to transactions made through the Plan. This risk should be evaluated by the participant and is a risk that is borne solely by the participant. You should carefully read and evaluate the risk factors included in FirstEnergy's reports and other information that FirstEnergy files with the SEC. See "Risk Factors."
32. Q. What happens if my account balance falls below one full share?
- A. AST reserves the right to close any account if the share balance falls below one full share. You will receive a check for the sale of the fractional share less a service fee, which is not to exceed \$0.09 per share as of the date of this prospectus.
33. Q. Can my participation in the Plan be terminated?
- A. Yes. After mailing written notice to you, your participation in the Plan may be terminated for any reason, including if your ownership interest is less than one full share. If your participation has been terminated, you will receive (1) a certificate for any or all of the whole shares of our common stock credited to your account, (2) any uninvested dividend or cash investment credited to your account and (3) a check for the cash value of any fraction of a share of our common stock credited to your account. The cash value for such fraction of a share sold will be the weighted average price of the aggregated fractions of shares sold by the Independent Agent or designated broker, less a transaction fee not to exceed \$0.09 per share as of the date of this prospectus.
34. Q. May the Plan be changed, suspended or discontinued?
- A. FirstEnergy reserves the right, for any reason, to modify, suspend or terminate any provision of the Plan, or the Plan as a whole, at any time. All participants will receive notice of any such modification, suspension or termination. Typically, notice will be provided prior to the effectiveness of the applicable modification, suspension or termination. However, notices of suspension or termination caused by the inability to purchase or inadvisability of purchasing shares may be given retrospectively. If the Plan is suspended, FirstEnergy may, for any reason, reinstate the Plan at any

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time. Notice will be given to participants of the reinstatement, and such notice may be given retrospectively.

Upon any termination of the Plan by us, you will receive (1) a certificate for all of the whole shares of our common stock credited to your account, (2) any uninvested dividend or cash investment credited to your account and (3) a check for the cash value of any fraction of a share of our common stock credited to your account. The cash value for such fraction of a share sold will be the weighted average price of the aggregated shares sold by the Independent Agent or designated broker, less a transaction fee, which is not to exceed \$0.09 per share as of the date of this prospectus.

If you have questions concerning the Plan or FirstEnergy, please call AST at (800) 736-3402.

USE OF PROCEEDS

We will receive proceeds from the sale of our common stock pursuant to the Plan only to the extent that those sales are of newly issued or treasury shares of our common stock purchased by AST from us, excluding any transaction fees. We will not receive any proceeds from open market purchases or purchases in privately negotiated transactions. As of the date of this prospectus, we intend that shares of our common stock purchased for participants under the Plan will be newly issued or, if available, treasury shares purchased by AST from us. The proceeds from the sale pursuant to the Plan of any newly issued or treasury stock will be used to meet working capital and capital expenditure requirements and for other corporate purposes. As of the date of this prospectus, we are unable to estimate the amount of proceeds.

DESCRIPTION OF COMMON STOCK AND PREFERRED STOCK

Certain provisions of our Amended and Restated Articles of Incorporation, which we refer to as our Articles of Incorporation, and Second Amended and Restated Code of Regulations, which we refer to as our Code of Regulations, are summarized or referred to below. The summaries may not contain all of the information that may be important to you, do not relate to or give effect to the provisions of statutory or common law, and are qualified in their entirety by express reference to our Articles of Incorporation and Code of Regulations.

We are authorized by our Articles of Incorporation to issue 700,000,000 shares of common stock, \$0.10 par value per share. We are also authorized by our Articles of Incorporation to issue 5,000,000 shares of preferred stock, \$100 par value per share.

Our Articles of Incorporation give our Board authority to issue preferred stock from time to time in one or more classes or series and to fix the designations, powers, preferences, limitations and relative rights of any series of preferred stock that we choose to issue, including, without limitation, dividend rates, conversion rights, voting rights, terms of redemption and liquidation preferences and the number of shares constituting each such series. Such preferred stock could be issued with terms that could delay, defer or prevent a change of control of FirstEnergy. Prior to the issuance of a new series of preferred stock, we will amend our Articles of Incorporation, designating the stock of that series and the terms of that series. We will describe the terms of the preferred stock in the prospectus supplement for such offering, as applicable, and will file a copy of the amendment to our Articles of Incorporation establishing the terms of the preferred stock with the SEC.

Dividend Rights

Subject only to any prior rights and preferences of any shares of our preferred stock that are or may in the future be issued and outstanding, the holders of our common stock are entitled to receive dividends when, as and if declared by our Board out of legally available funds. There can be no assurance that funds will be legally available to pay dividends at any given time or that, if funds are available, our Board will declare a dividend. Future dividends will depend on our future earnings and the ability of our regulated subsidiaries to pay cash dividends to us, which are subject to certain regulatory limitations and also subject to charter and contractual limitations for some of those subsidiaries that may, in general, restrict the amount of retained earnings available for these dividends. These limitations, however, do not currently materially restrict payment of these dividends.

Liquidation Rights

In the event of our dissolution or liquidation, the holders of our common stock will be entitled to receive, pro rata, after the prior rights of the holders of any issued and outstanding shares of our preferred stock have been satisfied, all of our assets that remain available for distribution after payment in full of all of our liabilities.

Voting Rights

The holders of our common stock are entitled to one vote on each matter submitted for their vote at any meeting of our shareholders for each share of our common stock held as of the record date for the meeting. Under our Articles of Incorporation, the voting rights of our preferred stock may differ from the voting rights of our common stock. The holders of our common stock are not entitled to cumulate their votes for the election of directors.

Adoption of amendments to our Articles of Incorporation, adoption of a plan of merger, consolidation or reorganization, authorization of a sale or other disposition of all or substantially all of our assets not made in the usual and regular course of its business or adoption of a resolution of dissolution, and any other matter that would otherwise require a two-thirds approving vote, require the approval of a majority of the voting power of our outstanding shares.

In addition, the approval of a majority of the voting power of our outstanding shares must be obtained to amend or repeal the provisions of our Code of Regulations.

Ohio Law Anti-takeover Provisions

Several provisions of the Ohio Revised Code, or ORC, may make it more difficult to acquire us by means of a tender offer, open market purchase, proxy fight or otherwise. These provisions include Chapter 1704 (Business Combinations), Section 1701.831 (Control Share Acquisitions) and Section 1707.041 (Control Bids). The ORC's Business Combination, Control Share Acquisition and Control Bids provisions are set forth in summary below. This summary may not contain all the information that is important to you and is subject to, and is qualified in its entirety by reference to, all sections of the ORC.

Chapter 1704 of the ORC applies to a broad range of business combinations between an Ohio corporation and an interested shareholder. The Ohio law definition of "business combination" includes mergers, consolidations, combinations or majority share acquisitions. An "interested shareholder" is defined as a shareholder who, directly or indirectly, exercises or directs the exercise of 10% or more of the voting power of the corporation in the election of directors.

Chapter 1704 restricts corporations from engaging in business combinations with interested shareholders, unless the articles of incorporation provide otherwise, for a period of three years following the date on which the shareholder became an interested shareholder, unless the directors of the corporation have approved the business combination or the interested shareholder's acquisition of shares of the corporation prior to the date the shareholder became an interested shareholder. After the initial three-year moratorium, Chapter 1704 prohibits such transactions absent approval by the directors of the interested shareholder's acquisition of shares of the corporation prior to the date that the shareholder became an interested shareholder, approval by disinterested shareholders of the corporation or the transaction meeting certain statutorily defined fair price provisions.

Under Section 1701.831 of the ORC, unless the articles of incorporation, the regulations adopted by the shareholders, or the regulations adopted by the directors pursuant to division (A)(1) of Section 1701.10 of the ORC provide otherwise, any control share acquisition of a corporation can only be made with the prior approval of the corporation's disinterested shareholders. A "control share acquisition" is defined as the acquisition, directly or indirectly, by any person of shares of a corporation that, when added to all other shares of that corporation in respect of which the person may exercise or direct the exercise of voting power, would enable that person, immediately after the acquisition, directly or indirectly, alone or with others, to exercise levels of voting power of the corporation in the election of directors in any of the following ranges: at least 20% but less than 33 1/3%; at least 33 1/3% but no more than 50%; or more than 50%.

We have not opted out of the application of either Chapter 1704 or Section 1701.831.

Section 1707.041 of the ORC regulates certain "control bids" for corporations in Ohio with certain concentrations of Ohio shareholders and permits the Ohio Division of Securities to suspend a control bid if certain information is not provided to offerees, the subject corporation and the Ohio Division of Securities. Control bids include the purchase of or offer to purchase any equity security of such a corporation from a resident of Ohio if, after the purchase of that security, the offeror would be directly or indirectly the beneficial owner of more than 10% of any class of issued and outstanding equity securities of the corporation. Information that must be provided in connection with a control bid includes a statement of any plans or proposals that the offeror, upon gaining control, may have to liquidate the subject corporation, sell its assets, effect a merger or consolidation of the corporation, establish, terminate, convert, or amend employee benefit plans, close any plant or facility of the subject corporation or of any of its subsidiaries or affiliates, change or reduce its work force or the work force of any of its subsidiaries or affiliates, or make any other major change in the corporation's business, corporate structure, management personnel or policies of employment.

Anti-takeover Effects

The rights or the provisions of Ohio law described above, individually or collectively, may discourage, deter, delay or impede a tender offer or other attempt to acquire control of FirstEnergy even if the transaction would result in the shareholders receiving a premium for their shares over current market prices or if the shareholders otherwise believe the transaction would be in their best interests.

In addition, our Code of Regulations contains certain advance notice provisions for which shareholders must comply in order to bring business before an annual meeting of shareholders or nominate candidates for our Board.

Shareholders must provide us advance notice of the introduction by them of business at annual meetings of our shareholders. For a shareholder to properly bring a proposal before an annual meeting, the shareholder must follow the advance notice procedures described in our Code of Regulations. In general, the shareholder must deliver a written notice to our Corporate Secretary describing the proposal and the shareholder's interest in the proposal not less than 30 nor more than 60 calendar days prior to the annual meeting. However, in the event public announcement of the date of the annual meeting is not made at least 70 calendar days prior to the date of the annual meeting, notice by the shareholder to be timely must be so received not later than the close of business on the 10th calendar day following the day on which public announcement is first made of the date of the annual meeting.

Shareholders can nominate candidates for our board of directors. However, a shareholder must follow the advance notice procedures described in Regulation 14(c) of Code of Regulations. In general, a shareholder must submit a written notice of the nomination that includes the information required by our Code of Regulations to our Corporate Secretary not less than 30 nor more than 60 calendar days prior to the annual meeting of shareholders. However, in the event public announcement of the date of the annual meeting is not made at least 70 calendar days prior to the date of the annual meeting, notice by the shareholder to be timely must be so received not later than the close of business on the 10th calendar day following the day on which public announcement is first made of the date of the annual meeting.

Limitation on Directors' Liability

Under Section 1701.59(D) of the ORC, unless the articles or the regulations of a corporation state by specific reference that this provision of Ohio law does not apply, a director is liable for monetary damages for any action or omission as a director only if it is proven by clear and convincing evidence that this act or omission was undertaken either with deliberate intent to cause injury to the corporation or with reckless disregard for the best interests of the corporation. This provision, however, does not affect the liability of directors under Section 1701.95 of the ORC, which relates to:

- the payment of dividends or distributions, the making of distributions of assets to shareholders or the purchase or redemption of the corporation's shares, contrary to the law or the corporation's articles;
- the distribution of assets to shareholders during the winding up of our affairs by dissolution or otherwise, if creditors are not adequately provided for; and
- the making of certain loans to officers, directors or shareholders, other than in the usual course of business, without approval by a majority of the disinterested directors of the corporation who determined that the loan could reasonably be expected to benefit the corporation.

Section 1701.59(D) applies to our board of directors because our Articles of Incorporation and Code of Regulations do not specifically exclude its applicability. This may have the effect of reducing the likelihood of derivative litigation against directors, and may discourage or deter shareholders or management from bringing a lawsuit against directors based on their actions or omissions, even though such a lawsuit, if successful, might otherwise have benefited us and our shareholders.

Preemptive or Conversion Rights

Holders of our common stock have no preemptive or conversion rights and are not subject to further calls or assessments by us. There are no redemption or sinking fund provisions applicable to our common stock.

Listing

Shares of our common stock are traded on the NYSE under the symbol “FE.”

Transfer Agent and Registrar

The Transfer Agent and Registrar for our common stock is American Stock Transfer & Trust Company, LLC, P.O. Box 2016, New York, New York, 10272-2016.

PLAN OF DISTRIBUTION

Persons who acquire shares of our common stock through the Plan and resell them shortly after acquiring them, including coverage of short positions, under certain circumstances, may be participating in a distribution of securities that would require compliance with Regulation M under the Exchange Act and may be considered to be underwriters within the meaning of the Securities Act of 1933, as amended, or the Securities Act. We will not extend to any such person any rights or privileges other than those to which it would be entitled as a participant, nor will we enter into any agreement with any such person regarding the resale or distribution by any such person of the shares of our common stock so purchased. We have no arrangements or understandings, formal or informal, with any person relating to the sale of shares of our common stock to be received under the Plan. We reserve the right to modify, suspend or terminate participation in the Plan by otherwise eligible persons in order to eliminate practices which are inconsistent with the purpose of the Plan.

The maximum amount of cash investments under the Plan is \$100,000 per calendar year, per participant.

Reinvested dividends and cash investments will be used to purchase shares of our common stock, which, at our option, will be either newly issued or treasury shares purchased by AST from us or will be purchased on behalf of Plan participants in the open market or in privately negotiated transactions by AST through the Independent Agent. The determination of the source of shares of our common stock to be used for purchases under the Plan will be made at our discretion. We may change the source of the shares of our common stock to be used for purchases under the Plan at any time without notice to you. We will not change more than once in any three-month period the source of the shares under the Plan.

When shares to be purchased are satisfied by newly issued or treasury shares purchased by AST from us, the price will be the average of the high and low prices of our common stock, as reported on the report of New York Stock Exchange Composite Transactions for the investment date (or the next preceding day on which our common stock is traded on the NYSE, if it is not traded on the investment date), plus a transaction fee not to exceed \$0.09 per share as of the date of this prospectus.

When shares are purchased in the open market or in privately negotiated transactions, the purchase price per share will be the weighted average price of the aggregated shares purchased by AST during the purchase period, plus a transaction fee not to exceed \$0.09 per share as of the date of this prospectus.

For open market purchases, if shares cannot be purchased with respect to an investment date due to the inability to purchase shares during the purchase period, or if any purchase is deemed to be otherwise inadvisable by AST, FirstEnergy and/or the Independent Agent, AST will pay or return, as the case may be, without interest, the dividends and cash investments that otherwise would have been invested by issuing checks to the affected participants.

Participants' requests to sell Plan shares will be aggregated and sold as often as daily, but at least weekly, depending on the volume. The price of the shares sold will be the weighted average price of the aggregated shares sold by the Independent Agent or designated broker, less a transaction fee not to exceed \$0.09 per share as of the date of this prospectus. A check for sale of the shares, less the transaction fee, generally will be mailed to the participant three business days after the shares are sold.

As described above, participants will pay a transaction fee for each share purchased or sold to cover any applicable brokerage commissions and administrative costs of the Plan. This transaction fee is not to exceed \$0.09 per share as of the date of this prospectus; however, there is currently no maximum amount set for the Plan's fees. Plan participants will receive advance written notice if there is a need to charge a transaction fee of greater than \$0.09 per share due to increased administrative costs or broker commissions.

Shares of our common stock may not be available under the Plan in all jurisdictions. We are not making an offer to sell or soliciting an offer to buy our common stock in any jurisdiction where the offer or sale is not permitted.

LEGAL MATTERS

The validity of the shares of our common stock offered by this prospectus will be passed upon for us by Jones Day.

EXPERTS

The financial statements and management's assessment of the effectiveness of internal control over financial reporting (which is included in Management's Report on Internal Control over Financial Reporting) incorporated in this prospectus by reference to the Annual Report on Form 10-K for the year ended December 31, 2020 have been so incorporated in reliance on the report (which contains an adverse opinion on the effectiveness of internal control over financial reporting) of PricewaterhouseCoopers LLP, an independent registered public accounting firm, given on the authority of said firm as experts in auditing and accounting.

WHERE YOU CAN FIND MORE INFORMATION

We file annual, quarterly and current reports and other information with the SEC under the Exchange Act. This material is available from the SEC's website at www.sec.gov or from our website at www.firstenergycorp.com/ir. Information contained on or available through our website, other than the reports we file pursuant to the Exchange Act that are incorporated by reference in this prospectus, does not constitute a part of this prospectus.

The SEC allows us to "incorporate by reference" information into this prospectus and any accompanying prospectus supplement, which means that we can disclose important information to you by referring you to another document filed separately with the SEC. The information incorporated by reference is deemed to be part of this prospectus and any accompanying prospectus supplement, except for any information superseded by information contained directly in this prospectus, any accompanying prospectus supplement, any subsequently filed document deemed incorporated by reference or a free writing prospectus prepared by or on behalf of us. This prospectus and any accompanying prospectus supplement incorporates by reference the documents set forth below that we have previously filed with the SEC (other than information deemed furnished and not filed in accordance with SEC rules, including Items 2.02 and 7.01 of Form 8-K or certain exhibits furnished pursuant to Item 9.01 of Form 8-K). These documents contain important information about us and our finances.

We incorporate by reference in this prospectus the following documents or information filed or to be filed with the SEC:

- our Annual Report on [Form 10-K](#) for the year ended December 31, 2020;
- our Quarterly Reports on Form 10-Q for the quarterly periods ended [March 31, 2021](#), [June 30, 2021](#) and [September 30, 2021](#);
- our Current Reports on Form 8-K filed [February 2, 2021](#), [February 16, 2021](#) (Item 8.01 only), [February 18, 2021](#) (Item 5.02 only), [March 8, 2021](#) (Item 5.02 only), [March 16, 2021](#) (Items 1.01 and 5.02 and the related exhibit filed pursuant to Item 9.01 only) (as amended by our Amendment No. 1 to Current Report on Form 8-K/A filed on March 29, 2021), [March 19, 2021](#), [March 29, 2021](#), [May 19, 2021](#), [May 20, 2021](#), [May 27, 2021](#), [June 30, 2021](#) (Items 5.02 and 8.01 only), [July 22, 2021](#) (Items 1.01 and 2.03 and the related exhibits filed pursuant to Item 9.01 only), [October 18, 2021](#) (Items 1.01 and 2.03 and the related exhibits filed pursuant to Item 9.01 only) and [November 8, 2021](#) (two reports); and
- the description of our common stock contained in [Exhibit 4.10](#) to our Annual Report on Form 10-K for the year ended December 31, 2019 and any amendments and reports subsequently filed for the purposes of updating that description.

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All documents filed by us pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this prospectus and any accompanying prospectus supplement and before the termination of the offering shall also be deemed to be incorporated herein by reference. We are not, however, incorporating by reference any documents or portions thereof, whether specifically listed above or filed in the future, that are not deemed “filed” with the SEC, including our audit and compensation committee reports and performance graph or any information furnished pursuant to Items 2.02 or 7.01 of Form 8-K or certain exhibits furnished pursuant to Item 9.01 of Form 8-K.

We will provide to each person, including any beneficial owner, to whom a prospectus is delivered, upon written or oral request at no cost to the requester, a copy of any or all of the reports or documents that have been incorporated by reference in this prospectus but not delivered with this prospectus. Requests for these reports or documents must be made to:

FirstEnergy Corp.
76 South Main Street
Akron, Ohio 44308-1890
Attention: Shareholder Services
(800) 631-8945



FirstEnergy Corp.

Stock Investment Plan

4,000,000 Shares of Common Stock

PROSPECTUS

December 9, 2021

PART II**INFORMATION NOT REQUIRED IN PROSPECTUS****Item 14. Other Expenses of Issuance and Distribution**

The following table sets forth the expenses (other than underwriting discounts and commissions) expected to be incurred in connection with the offerings described in this registration statement.

SEC registration fee	\$14,212.77
Legal fees and expenses	\$ *
Blue sky fees and expenses	\$ *
Accounting fees and expenses	\$ *
Stock exchange listing fees	\$ *
Printing fees and expenses	\$ *
Miscellaneous	\$ *
Total	\$ *

* Fees and expenses (other than the SEC registration fee to be paid upon the filing of this registration statement) will depend on the number and nature of purchases of shares of common stock offered pursuant to this registration statement, as well as other circumstances not currently known, and cannot be estimated at this time.

Item 15. Indemnification of Directors and Officers

Ohio Revised Code. Section 1701.13(E) of the Ohio Revised Code, or ORC, provides that an Ohio corporation may indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that the person is or was a director, officer, employee or agent of that corporation, or is or was serving at the request of the corporation as a director, trustee, officer, employee, member, manager, or agent of another entity against expenses, judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, suit or proceeding, if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, and with respect to any criminal matter, if the person had no reasonable cause to believe the person's conduct was unlawful. In addition, no indemnification shall be made in respect of a claim against such person by or in the right of the corporation, if the person is adjudged to be liable for negligence or misconduct in the performance of the person's duty to the corporation except to the extent provided in the court order. Indemnification may be made if ordered by a court or authorized in each specific case by the directors of the indemnifying corporation acting at a meeting at which, for the purpose, any director who is a party to or threatened with any such action, suit or proceeding may not be counted in determining the existence of a quorum and may not vote. If, because of the foregoing limitations, the directors are unable to act in this regard, such determination may be made by written opinion of independent legal counsel other than an attorney, or a firm having associated with it an attorney, who has been retained by or who has performed services for the corporation or any person to be indemnified during the five years preceding the date of determination. Alternatively, such determination may be made by the corporation's shareholders.

Section 1701.13(E) of the ORC provides that the indemnification thereby permitted shall not be exclusive of any other rights that directors, officers or employees may have, including rights under insurance purchased by the corporation. Further, a right to indemnification or to advancement of expenses arising under a provision of the articles or the regulations of a corporation may not be eliminated or impaired by an amendment to that provision after the occurrence of the act or omission that becomes the subject of the civil, criminal, administrative, or investigative action, suit, or proceeding for which the indemnification or advancement of expenses is sought, unless the provision in effect at the time of that act or omission explicitly authorizes that elimination or impairment after the act or omission has occurred.

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Second Amended and Restated Code of Regulations. Regulation 31 of the registrant’s Second Amended and Restated Code of Regulations provides as follows:

“The Corporation shall indemnify, to the full extent then permitted by law, any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he is or was a member of the Board of Directors or an officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, trustee, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise. The Corporation shall pay, to the full extent then required by law, expenses, including attorney’s fees, incurred by a member of the Board of Directors in defending any such action, suit or proceeding as they are incurred, in advance of the final disposition thereof, and may pay, in the same manner and to the full extent then permitted by law, such expenses incurred by any other person. The indemnification and payment of expenses provided hereby shall not be exclusive of, and shall be in addition to, any other rights granted to those seeking indemnification under any law, the Articles of Incorporation, any agreement, vote of shareholders or disinterested members of the Board of Directors, or otherwise, both as to action in official capacities and as to action in another capacity while he or she is a member of the Board of Directors, or an officer, employee or agent of the Corporation, and shall continue as to a person who has ceased to be a member of the Board of Directors, trustee, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person.”

Regulation 32 of the registrant’s Second Amended and Restated Code of Regulations provides as follows:

“The Corporation may, to the full extent then permitted by law and authorized by the Board of Directors, purchase and maintain insurance or furnish similar protection, including but not limited to trust funds, letters of credit or self-insurance, on behalf of or for any persons described in Regulation 31 against any liability asserted against and incurred by any such person in any such capacity, or arising out of his status as such, whether or not the Corporation would have the power to indemnify such person against such liability. Insurance may be purchased from or maintained with a person in which the Corporation has a financial interest.”

Directors and Officers Liability Insurance. The registrant maintains and pays the premium on contracts insuring it (with certain exclusions) against any liability to directors and officers it may incur under the above indemnity provisions and insuring each of its directors and officers (with certain exclusions) against liability and expense, including legal fees, which he or she may incur by reason of his or her relationship to it.

Indemnification Agreements. The registrant has entered into indemnification agreements with its directors and officers, the forms of which are incorporated by reference to Exhibit 10.1 of the registrant’s Current Report on Form 8-K filed May 16, 2018. Each indemnification agreement provides, among other things, that the registrant will, subject to the agreement terms, indemnify a director or officer, as applicable, if, by reason of the individual’s status as a director or officer, the person incurs losses, liabilities, judgments, fines, penalties, or amounts paid in settlement in connection with any threatened, pending, or completed proceeding, whether of a civil, criminal, administrative, or investigative nature. In addition, each indemnification agreement provides for the advancement of expenses incurred by a director or officer, as applicable, subject to certain exceptions, in connection with proceedings covered by the indemnification agreement. As a director and officer of the registrant, Steven E. Strah has an agreement that addresses indemnity in both roles.

Item 16. Exhibits

The following exhibits are incorporated by reference into this registration statement or are filed herewith and made a part hereof:

<u>Exhibit No.</u>	<u>Description</u>
4(a)*	Amended and Restated Articles of Incorporation of FirstEnergy Corp. (incorporated by reference to FirstEnergy’s Form 10-Q filed July 23, 2019, Exhibit 3.1, File No. 333-21011)
4(b)*	FirstEnergy Corp. Second Amended and Restated Code of Regulations (incorporated by reference to FirstEnergy’s Form 8-K filed May 19, 2021, Exhibit 3, File No. 333-21011)

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<u>Exhibit No.</u>	<u>Description</u>
4(c)*	Form of Common Stock Certificate (incorporated by reference to FirstEnergy's Form S-3/A filed November 24, 1997, Exhibit 4(c), File No. 333-40063)
5(a)**	Opinion of Jones Day
23(a)**	Consent of PricewaterhouseCoopers LLP
23(b)**	Consent of Jones Day (included in Exhibit 5(a))
24(a)**	Power of Attorney

* Incorporated by reference herein as indicated.

** Filed herewith.

Item 17. Undertakings

The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, however, that paragraphs (i), (ii) and (iii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser:

(i) Each prospectus filed by the registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and

(ii) Each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5), or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i),

(vii), or (x) for the purpose of providing the information required by Section 10(a) of the Securities Act of 1933 shall be deemed to be part of and included in the registration statement as of the earlier of the date such form of prospectus is first used after effectiveness or the date of the first contract of sale of securities in the offering described in the prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such date shall be deemed to be a new effective date of the registration statement relating to the securities in the registration statement to which the prospectus relates, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such effective date.

(5) That, for the purpose of determining liability of the registrant under the Securities Act of 1933 to any purchaser in the initial distribution of the securities, the undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

- (i) Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424;
- (ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by an undersigned registrant;
- (iii) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; and
- (iv) Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.

(6) That, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Akron, State of Ohio, on the 9th day of December, 2021.

FIRSTENERGY CORP.

By: /s/ Steven E. Strah

Steven E. Strah
President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated as of December 9, 2021.

<u>Signature</u>	<u>Title(s)</u>
_____ *	Director
Donald T. Misheff	(Non-Executive Chairman of the Board)
/s/ Steven E. Strah	President and Chief Executive Officer and Director
_____ Steven E. Strah	(Principal Executive Officer)
_____ *	Senior Vice President and Chief Financial Officer
K. Jon Taylor	(Principal Financial Officer)
_____ *	Vice President, Controller and Chief Accounting Officer
Jason J. Lisowski	(Principal Accounting Officer)
_____ *	Director
Michael J. Anderson	
_____ *	Director
Steven J. Demetriou	
_____ *	Director
Lisa Winston Hicks	
_____ *	Director
Julia L. Johnson	
_____ *	Director
Paul Kaleta	
_____ *	Director
Jesse A. Lynn	
_____ *	Director
Thomas N. Mitchell	

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<u>Signature</u>	<u>Title(s)</u>
* _____ James F. O'Neil III	Director
* _____ Christopher D. Pappas	Director
* _____ Luis A. Reyes	Director
* _____ John W. Somerhalder II	Director
* _____ Andrew Teno	Director
* _____ Leslie M. Turner	Director
* _____ Melvin D. Williams	Director

* The undersigned by signing his name hereto does sign and execute this registration statement on Form S-3 pursuant to the Power of Attorney executed by the above-named directors and officers of the registrant, which is being filed herewith on behalf of such directors and officers.

By: /s/ Steven E. Strah
Steven E. Strah
Attorney-in-Fact

December 9, 2021

JONES DAY

NORTH POINT • 901 LAKESIDE AVENUE • CLEVELAND, OHIO 44114.1190

TELEPHONE: +1.216.586.3939 • FACSIMILE: +1.216.579.0212

December 9, 2021

FirstEnergy Corp.
76 South Main Street
Akron, Ohio 44308

Re: Up to 4,000,000 Common Shares, \$0.10 Par Value Per Share, to be Offered Pursuant to the FirstEnergy Corp. Stock Investment Plan

Dear Ladies and Gentlemen:

We have acted as counsel for FirstEnergy Corp., an Ohio corporation (the "Company"), in connection with the issuance or delivery and sale of up to 4,000,000 shares of common stock, \$0.10 par value per share, of the Company (the "Shares") pursuant to the FirstEnergy Corp. Stock Investment Plan (the "Plan").

In connection with the opinion expressed herein, we have examined such documents, records and matters of law as we have deemed relevant or necessary for purposes of this opinion. Based upon the foregoing, and subject to the further assumptions, qualifications and limitations set forth herein, we are of the opinion that the Shares, when issued or delivered and sold pursuant to the terms of the Plan, will be validly issued, fully paid and nonassessable, provided that the consideration for the Shares is at least equal to the stated par value of the Shares.

In rendering the opinion above, we have assumed that the resolutions authorizing the Company to issue or deliver and sell the Shares pursuant to the Plan will be in full force and effect at all times at which the Shares are issued or delivered and sold by the Company, and the Company will take no action inconsistent with such resolutions.

The opinion expressed herein is limited to the laws of the State of Ohio, as currently in effect, and we express no opinion as to the effect of the laws of any other jurisdiction.

We hereby consent to the filing of this opinion as Exhibit 5(a) to the Registration Statement on Form S-3 (the "Registration Statement") filed by the Company to effect registration of the Shares under the Securities Act of 1933 (the "Act") and to the reference to us under the caption "Legal Matters" in the prospectus constituting a part of such Registration Statement. In giving such consent, we do not hereby admit that we are included in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Securities and Exchange Commission promulgated thereunder.

Very truly yours,

/s/ Jones Day

AMSTERDAM • ATLANTA • BEIJING • BOSTON • BRISBANE • BRUSSELS • CHICAGO • CLEVELAND • COLUMBUS • DALLAS • DETROIT
DUBAI • DÜSSELDORF • FRANKFURT • HONG KONG • HOUSTON • IRVINE • LONDON • LOS ANGELES • MADRID • MELBOURNE
MEXICO CITY • MIAMI • MILAN • MINNEAPOLIS • MUNICH • NEW YORK • PARIS • PERTH • PITTSBURGH • SAN DIEGO • SAN FRANCISCO
SÃO PAULO • SAUDI ARABIA • SHANGHAI • SILICON VALLEY • SINGAPORE • SYDNEY • TAIPEI • TOKYO • WASHINGTON

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of FirstEnergy Corp. of our report dated February 18, 2021 relating to the financial statements and the effectiveness of internal control over financial reporting, which appears in FirstEnergy Corp.'s Annual Report on Form 10-K for the year ended December 31, 2020. We also consent to the reference to us under the heading "Experts" in such Registration Statement.

/s/ PricewaterhouseCoopers LLP
Cleveland, Ohio
December 9, 2021

REGISTRATION STATEMENT ON FORM S-3

POWER OF ATTORNEY

KNOW ALL BY THESE PRESENTS, that each of the undersigned directors and officers of FirstEnergy Corp., an Ohio corporation (the "Corporation"), hereby constitutes and appoints Steven E. Strah, President and Chief Executive Officer, K. Jon Taylor, Senior Vice President and Chief Financial Officer, Hyun Park, Senior Vice President and Chief Legal Officer, and Mary M. Swann, Corporate Secretary, and each of them, as the true and lawful attorney-in-fact or attorneys-in-fact, with full power of substitution and resubstitution, for each of the undersigned and in the name, place and stead of each of the undersigned, to sign and file with the Securities and Exchange Commission under the Securities Act of 1933 (the "Securities Act") one or more Registration Statements on Form S-3 relating to the registration of common shares of the Corporation for sale under the FirstEnergy Corp. Stock Investment Plan, with any and all amendments, supplements and exhibits thereto, including pre-effective and post-effective amendments or supplements and Registration Statements filed pursuant to Rule 462(b) of the Securities Act, with full power and authority to do and perform any and all acts and things whatsoever required, necessary or desirable to be done in the premises, hereby ratifying and approving the act of said attorneys and any of them and any such substitute.

This Power of Attorney may be executed in multiple counterparts, each of which shall be deemed an original with respect to the person executing it.

Executed as of this 9th day of December, 2021.

/s/ Steven E. Strah

 Steven E. Strah
 President and Chief Executive Officer and Director
 (Principal Executive Officer)

/s/ K. Jon Taylor

 K. Jon Taylor
 Senior Vice President and Chief Financial Officer
 (Principal Financial Officer)

/s/ Jason J. Lisowski

 Jason J. Lisowski
 Vice President, Contoller and Chief Accounting Officer
 (Principal Accounting Officer)

/s/ Donald T. Misheff

 Donald T. Misheff
 Director

/s/ Michael J. Anderson

 Michael J. Anderson
 Director

/s/ Steven J. Demetriou

 Steven J. Demetriou
 Director

/s/ Lisa Winston Hicks

 Lisa Winston Hicks
 Director

/s/ Julia L. Johnson

 Julia L. Johnson
 Director

/s/ Paul Kaleta

 Paul Kaleta
 Director

/s/ Jesse A. Lynn

 Jesse A. Lynn
 Director

/s/ Thomas N. Mitchell

Thomas N. Mitchell
Director

/s/ Christopher D. Pappas

Christopher D. Pappas
Director

/s/ John W. Somerhalder II

John W. Somerhalder II
Director

/s/ Leslie M. Turner

Leslie M. Turner
Director

/s/ James F. O'Neil III

James F. O'Neil III
Director

/s/ Luis A. Reyes

Luis A. Reyes
Director

/s/ Andrew Teno

Andrew Teno
Director

/s/ Melvin D. Williams

Melvin D. Williams
Director

Q. III-E-1 If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and system—consolidated—the reasons for this claim must be fully stated and supported.

A. III-E-1 Not Applicable

Q. III-E-2 Regardless of the claim made, provide the capitalization data requested at Item III.A.2. for the parent company and for the system—consolidated.

A. III-E-2 See III-E-2 Attachment A

FirstEnergy Corp (Consolidated)
Capitalization & Capitalization Ratios
\$ in Thousands

	Actuals	
	<u>12/31/2022</u>	<u>12/31/2023</u>
<u>Capitalization</u>		
Long Term Debt	\$21,554,242	\$24,134,713
Preferred Stock		
Common Equity	10,643,738	10,917,430
Total	\$32,197,981	\$35,052,143
Short-term Debt	100,000	774,999
Total	\$32,297,981	\$35,827,142
 <u>Capitalization Ratios</u>		
Long Term Debt	66.9%	68.9%
Preferred Stock	0.0%	0.0%
Common Equity	33.1%	31.1%
Total	100.0%	100.0%
Long term Debt	66.7%	67.4%
Preferred Stock	0.0%	0.0%
Common Equity	33.0%	30.5%
Short-term Debt	0.3%	2.2%
Total	100.0%	100.0%

FirstEnergy Corp (Stand Alone/Parent)
Capitalization & Capitalization Ratios
\$ in Thousands

	<u>Actuals</u>	
	<u>12/31/2022</u>	<u>12/31/2023</u>
<u>Capitalization</u>		
Long Term Debt	\$5,225,009	\$6,518,661
Preferred Stock		
Common Equity	8,240,441	8,473,242
Total	<u>\$13,465,450</u>	<u>\$14,991,903</u>
Short-term Debt	1,141,998	1,327,405
Total	<u>\$14,607,448</u>	<u>\$16,319,308</u>
<u>Capitalization Ratios</u>		
Long Term Debt	38.8%	43.5%
Preferred Stock	0.0%	0.0%
Common Equity	61.2%	56.5%
Total	<u>100.0%</u>	<u>100.0%</u>
Long term Debt	35.8%	39.9%
Preferred Stock	0.0%	0.0%
Common Equity	56.4%	51.9%
Short-term Debt	7.8%	8.1%
Total	<u>100.0%</u>	<u>100.0%</u>

Q. III-E-3 Provide the latest available balance sheet and income statement for the parent company and system—consolidated.

A. III-E-3 Annual Report for FirstEnergy Consolidated
<https://www.proxydocs.com/branding/965753/2023/issuer/>

Annual Reports for Rate Districts
<https://investors.firstenergycorp.com/fixed-income/non-sec-registrants/default.aspx>

Q. III-E-4 Provide an organizational chart explaining the filing utility's corporate relationship to its affiliates—system structure.

A. III-E-4 See III-E-4 Attachment A and III-E-4 Attachment B

Entity Datasheet

User Name: A'Landra Bufford
Report Run Date And Time: 01-29-2024 07:41:43 AM CST
Entity Name Or Entity Favorite Name: FirstEnergy Pennsylvania Electric Company
Template Name: Entity Datasheet

FirstEnergy Pennsylvania Electric Company

Pennsylvania

Entity Vitals

Entity Name	FirstEnergy Pennsylvania Electric Company
Domestic Jurisdiction	Pennsylvania
Country	United States
Entity Type	Corporation
Formation Date	02-21-2023
Federal Tax ID	--
Status	Active - Non Dormant
Registered Agent	C T Corporation System
Acronym	--
Business Group	--
Business Purpose	--
Fiscal Year End	December 31

Entity Addresses

Address Type	Registered
Address	800 Cabin Hill Drive, Greensburg, Pennsylvania 15601, United States

Management Structure

Management Name	Title	Title Role
Henry, Michelle R.	Director	Director
Mroczynski, Mark D.	Director	Director
Taylor, K. Jon	Director	Director
Mroczynski, Mark D.	President	Officer

Taylor, K. Jon	Senior Vice President and Chief Financial Officer	Officer
Lisowski, Jason J.	Vice President and Controller	Officer
Staub, Steven R.	Vice President and Treasurer	Officer
Swann, Mary M.	Corporate Secretary	Officer
Ashton, Tracy M	Assistant Controller	Officer
Gawlik, Gregory J.	Assistant Controller	Officer
Wang, Weizhong	Assistant Treasurer	Officer

Capital Structure - Non-Derivative

There are no entries in this list

Owners

There are no entries in this list

Authority to do Business

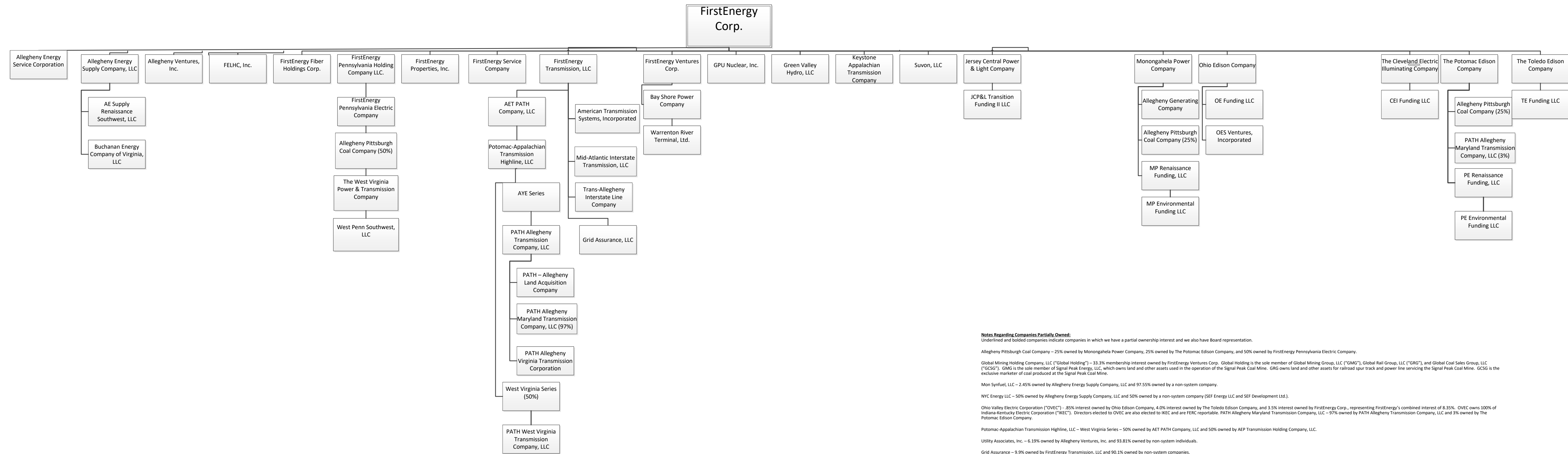
Domestic or Foreign Registration	Domestic
Jurisdiction	Pennsylvania
Registration Date	02-21-2023
Registered Agent	C T Corporation System

Former Names

There are no entries in this list

End of Entity Datasheet for FirstEnergy Pennsylvania Electric Company

End of Report
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Notes Regarding Companies Partially Owned:
 Underlined and bolded companies indicate companies in which we have a partial ownership interest and we also have Board representation.

Allegheny Pittsburgh Coal Company – 25% owned by Monongahela Power Company, 25% owned by The Potomac Edison Company, and 50% owned by FirstEnergy Pennsylvania Electric Company.

Global Mining Holding Company, LLC (“Global Holding”) – 33.3% membership interest owned by FirstEnergy Ventures Corp. Global Holding is the sole member of Global Mining Group, LLC (“GMG”), Global Rail Group, LLC (“GRG”), and Global Coal Sales Group, LLC (“GCSG”). GMG is the sole member of Signal Peak Energy, LLC, which owns land and other assets used in the operation of the Signal Peak Coal Mine. GRG owns land and other assets for railroad spur track and power line servicing the Signal Peak Coal Mine. GCSG is the exclusive marketer of coal produced at the Signal Peak Coal Mine.

Mon Synfuel, LLC – 2.45% owned by Allegheny Energy Supply Company, LLC and 97.55% owned by a non-system company.

NYC Energy LLC – 50% owned by Allegheny Energy Supply Company, LLC and 50% owned by a non-system company (SEF Energy LLC and SEF Development Ltd.).

Ohio Valley Electric Corporation (“OVEC”) – 85% interest owned by Ohio Edison Company, 4.0% interest owned by The Toledo Edison Company, and 3.5% interest owned by FirstEnergy Corp., representing FirstEnergy’s combined interest of 8.35%. OVEC owns 100% of Indiana-Kentucky Electric Corporation (“IKEC”). Directors elected to OVEC are also elected to IKEC and are FERC reportable. PATH Allegheny Maryland Transmission Company, LLC – 97% owned by PATH Allegheny Transmission Company, LLC and 3% owned by The Potomac Edison Company.

Potomac-Appalachian Transmission Highline, LLC – West Virginia Series – 50% owned by AET PATH Company, LLC and 50% owned by AEP Transmission Holding Company, LLC.

Utility Associates, Inc. – 6.19% owned by Allegheny Ventures, Inc. and 93.81% owned by non-system individuals.

Grid Assurance – 9.9% owned by FirstEnergy Transmission, LLC and 90.1% owned by non-system companies.

Mid-Atlantic Interstate Transmission, LLC – 100% Class A Member Interest by FirstEnergy Transmission, LLC. 100% Class B Member Interest by FirstEnergy Transmission, LLC.

FirstEnergy Transmission LLC – 50.1% owned by FirstEnergy Corp. 49.9% owned by North American Transmission Company II LLC a controlled investment vehicle entity of Brookfield Super-Core Infrastructure Partners.

Q. III-F-1 The latest available quarterly operating and financial report, annual report to the stockholders and prospectus shall be supplied for the utility and for the utility's parent, if the relationship exists.

A. III-F-1 See response III-E-3

Q. III-F-2 Supply projected capital requirements and sources of the filing utility, its parent and system—consolidated—for the test year and each of 3 comparable future years.

A. III-F-2 See III F-2 Attachment A

FirstEnergy Pennsylvania
Source and Application of Funds
(in millions)

	Forecast	Forecast	Forecast	Forecast
	(TME) 12/31/2025	(TME) 12/31/2026	(TME) 12/31/2027	(TME) 12/31/2028
<u>Application of Funds</u>				
Construction	\$711	\$802	\$921	\$945
LT/ST Debt Interest	168	178	190	220
Maturities of Bonds & other Long Term Debt	0	300	0	725
Pension Contribution	0	0	0	0
Other	0	0	0	0
Total Applications	\$879	\$1,280	\$1,111	\$1,890
<u>Sources of Funds</u>				
<u>Internal</u>				
Depreciation & Amortization	\$295	\$315	\$338	\$360
Deferred Income Taxes	7	51	56	69
Dividend payments	(120)	(315)	(274)	(244)
Working Capital & Other	512	448	426	402
Total Internal Sources	\$694	\$499	\$546	\$587
<u>External</u>				
Bonds & other Long Term Debt	\$0	\$650	\$300	\$1,200
Short-term Debt/(Temp Investments)	185	131	265	103
Total External Sources	\$185	\$781	\$565	\$1,303
Total Sources	\$879	\$1,280	\$1,111	\$1,890

Q. III-F-3 State what coverage requirements or capital structure ratios are required in the most restrictive of applicable indentures/charter tests and how these measures have been computed.

A. III-F-3 FE PA's revolving credit facility contains a financial covenant requiring FE PA to maintain a consolidated debt-to-total-capitalization ratio of no more than 65%, measured at the end of each fiscal quarter. Computation of FE PA's consolidated debt-to-total-capitalization as of 2/29/24 is below.

At 2/29/2024 (\$ Millions)	FE PA
<u>Covenant View (Actual)</u>	
Long-term Debt	4,177
Currently Payable Long-Term Debt	-
Short-term Borrowings	-
Reimbursement Obligations	-
Guarantees of Indebtedness	-
Total Debt	4,177
Total Equity	3,940
Total Capitalization	8,117
Debt / Capitalization	51.5%

- Q. III-F-4 A schedule of comparative financial data shall be supplied for the test year, the most immediately available annual historical period, prior to the test year, and the 2 calendar years most immediately preceding the test year. Changes in Moody's/S&P ratings, noted on this schedule, shall be accompanied by the Moody's/S&P writeup of such change, if available. The following financial data and ratios shall be supplied for the utility's parent, where applicable, if not available for the utility.
- a. Times interest earned ratio—pre-tax and post-tax basis.
 - b. Preferred stock dividend coverage ratio—post-tax basis.
 - c. Times fixed charges earned ratio—pre-tax basis.
 - d. Earnings per share.
 - e. Dividend per share.
 - f. Average dividend yield (52-week high/low common stock price).
 - g. Average book value per share.
 - h. Average market price per share.
 - i. Market price-book value ratio.
 - j. Earnings-book value ratio (per share basis, average book value).
 - k. Dividend payout ratio.
 - l. AFUDC as a % of earnings available for common equity.
 - m. Construction work in progress as a % of net utility plant.
 - n. Effective income tax rate.
 - o. Internal cash generations as a % of total capital requirements.

- A. III-F-4 See III-F-4 Attachment A

FE PA / FirstEnergy Corporation
Comparative Financial Data

	Times Interest Earned Ratio X	Preferred Stock Coverage Post- tax ⁽¹⁾ X	Fixed Charges Earned X	Basic Earnings Per Share \$	Dividends Per Share \$	Average Dividend Yield %	Average Book Value \$	Average Market Price \$	Market To Book %	Earnings To Book %	Dividend Payout %	AFUDC as % of Earnings %	CWIP as % of Net Utility Plant %	Effective Income Tax Rate %	Internal Cash % of Total Cap. Rqts. %
Actual															
12/31/2022 - FEPA ⁽²⁾	4.94		4.39									1.6%	3.5%	21.6%	113%
12/31/2023 - FEPA ⁽²⁾	4.12		3.74									2.1%	3.3%	20.1%	100%
2023 Annual - FE				\$1.92	\$1.60	4.07%	\$18.85	\$ 39.30	209%	10.77%	83%				38%
Forecast															
12/31/2024 -FEPA	4.06		3.64									1.7%	0.7%	23.7%	50%
12/31/2025 -FEPA	3.84		3.36									2.7%	1.5%	21.9%	92%

⁽¹⁾ FE Corp. and FE PA do not have Preferred Stock Dividend Requirements

⁽²⁾ Pro forma calculations using the historical PA Operating Companies financials for the years 2022 and 2023.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

IV. Rate Structure & Cost Allocation

Q. IV-A-1 Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

Rate schedule designation.

A. IV-A-1 See FE PA Exhibit TSL-2

Q. IV-A-2 Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

For existing rates:

- (a) Customers served as of end of period.
- (b) Annual Kwh sales.
- (c) Base rate revenues adjusted for any changes in base rate application that may have occurred during the test period.
- (d) Tax surcharge revenues.
- (e) Energy Cost adjustment clause revenues.
- (f) Revenues received from other clauses or riders separately accounted for.
- (g) Total of all revenues.

A. IV-A-2 See FE PA Exhibit MSK-1 and FE PA Exhibit TSL-2 for a summary of rates under the current rate design.

Q. IV-A-3 Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

For proposed rates:

- (a) Estimated number of customers whose charges for electric service will be increased or decreased as a result of this filing.
- (b) Base rate revenues:
 - (1) Annual dollar amount of increase or decrease.
 - (2) Percentage change.
- (c) Estimated tax surcharge revenues based on the assumption that the base rate changes proposed were in place.
- (d) Estimated Energy cost adjustment clause revenues.
- (e) Revenues received from other clauses or riders separately accounted for.
- (f) Total of all revenues:
 - (1) Amount of total annual dollar change.
 - (2) Percentage change.

A. IV-A-3 See FE PA Exhibit TSL-2.

Q. IV-A-4 Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

Supplement the revenue summary to obtain a complete revenue statement of the electric business, that is, show delayed payments, other electric revenues, FERC jurisdictional sales and revenues and all other appropriate revenue items and adjustments.

A. IV-A-4 See FE PA Exhibit TSL-2.

Q. IV-A-5 Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

Develop the grand total showing total sales and revenues as adjusted and the various increases and decreases and percent effects as described above.

A. IV-A-5 See FE PA Exhibit TSL-2.

Q. IV-B-1 Provide a description of changes proposed for the new tariff:
(1) For each rate schedule proposed to be modified.
(2) For each rate schedule proposed to be deleted.
(3) For each new rate schedule proposed to be added.

A. IV-B-1 Please refer to the direct testimony Mark S. Kehl, FE PA Exhibit No. 6 and FE PA Exhibit MSK-3 for the proposed tariff modifications.

Q. IV-C-1 The annual revenue effect of any proposed change to any rate must be supported by a billing analysis. This may consist of the use of bill frequency distributions or individual customer billing records for the most recent annual periods available. All billing determinants should be displayed. The blocking and corresponding prices of the existing rate and the proposed rate should be applied to the determinants to derive the base rate revenues under both present and proposed rates. The derived base rate revenues should form the basis for measuring the annual base rate effect of the rates in question for the test periods.

A. IV-C-1 See FE PA Exhibit TSL-2, Proposed Rate Design.

Q. IV-D-1 The effects of the proposed rates on monthly billing conditions should be provided as follows:

Residential Bill Comparisons

For each rate applicable to residential service provide a chart or tabulation which shows the dollar and percentage effect of the proposed base rate on monthly bills ranging from the use of zero kWh to 5,000 kWh at appropriate intervals.

A. IV-D-1 See FE PA Exhibit TSL-2, proposed rate design.

Q. IV-D-2 The effects of the proposed rates on monthly billing conditions should be provided as follows:

General Bill Comparisons

For each rate that requires both a billing demand (kW) and kWh's as the billing determinants, provide a tabulation or graphical comparison showing the percentage effect of the proposed base rate on monthly bills using several representative demand (kW) levels, the monthly kWh for each demand selected to be in load factor increments of 10% starting at 0% and ending at 100% (730H) or by hours' use increments that covers approximately 95% of the bills.

A. IV-D-2 See FE PA Exhibit TSL-2.

Q. IV-E-1 Provide a cost study which allocates the total cost of service to each proposed tariff rate schedule. Tariff rates schedules may be combined for this purpose provided that they are of a similar supply or end use nature. A statement describing which rates were combined and the reasons therefor should be submitted.

The rates of return for each tariff rate schedule as defined above should be determined at both the present and proposed rate levels. Base rate revenues should be used for this purpose unless there are good and sufficient reasons to include revenues derived from other sources. Should the latter be the case, an explanation of other revenue sources included and reasons therefor should accompany the cost allocation study.

The methods selected for use in allocating costs to rate classes should include cost analyses based on:

- a. Peak responsibility.
- b. Average and excess, on a non-coincident demand basis.
- c. Company preferred method if different from the above-referenced methods, with rationale behind the selection.

This study should include a statement of the source and age of the load data used in the determination of demand responsibilities, a description of any special studies used to prepare the cost study, and the most recent overall system line loss study.

The cost data used in the allocation study may be based on the test year.

A. IV-E-1 See FE PA Statement No. 7, the Direct Testimony of Timothy Lyons and associated exhibits.

Q. IV-E-2 Provide comparisons in either graphical or tabular form showing cost, as defined in the cost of service study, and proposed base rate revenues and usage for all residential and demand/energy rate schedules. Demand shall be for representative loads for each demand/energy rate schedule.

A. IV-E-2 See FE PA Exhibit TSL-3 for the cost curves.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

V. Plant & Depreciation Supporting Data

- Q. V-A-1 Provide schedules supporting claimed amounts for Electric Plant in Service by function and by account if available.
- A. V-A-1 See FE PA Exhibit PML-1 and PML-2, pages 7 through 11 for the fully projected future test year and future test year, respectively and FE PA Statement No. 3, the direct testimony of Patricia M. Larkin.

Q. Provide a comparison of calculated depreciation reserve versus book reserve at the end of the test year. Provide this comparison by functional group and by account if available.

A. See :V-A-2 Met-Ed Attachment V-A-2a,
V-A-2 Met-Ed Attachment V-A-2b,
V-A-2 Penelec Attachment V-A-2a,
V-A-2 Penelec Attachment V-A-2b,
V-A-2 Penn Power Attachment V-A-2a,
V-A-2 Penn Power Attachment V-A-2b,
V-A-2 West Penn Attachment V-A-2a,
V-A-2 West Penn Attachment V-A-2b,

for calculated depreciation reserve versus book reserve by account for the future test year ending December 31, 2024 and the fully projected future test year ending December 31, 2025, respectively.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)		CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
ELECTRIC PLANT			
INTANGIBLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	46,397,911	45,896,661
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	47,402	47,721
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985	621,985
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879	8,047,879
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	21,361,576	23,403,821
TOTAL INTANGIBLE PLANT		76,476,753	78,018,067
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	15,022,764	17,797,447
361.00	STRUCTURES AND IMPROVEMENTS	7,068,376	7,528,765
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	39,694	50,866
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	7,453	8,805
362.00	STATION EQUIPMENT	108,051,102	103,011,295
362.10	STATION EQUIPMENT - SUBTRANSMISSION	1,737,138	1,232,464
364.00	POLES, TOWERS AND FIXTURES	172,841,592	155,049,196
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	25,541	29,385
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	711,412	822,531
365.00	OVERHEAD CONDUCTORS AND DEVICES	166,089,447	94,197,472
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	512,786	488,613
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	44,876,513	45,398,298
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	202,216	362,119
366.00	UNDERGROUND CONDUIT	16,831,016	16,115,399
367.00	UNDERGROUND CONDUCTORS AND DEVICES	106,264,767	107,909,757
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	377,877	377,486
368.00	LINE TRANSFORMERS	208,417,238	196,919,851
369.00	OVERHEAD SERVICES	39,427,626	33,042,193
369.10	UNDERGROUND SERVICES	52,955,739	63,494,549
370.10	METERS - SMART GRID	61,290,595	47,980,838
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	2,181,772	2,588,111
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	353,564	390,611
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	256,243	276,708
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	6,752,964	4,991,479
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	977,355	564,071
TOTAL DISTRIBUTION PLANT		1,013,272,790	900,628,309
GENERAL PLANT			
389.20	LAND RIGHTS	12,377	16,310
390.10	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - MINOR	11,704,746	11,114,845
	CORPORATE HEADQUARTERS - READING	36,008,454	34,193,683
	LEBANON SERVICE CENTER	3,513,984	3,336,884
	EASTON SERVICE CENTER	4,451,109	4,226,780
	YORK SERVICE CENTER	7,054,739	6,699,191
	TOTAL ACCOUNT 390.10	62,733,032	59,571,383
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
	MISCELLANEOUS IMPROVEMENTS - MINOR	2,954,977	3,173,893
	CORPORATE HEADQUARTERS - READING	3,062,332	3,289,201
	LEBANON SERVICE CENTER	719,696	773,014
	EASTON SERVICE CENTER	1,011,698	1,086,648
	YORK SERVICE CENTER	1,394,905	1,498,245
	TOTAL ACCOUNT 390.20	9,143,608	9,821,001
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,910,459	1,928,722
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,903,532	2,071,230
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	1,304,211	1,364,770
	TOTAL ACCOUNT 391.00	5,118,202	5,364,722
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	2,024,270	2,150,287
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	500,121	587,816
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	75,369	85,737

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024**

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
TOTAL ACCOUNT 392.00	2,599,760	2,823,840
393.00 STORES EQUIPMENT	42,689	43,299
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	4,229,134	4,232,782
395.00 LABORATORY EQUIPMENT	70,699	85,698
396.00 POWER OPERATED EQUIPMENT	528,852	675,711
397.00 COMMUNICATION EQUIPMENT	6,299,146	4,344,588
398.00 MISCELLANEOUS EQUIPMENT	43,777	56,117
TOTAL GENERAL PLANT	90,821,276	87,035,451
TOTAL DEPRECIABLE PLANT	1,180,570,819	1,065,681,827

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)	
ELECTRIC PLANT			
INTANGIBLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	49,244,098	49,676,306
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	133,796	134,115
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985	621,985
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879	8,047,879
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	22,409,543	23,506,101
	TOTAL INTANGIBLE PLANT	80,457,301	81,986,386
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	15,351,318	18,078,094
361.00	STRUCTURES AND IMPROVEMENTS	7,301,079	7,814,254
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	45,017	56,378
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	7,561	8,894
362.00	STATION EQUIPMENT	112,840,129	109,010,679
362.10	STATION EQUIPMENT - SUBTRANSMISSION	1,956,797	1,573,989
364.00	POLES, TOWERS AND FIXTURES	180,326,010	162,996,031
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	25,863	29,595
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	765,214	890,663
365.00	OVERHEAD CONDUCTORS AND DEVICES	177,253,123	105,244,351
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	528,619	515,117
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	48,271,112	48,838,786
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	207,244	363,234
366.00	UNDERGROUND CONDUIT	17,239,304	16,707,495
367.00	UNDERGROUND CONDUCTORS AND DEVICES	112,031,763	114,029,986
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	408,449	413,287
368.00	LINE TRANSFORMERS	217,552,120	209,585,789
369.00	OVERHEAD SERVICES	41,123,366	35,935,400
369.10	UNDERGROUND SERVICES	54,439,034	64,860,308
370.10	METERS - SMART GRID	70,186,220	60,856,874
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	2,248,255	2,688,698
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	358,193	395,351
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	258,497	276,708
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	7,183,951	5,815,837
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	1,173,429	852,610
	TOTAL DISTRIBUTION PLANT	1,069,081,667	967,838,408
GENERAL PLANT			
389.20	LAND RIGHTS	12,507	16,379
390.10	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - MINOR	12,485,235	11,948,267
	CORPORATE HEADQUARTERS - READING	37,634,533	36,015,937
	LEBANON SERVICE CENTER	3,704,358	3,545,040
	EASTON SERVICE CENTER	4,775,798	4,570,399
	YORK SERVICE CENTER	7,650,581	7,321,543
	TOTAL ACCOUNT 390.10	66,250,505	63,401,186
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
	MISCELLANEOUS IMPROVEMENTS - MINOR	2,900,493	3,098,551
	CORPORATE HEADQUARTERS - READING	3,167,205	3,383,476
	LEBANON SERVICE CENTER	733,010	783,063
	EASTON SERVICE CENTER	1,048,396	1,119,985
	YORK SERVICE CENTER	1,435,474	1,533,495
	TOTAL ACCOUNT 390.20	9,284,578	9,918,570
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	640,980	643,502
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	877,036	902,339
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	1,246,182	1,204,326

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
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DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)	
TOTAL ACCOUNT 391.00	2,764,198	2,750,167	
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	2,401,702	2,479,602	
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	502,913	588,665	
392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS	76,371	86,086	
TOTAL ACCOUNT 392.00	2,980,986	3,154,353	
393.00 STORES EQUIPMENT	27,139	27,258	
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	4,445,368	4,449,257	
395.00 LABORATORY EQUIPMENT	74,984	85,698	
396.00 POWER OPERATED EQUIPMENT	559,170	708,797	
397.00 COMMUNICATION EQUIPMENT	7,374,231	5,576,951	
398.00 MISCELLANEOUS EQUIPMENT	47,118	57,527	
TOTAL GENERAL PLANT	93,820,784	90,146,143	
TOTAL DEPRECIABLE PLANT	1,243,359,752	1,139,970,937	

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
ELECTRIC PLANT IN SERVICE
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DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	50,317,823	47,768,580
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,604	9,079,604
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	22,301,503	25,163,421
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	47,836	44,152
TOTAL INTANGIBLE PLANT	81,746,766	82,055,757
DISTRIBUTION PLANT		
360.20 LAND RIGHTS	9,834,013	11,284,408
361.00 STRUCTURES AND IMPROVEMENTS	8,536,269	9,760,782
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	103,616	227,633
362.00 STATION EQUIPMENT	127,017,889	121,988,566
362.10 STATION EQUIPMENT - SUBTRANSMISSION	1,783,931	(128,079)
364.00 POLES, TOWERS AND FIXTURES	228,619,022	223,922,978
364.20 POLES AND FIXTURES - SUBTRANSMISSION	67,788	(97,765)
365.00 OVERHEAD CONDUCTORS AND DEVICES	288,713,791	194,039,562
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	46,997,178	49,832,198
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	159,731	95,610
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	5,657	14,387
366.00 UNDERGROUND CONDUIT	20,108,356	20,433,357
367.00 UNDERGROUND CONDUCTORS AND DEVICES	88,865,700	86,368,690
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	155,256	139,339
368.00 LINE TRANSFORMERS	188,947,045	178,341,178
369.00 OVERHEAD SERVICES	33,438,115	29,324,375
369.10 UNDERGROUND SERVICES	24,147,273	32,331,336
370.10 METERS - SMART GRID	66,502,167	51,827,813
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	18,926,762	22,343,029
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	191,832	210,236
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	138,862	147,697
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	153,926	193,579
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	15,746,701	6,850,119
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	2,443,364	2,466,926
TOTAL DISTRIBUTION PLANT	1,171,604,244	1,041,917,953
GENERAL PLANT		
389.20 LAND RIGHTS	13,647	212,239
390.10 STRUCTURES AND IMPROVEMENTS		
MISCELLANEOUS IMPROVEMENTS - MINOR	14,916,775	13,455,948
RICHLAND OPERATING CENTER	6,559,266	5,916,905
ERIE OPERATING CENTER	8,878,676	8,009,171
ALTOONA OPERATING CENTER	7,399,201	6,674,583
390.20 MISCELLANEOUS IMPROVEMENTS	4,698,687	5,387,572
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	177,772	246,147
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	4,222,897	3,884,745
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,499,738	1,203,774
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	527,486	518,851
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,052,017	1,828,576
392.50 TRANSPORTATION EQUIPMENT - OTHER	2,339,961	3,458,272
393.00 STORES EQUIPMENT	38,390	40,196
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	7,500,081	6,761,847
395.00 LABORATORY EQUIPMENT	92,247	111,815
396.00 POWER OPERATED EQUIPMENT	3,665,694	4,690,973
397.00 COMMUNICATION EQUIPMENT	17,577,132	15,536,826
398.00 MISCELLANEOUS EQUIPMENT	42,411	53,992
TOTAL GENERAL PLANT	82,202,078	77,992,433
TOTAL DEPRECIABLE PLANT	1,335,553,088	1,201,966,142

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
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DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	53,833,718	51,284,487
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,604	9,079,604
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	23,510,791	26,372,715
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	135,024	131,340
TOTAL INTANGIBLE PLANT	86,559,137	86,868,146
DISTRIBUTION PLANT		
360.20 LAND RIGHTS	9,989,941	11,415,523
361.00 STRUCTURES AND IMPROVEMENTS	8,760,681	10,002,671
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	110,388	232,180
362.00 STATION EQUIPMENT	132,619,064	128,774,726
362.10 STATION EQUIPMENT - SUBTRANSMISSION	1,988,853	199,377
364.00 POLES, TOWERS AND FIXTURES	236,954,517	230,836,459
364.20 POLES AND FIXTURES - SUBTRANSMISSION	76,821	(78,242)
365.00 OVERHEAD CONDUCTORS AND DEVICES	302,483,483	214,058,380
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	50,940,275	53,752,522
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	172,238	116,364
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	6,178	14,765
366.00 UNDERGROUND CONDUIT	20,703,607	21,198,390
367.00 UNDERGROUND CONDUCTORS AND DEVICES	93,009,291	90,678,917
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	187,837	176,037
368.00 LINE TRANSFORMERS	196,240,299	186,893,312
369.00 OVERHEAD SERVICES	34,594,131	30,984,293
369.10 UNDERGROUND SERVICES	24,669,556	32,816,762
370.10 METERS - SMART GRID	74,998,492	64,783,252
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	19,334,208	22,807,503
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	194,354	213,193
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	140,112	147,697
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	156,377	193,716
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	17,049,799	9,847,921
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	2,984,964	3,141,942
TOTAL DISTRIBUTION PLANT	1,228,365,466	1,113,207,658
GENERAL PLANT		
389.20 LAND RIGHTS	13,843	212,239
390.10 STRUCTURES AND IMPROVEMENTS		
MISCELLANEOUS IMPROVEMENTS - MINOR	15,692,526	14,342,265
RICHLAND OPERATING CENTER	6,840,911	6,252,286
ERIE OPERATING CENTER	9,499,871	8,682,456
ALTOONA OPERATING CENTER	7,783,521	7,113,789
390.20 MISCELLANEOUS IMPROVEMENTS	4,781,804	5,477,815
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	194,976	253,223
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	97,240	-
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	1,749,219	1,720,044
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,110,020	1,012,747
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	538,997	552,924
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,072,116	1,909,925
392.50 TRANSPORTATION EQUIPMENT - OTHER	3,007,192	3,917,267
393.00 STORES EQUIPMENT	24,524	25,025
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	7,761,261	7,172,260
395.00 LABORATORY EQUIPMENT	97,838	111,815
396.00 POWER OPERATED EQUIPMENT	3,725,077	4,719,273
397.00 COMMUNICATION EQUIPMENT	15,412,323	8,668,976
398.00 MISCELLANEOUS EQUIPMENT	44,399	53,968
TOTAL GENERAL PLANT	80,447,658	72,198,298
TOTAL DEPRECIABLE PLANT	1,395,372,261	1,272,274,102

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
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DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT	11,315,657	11,155,288
303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	6,186,708	6,709,950
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	14,001	14,097
TOTAL INTANGIBLE PLANT	17,516,366	17,879,335
DISTRIBUTION PLANT		
361.10 STRUCTURES AND IMPROVEMENTS	740,651	814,224
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	498,868	589,583
361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	196,703	245,936
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	104,779	134,705
362.00 STATION EQUIPMENT	28,241,952	23,988,840
362.10 STATION EQUIPMENT - SUBTRANSMISSION	4,274,166	5,084,706
364.00 POLES, TOWERS AND FIXTURES	45,905,842	47,989,139
364.10 TOWERS AND FIXTURES - SUBTRANSMISSION	6,752	7,529
364.20 POLES AND FIXTURES - SUBTRANSMISSION	859,509	369,561
365.00 OVERHEAD CONDUCTORS AND DEVICES	44,035,927	29,836,539
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,069,748	985,607
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	16,236,521	15,046,155
366.00 UNDERGROUND CONDUIT	3,073,136	3,337,850
366.10 UNDERGROUND CONDUIT - SUBTRANSMISSION	43,844	59,654
367.00 UNDERGROUND CONDUCTORS AND DEVICES	31,455,673	29,685,623
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	48,926	50,944
368.00 LINE TRANSFORMERS	50,278,290	42,141,796
369.00 SERVICES	18,635,255	24,068,344
370.10 METERS - SMART GRID	26,949,931	22,925,268
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	2,693,894	2,983,389
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	2,300,887	1,718,517
373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	14,222	8,059
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	1,459,193	1,308,151
TOTAL DISTRIBUTION PLANT	279,124,669	253,380,120
GENERAL PLANT		
390.10 STRUCTURES AND IMPROVEMENTS	3,397,690	3,607,426
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	13,609	13,332
391.10 OFFICE FURNITURE AND EQUIPMENT	10,683	8,073
391.20 DATA PROCESSING EQUIPMENT	379,458	472,879
391.25 DATA PROCESSING EQUIPMENT SMART GRID	1,175,717	1,216,651
392.00 TRANSPORTATION EQUIPMENT	658,624	897,128
393.00 STORES EQUIPMENT	25,382	26,431
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	896,048	834,893
395.00 LABORATORY EQUIPMENT	17,770	17,189
396.00 POWER OPERATED EQUIPMENT	411,410	456,140
397.00 COMMUNICATION EQUIPMENT	3,311,948	1,679,010
398.00 MISCELLANEOUS EQUIPMENT	5,126	7,595
TOTAL GENERAL PLANT	10,303,465	9,236,747
TOTAL DEPRECIABLE PLANT	306,944,500	280,496,202

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
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DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT	11,862,853	11,702,496
303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	6,450,094	6,973,338
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	39,252	39,348
TOTAL INTANGIBLE PLANT	18,352,199	18,715,182
DISTRIBUTION PLANT		
361.10 STRUCTURES AND IMPROVEMENTS	784,711	849,492
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	506,934	594,830
361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	202,749	251,276
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	107,185	136,606
362.00 STATION EQUIPMENT	30,155,673	25,581,266
362.10 STATION EQUIPMENT - SUBTRANSMISSION	4,386,604	5,212,764
364.00 POLES, TOWERS AND FIXTURES	48,005,300	51,733,778
364.10 TOWERS AND FIXTURES - SUBTRANSMISSION	6,780	7,534
364.20 POLES AND FIXTURES - SUBTRANSMISSION	757,041	(984,152)
365.00 OVERHEAD CONDUCTORS AND DEVICES	46,577,834	32,321,279
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,115,368	1,050,045
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	17,456,564	16,648,682
366.00 UNDERGROUND CONDUIT	3,175,592	3,445,086
366.10 UNDERGROUND CONDUIT - SUBTRANSMISSION	44,364	59,857
367.00 UNDERGROUND CONDUCTORS AND DEVICES	32,923,291	30,673,317
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	50,564	52,998
368.00 LINE TRANSFORMERS	52,720,836	45,547,101
369.00 SERVICES	19,326,358	24,619,705
370.10 METERS - SMART GRID	29,550,651	27,262,085
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	2,763,389	3,071,178
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	2,412,036	1,985,039
373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	15,078	9,993
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	1,690,573	1,607,757
TOTAL DISTRIBUTION PLANT	294,735,475	271,737,514
GENERAL PLANT		
390.10 STRUCTURES AND IMPROVEMENTS	3,484,321	3,643,042
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	14,289	14,165
391.10 OFFICE FURNITURE AND EQUIPMENT	12,690	10,417
391.20 DATA PROCESSING EQUIPMENT	363,170	400,950
391.25 DATA PROCESSING EQUIPMENT SMART GRID	602,263	603,191
392.00 TRANSPORTATION EQUIPMENT	779,701	968,002
393.00 STORES EQUIPMENT	26,273	26,622
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	1,048,454	992,872
395.00 LABORATORY EQUIPMENT	18,847	18,432
396.00 POWER OPERATED EQUIPMENT	475,585	523,428
397.00 COMMUNICATION EQUIPMENT	3,883,784	2,641,687
398.00 MISCELLANEOUS EQUIPMENT	5,506	7,595
TOTAL GENERAL PLANT	10,714,883	9,850,402
TOTAL DEPRECIABLE PLANT	323,802,557	300,303,098

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)		CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
INTANGIBLE PLANT			
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	47,021,236	40,871,961
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	50,693,155	59,892,222
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	49,572	50,596
TOTAL INTANGIBLE PLANT		97,763,963	100,814,779
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	5,664,270	5,101,395
361.00	STRUCTURES AND IMPROVEMENTS	10,774,220	11,837,490
362.10	STATION EQUIPMENT	155,802,824	172,570,974
362.15	STATION EQUIPMENT - SUBTRANSMISSION	8,412,893	9,814,766
362.40	STATION EQUIPMENT - SCADA	3,380,641	4,422,543
364.00	POLES, TOWERS AND FIXTURES	120,093,372	131,595,379
364.55	POLES AND FIXTURES - SUBTRANSMISSION	33,963,384	36,477,669
365.10	OVERHEAD CONDUCTORS AND DEVICES	140,201,731	95,818,887
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	25,812,062	23,356,699
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	51,161,752	48,458,789
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION	4,458,524	4,712,842
366.00	UNDERGROUND CONDUIT	9,788,426	8,866,531
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION	1,367	983
367.00	UNDERGROUND CONDUCTORS AND DEVICES	61,901,894	63,202,566
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	5,330,912	6,175,960
368.00	LINE TRANSFORMERS	192,939,875	186,256,930
369.00	SERVICES	56,418,079	62,628,882
370.30	METERS - SMART GRID	86,656,109	75,446,224
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	5,133,420	6,215,912
372.00	LEASED PROPERTY	223,970	273,421
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	12,373,358	6,497,117
373.30	LED LIGHTING	7,104,793	2,589,173
TOTAL DISTRIBUTION PLANT		997,597,876	962,321,131
GENERAL PLANT			
389.20	LAND RIGHTS	140,577	143,003
390.10	STRUCTURES AND IMPROVEMENTS		
	ARNOLD SERVICE CENTER	1,799,409	1,772,184
	BOYCE SERVICE CENTER	983,987	740,548
	BUTLER SERVICE CENTER	1,239,637	1,263,114
	CHARLEROI SERVICE CENTER	2,791,428	3,143,757
	CLARION SERVICE CENTER AND POLE YARD	529,075	568,123
	CONNELLSVILLE CONFERENCE CENTER	1,287,228	1,458,734
	CONNELLSVILLE HAZARDOUS MATERIAL	405,401	338,752
	CONNELLSVILLE METER LAB AND STOREHOUSE	609,270	827,437
	CONNELLSVILLE COVERED STORAGE AND OFFICE	3,228,689	2,630,293
	CONNELLSVILLE QUONSET STOREHOUSE	193,295	193,295
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	1,039,097	1,110,187
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	470,025	527,203
	CONNELLSVILLE GARAGE	1,924,158	1,733,637
	CONNELLSVILLE WEST SIDE COMPLEX	1,347,464	1,739,667
	DUNBAR STORAGE FACILITY	1,898,114	1,558,327
	JEANETTE SERVICE CENTER	2,882,523	4,039,911
	JEANETTE SERVICE CENTER GARAGE	540,861	476,393
	JEFFERSON SERVICE CENTER	1,667,050	1,695,442
	KITTANNING SERVICE CENTER	1,604,860	2,162,692
	KITTANNING SERVICE CENTER GARAGE	492,350	469,239
	LATROBE SERVICE CENTER	1,526,804	1,365,141
	MCCONNELLSBURG SERVICE CENTER	783,225	472,919
	PLEASANT VALLEY SERVICE CENTER	1,865,836	1,961,060
	ST. MARYS SERVICE CENTER	1,734,392	1,834,850
	ST. MARYS SERVICE CENTER GARAGE	870,687	628,687
	STATE COLLEGE SERVICE CENTER GARAGE	971,060	945,289
	WASHINGTON SERVICE CENTER	1,608,807	1,095,534
	WAYNESBORO SERVICE CENTER	1,373,860	1,390,152
	WAYNESBORO SERVICE CENTER GARAGE	568,255	468,250
	MINOR STRUCTURES	2,130,988	986,688
		40,367,835	39,597,505

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
INTANGIBLE PLANT		
391.10 OFFICE FURNITURE	2,180,048	2,256,361
391.20 INFORMATION SYSTEMS	3,376,297	3,205,666
391.30 DATA HANDLING EQUIPMENT	19,781	21,150
391.50 SMART METERS HARDWARE	2,228,321	2,140,544
392.10 TRANSPORTATION EQUIPMENT - AUTOS	4,226,718	4,216,565
392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	1,060,408	952,769
392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	649,687	446,482
392.40 TRANSPORTATION EQUIPMENT - TRAILERS	259,611	324,652
392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	176,155	181,753
393.00 STORES EQUIPMENT	262,428	264,375
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	9,161,101	9,083,770
395.00 LABORATORY EQUIPMENT	298,012	314,360
396.00 POWER OPERATED EQUIPMENT	207,536	225,519
397.00 COMMUNICATION EQUIPMENT	18,058,891	17,421,188
398.00 MISCELLANEOUS EQUIPMENT	208,896	223,983
TOTAL GENERAL PLANT	<u>82,882,302</u>	<u>81,019,646</u>
TOTAL DEPRECIABLE PLANT IN SERVICE	<u>1,178,244,141</u>	<u>1,144,155,556</u>

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)		CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
INTANGIBLE PLANT			
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	49,628,946	43,287,002
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	53,423,727	62,576,758
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	138,240	138,208
TOTAL INTANGIBLE PLANT		103,190,913	106,001,968
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	5,786,860	5,285,511
361.00	STRUCTURES AND IMPROVEMENTS	11,075,897	12,052,308
362.10	STATION EQUIPMENT	161,604,358	180,163,068
362.15	STATION EQUIPMENT - SUBTRANSMISSION	8,681,339	10,092,553
362.40	STATION EQUIPMENT - SCADA	3,464,400	4,451,926
364.00	POLES, TOWERS AND FIXTURES	124,667,419	129,944,241
364.55	POLES AND FIXTURES - SUBTRANSMISSION	34,862,656	37,464,722
365.10	OVERHEAD CONDUCTORS AND DEVICES	148,062,162	104,553,369
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	26,523,155	24,466,224
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	55,216,310	52,595,295
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION	4,804,759	5,057,292
366.00	UNDERGROUND CONDUIT	10,141,125	9,299,330
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION	1,554	1,183
367.00	UNDERGROUND CONDUCTORS AND DEVICES	65,857,854	67,431,689
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	5,557,896	6,410,225
368.00	LINE TRANSFORMERS	200,877,858	196,440,402
369.00	SERVICES	58,483,315	64,310,908
370.30	METERS - SMART GRID	99,251,388	93,670,996
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	5,349,311	6,462,835
372.00	LEASED PROPERTY	228,361	275,942
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	12,911,420	7,948,343
373.30	LED LIGHTING	8,252,180	4,301,927
TOTAL DISTRIBUTION PLANT		1,051,661,577	1,022,680,290
GENERAL PLANT			
389.20	LAND RIGHTS	144,606	146,990
390.10	STRUCTURES AND IMPROVEMENTS		
	ARNOLD SERVICE CENTER	2,069,649	2,052,607
	BOYCE SERVICE CENTER	1,043,958	821,395
	BUTLER SERVICE CENTER	1,408,072	1,436,011
	CHARLEROI SERVICE CENTER	2,956,077	3,292,974
	CLARION SERVICE CENTER AND POLE YARD	591,466	632,876
	CONNELLSVILLE CONFERENCE CENTER	1,365,273	1,537,027
	CONNELLSVILLE HAZARDOUS MATERIAL	420,300	359,733
	CONNELLSVILLE METER LAB AND STOREHOUSE	623,033	827,520
	CONNELLSVILLE COVERED STORAGE AND OFFICE	3,726,016	3,187,098
	CONNELLSVILLE QUONSET STOREHOUSE	193,295	193,295
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	1,122,561	1,193,941
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	486,633	527,203
	CONNELLSVILLE GARAGE	2,031,938	1,863,750
	CONNELLSVILLE WEST SIDE COMPLEX	1,408,402	1,772,865
	DUNBAR STORAGE FACILITY	1,977,108	1,685,476
	JEANETTE SERVICE CENTER	3,119,690	4,239,844
	JEANETTE SERVICE CENTER GARAGE	559,543	501,922
	JEFFERSON SERVICE CENTER	1,760,431	1,789,451
	KITTANNING SERVICE CENTER	1,713,365	2,251,681
	KITTANNING SERVICE CENTER GARAGE	504,893	485,725
	LATROBE SERVICE CENTER	1,914,742	1,780,349
	MCCONNELLSBURG SERVICE CENTER	815,441	531,064
	PLEASANT VALLEY SERVICE CENTER	2,011,383	2,104,022
	ST. MARYS SERVICE CENTER	1,847,177	1,960,690
	ST. MARYS SERVICE CENTER GARAGE	912,740	688,846
	STATE COLLEGE SERVICE CENTER GARAGE	1,020,229	1,001,383
	WASHINGTON SERVICE CENTER	2,918,776	2,478,310
	WAYNESBORO SERVICE CENTER	1,467,190	1,494,385
	WAYNESBORO SERVICE CENTER GARAGE	584,454	495,982
	GREENSBURG (NEW)	380,216	51,274
	MINOR STRUCTURES	1,996,506	957,298
		44,950,557	44,195,993

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
INTANGIBLE PLANT		
391.10 OFFICE FURNITURE	2,380,625	2,438,810
391.20 INFORMATION SYSTEMS	4,448,634	4,184,231
391.30 DATA HANDLING EQUIPMENT	10,593	10,960
391.50 SMART METERS HARDWARE	1,639,218	1,646,326
392.10 TRANSPORTATION EQUIPMENT - AUTOS	4,978,633	5,198,515
392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	1,103,484	1,083,257
392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	665,242	555,485
392.40 TRANSPORTATION EQUIPMENT - TRAILERS	271,121	333,719
392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	180,876	191,555
393.00 STORES EQUIPMENT	180,658	181,557
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	10,185,358	10,130,718
395.00 LABORATORY EQUIPMENT	314,712	326,919
396.00 POWER OPERATED EQUIPMENT	212,278	229,952
397.00 COMMUNICATION EQUIPMENT	19,566,290	19,197,706
398.00 MISCELLANEOUS EQUIPMENT	4,584	11,270
TOTAL GENERAL PLANT	<u>91,237,469</u>	<u>90,063,965</u>
TOTAL DEPRECIABLE PLANT IN SERVICE	<u>1,246,089,959</u>	<u>1,218,746,223</u>

Q. V-A-3 Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.

A. V-A-3 See: V-A-3 Attachment A and V-A-3 Attachment B

FirstEnergy Pennsylvania Electric Company
Calculation of Original Cost of Plant at December 31, 2024 and December 31, 2025
 (\$ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity			Balance 12/31/24	2025 Forecast Activity			Balance 12/31/25
					Additions	Retirements	Transfers		Additions	Retirements	Transfers	
			(1)	(1)	(2)	(3)	(4)	(5) = SUM cols. (1) to (4)	(6)	(7)	(8)	(9) = SUM cols. (5) to (8)
NON-DEPRECIABLE PLANT												
1	301	Organization	\$ 339	\$ 339	\$ -	\$ -	\$ -	\$ 339	\$ -	\$ -	\$ -	\$ 339
2	302	Franchises and consents	526	526	-	-	-	526	-	-	-	526
3	350.11	Land - Transmission substations	7,019	7,014	-	-	-	7,014	-	-	-	7,014
4	350.21	Land - Transmission lines	4,061	4,061	-	-	-	4,061	-	-	-	4,061
5	360.11	Land - Distribution substations	13,178	13,167	385	(38)	-	13,513	1,175	(118)	-	14,571
6	360.21	Land - Distribution lines	518	512	-	-	-	512	-	-	-	512
7	389.1	Land - General plant	6,330	6,319	-	-	-	6,319	-	-	-	6,319
8		Subtotal - Non-depreciable plant	\$ 31,971	\$ 31,937	\$ 385	\$ (38)	\$ -	\$ 32,284	\$ 1,175	\$ (118)	\$ -	\$ 33,342
INTANGIBLE PLANT												
9	303	Miscellaneous intangible plant	\$ 371,571	\$ 357,713	\$ 18,646	\$ (6,322)	\$ (12,085)	\$ 357,952	\$ 22,298	\$ (7,432)	\$ -	\$ 372,817
10		Subtotal - Intangible plant	\$ 371,571	\$ 357,713	\$ 18,646	\$ (6,322)	\$ (12,085)	\$ 357,952	\$ 22,298	\$ (7,432)	\$ -	\$ 372,817
TRANSMISSION PLANT												
11	350.1	Easements - Transmission substations	\$ 32,207	\$ 32,203	\$ -	\$ -	\$ -	\$ 32,203	\$ -	\$ -	\$ -	\$ 32,203
12	350.2	Easements - Transmission lines	47,349	47,343	-	-	-	47,343	-	-	-	47,343
13	352.1	Structures and improvements	15,100	21,136	-	-	(21,136)	-	-	-	-	-
14	352.2	Clearing and grading of land	531	1,179	-	-	(1,179)	-	-	-	-	-
15	353	Station equipment	330,245	359,641	66	(7)	(359,700)	-	-	-	-	-
16	354	Towers and fixtures	46,054	46,268	-	-	(46,268)	-	-	-	-	-
17	355	Poles and fixtures	197,988	210,075	0	(0)	(210,075)	-	-	-	-	-
18	356.1	Overhead conductors and devices	161,099	180,565	0	(0)	(180,566)	-	-	-	-	-
19	356.2	Clearing and grading of land	58,269	58,059	-	-	(58,059)	-	-	-	-	-
20	357	Underground conduit	77	76	-	-	(76)	-	-	-	-	-
21	358	Underground conductors and devices	16,210	16,851	-	-	(16,851)	-	-	-	-	-
22	359	Roads and trails	105	6	-	-	(6)	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	2	100	-	-	(100)	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 905,236	\$ 973,502	\$ 66	\$ (7)	\$ (894,015)	\$ 79,547	\$ -	\$ -	\$ -	\$ 79,547
DISTRIBUTION PLANT												
25	360.1	Easements - Distribution substations	\$ 10,963	\$ 10,958	\$ -	\$ -	\$ -	\$ 10,958	\$ -	\$ -	\$ -	\$ 10,958
26	360.2	Easements - Distribution lines	50,276	50,274	163	(16)	-	50,421	326	(33)	-	50,714
27	361.1	Structures and improvements	58,905	63,043	116	(12)	1,241	64,388	157	(16)	-	64,529
28	361.2	Clearing and grading of land	1,237	1,241	-	-	512	1,753	-	-	-	1,753
29	362	Station equipment	1,109,512	1,175,903	104,932	(10,493)	52,645	1,322,987	47,871	(4,787)	-	1,366,071
30	363	Energy storage equipment	-	-	-	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	1,704,734	1,800,028	107,773	(10,777)	85,560	1,982,583	139,237	(13,924)	-	2,107,896
32	365	Overhead conductors and devices	2,100,742	2,209,957	213,988	(21,399)	65,220	2,467,766	288,473	(28,847)	-	2,727,392
33	365.1	Clearing and grading of land	909,792	907,258	3,006	(301)	25,580	935,544	2,443	(244)	-	937,742
34	366	Underground conduit	109,783	114,105	1,069	(107)	76	115,142	143	(14)	-	115,271
35	367	Underground conductors and devices	825,037	864,956	58,210	(5,821)	16,586	933,932	92,878	(9,288)	-	1,017,522
36	368	Line transformers	1,495,378	1,544,760	68,596	(6,860)	-	1,606,497	90,728	(9,073)	-	1,688,152
37	369	Services	509,556	522,517	9,778	(978)	-	531,317	12,965	(1,297)	-	542,986
38	370	Meters	512,537	527,205	22,202	(546)	-	548,861	23,237	(680)	-	571,418
39	371	Installations on customers' premises	47,382	47,620	-	-	-	47,620	-	-	-	47,620
40	372	Leased property on customers' premises	496	493	-	-	-	493	-	-	-	493
41	373.1	Street lighting - Oh, Ug lines	76,421	77,955	5,634	(830)	-	82,759	10,660	(1,126)	-	92,293
42	373.2	Street lighting - ESIP	25	25	-	-	-	25	-	-	-	25
43	373.3	Street lighting - LED	35,332	37,923	4,928	(226)	-	42,625	925	(33)	-	43,517
44	374	Asset retirement costs for distribution plant	138	138	-	-	14	152	-	-	-	152
45		Subtotal - Distribution plant	\$ 9,558,248	\$ 9,956,360	\$ 600,394	\$ (58,365)	\$ 247,433	\$ 10,745,822	\$ 710,043	\$ (69,361)	\$ -	\$ 11,386,504
GENERAL PLANT												
46	389.2	Easements - General plant	\$ 334	\$ 332	\$ -	\$ -	\$ -	\$ 333	\$ -	\$ -	\$ -	\$ 333
47	390.1	Structures and improvements	326,784	361,380	59,870	(5,754)	(71,500)	343,996	45,856	(1,863)	-	387,989
48	390.2	Clearing and grading of land	20,773	20,733	38	(237)	-	20,534	25	(157)	-	20,402
49	390.3	Structures & improvements - leasehold imp.	3,710	3,087	-	-	-	3,087	-	-	-	3,087
50	391.1	Office furniture and mechanical equipment	6,926	6,950	-	(401)	(351)	6,198	-	(1,365)	-	4,833
51	391.2	Data processing equipment	35,156	34,872	8,457	(9,530)	(1,799)	32,000	9,698	(9,721)	-	31,976
52	392	Transportation equipment	25,182	27,392	1,121	(100)	-	28,414	2,981	(298)	-	31,096
53	393	Stores equipment	1,263	1,222	-	(788)	-	434	-	(125)	-	309
54	394	Tools, shop and garage equipment	50,622	53,689	6,314	(4,351)	-	55,652	2,815	(1,139)	-	57,328
55	395	Laboratory equipment	731	729	-	(68)	-	661	-	-	-	661
56	396	Power operated equipment	6,598	8,065	-	(58)	-	8,007	-	-	-	8,007
57	397	Communication equipment	120,950	140,624	9,871	(14,903)	(10,767)	124,824	10,801	(7,497)	-	128,129
58	398	Miscellaneous equipment	1,042	432	-	(60)	-	371	-	(214)	-	157
59	399.1	Asset retirement costs for general plant	1,193	1,193	-	-	-	1,193	-	-	-	1,193
60		Subtotal - General plant	\$ 601,262	\$ 660,700	\$ 85,671	\$ (36,251)	\$ (84,417)	\$ 625,703	\$ 72,177	\$ (22,379)	\$ -	\$ 675,501
61		Total - Electric plant in service	\$ 11,468,288	\$ 11,980,212	\$ 705,162	\$ (100,983)	\$ (743,084)	\$ 11,841,307	\$ 805,693	\$ (99,290)	\$ -	\$ 12,547,710

FirstEnergy Pennsylvania Electric Company
 Met-Ed Rate District
 Calculation of Original Cost of Plant at December 31, 2024 and December 31, 2025
 (\$ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity			Balance 12/31/24 (6) = SUM cols. (2) to (5)	2025 Forecast Activity			Balance 12/31/25 (10) = SUM cols. (6) to (9)
					Additions	Retirements	Transfers		Additions	Retirements	Transfers	
NON-DEPRECIABLE PLANT												
1	301	Organization	\$ 124	\$ 124	\$ -	\$ -	\$ -	\$ 124	\$ -	\$ -	\$ -	\$ 124
2	302	Franchises and consents	151	151	-	-	-	151	-	-	-	151
3	350.11	Land - Transmission substations	1,510	1,509	-	-	-	1,509	-	-	-	1,509
4	350.21	Land - Transmission lines	2,045	2,045	-	-	-	2,045	-	-	-	2,045
5	360.11	Land - Distribution substations	3,749	3,711	-	-	-	3,711	-	-	-	3,711
6	360.21	Land - Distribution lines	303	303	-	-	-	303	-	-	-	303
7	389.1	Land - General plant	2,937	2,937	-	-	-	2,937	-	-	-	2,937
8		Subtotal - Non-depreciable plant	\$ 10,829	\$ 10,780	\$ -	\$ -	\$ -	\$ 10,780	\$ -	\$ -	\$ -	\$ 10,780
INTANGIBLE PLANT												
9	303	Miscellaneous intangible plant	\$ 104,680	\$ 96,602	\$ 5,614	\$ (1,680)	\$ -	\$ 100,536	\$ 6,737	\$ (2,212)	\$ -	\$ 105,061
10		Subtotal - Intangible plant	\$ 104,680	\$ 96,602	\$ 5,614	\$ (1,680)	\$ -	\$ 100,536	\$ 6,737	\$ (2,212)	\$ -	\$ 105,061
TRANSMISSION PLANT												
11	350.1	Easements - Transmission substations	\$ 174	\$ 174	\$ -	\$ -	\$ -	\$ 174	\$ -	\$ -	\$ -	\$ 174
12	350.2	Easements - Transmission lines	26,764	26,764	-	-	-	26,764	-	-	-	26,764
13	352.1	Structures and improvements	334	339	-	-	(339)	-	-	-	-	-
14	352.2	Clearing and grading of land	(0)	(0)	-	-	0	-	-	-	-	-
15	353	Station equipment	15,757	11,920	-	-	(11,920)	-	-	-	-	-
16	354	Towers and fixtures	36	36	-	-	(36)	-	-	-	-	-
17	355	Poles and fixtures	1,600	3,234	-	-	(3,234)	-	-	-	-	-
18	356.1	Overhead conductors and devices	1,318	1,346	0	(0)	(1,346)	-	-	-	-	-
19	356.2	Clearing and grading of land	430	429	-	-	(429)	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-	-	-	-	-
21	358	Underground conductors and devices	1,461	1,537	-	-	(1,537)	-	-	-	-	-
22	359	Roads and trails	12	-	-	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	12	-	-	(12)	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 47,886	\$ 45,791	\$ 0	\$ (0)	\$ (18,853)	\$ 26,938	\$ -	\$ -	\$ -	\$ 26,938
DISTRIBUTION PLANT												
25	360.1	Easements - Distribution substations	\$ 613	\$ 612	\$ -	\$ -	\$ -	\$ 612	\$ -	\$ -	\$ -	\$ 612
26	360.2	Easements - Distribution lines	28,321	28,321	-	-	-	28,321	-	-	-	28,321
27	361.1	Structures and improvements	14,385	17,338	-	-	339	17,677	-	-	-	17,677
28	361.2	Clearing and grading of land	426	426	-	-	(0)	426	-	-	-	426
29	362	Station equipment	294,490	309,358	33,235	(3,324)	11,920	351,189	14,738	(1,474)	-	364,453
30	363	Energy storage equipment	-	-	-	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	516,996	550,420	26,166	(2,617)	3,271	577,240	33,106	(3,311)	-	607,035
32	365	Overhead conductors and devices	579,116	615,842	83,598	(8,360)	1,346	692,427	114,353	(11,435)	-	795,345
33	365.1	Clearing and grading of land	229,349	229,366	-	-	429	229,795	-	-	-	229,795
34	366	Underground conduit	34,936	35,459	-	-	-	35,459	-	-	-	35,459
35	367	Underground conductors and devices	306,285	318,308	17,669	(1,767)	1,537	335,746	25,195	(2,519)	-	358,421
36	368	Line transformers	477,217	491,326	18,231	(1,823)	-	507,734	17,358	(1,736)	-	523,356
37	369	Services	194,632	199,369	1,082	(108)	-	200,343	1,272	(127)	-	201,488
38	370	Meters	137,405	141,705	4,028	(81)	-	145,652	4,446	(89)	-	150,008
39	371	Installations on customers' premises	4,841	4,862	-	-	-	4,862	-	-	-	4,862
40	372	Leased property on customers' premises	-	-	-	-	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	15,012	15,691	772	(108)	-	16,356	616	(83)	-	16,888
42	373.2	Street lighting - ESIP	-	-	-	-	-	-	-	-	-	-
43	373.3	Street lighting - LED	2,825	3,425	392	(9)	-	3,808	279	(6)	-	4,081
44	374	Asset retirement costs for distribution plant	37	37	-	-	12	49	-	-	-	49
45		Subtotal - Distribution plant	\$ 2,836,888	\$ 2,961,866	\$ 185,173	\$ (18,195)	\$ 18,853	\$ 3,147,697	\$ 211,362	\$ (20,781)	\$ -	\$ 3,338,278
GENERAL PLANT												
46	389.2	Easements - General plant	\$ 18	\$ 18	\$ -	\$ -	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ 18
47	390.1	Structures and improvements	108,447	118,831	17,079	(1,475)	-	134,435	8,714	(717)	-	142,432
48	390.2	Clearing and grading of land	13,632	13,593	38	(237)	-	13,394	25	(157)	-	13,262
49	390.3	Structures & improvements - leasehold imp.	886	316	-	-	-	316	-	-	-	316
50	391.1	Office furniture and mechanical equipment	2,609	2,743	-	(202)	-	2,542	-	(1,362)	-	1,179
51	391.2	Data processing equipment	8,165	7,308	1,819	(2,704)	-	6,422	1,965	(2,329)	-	6,058
52	392	Transportation equipment	5,497	5,662	-	-	-	5,662	486	(49)	-	6,099
53	393	Stores equipment	300	300	-	(245)	-	56	-	(17)	-	38
54	394	Tools, shop and garage equipment	11,832	12,659	1,644	(1,179)	-	13,123	903	(320)	-	13,706
55	395	Laboratory equipment	86	86	-	-	-	86	-	-	-	86
56	396	Power operated equipment	782	1,249	-	-	-	1,249	-	-	-	1,249
57	397	Communication equipment	30,344	32,900	2,900	(7,997)	-	27,803	3,672	(202)	-	31,274
58	398	Miscellaneous equipment	107	76	-	(9)	-	67	-	-	-	67
59	399.1	Asset retirement costs for general plant	106	106	-	-	-	106	-	-	-	106
60		Subtotal - General plant	\$ 182,811	\$ 195,845	\$ 23,480	\$ (14,048)	\$ -	\$ 205,277	\$ 15,766	\$ (5,154)	\$ -	\$ 215,889
61		Total - Electric plant in service	\$ 3,183,094	\$ 3,310,884	\$ 214,267	\$ (33,923)	\$ -	\$ 3,491,228	\$ 233,865	\$ (28,147)	\$ -	\$ 3,696,946

FirstEnergy Pennsylvania Electric Company
 Penelec Rate District
 Calculation of Original Cost of Plant at December 31, 2024 and December 31, 2025
 (\$ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity			Balance 12/31/24	2025 Forecast Activity			Balance 12/31/25
					Additions	Retirements	Transfers		Additions	Retirements	Transfers	
			(1)	(2)	(3)	(4)	(5)	(6) = SUM cols. (2) to (5)	(7)	(8)	(9)	(10) = SUM cols. (6) to (9)
NON-DEPRECIABLE PLANT												
1	301	Organization	\$ 35	\$ 35	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ 35
2	302	Franchises and consents	307	307	-	-	-	307	-	-	-	307
3	350.11	Land - Transmission substations	2,281	2,281	-	-	-	2,281	-	-	-	2,281
4	350.21	Land - Transmission lines	628	628	-	-	-	628	-	-	-	628
5	360.11	Land - Distribution substations	1,515	1,515	-	-	-	1,515	-	-	-	1,515
6	360.21	Land - Distribution lines	183	166	-	-	-	166	-	-	-	166
7	389.1	Land - General plant	1,093	1,093	-	-	-	1,093	-	-	-	1,093
8		Subtotal - Non-depreciable plant	\$ 6,042	\$ 6,024	\$ -	\$ -	\$ -	\$ 6,024	\$ -	\$ -	\$ -	\$ 6,024
INTANGIBLE PLANT												
9	303	Miscellaneous intangible plant	\$ 109,056	\$ 102,769	\$ 6,953	\$ (1,796)	\$ -	\$ 107,927	\$ 10,799	\$ (2,048)	\$ -	\$ 116,678
10		Subtotal - Intangible plant	\$ 109,056	\$ 102,769	\$ 6,953	\$ (1,796)	\$ -	\$ 107,927	\$ 10,799	\$ (2,048)	\$ -	\$ 116,678
TRANSMISSION PLANT												
11	350.1	Easements - Transmission substations	\$ 143	\$ 143	\$ -	\$ -	\$ -	\$ 143	\$ -	\$ -	\$ -	\$ 143
12	350.2	Easements - Transmission lines	12,577	12,575	-	-	-	12,575	-	-	-	12,575
13	352.1	Structures and improvements	22	22	-	-	(22)	-	-	-	-	-
14	352.2	Clearing and grading of land	319	319	-	-	(319)	-	-	-	-	-
15	353	Station equipment	11,548	11,560	0	(0)	(11,560)	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-	-	-	-	-
17	355	Poles and fixtures	443	536	-	-	(536)	-	-	-	-	-
18	356.1	Overhead conductors and devices	693	750	-	-	(750)	-	-	-	-	-
19	356.2	Clearing and grading of land	37	37	-	-	(37)	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-	-	-	-	-
21	358	Underground conductors and devices	1,044	1,286	-	-	(1,286)	-	-	-	-	-
22	359	Roads and trails	86	-	-	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	86	-	-	(86)	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 26,914	\$ 27,315	\$ 0	\$ -	\$ (14,597)	\$ 12,718	\$ -	\$ -	\$ -	\$ 12,718
DISTRIBUTION PLANT												
25	360.1	Easements - Distribution substations	\$ 121	\$ 121	\$ -	\$ -	\$ -	\$ 121	\$ -	\$ -	\$ -	\$ 121
26	360.2	Easements - Distribution lines	15,498	15,498	0	0	-	15,498	0	0	-	15,498
27	361.1	Structures and improvements	17,004	18,035	74	(7)	108	18,210	70	(7)	-	18,273
28	361.2	Clearing and grading of land	333	333	0	0	319	653	0	0	-	653
29	362	Station equipment	337,447	365,313	41,983	(4,198)	11,560	414,658	17,918	(1,792)	-	430,784
30	363	Energy storage equipment	-	-	0	0	-	-	0	0	-	-
31	364	Poles, towers and fixtures	652,728	685,497	29,102	(2,910)	536	712,225	39,728	(3,973)	-	747,980
32	365	Overhead conductors and devices	869,561	904,045	65,525	(6,553)	787	963,806	76,764	(7,676)	-	1,032,894
33	365.1	Clearing and grading of land	283,873	283,178	0	0	-	283,178	0	0	-	283,178
34	366	Underground conduit	42,861	45,921	984	(98)	-	46,806	43	(4)	-	46,845
35	367	Underground conductors and devices	219,601	229,295	19,236	(1,924)	1,286	247,894	26,544	(2,654)	-	271,783
36	368	Line transformers	436,122	448,019	19,735	(1,974)	-	465,781	38,872	(3,887)	-	500,766
37	369	Services	134,955	137,736	2,025	(202)	-	139,558	5,034	(503)	-	144,089
38	370	Meters	136,606	140,631	6,010	(122)	-	146,519	6,159	(199)	-	152,478
39	371	Installations on customers' premises	28,709	28,678	0	0	-	28,678	0	0	-	28,678
40	372	Leased property on customers' premises	199	196	0	0	-	196	0	0	-	196
41	373.1	Street lighting - Oh, Ug lines	34,096	34,316	3,145	(420)	-	37,041	5,271	(527)	-	41,785
42	373.2	Street lighting - ESIP	-	-	0	0	-	-	0	0	-	-
43	373.3	Street lighting - LED	7,736	8,567	1,517	(46)	-	10,037	0	0	-	10,037
44	374	Asset retirement costs for distribution plant	81	81	0	0	-	81	0	0	-	81
45		Subtotal - Distribution plant	\$ 3,217,529	\$ 3,345,461	\$ 189,337	\$ (18,455)	\$ 14,597	\$ 3,530,940	\$ 216,404	\$ (21,224)	\$ -	\$ 3,726,120
GENERAL PLANT												
46	389.2	Easements - General plant	\$ 21	\$ 21	\$ -	\$ -	\$ -	\$ 21	\$ -	\$ -	\$ -	\$ 21
47	390.1	Structures and improvements	71,912	78,981	11,351	(1,135)	-	89,197	5,925	(593)	-	94,530
48	390.2	Clearing and grading of land	7,099	7,099	0	0	-	7,099	0	0	-	7,099
49	390.3	Structures & improvements - leasehold imp.	601	561	0	0	-	561	0	0	-	561
50	391.1	Office furniture and mechanical equipment	481	479	0	(134)	-	345	0	0	-	345
51	391.2	Data processing equipment	11,062	11,567	1,888	(3,928)	-	9,527	2,902	(4,419)	-	8,010
52	392	Transportation equipment	7,770	9,406	996	(100)	-	10,302	1,044	(104)	-	11,242
53	393	Stores equipment	583	583	0	(543)	-	40	0	(15)	-	25
54	394	Tools, shop and garage equipment	17,363	18,534	2,078	(1,411)	-	19,201	611	(509)	-	19,302
55	395	Laboratory equipment	170	170	0	0	-	170	0	0	-	170
56	396	Power operated equipment	5,086	5,159	0	(58)	-	5,101	0	0	-	5,101
57	397	Communication equipment	40,405	44,631	3,982	(1,033)	-	47,580	4,030	(5,335)	-	46,275
58	398	Miscellaneous equipment	155	73	0	0	-	73	0	(2)	-	71
59	399.1	Asset retirement costs for general plant	322	322	0	0	-	322	0	0	-	322
60		Subtotal - General plant	\$ 163,030	\$ 177,587	\$ 20,293	\$ (8,342)	\$ -	\$ 189,539	\$ 14,512	\$ (10,977)	\$ -	\$ 193,073
61		Total - Electric plant in service	\$ 3,522,571	\$ 3,659,156	\$ 216,583	\$ (28,593)	\$ -	\$ 3,847,147	\$ 241,714	\$ (34,248)	\$ -	\$ 4,054,613

FirstEnergy Pennsylvania Electric Company
 Penn Power Rate District
 Calculation of Original Cost of Plant at December 31, 2024 and December 31, 2025
 (\$ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity			Balance 12/31/24	2025 Forecast Activity			Balance 12/31/25
					Additions	Retirements	Transfers		Additions	Retirements	Transfers	
			(1)	(2)	(3)	(4)	(5)	(6) = SUM cols. (2) to (5)	(7)	(8)	(9)	(10) = SUM cols. (6) to (9)
NON-DEPRECIABLE PLANT												
1	301	Organization	\$ 23	\$ 23	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ 23
2	302	Franchises and consents	69	69	-	-	-	69	-	-	-	69
3	350.11	Land - Transmission substations	945	945	-	-	-	945	-	-	-	945
4	350.21	Land - Transmission lines	1,167	1,167	-	-	-	1,167	-	-	-	1,167
5	360.11	Land - Distribution substations	1,213	1,241	385	(38)	-	1,587	1,175	(118)	-	2,645
6	360.21	Land - Distribution lines	5	5	-	-	-	5	-	-	-	5
7	389.1	Land - General plant	227	227	-	-	-	227	-	-	-	227
8		Subtotal - Non-depreciable plant	\$ 3,648	\$ 3,676	\$ 385	\$ (38)	\$ -	\$ 4,022	\$ 1,175	\$ (118)	\$ -	\$ 5,080
INTANGIBLE PLANT												
9	303	Miscellaneous intangible plant	\$ 26,546	\$ 23,780	\$ 1,892	\$ (1,067)	\$ -	\$ 24,605	\$ 1,547	\$ (899)	\$ -	\$ 25,253
10		Subtotal - Intangible plant	\$ 26,546	\$ 23,780	\$ 1,892	\$ (1,067)	\$ -	\$ 24,605	\$ 1,547	\$ (899)	\$ -	\$ 25,253
TRANSMISSION PLANT												
11	350.1	Easements - Transmission substations	\$ 931	\$ 931	\$ -	\$ -	\$ -	\$ 931	\$ -	\$ -	\$ -	\$ 931
12	350.2	Easements - Transmission lines	7,502	7,502	-	-	-	7,502	-	-	-	7,502
13	352.1	Structures and improvements	784	784	-	-	(784)	-	-	-	-	-
14	352.2	Clearing and grading of land	195	195	-	-	(195)	-	-	-	-	-
15	353	Station equipment	8,535	8,537	66	(7)	(8,596)	-	-	-	-	-
16	354	Towers and fixtures	8	8	-	-	(8)	-	-	-	-	-
17	355	Poles and fixtures	3,120	3,142	0	(0)	(3,142)	-	-	-	-	-
18	356.1	Overhead conductors and devices	2,980	3,151	-	-	(3,151)	-	-	-	-	-
19	356.2	Clearing and grading of land	181	181	-	-	(181)	-	-	-	-	-
20	357	Underground conduit	65	65	-	-	(65)	-	-	-	-	-
21	358	Underground conductors and devices	108	108	-	-	(108)	-	-	-	-	-
22	359	Roads and trails	6	6	-	-	(6)	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 24,415	\$ 24,611	\$ 66	\$ (7)	\$ (16,237)	\$ 8,433	\$ -	\$ -	\$ -	\$ 8,433
DISTRIBUTION PLANT												
25	360.1	Easements - Distribution substations	\$ 11	\$ 11	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ 11
26	360.2	Easements - Distribution lines	5,792	5,792	-	-	-	5,792	-	-	-	5,792
27	361.1	Structures and improvements	3,366	3,463	42	(4)	790	4,290	87	(9)	-	4,368
28	361.2	Clearing and grading of land	449	454	-	-	195	650	-	-	-	650
29	362	Station equipment	96,174	105,561	5,817	(582)	8,596	119,393	9,963	(996)	-	128,359
30	363	Energy storage equipment	-	-	-	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	142,542	147,024	6,350	(635)	3,150	155,889	14,015	(1,402)	-	168,503
32	365	Overhead conductors and devices	169,515	174,774	13,197	(1,320)	3,151	189,802	19,887	(1,989)	-	207,700
33	365.1	Clearing and grading of land	78,168	78,495	-	-	181	78,676	-	-	-	78,676
34	366	Underground conduit	8,101	8,084	85	(8)	65	8,225	100	(10)	-	8,314
35	367	Underground conductors and devices	87,978	91,532	5,629	(563)	108	96,706	24,179	(2,418)	-	118,467
36	368	Line transformers	125,865	129,414	7,182	(718)	-	135,878	8,925	(892)	-	143,910
37	369	Services	45,719	46,966	1,087	(109)	-	47,944	1,105	(110)	-	48,938
38	370	Meters	47,383	49,038	2,258	(115)	-	51,181	2,539	(130)	-	53,590
39	371	Installations on customers' premises	4,032	4,092	-	-	-	4,092	-	-	-	4,092
40	372	Leased property on customers' premises	-	-	-	-	-	-	-	-	-	-
41	373.1	Street lighting - Oh. Ug lines	3,660	3,726	97	(55)	-	3,768	82	(46)	-	3,804
42	373.2	Street lighting - ESIP	25	25	-	-	-	25	-	-	-	25
43	373.3	Street lighting - LED	4,275	4,515	461	(1)	-	4,975	398	(2)	-	5,372
44	374	Asset retirement costs for distribution plant	4	4	-	-	-	4	-	-	-	4
45		Subtotal - Distribution plant	\$ 823,060	\$ 852,970	\$ 42,204	\$ (4,109)	\$ 16,237	\$ 907,301	\$ 81,280	\$ (8,004)	\$ -	\$ 980,577
GENERAL PLANT												
46	389.2	Easements - General plant	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 0
47	390.1	Structures and improvements	6,801	7,753	3,238	(324)	-	10,667	820	(82)	-	11,405
48	390.2	Clearing and grading of land	41	41	-	-	-	41	-	-	-	41
49	390.3	Structures & improvements - leasehold imp.	525	525	-	-	-	525	-	-	-	525
50	391.1	Office furniture and mechanical equipment	48	49	-	-	(9)	40	-	-	-	40
51	391.2	Data processing equipment	2,674	2,793	548	(663)	-	2,677	322	(1,051)	-	1,948
52	392	Transportation equipment	2,212	1,434	126	-	-	1,560	277	(28)	-	1,809
53	393	Stores equipment	27	27	-	-	-	27	-	-	-	27
54	394	Tools, shop and garage equipment	2,820	3,127	665	(111)	-	3,682	257	-	-	3,938
55	395	Laboratory equipment	22	22	-	-	-	22	-	-	-	22
56	396	Power operated equipment	460	1,392	-	-	-	1,392	-	-	-	1,392
57	397	Communication equipment	8,179	9,470	1,385	(964)	-	9,891	1,881	(175)	-	11,598
58	398	Miscellaneous equipment	8	8	-	-	-	8	-	-	-	8
59	399.1	Asset retirement costs for general plant	33	33	-	-	-	33	-	-	-	33
60		Subtotal - General plant	\$ 23,851	\$ 26,674	\$ 5,961	\$ (2,071)	\$ -	\$ 30,565	\$ 3,557	\$ (1,336)	\$ -	\$ 32,786
61		Total - Electric plant in service	\$ 901,521	\$ 931,711	\$ 50,508	\$ (7,292)	\$ -	\$ 974,927	\$ 87,559	\$ (10,357)	\$ -	\$ 1,052,130

FirstEnergy Pennsylvania Electric Company
 West Penn Rate District
 Calculation of Original Cost of Plant at December 31, 2024 and December 31, 2025
 (\$ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity			Balance 12/31/24	2025 Forecast Activity			Balance 12/31/25
					Additions	Retirements	Transfers		Additions	Retirements	Transfers	
			(1)	(2)	(3)	(4)	(5) = SUM cols. (1) to (4)	(6)	(7)	(8)	(9) = SUM cols. (5) to (8)	
NON-DEPRECIABLE PLANT												
1	301	Organization	\$ 157	\$ 157	\$ -	\$ -	\$ -	\$ 157	\$ -	\$ -	\$ -	\$ 157
2	302	Franchises and consents	-	-	-	-	-	-	-	-	-	-
3	350.11	Land - Transmission substations	2,283	2,279	-	-	-	2,279	-	-	-	2,279
4	350.21	Land - Transmission lines	221	221	-	-	-	221	-	-	-	221
5	360.11	Land - Distribution substations	6,701	6,700	-	-	-	6,700	-	-	-	6,700
6	360.21	Land - Distribution lines	26	37	-	-	-	37	-	-	-	37
7	389.1	Land - General plant	2,063	2,063	-	-	-	2,063	-	-	-	2,063
8		Subtotal - Non-depreciable plant	\$ 11,451	\$ 11,457	\$ -	\$ -	\$ -	\$ 11,457	\$ -	\$ -	\$ -	\$ 11,457
INTANGIBLE PLANT												
9	303	Miscellaneous intangible plant	\$ 131,288	\$ 134,561	\$ 4,187	\$ (1,779)	\$ (12,085)	\$ 124,884	\$ 3,215	\$ (2,273)	\$ -	\$ 125,825
10		Subtotal - Intangible plant	\$ 131,288	\$ 134,561	\$ 4,187	\$ (1,779)	\$ (12,085)	\$ 124,884	\$ 3,215	\$ (2,273)	\$ -	\$ 125,825
TRANSMISSION PLANT												
11	350.1	Easements - Transmission substations	\$ 30,958	\$ 30,955	\$ -	\$ -	\$ -	\$ 30,955	\$ -	\$ -	\$ -	\$ 30,955
12	350.2	Easements - Transmission lines	506	503	-	-	-	503	-	-	-	503
13	352.1	Structures and improvements	13,961	19,991	-	-	(19,991)	-	-	-	-	-
14	352.2	Clearing and grading of land	17	664	-	-	(664)	-	-	-	-	-
15	353	Station equipment	294,405	327,624	-	-	(327,624)	-	-	-	-	-
16	354	Towers and fixtures	46,011	46,224	-	-	(46,224)	-	-	-	-	-
17	355	Poles and fixtures	192,825	203,162	-	-	(203,162)	-	-	-	-	-
18	356.1	Overhead conductors and devices	156,107	175,318	-	-	(175,318)	-	-	-	-	-
19	356.2	Clearing and grading of land	57,621	57,412	-	-	(57,412)	-	-	-	-	-
20	357	Underground conduit	12	11	-	-	(11)	-	-	-	-	-
21	358	Underground conductors and devices	13,597	13,920	-	-	(13,920)	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	2	2	-	-	(2)	-	-	-	-	-
24		Subtotal - Transmission plant	\$ 806,021	\$ 875,786	\$ -	\$ -	\$ (844,328)	\$ 31,457	\$ -	\$ -	\$ -	\$ 31,457
DISTRIBUTION PLANT												
25	360.1	Easements - Distribution substations	\$ 10,218	\$ 10,214	\$ -	\$ -	\$ -	\$ 10,214	\$ -	\$ -	\$ -	\$ 10,214
26	360.2	Easements - Distribution lines	666	663	163	(16)	-	810	326	(33)	-	1,103
27	361.1	Structures and improvements	24,149	24,208	0	-	3	24,211	-	-	-	24,211
28	361.2	Clearing and grading of land	29	27	-	-	(3)	24	-	-	-	24
29	362	Station equipment	381,402	395,672	23,896	(2,390)	20,569	437,747	5,253	(525)	-	442,474
30	363	Energy storage equipment	-	-	-	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	392,467	417,087	46,155	(4,616)	78,603	537,230	52,388	(5,239)	-	584,379
32	365	Overhead conductors and devices	482,550	515,295	51,667	(5,167)	59,936	621,731	77,469	(7,747)	-	691,453
33	365.1	Clearing and grading of land	318,401	316,220	3,006	(301)	24,969	343,895	2,443	(244)	-	346,093
34	366	Underground conduit	23,885	24,641	-	-	11	24,652	-	-	-	24,652
35	367	Underground conductors and devices	211,174	225,822	15,676	(1,568)	13,656	253,586	16,960	(1,696)	-	268,850
36	368	Line transformers	456,174	476,001	23,448	(2,345)	-	497,104	25,573	(2,557)	-	520,120
37	369	Services	134,250	138,446	5,584	(558)	-	143,472	5,555	(555)	-	148,471
38	370	Meters	191,143	195,830	9,907	(228)	-	205,509	10,093	(261)	-	215,340
39	371	Installations on customers' premises	9,800	9,987	-	-	-	9,987	-	-	-	9,987
40	372	Leased property on customers' premises	298	297	-	-	-	297	-	-	-	297
41	373.1	Street lighting - Oh, Ug lines	23,653	24,222	1,620	(248)	-	25,593	4,691	(469)	-	29,815
42	373.2	Street lighting - ESIP	-	-	-	-	-	-	-	-	-	-
43	373.3	Street lighting - LED	20,497	21,416	2,558	(170)	-	23,804	248	(25)	-	24,027
44	374	Asset retirement costs for distribution plant	16	16	-	-	2	17	-	-	-	17
45		Subtotal - Distribution plant	\$ 2,680,772	\$ 2,796,063	\$ 183,681	\$ (17,605)	\$ 197,746	\$ 3,159,884	\$ 200,997	\$ (19,352)	\$ -	\$ 3,341,529
GENERAL PLANT												
46	389.2	Easements - General plant	\$ 294	\$ 293	\$ -	\$ -	\$ -	\$ 293	\$ -	\$ -	\$ -	\$ 293
47	390.1	Structures and improvements	139,623	155,815	28,202	(2,820)	(71,500)	109,697	30,397	(471)	-	139,623
48	390.2	Clearing and grading of land	-	-	-	-	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	1,697	1,685	-	-	-	1,685	-	-	-	1,685
50	391.1	Office furniture and mechanical equipment	3,789	3,678	-	(56)	(351)	3,272	-	(2)	-	3,269
51	391.2	Data processing equipment	13,255	13,204	4,203	(2,235)	(1,799)	13,373	4,508	(1,922)	-	15,959
52	392	Transportation equipment	9,703	10,890	(0)	-	-	10,890	1,174	(117)	-	11,946
53	393	Stores equipment	352	312	-	-	-	312	-	(92)	-	219
54	394	Tools, shop and garage equipment	18,607	19,369	1,927	(1,650)	-	19,646	1,045	(310)	-	20,381
55	395	Laboratory equipment	454	452	-	(68)	-	384	-	-	-	384
56	396	Power operated equipment	270	265	-	-	-	265	-	-	-	265
57	397	Communication equipment	42,021	53,623	1,604	(4,910)	(10,767)	39,550	1,219	(1,786)	-	38,982
58	398	Miscellaneous equipment	772	276	-	(52)	-	224	-	(213)	-	11
59	399.1	Asset retirement costs for general plant	733	733	-	-	-	733	-	-	-	733
60		Subtotal - General plant	\$ 231,570	\$ 260,594	\$ 35,936	\$ (11,790)	\$ (84,417)	\$ 200,323	\$ 38,343	\$ (4,913)	\$ -	\$ 233,752
61		Total - Electric plant in service	\$ 3,861,102	\$ 4,078,461	\$ 223,804	\$ (31,175)	\$ (743,084)	\$ 3,528,005	\$ 242,554	\$ (26,538)	\$ -	\$ 3,744,021

FirstEnergy Pennsylvania Electric Company
 Calculation of Reserve at December 31, 2024 and December 31, 2025
 (\$ in Thousands)

Line	Acct No.	Description	Balance 12/31/23	Balance 12/31/23	2024 Forecast Activity				Balance 12/31/24	2025 Forecast Activity	
					Depreciation	Cost of Removal	Retirements	Transfers		Depreciation	Cost of Removal
			(1)	(1)	(2)	(3)	(4)	(5)	(6) = SUM cols. (1) to (5)	(7)	(8)
INTANGIBLE PLANT											
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	(45)	(45)	-	-	-	-	(45)	-	-
3	303	Miscellaneous intangible plant	290,080	268,371	29,197	-	(6,322)	(7,588)	283,659	23,040	(0)
4		Subtotal - Intangible plant	\$ 290,035	\$ 268,326	\$ 29,197	\$ -	\$ (6,322)	\$ (7,588)	\$ 283,614	\$ 23,040	\$ (0)
TRANSMISSION PLANT											
5	350	Easements - Transmission plant	\$ 38,315	\$ 39,359	\$ 1,038	\$ -	\$ -	\$ -	\$ 40,397	\$ 1,038	\$ -
6	352	Structures and improvements	4,557	4,441	14	-	-	(4,456)	-	-	-
7	353	Station equipment	76,195	83,102	1,142	(104)	(7)	(84,133)	-	-	-
8	354	Towers and fixtures	31,439	31,969	357	-	(0)	(32,326)	-	-	-
9	355	Poles and fixtures	91,710	94,748	1,003	(668)	(0)	(95,083)	-	-	-
10	356	Overhead conductors and devices	85,456	87,288	1,347	-	(0)	(88,635)	-	-	-
11	357	Underground conduit	60	156	(29)	(0)	-	(127)	-	-	-
12	358	Underground conductors and devices	6,226	6,645	413	-	-	(7,058)	-	-	-
13	359	Roads and trails	28	30	1	-	-	(31)	-	-	-
		RWIP	639	665	-	-	-	(665)	(0)	-	-
14		Subtotal - Transmission plant	\$ 334,624	\$ 348,403	\$ 5,288	\$ (773)	\$ (7)	\$ (312,514)	\$ 40,397	\$ 1,038	\$ -
DISTRIBUTION PLANT											
15	360	Easements - Distribution plant	\$ 32,971	\$ 33,592	\$ 609	\$ -	\$ (55)	\$ -	\$ 34,146	\$ 605	\$ -
16	361	Structures and improvements	28,887	29,398	731	(7)	(12)	1,014	31,124	838	(22)
17	362	Station equipment	404,766	415,628	20,594	(4,807)	(10,493)	25,064	445,986	30,154	(2,895)
18	363	Energy storage equipment	143,537	-	-	-	-	-	-	-	-
19	364	Poles, towers and fixtures	460,699	535,313	36,393	(9,292)	(10,777)	46,498	598,134	50,157	(20,159)
20	365	Overhead conductors and devices	410,191	515,947	65,666	(17,503)	(21,699)	33,519	575,929	96,689	(16,070)
21	366	Underground conduit	45,657	47,090	1,699	(55)	(107)	61	48,689	1,914	(2)
22	367	Underground conductors and devices	258,800	272,463	20,989	(5,038)	(5,821)	6,915	289,507	25,637	(3,900)
23	368	Line transformers	551,912	568,793	38,560	(7,311)	(6,860)	-	593,182	46,621	(3,018)
24	369	Services	229,258	236,558	9,817	(1,062)	(978)	-	244,335	11,194	(1,306)
25	370	Meters	114,891	149,668	43,574	165	(546)	-	192,861	49,294	(265)
26	371	Installations on customers' premises	33,654	34,243	915	-	-	-	35,158	907	-
27	372	Leased property on customers' premises	463	464	4	-	-	-	468	3	-
28	373.1	Street lighting	18,607	19,766	7,603	(857)	(1,056)	-	25,455	9,927	(265)
29	374	Asset retirement costs for distribution plant	125	134	2	-	-	-	136	1	-
		RWIP	(7,049)	(6,232)	-	-	-	665	(5,567)	-	-
30		Subtotal - Distribution plant	\$ 2,727,367	\$ 2,852,826	\$ 247,154	\$ (45,767)	\$ (58,403)	\$ 113,735	\$ 3,109,545	\$ 323,942	\$ (47,902)
GENERAL PLANT											
31	389.2	Easements - General plant	\$ 186	\$ 190	\$ 4	\$ -	\$ -	\$ -	\$ 194	\$ 4	\$ -
32	390.1	Structures and improvements	173,595	178,507	5,467	-	(5,991)	(30,647)	147,337	14,194	(575)
33	391.0	Office furniture and equipment	22,848	26,241	11,461	-	(6,004)	(836)	30,862	6,104	-
34	392	Transportation equipment	9,985	13,307	2,448	-	(3,928)	-	11,827	2,506	8
35	393	Stores equipment	1,174	1,148	17	-	(345)	-	821	11	-
36	394	Tools, shop and garage equipment	20,615	22,544	2,691	-	(3,483)	-	21,751	2,971	(0)
37	395	Laboratory equipment	625	642	17	-	(1,479)	-	(820)	14	-
38	396	Power operated equipment	5,845	5,904	103	-	-	-	6,007	133	-
39	397	Communication equipment	45,294	48,067	11,230	-	(13,928)	(1,732)	43,637	11,122	(6,665)
40	398	Miscellaneous equipment	1,036	425	1	-	(1,093)	-	(667)	3	-
41	399.1	Asset retirement costs for general plant	713	742	29	-	-	-	771	36	-
		RWIP	436	916	-	-	-	-	916	-	-
42		Subtotal - General plant	\$ 282,350	\$ 298,633	\$ 33,468	\$ -	\$ (36,251)	\$ (33,214)	\$ 262,637	\$ 37,097	\$ (7,232)
43		Total - Electric plant in service	\$ 3,634,375	\$ 3,768,188	\$ 315,107	\$ (46,539)	\$ (100,983)	\$ (239,581)	\$ 3,696,192	\$ 385,117	\$ (55,134)

FirstEnergy Pennsylvania Electric Company
 Met-Ed Rate District
 Calculation of Reserve at December 31, 2024 and December 31, 2025
 (\$ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity				Balance 12/31/24	2025 Forecast Activity	
					Depreciation	Cost of Removal	Retirements	Transfers		Depreciation	Cost of Removal
			(1)	(2)	(3)	(4)	(5)	(6)	(7) = SUM cols. (2) to (6)	(8)	(9)
INTANGIBLE PLANT											
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	(15)	(15)	-	-	-	-	(15)	-	-
3	303	Miscellaneous intangible plant	83,870	73,264	7,240	-	(1,680)	-	78,824	6,363	(0)
4		Subtotal - Intangible plant	\$ 83,855	\$ 73,250	\$ 7,240	\$ -	\$ (1,680)	\$ -	\$ 78,810	\$ 6,363	\$ (0)
TRANSMISSION PLANT											
5	350	Easements - Transmission plant	\$ 15,338	\$ 15,701	\$ 361	\$ -	\$ -	\$ -	\$ 16,062	\$ 361	\$ -
6	352	Structures and improvements	40	45	5	-	-	(51)	-	-	-
7	353	Station equipment	177	562	304	-	-	(866)	-	-	-
8	354	Towers and fixtures	13	23	-	-	-	(23)	-	-	-
9	355	Poles and fixtures	377	335	46	-	-	(381)	-	-	-
10	356	Overhead conductors and devices	661	695	16	-	(0)	(711)	-	-	-
11	357	Underground conduit	-	-	-	-	-	-	-	-	-
12	358	Underground conductors and devices	303	341	38	-	-	(379)	-	-	-
13	359	Roads and trails	9	9	0	-	-	(9)	-	-	-
		RWIP	863	864	-	-	-	(864)	-	-	-
14		Subtotal - Transmission plant	\$ 17,780	\$ 18,575	\$ 770	\$ -	\$ (0)	\$ (3,283)	\$ 16,062	\$ 361	\$ -
DISTRIBUTION PLANT											
15	360	Easements - Distribution plant	\$ 17,207	\$ 17,519	\$ 312	\$ -	\$ -	\$ -	\$ 17,832	\$ 281	\$ -
16	361	Structures and improvements	7,074	7,242	280	-	-	59	7,581	291	-
17	362	Station equipment	94,767	99,563	5,648	(588)	(3,324)	866	102,164	7,726	(296)
18	363	Energy storage equipment	143,537	-	-	-	-	-	-	-	-
19	364	Poles, towers and fixtures	82,897	146,271	11,559	(2,585)	(2,617)	403	153,033	16,617	(5,448)
20	365	Overhead conductors and devices	38,723	127,492	19,767	(6,872)	(8,360)	711	132,738	29,587	(5,392)
21	366	Underground conduit	15,066	15,513	504	-	-	-	16,017	592	-
22	367	Underground conductors and devices	97,241	102,786	7,288	(1,361)	(1,767)	379	107,326	8,739	(933)
23	368	Line transformers	179,330	186,453	13,273	(1,425)	(1,823)	-	196,477	14,683	(375)
24	369	Services	88,887	92,361	3,836	(91)	(108)	-	95,997	4,449	(64)
25	370	Meters	26,685	35,892	11,650	875	(81)	-	48,337	12,983	(18)
26	371	Installations on customers' premises	3,078	3,143	101	-	-	-	3,244	105	-
27	372	Leased property on customers' premises	-	-	-	-	-	-	-	-	-
28	373.1	Street lighting	4,429	4,616	817	(175)	(116)	-	5,142	1,219	(22)
29	374	Asset retirement costs for distribution plant	28	29	1	-	-	-	30	1	-
		RWIP	(12,155)	(8,060)	-	-	-	864	(7,196)	-	-
30		Subtotal - Distribution plant	\$ 786,793	\$ 830,819	\$ 75,035	\$ (12,222)	\$ (18,195)	\$ 3,283	\$ 878,720	\$ 97,273	\$ (12,549)
GENERAL PLANT											
31	389.2	Easements - General plant	\$ 16	\$ 16	\$ 0	\$ -	\$ -	\$ -	\$ 16	\$ 0	\$ -
32	390.1	Structures and improvements	65,594	67,017	1,926	-	(1,712)	-	67,232	5,111	(205)
33	391.0	Office furniture and equipment	6,095	7,790	2,180	-	(2,906)	-	7,064	1,077	-
34	392	Transportation equipment	1,797	2,507	392	-	-	-	2,899	371	8
35	393	Stores equipment	287	288	5	-	(245)	-	48	1	-
36	394	Tools, shop and garage equipment	4,746	4,943	490	-	(1,179)	-	4,254	537	-
37	395	Laboratory equipment	86	86	-	-	-	-	86	-	-
38	396	Power operated equipment	658	634	10	-	-	-	644	33	-
39	397	Communication equipment	10,659	11,238	1,654	-	(7,997)	-	4,895	1,347	(0)
40	398	Miscellaneous equipment	89	61	2	-	(9)	-	54	1	-
41	399.1	Asset retirement costs for general plant	65	66	2	-	-	-	68	8	-
		RWIP	23	62	-	-	-	-	62	-	-
42		Subtotal - General plant	\$ 90,115	\$ 94,708	\$ 6,663	\$ -	\$ (14,048)	\$ -	\$ 87,323	\$ 8,486	\$ (197)
43		Total - Electric plant in service	\$ 978,543	\$ 1,017,352	\$ 89,708	\$ (12,222)	\$ (33,923)	\$ -	\$ 1,060,915	\$ 112,484	\$ (12,745)

FirstEnergy Pennsylvania Electric Company
 Penelec Rate District
 Calculation of Reserve at December 31, 2024 and December 31, 2025
 (\$ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity				Balance 12/31/24	2025 Forecast Activity	
					Depreciation	Cost of Removal	Retirements	Transfers		Depreciation	Cost of Removal
			(1)	(2)	(3)	(4)	(5)	(6)	(7) = SUM cols. (2) to (6)	(8)	(9)
INTANGIBLE PLANT											
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	(32)	(32)	-	-	-	-	(32)	-	-
3	303	Miscellaneous intangible plant	85,410	76,893	8,074	-	(1,796)	-	83,171	7,172	-
4		Subtotal - Intangible plant	\$ 85,379	\$ 76,861	\$ 8,074	\$ -	\$ (1,796)	\$ -	\$ 83,139	\$ 7,172	\$ -
TRANSMISSION PLANT											
5	350	Easements - Transmission plant	\$ 7,449	\$ 7,645	\$ 193	\$ -	\$ -	\$ -	\$ 7,838	\$ 193	\$ -
6	352	Structures and improvements	203	-	-	-	-	-	-	-	-
7	353	Station equipment	(706)	208	2	-	-	(210)	-	-	-
8	354	Towers and fixtures	(277)	(360)	357	-	(0)	3	-	-	-
9	355	Poles and fixtures	(111)	(247)	-	-	-	247	-	-	-
10	356	Overhead conductors and devices	72	(111)	46	-	-	65	-	-	-
11	357	Underground conduit	-	96	(30)	(0)	-	(66)	-	-	-
12	358	Underground conductors and devices	83	106	32	-	-	(139)	-	-	-
13	359	Roads and trails	14	15	1	-	-	(17)	-	-	-
		RWIP	(131)	(130)	-	-	-	130	-	-	-
14		Subtotal - Transmission plant	\$ 6,597	\$ 7,223	\$ 603	\$ (0)	\$ -	\$ 13	\$ 7,838	\$ 193	\$ -
DISTRIBUTION PLANT											
15	360	Easements - Distribution plant	\$ 11,011	\$ 11,152	\$ 141	\$ -	\$ -	\$ -	\$ 11,293	\$ 135	\$ -
16	361	Structures and improvements	9,300	9,528	243	(4)	(7)	227	9,986	262	(9)
17	362	Station equipment	118,063	122,318	6,427	(1,948)	(4,198)	(3)	122,597	10,335	(1,583)
18	363	Energy storage equipment	-	-	-	-	-	-	-	-	-
19	364	Poles, towers and fixtures	210,479	215,876	12,417	(2,527)	(2,910)	(312)	222,544	16,335	(5,618)
20	365	Overhead conductors and devices	220,187	226,759	21,800	(4,935)	(6,553)	66	237,138	33,177	(3,340)
21	366	Underground conduit	19,504	19,931	642	(54)	(98)	-	20,421	771	(1)
22	367	Underground conductors and devices	79,675	83,182	5,664	(1,666)	(1,924)	139	85,395	7,311	(1,003)
23	368	Line transformers	166,372	170,191	9,940	(2,149)	(1,974)	-	176,009	13,694	(1,333)
24	369	Services	59,169	59,891	2,244	(249)	(202)	-	61,683	2,877	(228)
25	370	Meters	32,174	40,426	11,423	(938)	(122)	-	50,789	13,150	(17)
26	371	Installations on customers' premises	22,022	22,304	492	-	-	-	22,796	467	-
27	372	Leased property on customers' premises	195	193	0	-	-	-	194	0	-
28	373.1	Street lighting	7,166	7,242	3,477	(339)	(466)	-	9,914	4,336	(136)
29	374	Asset retirement costs for distribution plant	81	81	-	-	-	-	81	-	-
		RWIP	(16,240)	(15,884)	-	-	-	(130)	(16,014)	-	-
30		Subtotal - Distribution plant	\$ 939,158	\$ 973,189	\$ 74,910	\$ (14,808)	\$ (18,455)	\$ (13)	\$ 1,014,824	\$ 102,851	\$ (13,268)
GENERAL PLANT											
31	389.2	Easements - General plant	\$ 35	\$ 35	\$ 0	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ -
32	390.1	Structures and improvements	36,341	37,602	1,308	-	(1,135)	-	37,775	3,222	(130)
33	391.0	Office furniture and equipment	7,065	7,167	2,115	-	(134)	-	9,147	2,076	-
34	392	Transportation equipment	4,220	5,310	639	-	(3,928)	-	2,021	679	-
35	393	Stores equipment	583	583	-	-	(100)	-	484	-	-
36	394	Tools, shop and garage equipment	6,757	7,269	769	-	(543)	-	7,495	919	-
37	395	Laboratory equipment	170	170	-	-	(1,411)	-	(1,242)	-	-
38	396	Power operated equipment	4,630	4,661	30	-	-	-	4,692	28	-
39	397	Communication equipment	9,285	13,112	4,524	-	(58)	-	17,578	4,977	(6,539)
40	398	Miscellaneous equipment	167	77	(1)	-	(1,033)	-	(957)	2	-
41	399.1	Asset retirement costs for general plant	273	281	8	-	-	-	289	8	-
		RWIP	360	427	-	-	-	-	427	-	-
42		Subtotal - General plant	\$ 69,885	\$ 76,695	\$ 9,392	\$ -	\$ (8,342)	\$ -	\$ 77,745	\$ 11,911	\$ (6,669)
43		Total - Electric plant in service	\$ 1,101,019	\$ 1,133,969	\$ 92,978	\$ (14,808)	\$ (28,593)	\$ -	\$ 1,183,546	\$ 122,127	\$ (19,936)

FirstEnergy Pennsylvania Electric Company
 Penn Power Rate District
 Calculation of Reserve at December 31, 2024 and December 31, 2025
 (\$ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity				Balance 12/31/24	2025 Forecast Activity	
					Depreciation	Cost of Removal	Retirements	Transfers		Depreciation	Cost of Removal
			(1)	(2)	(3)	(4)	(5)	(6)	(7) = SUM cols. (2) to (6)	(8)	(9)
INTANGIBLE PLANT											
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	1	1	-	-	-	-	1	-	-
3	303	Miscellaneous intangible plant	20,619	17,075	2,356	-	(1,067)	-	18,364	1,826	-
4		Subtotal - Intangible plant	\$ 20,620	\$ 17,076	\$ 2,356	\$ -	\$ (1,067)	\$ -	\$ 18,365	\$ 1,826	\$ -
TRANSMISSION PLANT											
5	350	Easements - Transmission plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	352	Structures and improvements	703	712	9	-	-	(722)	-	-	-
7	353	Station equipment	4,907	4,992	99	-	(7)	(5,085)	-	-	-
8	354	Towers and fixtures	8	8	-	-	-	(8)	-	-	-
9	355	Poles and fixtures	1,106	1,121	46	-	(0)	(1,167)	-	-	-
10	356	Overhead conductors and devices	903	942	53	-	-	(996)	-	-	-
11	357	Underground conduit	59	59	0	-	-	(60)	-	-	-
12	358	Underground conductors and devices	46	49	3	-	-	(52)	-	-	-
13	359	Roads and trails	5	6	0	-	-	(6)	-	-	-
		RWIP	(94)	(90)	-	-	-	90	-	-	-
14		Subtotal - Transmission plant	\$ 7,643	\$ 7,799	\$ 210	\$ -	\$ (7)	\$ (8,003)	\$ -	\$ -	\$ -
DISTRIBUTION PLANT											
15	360	Easements - Distribution plant	\$ -	\$ 11	\$ -	\$ -	\$ (38)	\$ -	\$ (28)	\$ -	\$ -
16	361	Structures and improvements	967	1,010	56	(2)	(4)	727	1,786	70	(13)
17	362	Station equipment	19,833	21,619	2,274	(245)	(582)	5,085	28,151	3,393	(678)
18	363	Energy storage equipment	-	-	-	-	-	-	-	-	-
19	364	Poles, towers and fixtures	43,180	43,777	3,255	(852)	(635)	1,174	46,719	4,171	(427)
20	365	Overhead conductors and devices	35,747	38,819	5,722	(1,409)	(1,320)	996	42,808	7,682	(1,683)
21	366	Underground conduit	3,119	3,230	114	(1)	(8)	60	3,394	118	(2)
22	367	Underground conductors and devices	26,852	27,881	2,345	(550)	(563)	52	29,164	3,037	(1,043)
23	368	Line transformers	37,150	37,882	3,371	(870)	(718)	-	39,665	4,506	(228)
24	369	Services	22,881	23,502	783	(166)	(109)	-	24,011	799	(138)
25	370	Meters	14,436	18,084	4,158	(324)	(115)	-	21,803	4,502	(37)
26	371	Installations on customers' premises	2,831	2,880	93	-	-	-	2,973	88	-
27	372	Leased property on customers' premises	-	-	-	-	-	-	-	-	-
28	373.1	Street lighting	1,828	2,337	914	(57)	(56)	-	3,139	626	(11)
29	374	Asset retirement costs for distribution plant	3	3	0	-	-	-	3	0	-
		RWIP	2,191	2,493	-	-	-	(90)	2,403	-	-
30		Subtotal - Distribution plant	\$ 211,020	\$ 223,527	\$ 23,086	\$ (4,478)	\$ (4,148)	\$ 8,003	\$ 245,990	\$ 28,992	\$ (4,259)
GENERAL PLANT											
31	389.2	Easements - General plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	390.1	Structures and improvements	3,456	3,575	142	-	(324)	-	3,393	222	(59)
33	391.0	Office furniture and equipment	1,764	2,079	392	-	(672)	-	1,799	368	-
34	392	Transportation equipment	580	819	124	-	-	-	943	99	-
35	393	Stores equipment	24	24	-	-	-	-	24	0	-
36	394	Tools, shop and garage equipment	674	797	135	-	(111)	-	822	158	-
37	395	Laboratory equipment	15	16	1	-	-	-	17	1	-
38	396	Power operated equipment	345	388	54	-	-	-	442	67	-
39	397	Communication equipment	2,273	2,929	783	-	(964)	-	2,747	1,251	(124)
40	398	Miscellaneous equipment	8	8	-	-	-	-	8	-	-
41	399.1	Asset retirement costs for general plant	27	28	1	-	-	-	29	1	-
		RWIP	53	60	-	-	-	-	60	-	-
42		Subtotal - General plant	\$ 9,217	\$ 10,724	\$ 1,632	\$ -	\$ (2,071)	\$ -	\$ 10,285	\$ 2,167	\$ (183)
43		Total - Electric plant in service	\$ 248,500	\$ 259,126	\$ 27,284	\$ (4,478)	\$ (7,292)	\$ -	\$ 274,640	\$ 32,985	\$ (4,442)

FirstEnergy Pennsylvania Electric Company
 West Penn Rate District
 Calculation of Reserve at December 31, 2024 and December 31, 2025
 (\$ in Thousands)

0

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity				Balance 12/31/24	2025 Forecast Activity	
					Depreciation	Cost of Removal	Retirements	Transfers		Depreciation	Cost of Removal
			(1)	(2)	(3)	(4)	(5)	(6)	(7) = SUM cols. (2) to (6)	(8)	(9)
INTANGIBLE PLANT											
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises and consents	-	-	-	-	-	-	-	-	-
3	303	Miscellaneous intangible plant	100,180	101,139	11,528	-	(1,779)	(7,588)	103,300	7,679	-
4		Subtotal - Intangible plant	\$ 100,180	\$ 101,139	\$ 11,528	\$ -	\$ (1,779)	\$ (7,588)	\$ 103,300	\$ 7,679	\$ -
TRANSMISSION PLANT											
5	350	Easements - Transmission plant	\$ 15,528	\$ 16,012	\$ 484	\$ -	\$ -	\$ -	\$ 16,497	\$ 484	\$ -
6	352	Structures and improvements	3,610	3,683	-	-	-	(3,683)	\$ -	-	-
7	353	Station equipment	71,817	77,340	736	(104)	-	(77,972)	\$ -	-	-
8	354	Towers and fixtures	31,695	32,299	0	-	-	(32,299)	\$ -	-	-
9	355	Poles and fixtures	90,337	93,538	912	(668)	-	(93,782)	\$ -	-	-
10	356	Overhead conductors and devices	83,820	85,762	1,232	-	-	(86,993)	\$ -	-	-
11	357	Underground conduit	1	1	0	-	-	(1)	\$ -	-	-
12	358	Underground conductors and devices	5,794	6,149	340	-	-	(6,489)	\$ -	-	-
13	359	Roads and trails	-	-	0	-	-	(0)	\$ -	-	-
		RWIP	1	21	-	-	-	(21)	\$ -	-	-
14		Subtotal - Transmission plant	\$ 302,604	\$ 314,806	\$ 3,704	\$ (773)	\$ -	\$ (301,241)	\$ 16,497	\$ 484	\$ -
DISTRIBUTION PLANT											
15	360	Easements - Distribution plant	\$ 4,754	\$ 4,911	\$ 156	\$ -	\$ (16)	\$ -	\$ 5,050	\$ 189	\$ -
16	361	Structures and improvements	11,546	11,619	151	-	-	1	11,771	\$ 215	\$ -
17	362	Station equipment	172,102	172,129	6,245	(2,026)	(2,390)	19,116	193,075	\$ 8,700	(338)
18	363	Energy storage equipment	-	-	-	-	-	-	\$ -	\$ -	\$ -
19	364	Poles, towers and fixtures	124,144	129,389	9,161	(3,328)	(4,616)	45,232	175,839	\$ 13,034	(8,666)
20	365	Overhead conductors and devices	115,533	122,877	18,377	(4,288)	(5,467)	31,746	163,245	\$ 26,243	(5,655)
21	366	Underground conduit	7,968	8,416	440	-	-	1	8,857	\$ 433	\$ -
22	367	Underground conductors and devices	55,031	58,614	5,692	(1,461)	(1,568)	6,345	67,623	\$ 6,551	(921)
23	368	Line transformers	169,059	174,267	11,976	(2,867)	(2,345)	-	181,031	\$ 13,738	(1,081)
24	369	Services	58,321	60,804	2,955	(556)	(558)	-	62,644	\$ 3,068	(876)
25	370	Meters	41,597	55,266	16,342	553	(228)	-	71,933	\$ 18,659	(194)
26	371	Installations on customers' premises	5,723	5,916	229	-	-	-	6,145	\$ 247	\$ -
27	372	Leased property on customers' premises	267	271	3	-	-	-	274	\$ 3	\$ -
28	373.1	Street lighting	5,183	5,571	2,395	(286)	(418)	-	7,261	\$ 3,746	(96)
29	374	Asset retirement costs for distribution plant	13	21	1	-	-	-	22	\$ 0	\$ -
		RWIP	19,154	15,220	-	-	-	21	15,241	\$ -	\$ -
30		Subtotal - Distribution plant	\$ 790,396	\$ 825,290	\$ 74,123	\$ (14,259)	\$ (17,605)	\$ 102,462	\$ 970,011	\$ 94,826	\$ (17,827)
GENERAL PLANT											
31	389.2	Easements - General plant	\$ 135	\$ 139	\$ 4	\$ -	\$ -	\$ -	\$ 143	\$ 4	\$ -
32	390.1	Structures and improvements	68,204	70,313	2,091	-	(2,820)	(30,647)	38,937	\$ 5,639	(182)
33	391.0	Office furniture and equipment	7,924	9,204	6,773	-	(2,291)	(836)	12,851	\$ 2,583	\$ -
34	392	Transportation equipment	3,388	4,670	1,293	-	-	-	5,963	\$ 1,358	\$ -
35	393	Stores equipment	279	253	12	-	-	-	265	\$ 10	\$ -
36	394	Tools, shop and garage equipment	8,438	9,534	1,296	-	(1,650)	-	9,180	\$ 1,357	(0)
37	395	Laboratory equipment	355	371	16	-	(68)	-	319	\$ 13	\$ -
38	396	Power operated equipment	212	221	8	-	-	-	229	\$ 4	\$ -
39	397	Communication equipment	23,077	20,788	4,270	-	(4,910)	(1,732)	18,416	\$ 3,548	(2)
40	398	Miscellaneous equipment	772	280	-	-	(52)	-	228	\$ -	\$ -
41	399.1	Asset retirement costs for general plant	349	367	18	-	-	-	385	\$ 18	\$ -
		RWIP	-	368	-	-	-	-	368	\$ -	\$ -
42		Subtotal - General plant	\$ 113,133	\$ 116,506	\$ 15,782	\$ -	\$ (11,790)	\$ (33,214)	\$ 87,284	\$ 14,533	\$ (183)
43		Total - Electric plant in service	\$ 1,306,313	\$ 1,357,741	\$ 105,137	\$ (15,031)	\$ (31,175)	\$ (239,581)	\$ 1,177,091	\$ 117,521	\$ (18,010)

Q. V-A-4 Provide a schedule showing details of rate case adjustments.

A. V-A-4 See FE PA Exhibit PML-1 and PML-2, pages 7 through 11 for adjustments to plant for the fully projected future test year and future test year, respectively.

See FE PA Exhibit PML-1 and PML-2, pages 13 through 17 for adjustments to the depreciation reserve for the fully projected future test year and future test year, respectively.

See also FE PA Statement No. 3, the direct testimony of Patricia M. Larkin.

Q. Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.

A. See :V-B-1 Met-Ed Attachment V-B-1a,
V-B-1 Met-Ed Attachment V-B-1b,
V-B-1 Penelec Attachment V-B-1a,
V-B-1 Penelec Attachment V-B-1b,
V-B-1 Penn Power Attachment V-B-1a,
V-B-1 Penn Power Attachment V-B-1b,
V-B-1 West Penn Attachment V-B-1a,
V-B-1 West Penn Attachment V-B-1b,

for book accruals by function and by account for the future test year ending December 31, 2024 and the fully projected future test year ending December 31, 2025, respectively.

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024**

DEPRECIABLE GROUP		CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)		(2)	(3)
ELECTRIC PLANT			
INTANGIBLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	4,718,231	4,800,590
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	43,750	84,982
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	0	0
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	0	0
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	1,525,122	116,252
TOTAL INTANGIBLE PLANT		6,287,103	5,001,824
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	280,647	279,801
361.00	STRUCTURES AND IMPROVEMENTS	248,695	243,877
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	5,292	5,272
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	89	89
362.00	STATION EQUIPMENT	6,167,005	6,404,491
362.10	STATION EQUIPMENT - SUBTRANSMISSION	270,576	260,852
364.00	POLES, TOWERS AND FIXTURES	11,065,437	11,129,747
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	246	208
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	69,540	62,465
365.00	OVERHEAD CONDUCTORS AND DEVICES	18,268,811	19,554,289
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	27,318	26,024
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	3,440,488	3,440,794
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	1,115	1,119
366.00	UNDERGROUND CONDUIT	595,718	580,021
367.00	UNDERGROUND CONDUCTORS AND DEVICES	7,288,959	7,429,323
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	36,723	35,872
368.00	LINE TRANSFORMERS	13,427,535	13,350,018
369.00	OVERHEAD SERVICES	2,873,930	2,744,617
369.10	UNDERGROUND SERVICES	1,383,936	1,370,553
370.10	METERS - SMART GRID	12,672,302	12,261,848
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	86,384	80,687
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	5,606	4,739
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	0	0
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	851,218	800,760
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	281,759	278,173
TOTAL DISTRIBUTION PLANT		79,349,329	80,345,639
GENERAL PLANT			
389.20	LAND RIGHTS	71	69
390.1	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - MINOR	1,183,598	1,303,651
	CORPORATE HEADQUARTERS - READING	1,800,101	1,904,258
	LEBANON SERVICE CENTER	126,972	211,011
	EASTON SERVICE CENTER	243,856	359,915
	YORK SERVICE CENTER	686,564	649,594
	TOTAL ACCOUNT 390.10	4,041,091	4,428,429
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
	MISCELLANEOUS IMPROVEMENTS - MINOR	26,867	68,254
	CORPORATE HEADQUARTERS - READING	164,190	113,648
	LEBANON SERVICE CENTER	5,119	13,132
	EASTON SERVICE CENTER	12,828	29,257
	YORK SERVICE CENTER	42,767	30,753
	TOTAL ACCOUNT 390.20	251,771	255,044
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	99,089	79,022
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	271,846	301,822
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	98,294	565,647

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024**

DEPRECIABLE GROUP	CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)	(2)	(3)
TOTAL ACCOUNT 391.00	469,229	946,491

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024**

DEPRECIABLE GROUP		CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)		(2)	(3)
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	388,055	396,102
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	7,954	7,502
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	410	345
	TOTAL ACCOUNT 392.00	396,419	403,949
393.00	STORES EQUIPMENT	676	1,400
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	464,080	517,730
395.00	LABORATORY EQUIPMENT	0	0
396.00	POWER OPERATED EQUIPMENT	41,452	33,067
397.00	COMMUNICATION EQUIPMENT	1,047,586	1,230,345
398.00	MISCELLANEOUS EQUIPMENT	1,318	1,407
	TOTAL GENERAL PLANT	6,713,693	7,817,931
	TOTAL DEPRECIABLE PLANT	92,350,125	93,165,394

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2025**

DEPRECIABLE GROUP		CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)		(2)	(3)
ELECTRIC PLANT			
INTANGIBLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	5,022,939	4,795,431
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	86,394	87,630
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	0	0
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	0	0
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	1,062,264	116,518
TOTAL INTANGIBLE PLANT		6,171,597	4,999,579
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	280,647	278,525
361.00	STRUCTURES AND IMPROVEMENTS	243,366	240,113
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	5,258	5,247
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	89	87
362.00	STATION EQUIPMENT	6,453,923	6,437,605
362.10	STATION EQUIPMENT - SUBTRANSMISSION	261,041	253,195
364.00	POLES, TOWERS AND FIXTURES	11,366,422	11,648,309
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	210	203
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	62,424	59,010
365.00	OVERHEAD CONDUCTORS AND DEVICES	20,656,972	22,314,293
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	25,974	24,971
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	3,440,488	3,437,415
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	1,115	1,119
366.00	UNDERGROUND CONDUIT	581,534	566,767
367.00	UNDERGROUND CONDUCTORS AND DEVICES	7,562,883	7,700,028
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	35,801	35,117
368.00	LINE TRANSFORMERS	13,524,529	13,451,135
369.00	OVERHEAD SERVICES	2,759,891	2,665,331
369.10	UNDERGROUND SERVICES	1,373,452	1,356,246
370.10	METERS - SMART GRID	12,443,937	11,937,520
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	80,542	75,965
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	4,740	3,923
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	0	0
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	811,453	759,379
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	287,834	279,892
TOTAL DISTRIBUTION PLANT		82,264,525	83,531,395
GENERAL PLANT			
389.20	LAND RIGHTS	69	67
390.1	STRUCTURES AND IMPROVEMENTS	4,527,819	4,689,859
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	254,090	251,748
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	77,278	56,513
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	295,513	265,632
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	699,810	916,772
TOTAL ACCOUNT 391.00		1,072,601	1,238,917
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	430,495	438,880
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	7,457	7,002
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	349	283
TOTAL ACCOUNT 392.00		438,301	446,165
393.00	STORES EQUIPMENT	1,381	908
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	536,820	540,017
395.00	LABORATORY EQUIPMENT	0	0
396.00	POWER OPERATED EQUIPMENT	33,086	29,569
397.00	COMMUNICATION EQUIPMENT	1,259,370	1,299,962
398.00	MISCELLANEOUS EQUIPMENT	1,410	1,404

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2025**

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
TOTAL GENERAL PLANT	8,124,946	8,498,616
TOTAL DEPRECIABLE PLANT	96,561,068	97,029,590

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	5,205,320	6,227,009
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	0	0
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	1,106,110	14,521
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	85,847	86,750
TOTAL INTANGIBLE PLANT	6,397,277	6,328,280
DISTRIBUTION PLANT		
360.20 LAND RIGHTS	199,358	131,115
361.00 STRUCTURES AND IMPROVEMENTS	289,119	227,877
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	7,411	4,547
362.00 STATION EQUIPMENT	7,792,158	7,987,430
362.10 STATION EQUIPMENT - SUBTRANSMISSION	242,485	289,953
364.00 POLES, TOWERS AND FIXTURES	11,721,498	11,896,202
364.20 POLES AND FIXTURES - SUBTRANSMISSION	9,337	12,929
365.00 OVERHEAD CONDUCTORS AND DEVICES	20,544,812	23,569,386
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	3,989,306	3,920,324
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	17,203	19,011
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	524	378
366.00 UNDERGROUND CONDUIT	763,042	749,945
367.00 UNDERGROUND CONDUCTORS AND DEVICES	5,964,913	6,114,942
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	34,985	35,492
368.00 LINE TRANSFORMERS	11,624,656	12,192,707
369.00 OVERHEAD SERVICES	1,755,863	1,903,082
369.10 UNDERGROUND SERVICES	763,584	485,429
370.10 METERS - SMART GRID	10,335,671	12,454,873
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	733,071	420,952
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	6,988	2,957
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	5,057	0
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	3,997	137
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	2,007,643	3,056,502
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	646,459	644,478
TOTAL DISTRIBUTION PLANT	79,459,140	86,120,648
GENERAL PLANT		
389.20 LAND RIGHTS	286	0
390.10 STRUCTURES AND IMPROVEMENTS		
MISCELLANEOUS IMPROVEMENTS - MINOR	1,240,708	1,318,255
RICHLAND OPERATING CENTER	286,565	341,025
ERIE OPERATING CENTER	668,857	733,237
ALTOONA OPERATING CENTER	417,892	475,628
390.20 MISCELLANEOUS IMPROVEMENTS	137,927	90,243
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	17,203	7,076
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	1,356,016	1,298,917
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	545,687	668,017
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	32,057	34,073
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	73,591	97,868
392.50 TRANSPORTATION EQUIPMENT - OTHER	750,477	515,413
393.00 STORES EQUIPMENT	1,608	0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	768,027	907,616
395.00 LABORATORY EQUIPMENT	5,591	0
396.00 POWER OPERATED EQUIPMENT	113,499	28,300
397.00 COMMUNICATION EQUIPMENT	3,142,449	3,777,454
398.00 MISCELLANEOUS EQUIPMENT	3,642	1,591
TOTAL GENERAL PLANT	9,562,082	10,294,713
TOTAL DEPRECIABLE PLANT IN SERVICE	95,418,499	102,743,641

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	5,886,810	6,808,908
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	0	0
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	1,351,741	156,640
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	88,530	89,670
TOTAL INTANGIBLE PLANT	7,327,081	7,055,218
DISTRIBUTION PLANT		
360.20 LAND RIGHTS	198,494	129,438
361.00 STRUCTURES AND IMPROVEMENTS	288,082	225,132
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	7,369	4,512
362.00 STATION EQUIPMENT	7,945,464	8,094,877
362.10 STATION EQUIPMENT - SUBTRANSMISSION	237,242	281,777
364.00 POLES, TOWERS AND FIXTURES	12,286,753	12,514,942
364.20 POLES AND FIXTURES - SUBTRANSMISSION	9,293	12,685
365.00 OVERHEAD CONDUCTORS AND DEVICES	21,625,656	24,460,091
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	3,987,751	3,919,138
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	16,542	18,111
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	524	379
366.00 UNDERGROUND CONDUIT	752,868	732,710
367.00 UNDERGROUND CONDUCTORS AND DEVICES	6,380,367	6,521,669
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	34,459	34,840
368.00 LINE TRANSFORMERS	12,867,527	13,372,805
369.00 OVERHEAD SERVICES	1,872,183	2,002,132
369.10 UNDERGROUND SERVICES	755,952	475,654
370.10 METERS - SMART GRID	10,480,666	12,078,126
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	717,005	392,047
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	6,832	2,449
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	4,924	0
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	3,959	136
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	2,184,696	3,057,242
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	746,414	733,022
TOTAL DISTRIBUTION PLANT	83,411,022	89,063,914
GENERAL PLANT		
389.20 LAND RIGHTS	284	0
390.10 STRUCTURES AND IMPROVEMENTS		
MISCELLANEOUS IMPROVEMENTS - MINOR	1,382,922	1,454,414
RICHLAND OPERATING CENTER	285,954	340,258
ERIE OPERATING CENTER	721,903	786,836
ALTOONA OPERATING CENTER	416,243	473,029
390.20 MISCELLANEOUS IMPROVEMENTS	136,245	86,964
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	17,203	7,103
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	194,481	204,716
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	825,862	759,005
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	375,614	413,505
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	30,646	20,070
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	71,815	89,751
392.50 TRANSPORTATION EQUIPMENT - OTHER	843,693	632,387
393.00 STORES EQUIPMENT	1,001	0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	772,099	867,345
395.00 LABORATORY EQUIPMENT	5,591	0
396.00 POWER OPERATED EQUIPMENT	111,727	27,026
397.00 COMMUNICATION EQUIPMENT	2,993,113	4,215,742
398.00 MISCELLANEOUS EQUIPMENT	3,561	1,585
TOTAL GENERAL PLANT	9,189,957	10,379,736
TOTAL DEPRECIABLE PLANT IN SERVICE	99,928,060	106,498,868

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024**

DEPRECIABLE GROUP	CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)	(2)	(3)
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT	1,303,028	1,322,389
303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	383,442	101,121
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	24,863	24,840
TOTAL INTANGIBLE PLANT	1,711,333	1,448,350
DISTRIBUTION PLANT		
361.10 STRUCTURES AND IMPROVEMENTS	52,420	49,641
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	9,938	5,247
361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	6,744	5,340
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	2,861	1,901
362.00 STATION EQUIPMENT	2,752,673	2,919,267
362.10 STATION EQUIPMENT - SUBTRANSMISSION	163,619	123,956
364.00 POLES, TOWERS AND FIXTURES	2,627,717	2,564,360
364.10 TOWERS AND FIXTURES - SUBTRANSMISSION	87	5
364.20 POLES AND FIXTURES - SUBTRANSMISSION	220,532	233,721
365.00 OVERHEAD CONDUCTORS AND DEVICES	3,782,758	4,194,217
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	60,359	63,415
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	1,572,589	1,602,527
366.00 UNDERGROUND CONDUIT	124,474	116,834
366.10 UNDERGROUND CONDUIT - SUBTRANSMISSION	854	203
367.00 UNDERGROUND CONDUCTORS AND DEVICES	2,118,132	2,195,131
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	2,195	2,054
368.00 LINE TRANSFORMERS	3,527,126	3,977,001
369.00 SERVICES	823,483	601,746
370.10 METERS - SMART GRID	3,488,855	4,156,750
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	110,372	77,144
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	159,824	264,009
373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	1,197	1,934
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	280,399	293,442
TOTAL DISTRIBUTION PLANT	21,889,208	23,449,845
GENERAL PLANT		
390.10 STRUCTURES AND IMPROVEMENTS	170,307	158,495
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	825	833
391.10 OFFICE FURNITURE AND EQUIPMENT	2,007	2,344
391.20 DATA PROCESSING EQUIPMENT	141,236	74,664
391.25 DATA PROCESSING EQUIPMENT SMART GRID	393,055	268,141
392.00 TRANSPORTATION EQUIPMENT	163,761	111,207
393.00 STORES EQUIPMENT	890	191
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	147,274	153,408
395.00 LABORATORY EQUIPMENT	1,077	1,243
396.00 POWER OPERATED EQUIPMENT	73,811	67,288
397.00 COMMUNICATION EQUIPMENT	637,140	903,941
398.00 MISCELLANEOUS EQUIPMENT	380	0
TOTAL GENERAL PLANT	1,731,763	1,741,755
TOTAL DEPRECIABLE PLANT IN SERVICE	25,332,304	26,639,950

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024**

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT	1,349,208	1,365,769
303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	384,937	83,353
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	25,640	25,610
TOTAL INTANGIBLE PLANT	1,759,785	1,474,732
DISTRIBUTION PLANT		
361.10 STRUCTURES AND IMPROVEMENTS	53,566	51,145
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	9,907	5,230
361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	6,719	5,306
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	2,849	1,882
362.00 STATION EQUIPMENT	3,003,806	3,181,803
362.10 STATION EQUIPMENT - SUBTRANSMISSION	160,539	119,629
364.00 POLES, TOWERS AND FIXTURES	2,579,750	2,465,624
364.10 TOWERS AND FIXTURES - SUBTRANSMISSION	86	5
364.20 POLES AND FIXTURES - SUBTRANSMISSION	552,296	597,235
365.00 OVERHEAD CONDUCTORS AND DEVICES	4,187,203	4,598,977
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	59,021	61,435
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	1,537,399	1,557,736
366.00 UNDERGROUND CONDUIT	125,251	117,378
366.10 UNDERGROUND CONDUIT - SUBTRANSMISSION	848	198
367.00 UNDERGROUND CONDUCTORS AND DEVICES	2,298,554	2,397,223
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	2,174	2,002
368.00 LINE TRANSFORMERS	3,753,676	4,153,666
369.00 SERVICES	839,696	618,950
370.10 METERS - SMART GRID	3,576,295	3,987,573
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	108,602	71,796
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	160,957	241,986
373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	1,171	1,817
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	295,158	302,587
TOTAL DISTRIBUTION PLANT	23,315,523	24,541,183

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024**

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
GENERAL PLANT		
390.10 STRUCTURES AND IMPROVEMENTS	188,122	179,295
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	817	820
391.10 OFFICE FURNITURE AND EQUIPMENT	2,007	2,357
391.20 DATA PROCESSING EQUIPMENT	122,972	82,823
391.25 DATA PROCESSING EQUIPMENT SMART GRID	263,231	234,833
392.00 TRANSPORTATION EQUIPMENT	190,462	145,661
393.00 STORES EQUIPMENT	890	96
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	157,539	163,590
395.00 LABORATORY EQUIPMENT	1,077	1,243
396.00 POWER OPERATED EQUIPMENT	73,158	66,162
397.00 COMMUNICATION EQUIPMENT	705,704	906,814
398.00 MISCELLANEOUS EQUIPMENT	380	0
TOTAL GENERAL PLANT	1,706,359	1,783,694
TOTAL DEPRECIABLE PLANT IN SERVICE	26,781,667	27,799,609

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024**

DEPRECIABLE GROUP	CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)	(2)	(3)
INTANGIBLE PLANT		
303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	5,156,797	8,533,456
303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	3,384,657	58,524
303.30 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	86,990	86,735
TOTAL INTANGIBLE PLANT	8,628,444	8,678,715
DISTRIBUTION PLANT		
360.20 LAND RIGHTS	144,031	183,916
361.00 STRUCTURES AND IMPROVEMENTS	357,582	319,051
362.10 STATION EQUIPMENT	7,695,967	7,051,329
362.15 STATION EQUIPMENT - SUBTRANSMISSION	320,327	277,387
362.40 STATION EQUIPMENT - SCADA	126,814	29,267
364.00 POLES, TOWERS AND FIXTURES	7,673,265	7,350,788
364.55 POLES AND FIXTURES - SUBTRANSMISSION	1,081,122	983,992
365.10 OVERHEAD CONDUCTORS AND DEVICES	11,985,870	13,487,030
365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,000,016	1,107,054
365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	4,513,487	4,601,547
365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION	351,319	345,235
366.00 UNDERGROUND CONDUIT	399,013	429,783
366.50 UNDERGROUND CONDUIT - SUBTRANSMISSION	192	200
367.00 UNDERGROUND CONDUCTORS AND DEVICES	4,908,207	4,861,813
367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	263,009	234,070
368.00 LINE TRANSFORMERS	11,459,623	11,791,939
369.00 SERVICES	2,769,235	2,480,658
370.30 METERS - SMART GRID	14,727,387	16,244,568
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	303,131	217,256
372.00 LEASED PROPERTY	7,861	2,508
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	1,060,150	1,599,659
373.30 LED LIGHTING	1,347,403	1,735,994
TOTAL DISTRIBUTION PLANT	72,495,011	75,335,044
GENERAL PLANT		
389.20 LAND RIGHTS	4,041	3,976
390.10 STRUCTURES AND IMPROVEMENTS	4,746,310	4,847,396
391.10 OFFICE FURNITURE	203,155	184,839
391.20 INFORMATION SYSTEMS	1,117,697	1,174,620
391.30 DATA HANDLING EQUIPMENT	1,322	0
391.50 SMART METERS HARDWARE	1,105,345	1,011,896
392.10 TRANSPORTATION EQUIPMENT - AUTOS	1,034,150	1,037,123
392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	90,664	130,510
392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	47,242	109,002
392.40 TRANSPORTATION EQUIPMENT - TRAILERS	16,926	9,055
392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	13,733	9,794
393.00 STORES EQUIPMENT	12,475	9,710
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	1,310,372	1,322,979
395.00 LABORATORY EQUIPMENT	16,707	12,544
396.00 POWER OPERATED EQUIPMENT	9,612	4,431
397.00 COMMUNICATION EQUIPMENT	3,262,236	3,464,461
398.00 MISCELLANEOUS EQUIPMENT	15,992	0
TOTAL GENERAL PLANT	13,007,979	13,332,336
TOTAL DEPRECIABLE PLANT IN SERVICE	94,131,434	97,346,095

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
INTANGIBLE PLANT		
303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	4,404,553	7,798,621
303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	2,279,783	0
303.30 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	90,345	90,355
TOTAL INTANGIBLE PLANT	<u>6,774,681</u>	<u>7,888,976</u>
DISTRIBUTION PLANT		
360.20 LAND RIGHTS	143,584	179,331
361.00 STRUCTURES AND IMPROVEMENTS	355,854	319,686
362.10 STATION EQUIPMENT	7,616,074	6,896,590
362.15 STATION EQUIPMENT - SUBTRANSMISSION	318,313	274,215
362.40 STATION EQUIPMENT - SCADA	125,297	28,518
364.00 POLES, TOWERS AND FIXTURES	8,529,463	8,381,933
364.55 POLES AND FIXTURES - SUBTRANSMISSION	1,071,816	968,644
365.10 OVERHEAD CONDUCTORS AND DEVICES	13,206,782	14,668,477
365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	981,200	1,071,918
365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	4,575,422	4,655,729
365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION	351,135	345,037
366.00 UNDERGROUND CONDUIT	397,260	425,886
366.50 UNDERGROUND CONDUIT - SUBTRANSMISSION	191	199
367.00 UNDERGROUND CONDUCTORS AND DEVICES	5,085,489	5,029,093
367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	261,197	231,403
368.00 LINE TRANSFORMERS	11,992,497	12,215,288
369.00 SERVICES	2,852,746	2,578,175
370.30 METERS - SMART GRID	15,110,733	15,926,247
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	297,270	207,157
372.00 LEASED PROPERTY	7,743	2,345
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	1,147,467	1,604,136
373.30 LED LIGHTING	1,488,542	1,841,095
TOTAL DISTRIBUTION PLANT	<u>75,916,075</u>	<u>77,851,102</u>
GENERAL PLANT		
389.20 LAND RIGHTS	4,041	3,975
390.10 STRUCTURES AND IMPROVEMENTS	5,584,891	5,631,119
391.10 OFFICE FURNITURE	202,999	179,483
391.20 INFORMATION SYSTEMS	1,559,599	1,626,877
391.30 DATA HANDLING EQUIPMENT	685	0
391.50 SMART METERS HARDWARE	996,286	955,231
392.10 TRANSPORTATION EQUIPMENT - AUTOS	1,135,875	1,057,591
392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	86,817	93,990
392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	44,462	79,297
392.40 TRANSPORTATION EQUIPMENT - TRAILERS	16,569	8,678
392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	13,077	4,377
393.00 STORES EQUIPMENT	8,779	8,561
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	1,359,422	1,316,745
395.00 LABORATORY EQUIPMENT	16,707	12,187
396.00 POWER OPERATED EQUIPMENT	9,370	4,036
397.00 COMMUNICATION EQUIPMENT	3,150,482	3,005,641
398.00 MISCELLANEOUS EQUIPMENT	805	0
TOTAL GENERAL PLANT	<u>14,190,866</u>	<u>13,987,788</u>
TOTAL DEPRECIABLE PLANT IN SERVICE	<u>96,881,622</u>	<u>99,727,866</u>

- Q. Supply a schedule by account or by depreciable group showing the survivor curve or interim survivor curve and annual accrual rate estimated to be appropriate:
- a) For the purpose of this filing.
 - b) For the purpose of the most recent rate filing prior to the current proceeding.
 - c) Supply an explanation for any major change in annual accrual rate by account or by depreciable group.
 - d) Supply a comprehensive statement of major changes made in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.
- A. See :V-B-2 Met-Ed Attachment V-B-2a,
V-B-2 Met-Ed Attachment V-B-2b,
V-B-2 Penelec Attachment V-B-2a,
V-B-2 Penelec Attachment V-B-2b,
V-B-2 Penn Power Attachment V-B-2a,
V-B-2 Penn Power Attachment V-B-2b,
V-B-2 West Penn Attachment V-B-2a,
V-B-2 West Penn Attachment V-B-2b,
- a) Attachment V-B-2a, columns 4 and 5, provides the Rate District's survivor curve and annual estimated accrual rate for the future test year. Attachment V-B-2b, columns 4 and 5, provides the Rate District's survivor curve and annual estimated accrual rate for the fully projected future test year.
 - b) Attachment V-B-2a and V-B-2b, columns 2 and 3, provides the Rate District's survivor curve and annual estimated accrual rate for the most recent filing with the Commission.
 - c) Attachment V-B-2a and V-B-2b, column 6, provides an explanation for any change in annual accrual rate by account. Changes reflect plant and reserve activity.
 - d) The depreciation methods used in this filing are the same as those used in the previous filing. The depreciation procedure used in this filing is Equal Life Group whereas the depreciation procedure used in the previous filing was Average Life Group. The survivor curve estimates are based on a service life study as described in Exhibit FE PA JJS-2 in the section titled, "Estimation of Survivor Curves," beginning on page II-2.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	MOST RECENT FILING		CURRENT FILING		REASON FOR ACCRUAL CHANGE (6)
	SURVIVOR CURVE (2)	ACCRUAL RATE (3)	SURVIVOR CURVE (4)	ACCRUAL RATE (5)	
ELECTRIC PLANT					
INTANGIBLE PLANT					
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	*	7-SQ	*
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	N/A	N/A	5-SQ	*
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	7-SQ	*	7-SQ	*
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	*	7-SQ	*
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	*	7-SQ	*
DISTRIBUTION PLANT					
360.20	LAND RIGHTS	75-R4	1.03	80-R4	0.97 a, c
361.00	STRUCTURES AND IMPROVEMENTS	65-R3	1.31	70-R3	1.37 a, c
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	65-R4	1.45	70-R3	1.55 a, c
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	75-R3	0.68	75-R3	0.75 a, c
362.00	STATION EQUIPMENT	60-R2	1.49	60-R2	1.94 a, c
362.10	STATION EQUIPMENT - SUBTRANSMISSION	59-R1.5	1.54	60-R2	2.19 a, c
364.00	POLES, TOWERS AND FIXTURES	65-R1.5	1.39	65-R1.5	1.94 a, c
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	80-R4	0.79	80-R4	0.58 a, c
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	65-R2	1.55	65-R1.5	1.93 a, c
365.00	OVERHEAD CONDUCTORS AND DEVICES	52-R0.5	1.95	60-O1	2.88 a, c
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R2.5	1.64	60-O1	1.93 a, c
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	70-R4	1.39	70-R4	1.50 a, c
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	75-R3	0.25	70-R4	0.26 a, c
366.00	UNDERGROUND CONDUIT	65-R1.5	1.36	65-R1.5	1.64 a, c
367.00	UNDERGROUND CONDUCTORS AND DEVICES	48-R2.5	1.87	50-R2	2.23 a, c
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	40-R2	2.53	50-R2	2.33 a, c
368.00	LINE TRANSFORMERS	40-R2	2.41	43-R1.5	2.63 a, c
369.00	OVERHEAD SERVICES	44-R1	2.13	44-R1	2.85 a, c
369.10	UNDERGROUND SERVICES	57-R3	1.32	60-R3	1.32 a, c
370.10	METERS - SMART GRID	15-S2	6.97	15-S2	8.42 a, c
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	36-R0.5	1.69	37-R0.5	1.93 a, c
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	25-R2.5	1.88	25-R2.5	1.15 a, c
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	20-S2.5	-	20-S2.5	- *** a, c
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28-R1	4.11	28-R1	4.91 a, c
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	25-S0	4.05	20-S0	7.30 a, c
GENERAL PLANT					
389.20	LAND RIGHTS	70-R2	0.37	70-R2	0.38 a, c
390.10	STRUCTURES AND IMPROVEMENTS				
	MISCELLANEOUS IMPROVEMENTS - MINOR	40-R1.5	2.27	40-R1.5	3.27 a
	CORPORATE HEADQUARTERS - READING	60-R2	** 2.11	65-R2	** 3.01 a
	LEBANON SERVICE CENTER	60-R2	** 4.25	65-R2	** 2.87 a
	EASTON SERVICE CENTER	60-R2	** 1.64	65-R2	** 5.00 a
	YORK SERVICE CENTER	60-R2	** 5.21	65-R2	** 5.12 a
	TOTAL ACCOUNT 390.10		2.57		3.39
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING				
	MISCELLANEOUS IMPROVEMENTS - MINOR	30-R1.5	1.49	40-R1.5	1.63 a, c
	CORPORATE HEADQUARTERS - READING	65-R4	** 3.06	65-R4	** 2.24 a
	LEBANON SERVICE CENTER	65-R4	** 1.31	65-R4	** 1.32 a
	EASTON SERVICE CENTER	65-R4	** 1.29	65-R4	** 2.20 a
	YORK SERVICE CENTER	65-R4	** 3.12	65-R4	** 1.72 a
	TOTAL ACCOUNT 390.20		2.27		1.90
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2.77	20-SQ	3.11 a, b
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	29.32	5-SQ	10.33 a, b
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	20.70	5-SQ	16.25 a, b
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12-R2	8.67	12-R4	8.07 a, c
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	32-S2	1.68	34-S1.5	1.12 a, c
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	25-S2.5	0.69	25-S2.5	0.40 a, c
393.00	STORES EQUIPMENT	25-SQ	0.04	25-SQ	2.52 a, b
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.05	25-SQ	3.95 a, b
395.00	LABORATORY EQUIPMENT	20-SQ	-	20-SQ	- **** a, b
396.00	POWER OPERATED EQUIPMENT	30-R0.5	1.02	33-R0.5	2.65 a, c
397.00	COMMUNICATION EQUIPMENT	25-SQ	5.50	25-SQ	4.53 a, b
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	0.16	20-SQ	2.11 a, b

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

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

*** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.52% CONSISTENT WITH A 20-S2.5 SURVIVOR CURVE.

**** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-YEAR AMORTIZATION PERIOD.

LEGEND

- a - PLANT AND RESERVE ACTIVITY
- b - AMORTIZATION ACCOUNT
- c - NEW LIFE CHARACTERISTICS

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	MOST RECENT FILING		CURRENT FILING		REASON FOR ACCRUAL CHANGE (6)	
	SURVIVOR CURVE (2)	ACCRUAL RATE (3)	SURVIVOR CURVE (4)	ACCRUAL RATE (5)		
ELECTRIC PLANT						
INTANGIBLE PLANT						
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	*	7-SQ	*	b
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	N/A	N/A	5-SQ	*	b
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	7-SQ	*	7-SQ	*	b
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	*	7-SQ	*	b
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	*	7-SQ	*	b
DISTRIBUTION PLANT						
360.20	LAND RIGHTS	75-R4	1.03	80-R4	0.96	a, c
361.00	STRUCTURES AND IMPROVEMENTS	65-R3	1.31	70-R3	1.35	a, c
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	65-R4	1.45	70-R3	1.55	a, c
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	75-R3	0.68	75-R3	0.73	a, c
362.00	STATION EQUIPMENT	60-R2	1.49	60-R2	1.91	a, c
362.10	STATION EQUIPMENT - SUBTRANSMISSION	59-R1.5	1.54	60-R2	2.12	a, c
364.00	POLES, TOWERS AND FIXTURES	65-R1.5	1.39	65-R1.5	1.94	a, c
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	80-R4	0.79	80-R4	0.56	a, c
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	65-R2	1.55	65-R1.5	1.82	a, c
365.00	OVERHEAD CONDUCTORS AND DEVICES	52-R0.5	1.95	60-O1	2.93	a, c
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R2.5	1.64	60-O1	1.86	a, c
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	70-R4	1.39	70-R4	1.50	a, c
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	75-R3	0.25	70-R4	0.26	a, c
366.00	UNDERGROUND CONDUIT	65-R1.5	1.36	65-R1.5	1.60	a, c
367.00	UNDERGROUND CONDUCTORS AND DEVICES	48-R2.5	1.87	50-R2	2.23	a, c
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	40-R2	2.53	50-R2	2.29	a, c
368.00	LINE TRANSFORMERS	40-R2	2.41	43-R1.5	2.58	a, c
369.00	OVERHEAD SERVICES	44-R1	2.13	44-R1	2.74	a, c
369.10	UNDERGROUND SERVICES	57-R3	1.32	60-R3	1.30	a, c
370.10	METERS - SMART GRID	15-S2	6.97	15-S2	7.96	a, c
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	36-R0.5	1.69	37-R0.5	1.82	a, c
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	25-R2.5	1.88	25-R2.5	0.95	a, c
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	20-S2.5	-	20-S2.5	-	***
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28-R1	4.11	28-R1	4.53	a, c
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	25-S0	4.05	20-S0	6.86	a, c
GENERAL PLANT						
389.20	LAND RIGHTS	70-R2	0.37	70-R2	0.37	a, c
390.10	STRUCTURES AND IMPROVEMENTS					
	MISCELLANEOUS IMPROVEMENTS - MINOR	40-R1.5	2.27	40-R1.5	3.27	a
	CORPORATE HEADQUARTERS - READING	60-R2	**	65-R2	**	3.03
	LEBANON SERVICE CENTER	60-R2	**	65-R2	**	2.83
	EASTON SERVICE CENTER	60-R2	**	65-R2	**	5.00
	YORK SERVICE CENTER	60-R2	**	65-R2	**	5.10
	TOTAL ACCOUNT 390.10		2.57		3.40	
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING					
	MISCELLANEOUS IMPROVEMENTS - MINOR	30-R1.5	1.49	40-R1.5	1.64	a, c
	CORPORATE HEADQUARTERS - READING	65-R4	**	65-R4	**	2.23
	LEBANON SERVICE CENTER	65-R4	**	65-R4	**	1.32
	EASTON SERVICE CENTER	65-R4	**	65-R4	**	2.15
	YORK SERVICE CENTER	65-R4	**	65-R4	**	1.69
	TOTAL ACCOUNT 390.20		2.27		1.90	
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2.77	20-SQ	4.79	a, b
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	29.32	5-SQ	18.23	a, b
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	20.70	5-SQ	20.19	a, b
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12-R2	8.67	12-R4	8.20	a, c
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	32-S2	1.68	34-S1.5	1.06	a, c
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	25-S2.5	0.69	25-S2.5	0.32	a, c
393.00	STORES EQUIPMENT	25-SQ	0.04	25-SQ	2.38	a, b
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.05	25-SQ	3.94	a, b
395.00	LABORATORY EQUIPMENT	20-SQ	-	20-SQ	-	****
396.00	POWER OPERATED EQUIPMENT	30-R0.5	1.02	33-R0.5	2.37	a, c
397.00	COMMUNICATION EQUIPMENT	25-SQ	5.50	25-SQ	4.44	a, b
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	0.16	20-SQ	2.10	a, b

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

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

*** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.52% CONSISTENT WITH A 20-S2.5 SURVIVOR CURVE.

**** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-YEAR AMORTIZATION PERIOD.

LEGEND

- a - PLANT AND RESERVE ACTIVITY
- b - AMORTIZATION ACCOUNT
- c - NEW LIFE CHARACTERISTICS

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	MOST RECENT FILING		CURRENT FILING	
	SURVIVOR CURVE (2)	ACCRUAL RATE (3)	SURVIVOR CURVE (4)	ACCRUAL RATE (5)
INTANGIBLE PLANT				
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	*	7-SQ	*
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	*	7-SQ	*
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	*	7-SQ	*
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	n/a	n/a	5-SQ	*
DISTRIBUTION PLANT				
360.20 LAND RIGHTS	75-R3	0.78	75-R3	0.84
361.00 STRUCTURES AND IMPROVEMENTS	65-R2.5	0.93	65-R2.5	1.24
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R3	1.31	65-R2.5	1.06
362.00 STATION EQUIPMENT	62-R1.5	1.31	62-R1.5	1.99
362.10 STATION EQUIPMENT - SUBTRANSMISSION	58-R2	1.83	62-R1.5	2.51
364.00 POLES, TOWERS AND FIXTURES	65-R1.5	1.31	65-R3	1.67
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	1.62	65-R3	2.41
365.00 OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	1.58	60-R0.5	2.45
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	75-R4	1.28	75-R4	1.39
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R2.5	1.37	60-R0.5	2.53
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	75-R4	1.07	75-R4	1.02
366.00 UNDERGROUND CONDUIT	65-R2	1.29	65-R2	1.60
367.00 UNDERGROUND CONDUCTORS AND DEVICES	44-R2.5	2.00	44-R2.5	2.51
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	40-S2	2.48	44-R2.5	2.76
368.00 LINE TRANSFORMERS	44-R1	1.85	44-R1	2.62
369.00 OVERHEAD SERVICES	60-R1	1.38	60-R1	2.08
369.10 UNDERGROUND SERVICES	60-R1	0.85	60-R1	1.01
370.10 METERS - SMART GRID	15-S2	7.10	15-S2	8.53
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	30-R0.5	1.38	30-R0.5	1.49
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-R2.5	2.16	25-R2.5	1.32
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	20-S3	-	20-S3	-
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	40-R3	0.08	40-R3	0.07
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	21-R1	6.15	20-R1	8.25
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	10-S1	11.56	20-R1	6.42
GENERAL PLANT				
389.20 LAND RIGHTS	70-R3	1.10	70-R3	-
390.10 STRUCTURES AND IMPROVEMENTS				
MISCELLANEOUS IMPROVEMENTS - MINOR	45-S0	2.05	45-S0	2.86
RICHLAND OPERATING CENTER	80-S0	2.85	80-S0	3.42
ERIE OPERATING CENTER	80-S0	3.47	80-S0	4.05
ALTOONA OPERATING CENTER	80-S0	3.90	80-S0	3.73
390.20 MISCELLANEOUS IMPROVEMENTS	40-R0.5	1.13	40-R0.5	1.27
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	1.22	20-SQ	2.06
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10-SQ	-	10-SQ	-
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	8.34	5-SQ	19.16
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	2.47	5-SQ	24.48
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13-L3	1.98	13-L3	5.46
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	30-L2	1.76	30-L2	3.45
392.50 TRANSPORTATION EQUIPMENT - OTHER	10-L3	9.77	10-L3	7.52
393.00 STORES EQUIPMENT	25-SQ	0.01	25-SQ	-
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.67	25-SQ	4.73
395.00 LABORATORY EQUIPMENT	20-SQ	-	20-SQ	-
396.00 POWER OPERATED EQUIPMENT	35-S0	0.50	35-S0	0.55
397.00 COMMUNICATION EQUIPMENT	15-SQ	6.85	15-SQ	8.02
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	0.18	20-SQ	2.18

LEGEND

- a - PLANT AND RESERVE ACTIVITY
- b - AMORTIZATION ACCOUNT
- c - NEW LIFE CHARACTERISTICS

REASON
FOR ACCRUAL
CHANGE
(6)

a, b
a, b
a, b
a, b

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FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	MOST RECENT FILING		CURRENT FILING	
	SURVIVOR CURVE (2)	ACCRUAL RATE (3)	SURVIVOR CURVE (4)	ACCRUAL RATE (5)
INTANGIBLE PLANT				
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	*	7-SQ	*
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	*	7-SQ	*
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	*	7-SQ	*
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	n/a	n/a	5-SQ	*
DISTRIBUTION PLANT				
360.20 LAND RIGHTS	75-R3	0.78	75-R3	0.83
361.00 STRUCTURES AND IMPROVEMENTS	65-R2.5	0.93	65-R2.5	1.22
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R3	1.31	65-R2.5	1.06
362.00 STATION EQUIPMENT	62-R1.5	1.31	62-R1.5	1.95
362.10 STATION EQUIPMENT - SUBTRANSMISSION	58-R2	1.83	62-R1.5	2.44
364.00 POLES, TOWERS AND FIXTURES	65-R1.5	1.31	65-R3	1.68
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	1.62	65-R3	2.37
365.00 OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	1.58	60-R0.5	2.41
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	75-R4	1.28	75-R4	1.39
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R2.5	1.37	60-R0.5	2.41
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	75-R4	1.07	75-R4	1.02
366.00 UNDERGROUND CONDUIT	65-R2	1.29	65-R2	1.56
367.00 UNDERGROUND CONDUCTORS AND DEVICES	44-R2.5	2.00	44-R2.5	2.51
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	40-S2	2.48	44-R2.5	2.71
368.00 LINE TRANSFORMERS	44-R1	1.85	44-R1	2.68
369.00 OVERHEAD SERVICES	60-R1	1.38	60-R1	2.09
369.10 UNDERGROUND SERVICES	60-R1	0.85	60-R1	0.99
370.10 METERS - SMART GRID	15-S2	7.10	15-S2	7.99
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	30-R0.5	1.38	30-R0.5	1.38
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-R2.5	2.16	25-R2.5	1.09
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	20-S3	-	20-S3	-
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	40-R3	0.08	40-R3	0.07
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	21-R1	6.15	20-R1	7.62
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	10-S1	11.56	20-R1	6.27
GENERAL PLANT				
389.20 LAND RIGHTS	70-R3	1.10	70-R3	-
390.10 STRUCTURES AND IMPROVEMENTS				
MISCELLANEOUS IMPROVEMENTS - MINOR	45-S0	2.05	45-S0	2.87
RICHLAND OPERATING CENTER	80-S0	2.85	80-S0	3.41
ERIE OPERATING CENTER	80-S0	3.47	80-S0	4.19
ALTOONA OPERATING CENTER	80-S0	3.90	80-S0	3.71
390.20 MISCELLANEOUS IMPROVEMENTS	40-R0.5	1.13	40-R0.5	1.23
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	1.22	20-SQ	2.07
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10-SQ	-	10-SQ	10.53
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	8.34	5-SQ	18.38
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	2.47	5-SQ	22.02
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13-L3	1.98	13-L3	3.22
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	30-L2	1.76	30-L2	3.19
392.50 TRANSPORTATION EQUIPMENT - OTHER	10-L3	9.77	10-L3	8.10
393.00 STORES EQUIPMENT	25-SQ	0.01	25-SQ	-
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.67	25-SQ	4.49
395.00 LABORATORY EQUIPMENT	20-SQ	-	20-SQ	-
396.00 POWER OPERATED EQUIPMENT	35-S0	0.50	35-S0	0.52
397.00 COMMUNICATION EQUIPMENT	15-SQ	6.85	15-SQ	9.39
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	0.18	20-SQ	2.23

LEGEND

- a - PLANT AND RESERVE ACTIVITY
- b - AMORTIZATION ACCOUNT
- c - NEW LIFE CHARACTERISTICS

**REASON
FOR ACCRUAL
CHANGE**
(6)

a, b
a, b
a, b
a, b

a
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a
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c
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a, b

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	MOST RECENT FILING		CURRENT FILING		REASON FOR ACCRUAL CHANGE (6)
	SURVIVOR CURVE (2)	ACCRUAL RATE (3)	SURVIVOR CURVE (4)	ACCRUAL RATE (5)	
INTANGIBLE PLANT					
303.00 MISCELLANEOUS INTANGIBLE PLANT	7-SQ	*	7-SQ	*	a, b
303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	*	7-SQ	*	a, b
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	n/a	n/a	5-SQ	*	a, b
DISTRIBUTION PLANT					
361.10 STRUCTURES AND IMPROVEMENTS	70-R3	1.21	70-R4	1.42	c
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R4	0.77	70-R4	0.66	a
361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	70-R3	1.13	70-R4	1.18	c
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	70-R4	1.12	70-R4	0.97	a
362.00 STATION EQUIPMENT	50-R1	1.87	52-R1	2.64	c
362.10 STATION EQUIPMENT - SUBTRANSMISSION	60-R1.5	1.00	52-R1	1.44	c
364.00 POLES, TOWERS AND FIXTURES	60-R2	1.49	65-R1.5	1.74	c
364.10 TOWERS AND FIXTURES - SUBTRANSMISSION	75-R4	0.05	75-R4	0.07	a
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	1.33	65-R1.5	2.66	a
365.00 OVERHEAD CONDUCTORS AND DEVICES	64-R1	1.49	65-R1	2.25	c
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R2	1.56	65-R1	1.90	c
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	64-R1	1.54	64-R1	2.07	a
366.00 UNDERGROUND CONDUIT	65-R2.5	1.39	70-R2.5	1.43	c
366.10 UNDERGROUND CONDUIT - SUBTRANSMISSION	50-S2.5	0.90	70-R2.5	0.31	c
367.00 UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	1.89	50-R2.5	2.28	a
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	40-S1.5	2.66	50-R2.5	1.90	c
368.00 LINE TRANSFORMERS	43-R1.5	2.17	43-R1.5	2.93	a
369.00 SERVICES	60-R4	1.10	60-R4	1.26	a
370.10 METERS - SMART GRID	15-S2	7.48	15-S2	8.13	a
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	1.73	33-R2	1.89	a
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	20-R2	11.53	20-R2	6.92	a
373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	20-R2	7.11	20-R2	7.74	a
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	10-L1.5	12.73	20-R2	5.96	c
GENERAL PLANT					
390.10 STRUCTURES AND IMPROVEMENTS	55-R2	1.30	55-R2	1.84	a
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	55-R2	1.70	55-R2	2.02	a
391.10 OFFICE FURNITURE AND EQUIPMENT	20-SQ	20.26	20-SQ	5.84	a, b
391.20 DATA PROCESSING EQUIPMENT	5-SQ	5.47	5-SQ	10.57	a, b
391.25 DATA PROCESSING EQUIPMENT SMART GRID	5-SQ	3.37	5-SQ	13.64	a, b
392.00 TRANSPORTATION EQUIPMENT	10-L2	7.63	10-L2	6.58	a
393.00 STORES EQUIPMENT	30-SQ	13.15	30-SQ	0.71	a, b
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	5.64	25-SQ	4.21	a, b
395.00 LABORATORY EQUIPMENT	20-SQ	5.78	20-SQ	5.77	a, b
396.00 POWER OPERATED EQUIPMENT	18-S2	4.67	20-S2	4.83	c
397.00 COMMUNICATION EQUIPMENT	15-SQ	9.76	15-SQ	9.22	a, b
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	-	20-SQ	-	a, b

LEGEND

- a - PLANT AND RESERVE ACTIVITY
- b - AMORTIZATION ACCOUNT
- c - NEW LIFE CHARACTERISTICS

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	MOST RECENT FILING		CURRENT FILING		REASON FOR ACCRUAL CHANGE (6)
	SURVIVOR CURVE (2)	ACCRUAL RATE (3)	SURVIVOR CURVE (4)	ACCRUAL RATE (5)	
INTANGIBLE PLANT					
303.00 MISCELLANEOUS INTANGIBLE PLANT	7-SQ	*	7-SQ	8.03	a, b
303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	*	7-SQ	1.11	a, b
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	n/a	n/a	5-SQ	19.98	a, b
DISTRIBUTION PLANT					
361.10 STRUCTURES AND IMPROVEMENTS	70-R3	1.21	70-R4	1.44	c
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R4	0.77	70-R4	0.66	a
361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	70-R3	1.13	70-R4	1.17	c
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	70-R4	1.12	70-R4	0.96	a
362.00 STATION EQUIPMENT	50-R1	1.87	52-R1	2.66	c
362.10 STATION EQUIPMENT - SUBTRANSMISSION	60-R1.5	1.00	52-R1	1.39	c
364.00 POLES, TOWERS AND FIXTURES	60-R2	1.49	65-R1.5	1.68	c
364.10 TOWERS AND FIXTURES - SUBTRANSMISSION	75-R4	0.05	75-R4	0.07	a
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	1.33	65-R1.5	2.85	a
365.00 OVERHEAD CONDUCTORS AND DEVICES	64-R1	1.49	65-R1	2.27	c
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R2	1.56	65-R1	1.84	c
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	64-R1	1.54	64-R1	2.00	a
366.00 UNDERGROUND CONDUIT	65-R2.5	1.39	70-R2.5	1.43	c
366.10 UNDERGROUND CONDUIT - SUBTRANSMISSION	50-S2.5	0.90	70-R2.5	0.31	c
367.00 UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	1.89	50-R2.5	2.31	a
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	40-S1.5	2.66	50-R2.5	1.85	c
368.00 LINE TRANSFORMERS	43-R1.5	2.17	43-R1.5	2.90	a
369.00 SERVICES	60-R4	1.10	60-R4	1.27	a
370.10 METERS - SMART GRID	15-S2	7.48	15-S2	7.45	a
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	1.73	33-R2	1.75	a
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	20-R2	11.53	20-R2	6.22	a
373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	20-R2	7.11	20-R2	7.27	a
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	10-L1.5	12.73	20-R2	5.75	c
GENERAL PLANT					
390.10 STRUCTURES AND IMPROVEMENTS	55-R2	1.30	55-R2	1.91	a
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	55-R2	1.70	55-R2	1.99	a
391.10 OFFICE FURNITURE AND EQUIPMENT	20-SQ	20.26	20-SQ	5.87	a, b
391.20 DATA PROCESSING EQUIPMENT	5-SQ	5.47	5-SQ	12.10	a, b
391.25 DATA PROCESSING EQUIPMENT SMART GRID	5-SQ	3.37	5-SQ	17.84	a, b
392.00 TRANSPORTATION EQUIPMENT	10-L2	7.63	10-L2	6.17	a
393.00 STORES EQUIPMENT	30-SQ	13.15	30-SQ	0.36	a, b
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	5.64	25-SQ	4.20	a, b
395.00 LABORATORY EQUIPMENT	20-SQ	5.78	20-SQ	5.77	a, b
396.00 POWER OPERATED EQUIPMENT	18-S2	4.67	20-S2	4.75	c
397.00 COMMUNICATION EQUIPMENT	15-SQ	9.76	15-SQ	8.32	a, b
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	-	20-SQ	-	a, b

LEGEND

- a - PLANT AND RESERVE ACTIVITY
- b - AMORTIZATION ACCOUNT
- c - NEW LIFE CHARACTERISTICS

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	MOST RECENT FILING		CURRENT FILING		REASON FOR ACCRUAL CHANGE (6)
	SURVIVOR CURVE (2)	ACCRUAL RATE (3)	SURVIVOR CURVE (4)	ACCRUAL RATE (5)	
INTANGIBLE PLANT					
303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	7-SQ	*	7-SQ	*	a, b
303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	10-SQ	*	10-SQ	*	a, b
303.30 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	-	-	5-SQ	*	a, b, c
DISTRIBUTION PLANT					
360.20 LAND RIGHTS	75-R4	1.64	75-R4	1.69	a
361.00 STRUCTURES AND IMPROVEMENTS	75-R3	1.14	70-R3	1.32	a, c
362.10 STATION EQUIPMENT	60-R1.5	1.17	60-R1.5	1.72	a
362.15 STATION EQUIPMENT - SUBTRANSMISSION	60-R1.5	1.26	60-R1.5	1.47	a, c
362.40 STATION EQUIPMENT - SCADA	35-R2.5	0.37	35-R2.5	0.60	a
364.00 POLES, TOWERS AND FIXTURES	63-R2	1.37	70-R2	1.62	a, c
364.55 POLES AND FIXTURES - SUBTRANSMISSION	65-R2.5	1.03	70-R2	1.34	a, c
365.10 OVERHEAD CONDUCTORS AND DEVICES	60-R1	1.64	60-R1	2.46	a
365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	70-R3	0.94	60-R1	1.93	a, c
365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	75-R4	1.35	75-R4	1.43	a
365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION	75-R4	1.29	75-R4	1.38	a
366.00 UNDERGROUND CONDUIT	60-R3	1.83	65-R3	1.74	a, c
366.50 UNDERGROUND CONDUIT - SUBTRANSMISSION	50-S2	2.10	65-R3	1.81	a, c
367.00 UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	1.82	55-R2.5	2.04	a, c
367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	40-S2.5	2.66	55-R2.5	1.72	a, c
368.00 LINE TRANSFORMERS	45-R2	2.07	48-R1.5	2.38	a, c
369.00 SERVICES	50-R2.5	1.69	55-R2.5	1.73	a, c
370.30 METERS - SMART GRID	15-S2	7.13	15-S2	7.92	a
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	32-R1	2.65	32-R1.5	2.18	a, c
372.00 LEASED PROPERTY	27-R1.5	1.33	30-R1.5	0.85	a, c
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	25-L0	4.65	25-L0	6.25	a
373.30 LED LIGHTING	-	-	20-R2	7.33	a, c
GENERAL PLANT					
389.20 LAND RIGHTS	75-R4	1.26	75-R4	1.36	a
390.10 STRUCTURES AND IMPROVEMENTS					
ARNOLD SERVICE CENTER	55-S0.5	2.56	55-S0.5	7.88	a
BOYCE SERVICE CENTER	55-S0.5	3.28	55-S0.5	3.73	a
BUTLER SERVICE CENTER	55-S0.5	3.51	55-S0.5	5.75	a
CHARLEROI SERVICE CENTER	55-S0.5	2.39	55-S0.5	3.05	a
CLARION SERVICE CENTER AND POLE YARD	55-S0.5	2.10	55-S0.5	3.69	a
CONNELLSVILLE CONFERENCE CENTER	55-S0.5	1.63	55-S0.5	2.79	a
CONNELLSVILLE HAZARDOUS MATERIAL	55-S0.5	2.83	55-S0.5	2.97	a
CONNELLSVILLE METER LAB AND STOREHOUSE	55-S0.5	0.19	55-S0.5	0.01	a
CONNELLSVILLE COVERED STORAGE AND OFFICE	55-S0.5	3.03	55-S0.5	4.62	a
CONNELLSVILLE QUONSET STOREHOUSE	55-S0.5	-	55-S0.5	-	a
CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	55-S0.5	3.85	55-S0.5	3.86	a
CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	55-S0.5	-	55-S0.5	-	a
CONNELLSVILLE GARAGE	55-S0.5	2.77	55-S0.5	3.17	a
CONNELLSVILLE WEST SIDE COMPLEX	55-S0.5	0.23	55-S0.5	1.56	a
DUNBAR STORAGE FACILITY	55-S0.5	4.11	55-S0.5	4.74	a
JEANETTE SERVICE CENTER	55-S0.5	1.59	55-S0.5	2.46	a
JEANETTE SERVICE CENTER GARAGE	55-S0.5	2.46	55-S0.5	2.77	a
JEFFERSON SERVICE CENTER	55-S0.5	2.24	55-S0.5	4.11	a
KITTANNING SERVICE CENTER	55-S0.5	3.82	55-S0.5	2.30	a
KITTANNING SERVICE CENTER GARAGE	55-S0.5	2.13	55-S0.5	2.21	a
LATROBE SERVICE CENTER	55-S0.5	2.21	55-S0.5	8.64	a
MCCONNELLSBURG SERVICE CENTER	55-S0.5	3.59	55-S0.5	3.95	a
PLEASANT VALLEY SERVICE CENTER	55-S0.5	2.54	55-S0.5	4.38	a
ST. MARYS SERVICE CENTER	55-S0.5	2.89	55-S0.5	2.90	a
ST. MARYS SERVICE CENTER GARAGE	55-S0.5	3.07	55-S0.5	3.37	a
STATE COLLEGE SERVICE CENTER GARAGE	55-S0.5	2.47	55-S0.5	2.86	a
WASHINGTON SERVICE CENTER	55-S0.5	2.60	55-S0.5	10.95	a
WAYNESBORO SERVICE CENTER	55-S0.5	3.76	55-S0.5	3.07	a
WAYNESBORO SERVICE CENTER GARAGE	55-S0.5	2.79	55-S0.5	2.88	a
MINOR STRUCTURES	45-R3	3.31	45-R3	3.87	a
391.10 OFFICE FURNITURE	16-SQ	5.95	16-SQ	5.69	a, b
391.20 INFORMATION SYSTEMS	7-SQ	15.56	7-SQ	15.02	a, b
391.30 DATA HANDLING EQUIPMENT	16-SQ	4.81	16-SQ	-	a, b
391.50 SMART METERS HARDWARE	5-SQ	11.03	5-SQ	18.31	a, b
392.10 TRANSPORTATION EQUIPMENT - AUTOS	8-S2	13.37	8-S2	12.87	a
392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	11-L2.5	7.84	12-S1	9.41	a, c
392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	12-L3	1.49	12-L3	13.53	a
392.40 TRANSPORTATION EQUIPMENT - TRAILERS	24-S1	2.08	24-S1	2.07	a
392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	10-S2.5	7.08	11-S2.5	4.88	a, c
393.00 STORES EQUIPMENT	25-SQ	4.64	25-SQ	3.11	a, b
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	15-SQ	6.82	15-SQ	6.73	a, b
395.00 LABORATORY EQUIPMENT	23-SQ	1.83	23-SQ	3.27	a, b
396.00 POWER OPERATED EQUIPMENT	20-S0.5	2.26	20-S0.5	1.67	a
397.00 COMMUNICATION EQUIPMENT	12-SQ	8.35	12-SQ	8.85	a, b
398.00 MISCELLANEOUS EQUIPMENT	14-SQ	7.56	14-SQ	-	a, b

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

LEGEND

- a - PLANT AND RESERVE ACTIVITY
- b - AMORTIZATION ACCOUNT
- c - NEW LIFE CHARACTERISTICS

- Q. Where the retirement rate actuarial method of mortality analysis is utilized, set forth representative examples including charts depicting the observed and estimated survivor curves and a tabular presentation of the observed and estimated life tables plotted on the chart. Other analysis results shall be subject to request.
- A. Exhibit FE PA JJS-2 provides the observed and estimated survivor curves and life tables for all accounts analyzed by the actuarial method.

- Q. Provide the surviving original cost plant at the appropriate test year date or dates by account or functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with construction work in progress claims, if applicable.
- A. See :V-D-1 Met-Ed Attachment V-D-1a,
V-D-1 Met-Ed Attachment V-D-1b,
V-D-1 Penelec Attachment V-D-1a,
V-D-1 Penelec Attachment V-D-1b,
V-D-1 Penn Power Attachment V-D-1a,
V-D-1 Penn Power Attachment V-D-1b,
V-D-1 West Penn Attachment V-D-1a,
V-D-1 West Penn Attachment V-D-1b,

Attachments V-D-1a and V-D-1b provides the Rate District's surviving original cost electric plant in service, accumulated book depreciation reserve, annual depreciation expense accruals, survivor curve, future depreciation accruals, and composite remaining life for the future test year as of December 31, 2024 and the fully projected future test year as of December 31, 2025. No claim is being made in this rate case filing for contributions in aid of construction.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
ELECTRIC PLANT								
INTANGIBLE PLANT								
303.00		7-SQ	66,210,701.15	45,896,661	20,314,040	4,800,590		*
303.10		5-SQ	425,296.40	47,721	377,575	84,982		*
303.30		7-SQ	621,985.00	621,985	0	0		*
303.60		7-SQ	8,047,879.06	8,047,879	0	0		*
303.90		7-SQ	23,910,691.09	23,403,821	506,870	116,252		*
TOTAL INTANGIBLE PLANT			99,216,552.70	78,018,067	21,198,485	5,001,824		
DISTRIBUTION PLANT								
360.20		80-R4	28,932,718.77	17,797,447	11,135,272	279,801	0.97	39.8
361.00		70-R3	17,763,919.28	7,528,765	10,235,154	243,877	1.37	42.0
361.10		70-R3	339,222.74	50,866	288,357	5,272	1.55	54.7
361.20		75-R3	11,907.52	8,805	3,103	89	0.75	34.9
362.00		60-R2	329,710,172.58	103,011,295	226,698,878	6,404,491	1.94	35.4
362.10		60-R2	11,919,659.66	1,232,464	10,687,196	260,852	2.19	41.0
364.00		65-R1.5	572,974,393.99	155,049,196	417,925,198	11,129,747	1.94	37.6
364.10		80-R4	36,126.01	29,385	6,741	208	0.58	32.4
364.11		65-R1.5	3,234,421.64	822,531	2,411,891	62,465	1.93	38.6
365.00		60-O1	679,817,826.58	94,197,472	585,620,355	19,554,289	2.88	29.9
365.01		60-O1	1,345,784.75	488,613	857,172	26,024	1.93	32.9
365.10		70-R4	229,365,878.41	45,398,298	183,967,580	3,440,794	1.50	53.5
365.11		70-R4	429,030.41	362,119	66,911	1,119	0.26	59.8
366.00		65-R1.5	35,459,379.59	16,115,399	19,343,981	580,021	1.64	33.4
367.00		50-R2	332,492,307.21	107,909,757	224,582,550	7,429,323	2.23	30.2
367.10		50-R2	1,536,544.01	377,486	1,159,058	35,872	2.33	32.3
368.00		43-R1.5	507,003,843.13	196,919,851	310,083,992	13,350,018	2.63	23.2
369.00		44-R1	96,284,018.58	33,042,193	63,241,826	2,744,617	2.85	23.0
369.10		60-R3	104,052,556.48	63,494,549	40,558,007	1,370,553	1.32	29.6
370.10		15-S2	145,648,562.40	47,980,838	97,667,724	12,261,848	8.42	8.0
371.00		37-R0.5	4,173,138.29	2,588,111	1,585,027	80,687	1.93	19.6
371.21		25-R2.5	412,207.74	390,611	21,597	4,739	1.15	4.6
371.23		20-S2.5	276,707.92	276,708	0	0	-	***
373.00		28-R1	16,309,454.66	4,991,479	11,317,976	800,760	4.91	14.1
373.30		20-S0	3,808,435.99	564,071	3,244,365	278,173	7.30	11.7
TOTAL DISTRIBUTION PLANT			3,123,338,218.34	900,628,309	2,222,709,911	80,345,639	2.57	
GENERAL PLANT								
389.20		70-R2	18,077.52	16,310	1,768	69	0.38	25.6
390.10		40-R1.5	39,925,052.12	11,114,845	28,810,207	1,303,651	3.27	22.1
	06-2041	65-R2	63,279,336.92	34,193,683	29,085,654	1,904,258	3.01	15.3
	06-2046	65-R2	7,363,967.28	3,336,884	4,027,083	211,011	2.87	19.1
	06-2033	65-R2	7,191,588.92	4,226,780	2,964,809	359,915	5.00	8.2
	06-2034	65-R2	12,697,225.68	6,699,191	5,998,035	649,594	5.12	9.2
TOTAL ACCOUNT 390.10			130,457,170.92	59,571,383	70,885,788	4,428,429	3.39	16.0
390.20		40-R1.5	4,198,929.39	3,173,893	1,025,036	68,254	1.63	15.0
	06-2041	65-R4	5,082,077.17	3,289,201	1,792,876	113,648	2.24	15.8
	06-2046	65-R4	997,791.85	773,014	224,778	13,132	1.32	17.1
	06-2033	65-R4	1,331,356.24	1,086,648	244,708	29,257	2.20	8.4
	06-2034	65-R4	1,783,425.82	1,498,245	285,181	30,753	1.72	9.3
TOTAL ACCOUNT 390.20			13,393,580.47	9,821,001	3,572,579	255,044	1.90	14.0

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
**TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024**

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE
						ACCUMULATED AMOUNT	ACCUMULATED RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2,541,588.26	1,928,722	612,866	79,022	3.11	7.8
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	2,921,741.05	2,071,230	850,511	301,822	10.33	2.8
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	3,480,584.55	1,364,770	2,115,815	565,647	16.25	3.7
TOTAL ACCOUNT 391.00			8,943,913.86	5,364,722	3,579,192	946,491	10.58	3.8
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12-R4	4,905,873.29	2,150,287	2,755,586	396,102	8.07	7.0
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	34-S1.5	668,411.67	587,816	80,596	7,502	1.12	10.7
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	25-S2.5	87,236.99	85,737	1,500	345	0.40	4.3
TOTAL ACCOUNT 392.00			5,661,521.95	2,823,840	2,837,682	403,949	7.13	7.0
393.00	STORES EQUIPMENT	25-SQ	55,534.21	43,299	12,235	1,400	2.52	8.7
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	13,123,319.94	4,232,782	8,890,538	517,730	3.95	17.2
395.00	LABORATORY EQUIPMENT	20-SQ	85,698.38	85,698	0	0	- ****	-
396.00	POWER OPERATED EQUIPMENT	33-R0.5	1,248,543.77	675,711	572,833	33,067	2.65	17.3
397.00	COMMUNICATION EQUIPMENT	25-SQ	27,133,863.13	4,344,588	22,789,275	1,230,345	4.53	18.5
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	66,807.12	56,117	10,690	1,407	2.11	7.6
TOTAL GENERAL PLANT			200,188,031.27	87,035,451	113,152,580	7,817,931	3.91	
TOTAL DEPRECIABLE PLANT			3,422,742,802.31	1,065,681,827	2,357,060,976	93,165,394	2.72	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION		124,375.69					
302.00	FRANCHISES AND CONSENTS		150,604.01	(14,565)				
350.10	LAND		3,554,379.57	5,241				
350.20	LAND RIGHTS		26,938,000.97	15,696,227				
360.10	LAND		4,014,087.62	2,231				
374.00	ASSET RETIREMENT COSTS DISTRIBUTION		37,210.00	28,830				
389.10	LAND		2,936,778.20					
390.30	BUILDING LEASEHOLDS		315,880.63	474,805				
399.10	ASSET RETIREMENT COSTS GENERAL BUILDINGS		105,951.28	66,477				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			38,177,267.97	16,259,248				
TOTAL ELECTRIC PLANT			3,460,920,070.28	1,081,941,075				

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

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

*** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.52% CONSISTENT WITH A 20-S2.5 SURVIVOR CURVE.

**** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-YEAR AMORTIZATION PERIOD.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
ELECTRIC PLANT								
INTANGIBLE PLANT								
303.00		7-SQ	70,656,331.12	49,676,306	20,980,025	4,795,431	*	
303.10		5-SQ	438,640.79	134,115	304,526	87,630	*	
303.30		7-SQ	621,985.00	621,985	0	0	*	
303.60		7-SQ	8,047,879.06	8,047,879	0	0	*	
303.90		7-SQ	23,896,722.35	23,506,101	390,621	116,518	*	
TOTAL INTANGIBLE PLANT			103,661,558.32	81,986,386	21,675,172	4,999,579		
DISTRIBUTION PLANT								
360.20		80-R4	28,932,718.77	18,078,094	10,854,625	278,525	0.96	39.0
361.00		70-R3	17,763,919.28	7,814,254	9,949,665	240,113	1.35	41.4
361.10		70-R3	339,222.74	56,378	282,845	5,247	1.55	53.9
361.20		75-R3	11,907.52	8,894	3,014	87	0.73	34.6
362.00		60-R2	337,332,580.62	109,010,679	228,321,902	6,437,605	1.91	35.5
362.10		60-R2	11,919,659.66	1,573,989	10,345,671	253,195	2.12	40.9
364.00		65-R1.5	600,994,841.46	162,996,031	437,998,810	11,648,309	1.94	37.6
364.10		80-R4	36,126.01	29,595	6,531	203	0.56	32.2
364.11		65-R1.5	3,234,421.64	890,663	2,343,759	59,010	1.82	39.7
365.00		60-O1	761,125,689.07	105,244,351	655,881,338	22,314,293	2.93	29.4
365.01		60-O1	1,345,784.75	515,117	830,668	24,971	1.86	33.3
365.10		70-R4	229,365,878.41	48,838,786	180,527,092	3,437,415	1.50	52.5
365.11		70-R4	429,030.41	363,234	65,796	1,119	0.26	58.8
366.00		65-R1.5	35,459,379.59	16,707,495	18,751,885	566,767	1.60	33.1
367.00		50-R2	346,055,799.46	114,029,986	232,025,813	7,700,028	2.23	30.1
367.10		50-R2	1,536,544.01	413,287	1,123,257	35,117	2.29	32.0
368.00		43-R1.5	521,455,413.01	209,585,789	311,869,624	13,451,135	2.58	23.2
369.00		44-R1	97,428,588.83	35,935,400	61,493,189	2,665,331	2.74	23.1
369.10		60-R3	104,045,959.48	64,860,308	39,185,651	1,356,246	1.30	28.9
370.10		15-S2	150,001,444.20	60,856,874	89,144,570	11,937,520	7.96	7.5
371.00		37-R0.5	4,173,138.29	2,688,698	1,484,440	75,965	1.82	19.5
371.21		25-R2.5	412,207.74	395,351	16,857	3,923	0.95	4.3
371.23		20-S2.5	276,707.92	276,708	0	0	-	***
373.00		28-R1	16,749,800.95	5,815,837	10,933,964	759,379	4.53	14.4
373.30		20-S0	4,081,238.79	852,610	3,228,629	279,892	6.86	11.5
TOTAL DISTRIBUTION PLANT			3,274,508,002.61	967,838,408	2,306,669,595	83,531,395	2.55	
GENERAL PLANT								
389.20		70-R2	18,077.52	16,379	1,699	67	0.37	25.4
390.10		40-R1.5	46,759,876.65	11,948,267	34,811,610	1,528,594	3.27	22.8
	06-2041	65-R2	64,119,550.91	36,015,937	28,103,614	1,945,528	3.03	14.4
	06-2046	65-R2	7,363,967.28	3,545,040	3,818,927	208,505	2.83	18.3
	06-2033	65-R2	7,191,588.92	4,570,399	2,621,190	359,384	5.00	7.3
	06-2034	65-R2	12,697,225.68	7,321,543	5,375,683	647,848	5.10	8.3
TOTAL ACCOUNT 390.10			138,132,209.44	63,401,186	74,731,024	4,689,859	3.40	15.9
390.20		40-R1.5	4,081,929.92	3,098,551	983,379	66,826	1.64	14.7
	06-2041	65-R4	5,067,693.04	3,383,476	1,684,217	113,128	2.23	14.9
	06-2046	65-R4	997,791.85	783,063	214,729	13,142	1.32	16.3
	06-2033	65-R4	1,331,356.24	1,119,985	211,371	28,562	2.15	7.4
	06-2034	65-R4	1,783,425.82	1,533,495	249,931	30,090	1.69	8.3
TOTAL ACCOUNT 390.20			13,262,196.87	9,918,570	3,343,627	251,748	1.90	13.3
391.00		20-SQ	1,179,090.42	643,502	535,588	56,513	4.79	9.5
391.30		5-SQ	1,457,337.11	902,339	554,998	265,632	18.23	2.1
391.50		5-SQ	4,541,673.26	1,204,326	3,337,347	916,772	20.19	3.6
TOTAL ACCOUNT 391.00			7,178,100.79	2,750,167	4,427,933	1,238,917	17.26	3.6

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
**TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025**

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
392.30		12-R4	5,349,896.63	2,479,602	2,870,295	438,880	8.20	6.5
392.40		34-S1.5	661,803.67	588,665	73,139	7,002	1.06	10.4
392.50		25-S2.5	87,236.99	86,086	1,151	283	0.32	4.1
TOTAL ACCOUNT 392.00			6,098,937.29	3,154,353	2,944,585	446,165	7.32	6.6
393.00		25-SQ	38,111.78	27,258	10,854	908	2.38	12.0
394.00		25-SQ	13,705,566.85	4,449,257	9,256,310	540,017	3.94	17.1
395.00		20-SQ	85,698.38	85,698	0	0	- ****	-
396.00		33-R0.5	1,248,543.77	708,797	539,747	29,569	2.37	18.3
397.00		25-SQ	29,265,609.64	5,576,951	23,688,659	1,299,962	4.44	18.2
398.00		20-SQ	66,807.12	57,527	9,280	1,404	2.10	6.6
TOTAL GENERAL PLANT			209,099,859.45	90,146,143	118,953,718	8,498,616	4.06	
TOTAL DEPRECIABLE PLANT			3,587,269,420.38	1,139,970,937	2,447,298,485	97,029,590	2.70	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00			124,375.69					
302.00			150,604.01	(14,565)				
350.10			3,554,379.57	5,241				
350.20			26,938,000.97	15,696,227				
360.10			4,014,087.62	2,231				
374.00			37,210.00	28,830				
389.10			2,936,778.20					
390.30			315,880.63	474,805				
399.10			105,951.28	66,477				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			38,177,267.97	16,259,248				
TOTAL ELECTRIC PLANT			3,625,446,688.35	1,156,230,185				

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

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

*** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.52% CONSISTENT WITH A 20-S2.5 SURVIVOR CURVE.

**** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-YEAR AMORTIZATION PERIOD.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
INTANGIBLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	70,978,119.73	47,768,580	23,209,540	6,227,009	*	
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	9,079,603.90	9,079,604	0	0	*	
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	25,257,809.48	25,163,421	94,388	14,521	*	
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	5-SQ	429,236.61	44,152	385,085	86,750	*	
TOTAL INTANGIBLE PLANT		105,744,769.72	82,055,757	23,689,013	6,328,280		
DISTRIBUTION PLANT							
360.20 LAND RIGHTS	75-R3	15,602,749.38	11,284,408	4,318,341	131,115	0.84	32.9
361.00 STRUCTURES AND IMPROVEMENTS	65-R2.5	18,435,041.68	9,760,782	8,674,260	227,877	1.24	38.1
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	65-R2.5	427,196.22	227,633	199,563	4,547	1.06	43.9
362.00 STATION EQUIPMENT	62-R1.5	401,242,854.72	121,988,566	279,254,289	7,987,430	1.99	35.0
362.10 STATION EQUIPMENT - SUBTRANSMISSION	62-R1.5	11,560,419.97	(128,079)	11,688,499	289,953	2.51	40.3
364.00 POLES, TOWERS AND FIXTURES	65-R3	710,619,681.02	223,922,978	486,696,703	11,896,202	1.67	40.9
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R3	535,896.08	(97,765)	633,661	12,929	2.41	49.0
365.00 OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	952,043,715.80	194,039,562	743,427,496	22,950,750	2.45	32.4
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	75-R4	283,177,859.90	49,832,198	248,004,368	4,130,066	1.39	60.0
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	60-R0.5	750,194.03	95,610	654,584	19,011	2.53	34.4
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	75-R4	37,157.30	14,387	22,770	378	1.02	60.2
366.00 UNDERGROUND CONDUIT	65-R2	46,775,767.25	20,433,357	26,231,465	746,749	1.60	35.1
367.00 UNDERGROUND CONDUCTORS AND DEVICES	44-R2.5	243,400,048.54	86,368,690	157,031,359	6,114,942	2.51	25.7
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	44-R2.5	1,286,184.07	139,339	1,146,845	35,492	2.76	32.3
368.00 LINE TRANSFORMERS	44-R1	465,080,920.02	178,341,178	286,739,742	12,192,707	2.62	23.5
369.00 OVERHEAD SERVICES	60-R1	91,479,578.14	29,324,375	62,155,203	1,903,082	2.08	32.7
369.10 UNDERGROUND SERVICES	60-R1	48,077,321.74	32,331,336	15,745,986	485,429	1.01	32.4
370.10 METERS - SMART GRID	15-S2	146,035,788.02	51,827,813	94,207,975	12,454,873	8.53	7.6
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	30-R0.5	28,306,985.17	22,343,029	5,963,957	420,952	1.49	14.2
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-R2.5	223,738.49	210,236	13,503	2,957	1.32	4.6
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	20-S3	147,696.50	147,697	0	0	-	-
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	40-R3	196,313.14	193,579	2,734	137	0.07	20.0
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	20-R1	37,041,361.09	6,850,119	30,191,242	3,056,502	8.25	9.9
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	20-R1	10,035,760.37	2,466,926	7,568,834	644,478	6.42	11.7
TOTAL DISTRIBUTION PLANT		3,512,520,228.64	1,041,917,953	2,470,573,379	85,708,558	2.44	28.8
GENERAL PLANT							
389.20 LAND RIGHTS	70-R3	20,956.59	212,239	(191,283)	0	-	-
390.10 STRUCTURES AND IMPROVEMENTS							
MISCELLANEOUS IMPROVEMENTS - MINOR	45-S0	46,120,484.14	13,455,948	32,664,536	1,318,255	2.86	24.8
RICHLAND OPERATING CENTER	80-S0	9,970,307.08	5,916,905	4,053,402	341,025	3.42	11.9
ERIE OPERATING CENTER	80-S0	18,088,750.52	8,009,171	10,079,580	733,237	4.05	13.7
ALTOONA OPERATING CENTER	80-S0	12,755,018.10	6,674,583	6,080,435	475,628	3.73	12.8
TOTAL ACCOUNT 390.1		86,934,559.84	34,056,607.39	52,877,953	2,868,145	3.30	18.44
390.20 MISCELLANEOUS IMPROVEMENTS	40-R0.5	7,098,844.05	5,387,572	1,711,272	90,243	1.27	19.0
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	344,061.30	246,147	97,939	7,078	2.06	13.8
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES							
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	6,780,082.47	3,884,745	2,895,337	1,298,917	19.16	2.2
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	2,728,436.87	1,203,774	1,524,663	668,017	24.48	2.3
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13-L3	623,577.55	518,851	104,726	34,073	5.46	3.1
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	30-L2	2,833,893.39	1,828,576	1,005,317	97,868	3.45	10.3
392.50 TRANSPORTATION EQUIPMENT - OTHER	10-L3	6,844,504.90	3,458,272	3,381,495	514,424	7.52	6.6
393.00 STORES EQUIPMENT	25-SQ	40,195.76	40,196	0	-	-	-
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	19,200,664.74	6,761,847	12,438,818	907,616	4.73	13.7
395.00 LABORATORY EQUIPMENT	20-SQ	111,814.59	111,815	0	-	-	-
396.00 POWER OPERATED EQUIPMENT	35-S0	5,158,780.44	4,690,973	467,808	28,300	0.55	16.5
397.00 COMMUNICATION EQUIPMENT	15-SQ	47,113,171.59	15,536,826	31,576,345	3,777,454	8.02	8.4
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	72,841.19	53,992	18,849	1,591	2.18	11.8
TOTAL GENERAL PLANT		185,906,385.27	77,992,433	107,909,239	10,293,726	5.54	10.5
TOTAL DEPRECIABLE PLANT		3,804,171,383.63	1,201,966,142	2,602,171,631	102,330,564	2.69	25.4

PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)=(6)/(3)	
NONDEPRECIABLE PLANT							
301.00 ORGANIZATION		34,665.54					
302.00 FRANCHISES AND CONSENTS		306,716.73	(31,564)				
350.10 LAND		2,127,870.62					
360.10 LAND		13,499,322.87	7,645,214				
370.00 LEGACY METERS		1,697,578.36					
374.00 ASSET RETIREMENT COSTS DISTRIBUTION		80,653.00					
389.10 LAND		1,092,749.14	(239,986)				
390.30 BUILDING LEASEHOLDS		560,865.26					
399.10 ASSET RETIREMENT COSTS GENERAL PLANT		321,852.44	361,478				
TOTAL NONDEPRECIABLE PLANT		19,722,273.96	7,735,141				
TOTAL ELECTRIC PLANT		3,823,893,657.59	1,209,701,284				

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

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)=(6)/(3)	
INTANGIBLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	77,582,653.96	51,284,487	26,298,167	6,808,908	*	
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	9,079,603.90	9,079,604	0	0	*	
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	27,390,874.30	26,372,715	1,018,160	156,640	*	
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	5-SQ	442,650.36	131,340	311,310	89,670	*	
TOTAL INTANGIBLE PLANT		114,495,782.52	86,868,146	27,627,637	7,055,218		
DISTRIBUTION PLANT							
360.20 LAND RIGHTS	75-R3	15,602,749.38	11,415,523	4,187,226	129,438	0.83	32.3
361.00 STRUCTURES AND IMPROVEMENTS	65-R2.5	18,498,132.47	10,002,671	8,495,462	225,132	1.22	37.7
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	65-R2.5	427,196.22	232,180	195,016	4,512	1.06	43.2
362.00 STATION EQUIPMENT	62-R1.5	415,488,813.53	128,774,726	286,714,087	8,094,877	1.95	35.4
362.10 STATION EQUIPMENT - SUBTRANSMISSION	62-R1.5	11,560,419.97	199,377	11,361,043	281,777	2.44	40.3
364.00 POLES, TOWERS AND FIXTURES	65-R3	744,328,808.00	230,836,459	513,492,349	12,514,942	1.68	41.0
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R3	535,896.08	(78,242)	614,138	12,685	2.37	48.4
365.00 OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	1,000,095,152.59	214,058,380	786,036,772	24,460,091	2.41	32.4
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	75-R4	283,177,859.90	53,752,522	229,425,338	3,919,138	1.39	59.6
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	60-R0.5	750,193.81	116,364	633,830	18,111	2.41	35.0
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	75-R4	37,157.30	14,765	22,392	379	1.02	59.1
366.00 UNDERGROUND CONDUIT	65-R2	46,814,590.53	21,198,390	25,616,201	732,710	1.56	35.0
367.00 UNDERGROUND CONDUCTORS AND DEVICES	44-R2.5	259,422,027.45	90,678,917	168,743,110	6,521,669	2.51	25.9
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	44-R2.5	1,286,184.07	176,037	1,110,147	34,840	2.71	31.9
368.00 LINE TRANSFORMERS	44-R1	499,072,584.36	186,893,312	312,179,273	13,372,805	2.68	23.3
369.00 OVERHEAD SERVICES	60-R1	96,010,506.14	30,984,293	65,026,213	2,002,132	2.09	32.5
369.10 UNDERGROUND SERVICES	60-R1	48,077,318.11	32,816,762	15,260,557	475,654	0.99	32.1
370.10 METERS - SMART GRID	15-S2	151,072,816.93	64,783,252	86,289,565	12,078,126	7.99	7.1
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	30-R0.5	28,306,985.17	22,807,503	5,499,483	392,047	1.38	14.0
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-R2.5	223,738.49	213,193	10,546	2,449	1.09	4.3
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	20-S3	147,696.50	147,697	0	0	-	-
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	40-R3	196,313.14	193,716	2,597	136	0.07	19.1
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	20-R1	40,123,985.77	9,847,921	30,276,065	3,057,242	7.62	9.9
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	20-R1	11,697,257.36	3,141,942	8,555,315	733,022	6.27	11.7
TOTAL DISTRIBUTION PLANT		3,672,954,383.27	1,113,207,658	2,559,746,725	89,063,914	2.42	28.7
GENERAL PLANT							
389.20 LAND RIGHTS	70-R3	20,956.59	212,239	(191,283)	0	-	-
390.10 STRUCTURES AND IMPROVEMENTS							
MISCELLANEOUS IMPROVEMENTS - MINOR	45-S0	50,750,355.99	14,342,265	36,408,091	1,454,414	2.87	25.0
RICHLAND OPERATING CENTER	80-S0	9,970,307.08	6,252,286	3,718,021	340,258	3.41	10.9
ERIE OPERATING CENTER	80-S0	18,791,499.21	8,682,456	10,109,043	786,836	4.19	12.8
ALTOONA OPERATING CENTER	80-S0	12,755,018.10	7,113,789	5,641,229	473,029	3.71	11.9
TOTAL ACCOUNT 390.1		92,267,180.38	36,390,796.21	55,876,384	3,054,537	3.31	18.29
390.20 MISCELLANEOUS IMPROVEMENTS	40-R0.5	7,098,844.05	5,477,815	1,621,029	86,964	1.23	18.6
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	344,061.30	253,223	90,839	7,103	2.07	12.8
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES		1,944,805.73	0	1,944,806	204,716	10.53	9.5
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	4,129,309.14	1,720,044	2,409,265	759,005	18.38	3.2
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	1,878,067.97	1,012,747	865,321	413,505	22.02	2.1
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13-L3	623,577.55	552,924	70,653	20,070	3.22	3.5
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	30-L2	2,817,620.78	1,909,925	907,696	89,751	3.19	10.1
392.50 TRANSPORTATION EQUIPMENT - OTHER	10-L3	7,799,345.59	3,917,267	3,882,078	632,387	8.10	6.1
393.00 STORES EQUIPMENT	25-SQ	25,024.99	25,025	0	0	-	-
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	19,302,472.98	7,172,260	12,130,213	867,345	4.49	14.0
395.00 LABORATORY EQUIPMENT	20-SQ	111,814.59	111,815	0	0	-	-
396.00 POWER OPERATED EQUIPMENT	35-S0	5,158,780.44	4,719,273	439,508	27,026	0.52	16.3
397.00 COMMUNICATION EQUIPMENT	15-SQ	44,874,261.16	8,668,976	36,205,285	4,215,742	9.39	8.6
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	71,227.63	53,968	17,259	1,585	2.23	10.9
TOTAL GENERAL PLANT		188,467,350.87	72,198,298	116,269,053	10,379,736	5.51	11.2
TOTAL DEPRECIABLE PLANT		3,975,917,516.66	1,272,274,102	2,703,643,415	106,498,868	2.68	25.4

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)=(6)/(3)	
NONDEPRECIABLE PLANT							
301.00 ORGANIZATION		34,665.54					
302.00 FRANCHISES AND CONSENTS		306,716.73	(31,564)				
350.10 LAND		2,127,870.62					
360.10 LAND		13,499,322.87	7,645,214				
370.00 LEGACY METERS		1,697,578.36					
374.00 ASSET RETIREMENT COSTS DISTRIBUTION		80,653.00					
389.10 LAND		1,092,749.14	(235,746)				
390.30 BUILDING LEASEHOLDS		560,865.26					
399.10 ASSET RETIREMENT COSTS GENERAL PLANT		321,852.44	361,478				
TOTAL NONDEPRECIABLE PLANT		19,722,273.96	7,739,381				
TOTAL ELECTRIC PLANT		3,995,639,790.62	1,280,013,483				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
INTANGIBLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT	7-SQ	16,674,130.76	11,155,288	5,518,843	1,322,389	7.93	4.2
303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	7,170,029.18	6,709,950	460,079	101,121	1.41	4.5
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	5-SQ	124,316.40	14,097	110,220	24,840	19.98	4.4
TOTAL INTANGIBLE PLANT		23,968,476.34	17,879,335	6,089,142	1,448,350	6.04	4.2
DISTRIBUTION PLANT							
361.10 STRUCTURES AND IMPROVEMENTS	70-R4	3,499,962.42	814,224	2,685,738	49,641	1.42	54.0
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R4	790,187.07	589,583	200,604	5,247	0.66	38.2
361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	70-R4	454,297.63	245,936	208,362	5,340	1.18	39.0
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	70-R4	195,215.93	134,705	60,511	1,901	0.97	31.8
362.00 STATION EQUIPMENT	52-R1	110,539,588.60	23,988,840	86,550,748	2,919,267	2.64	29.6
362.10 STATION EQUIPMENT - SUBTRANSMISSION	52-R1	8,596,049.79	5,084,706	3,511,344	123,956	1.44	28.3
364.00 POLES, TOWERS AND FIXTURES	65-R1.5	147,023,828.58	47,989,139	99,034,689	2,564,360	1.74	38.6
364.10 TOWERS AND FIXTURES - SUBTRANSMISSION	75-R4	7,576.09	7,529	47	5	0.07	9.4
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	8,799,357.42	369,561	8,429,796	233,721	2.66	36.1
365.00 OVERHEAD CONDUCTORS AND DEVICES	65-R1	184,350,633.85	29,836,539	155,992,596	4,194,217	2.25	37.3
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R1	3,332,630.26	985,607	2,347,023	63,415	1.90	37.0
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	64-R1	79,973,270.20	15,046,155	63,448,614	1,602,527	2.07	39.3
366.00 UNDERGROUND CONDUIT	70-R2.5	8,152,468.13	3,337,850	4,814,618	116,834	1.43	41.2
366.10 UNDERGROUND CONDUIT - SUBTRANSMISSION	70-R2.5	64,653.86	59,654	5,000	203	0.31	24.6
367.00 UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	96,353,634.51	29,685,623	66,668,012	2,195,131	2.28	30.4
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	50-R2.5	108,081.13	50,944	57,138	2,054	1.90	27.8
368.00 LINE TRANSFORMERS	43-R1.5	135,645,971.18	42,141,796	93,504,175	3,977,001	2.93	23.5
369.00 SERVICES	60-R4	47,931,906.40	24,068,344	23,863,562	601,746	1.26	39.7
370.10 METERS - SMART GRID	15-S2	51,150,648.75	22,925,268	28,225,381	4,156,750	8.13	6.8
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	4,092,192.51	2,983,389	1,108,804	77,144	1.89	14.4
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	20-R2	3,813,840.20	1,718,517	2,095,323	264,009	6.92	7.9
373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	20-R2	24,978.29	8,059	16,919	1,934	7.74	8.7
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	20-R2	4,920,560.21	1,308,151	3,612,409	293,442	5.96	12.3
TOTAL DISTRIBUTION PLANT		899,821,533.01	253,380,120	646,441,413	23,449,845	2.61	27.6
GENERAL PLANT							
390.10 STRUCTURES AND IMPROVEMENTS	55-R2	8,632,924.17	3,607,426	5,025,498	158,495	1.84	31.7
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	55-R2	41,240.58	13,332	27,909	833	2.02	33.5
391.10 OFFICE FURNITURE AND EQUIPMENT	20-SQ	40,139.00	8,073	32,066	2,344	5.84	13.7
391.20 DATA PROCESSING EQUIPMENT	5-SQ	706,178.11	472,879	233,299	74,664	10.57	3.1
391.25 DATA PROCESSING EQUIPMENT SMART GRID	5-SQ	1,965,275.95	1,216,651	748,625	268,141	13.64	2.8
392.00 TRANSPORTATION EQUIPMENT	10-L2	1,434,452.84	897,128	662,848	111,207	6.58	5.7
393.00 STORES EQUIPMENT	30-SQ	26,718.30	26,431	287	191	0.71	1.5
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	3,016,841.70	834,893	2,846,969	153,408	4.21	17.3
395.00 LABORATORY EQUIPMENT	20-SQ	21,539.71	17,189.05	4,351.00	1,243.00	5.77	3.50
396.00 POWER OPERATED EQUIPMENT	20-S2	1,391,714.97	456,140	935,575	67,288	4.83	13.9
397.00 COMMUNICATION EQUIPMENT	15-SQ	10,342,867.11	1,679,010	7,873,314	903,941	9.22	9.0
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	7,594.93	7,595	0	0	-	-
TOTAL GENERAL PLANT		27,627,487.37	9,236,747	18,390,741	1,741,755	6.30	10.6
TOTAL DEPRECIABLE PLANT		951,417,496.72	280,496,202	670,921,296	26,639,950	2.80	25.2
NONDEPRECIABLE PLANT							
301.00 ORGANIZATION		22,833.53					
302.00 FRANCHISES AND CONSENTS		68,665.97	772				
350.00 LAND AND EASEMENTS		10,545,129.27					
360.00 LAND AND EASEMENTS		7,395,426.15	(30,747)				
374.00 ARC		4,407.74					
389.00 LAND		226,950.18					
390.30 STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS		118,403.96					
399.10 GENERAL PLANT ARO		32,875.01	31,008				
TOTAL NONDEPRECIABLE PLANT		18,414,691.81	1,034				
TOTAL ELECTRIC PLANT		969,832,188.53	280,497,235				

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
INTANGIBLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT	7-SQ	17,000,774.62	11,702,496	5,298,279	1,365,769	8.03	3.9
303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	7,487,474.69	6,973,338	514,137	83,353	1.11	6.2
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	5-SQ	128,200.23	39,348	88,852	25,610	19.98	3.5
TOTAL INTANGIBLE PLANT		24,616,449.54	18,715,182	5,901,268	1,474,732	5.99	4.0
DISTRIBUTION PLANT							
361.10 STRUCTURES AND IMPROVEMENTS	70-R4	3,578,262.87	849,492	2,728,771	51,145	1.44	53.2
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R4	790,187.07	594,830	195,357	5,230	0.66	37.4
361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	70-R4	454,297.63	251,276	203,022	5,306	1.17	38.3
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	70-R4	195,215.93	136,606	58,610	1,882	0.96	31.1
362.00 STATION EQUIPMENT	52-R1	119,414,215.58	25,581,266	93,832,950	3,181,803	2.66	29.5
362.10 STATION EQUIPMENT - SUBTRANSMISSION	52-R1	8,596,049.79	5,212,764	3,383,286	119,629	1.39	28.3
364.00 POLES, TOWERS AND FIXTURES	65-R1.5	147,023,828.58	51,733,778	95,290,050	2,465,624	1.68	38.6
364.10 TOWERS AND FIXTURES - SUBTRANSMISSION	75-R4	7,576.09	7,534	42	5	0.07	8.4
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	20,931,894.90	(984,152)	21,916,047	597,235	2.85	36.7
365.00 OVERHEAD CONDUCTORS AND DEVICES	65-R1	200,648,669.81	32,321,279	169,805,892	4,598,977	2.27	36.9
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R1	3,332,630.26	1,050,045	2,282,585	61,435	1.84	37.2
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	64-R1	79,973,270.20	16,648,682	61,846,087	1,557,736	2.00	39.6
366.00 UNDERGROUND CONDUIT	70-R2.5	8,232,922.93	3,445,086	4,787,837	117,378	1.43	40.8
366.10 UNDERGROUND CONDUIT - SUBTRANSMISSION	70-R2.5	64,653.86	59,857	4,797	198	0.31	24.2
367.00 UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	103,860,236.33	30,673,317	73,186,920	2,397,223	2.31	30.5
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	50-R2.5	108,081.13	52,998	55,084	2,002	1.85	27.5
368.00 LINE TRANSFORMERS	43-R1.5	143,404,699.69	45,547,101	97,857,599	4,153,666	2.90	23.6
369.00 SERVICES	60-R4	48,923,822.40	24,619,705	24,304,117	618,950	1.27	39.3
370.10 METERS - SMART GRID	15-S2	53,498,206.88	27,262,085	26,236,122	3,987,573	7.45	6.6
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	4,092,192.51	3,071,178	1,021,015	71,796	1.75	14.2
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	20-R2	3,888,153.88	1,985,039	1,903,115	241,986	6.22	7.9
373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	20-R2	24,978.29	9,993	14,985	1,817	7.27	8.2
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	20-R2	5,262,432.74	1,607,757	3,654,675	302,587	5.75	12.1
TOTAL DISTRIBUTION PLANT		956,306,479.35	271,737,514	684,568,965	24,541,183	2.57	27.9
GENERAL PLANT							
390.10 STRUCTURES AND IMPROVEMENTS	55-R2	9,371,059.80	3,643,042	5,728,018	179,295	1.91	31.9
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	55-R2	41,240.58	14,165	27,076	820	1.99	33.0
391.10 OFFICE FURNITURE AND EQUIPMENT	20-SQ	40,139.00	10,417	29,722	2,357	5.87	12.6
391.20 DATA PROCESSING EQUIPMENT	5-SQ	614,858.90	400,950	213,909	82,823	12.10	2.3
391.25 DATA PROCESSING EQUIPMENT SMART GRID	5-SQ	1,316,156.78	603,191	712,966	234,833	17.84	3.0
392.00 TRANSPORTATION EQUIPMENT	10-L2	1,809,102.46	968,002	841,101	145,661	6.17	5.1
393.00 STORES EQUIPMENT	30-SQ	26,718.30	26,622	96	96	0.36	1.0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	3,938,478.08	992,872	2,945,606	163,590	4.20	16.3
395.00 LABORATORY EQUIPMENT	20-SQ	21,539.71	18,432.05	3,108.00	1,243.00	5.77	2.50
396.00 POWER OPERATED EQUIPMENT	20-S2	1,391,714.97	523,428	868,287	66,162	4.75	13.1
397.00 COMMUNICATION EQUIPMENT	15-SQ	10,580,276.71	2,641,687	7,938,590	906,814	8.32	9.3
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	7,594.93	7,595	0	0	-	-
TOTAL GENERAL PLANT		29,158,880.22	9,850,402	19,308,479	1,783,694	6.12	10.8
TOTAL DEPRECIABLE PLANT		1,010,081,809.11	300,303,098	709,778,712	27,799,609	2.75	25.5
NONDEPRECIABLE PLANT							
301.00 ORGANIZATION		22,833.53					
302.00 FRANCHISES AND CONSENTS		68,665.97	772				
350.00 LAND AND EASEMENTS		10,545,129.27					
360.00 LAND AND EASEMENTS		8,453,311.46	(148,289)				
374.00 ARC		4,407.74					
389.00 LAND		226,950.18					
390.30 STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS		118,403.96					
399.10 GENERAL PLANT ARO		32,875.01	31,008				
TOTAL NONDEPRECIABLE PLANT		19,472,577.12	(116,509)				
TOTAL ELECTRIC PLANT		1,029,554,386.23	300,186,588				

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ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
ELECTRIC PLANT								
INTANGIBLE PLANT								
303.10		7-SQ	62,559,720.48	40,871,961	21,687,760	8,533,456	*	
303.20		10-SQ	60,361,884.95	59,892,222	469,663	58,524	*	
303.30		5-SQ	434,948.27	50,596	384,353	86,735	*	
TOTAL INTANGIBLE PLANT			123,356,553.70	100,814,779	22,541,776	8,678,715		
DISTRIBUTION PLANT								
360.20		75-R4	10,877,053.47	5,101,395	5,775,658	183,916	1.69	31.4
361.00		70-R3	24,234,955.87	11,837,490	12,397,466	319,051	1.32	38.9
362.10		60-R1.5	411,121,234.22	172,570,974	238,550,260	7,051,329	1.72	33.8
362.15		60-R1.5	18,897,055.83	9,814,766	9,082,290	277,387	1.47	32.7
362.40		35-R2.5	4,897,084.73	4,422,543	474,541	29,267	0.60	16.2
364.00		70-R2	454,536,866.57	131,595,379	322,941,488	7,350,788	1.62	43.9
364.55		70-R2	73,660,720.07	36,477,669	37,183,051	983,992	1.34	37.8
365.10		60-R1	548,769,708.56	95,818,887	452,950,822	13,487,030	2.46	33.6
365.15		60-R1	57,488,342.16	23,356,699	34,131,643	1,107,054	1.93	30.8
365.20		75-R4	321,019,155.52	48,458,789	272,560,366	4,601,547	1.43	59.2
365.25		75-R4	24,960,133.41	4,712,842	20,247,292	345,235	1.38	58.6
366.00		65-R3	24,641,325.25	8,866,531	15,774,794	429,783	1.74	36.7
366.50		65-R3	11,035.25	983	10,052	200	1.81	50.3
367.00		55-R2.5	238,212,571.35	63,202,566	175,010,006	4,861,813	2.04	36.0
367.50		55-R2.5	13,620,057.73	6,175,960	7,444,098	234,070	1.72	31.8
368.00		48-R1.5	496,413,454.24	186,256,930	310,156,524	11,791,939	2.38	26.3
369.00		55-R2.5	143,221,030.51	62,628,882	80,592,149	2,480,658	1.73	32.5
370.30		15-S2	205,174,341.32	75,446,224	129,728,117	16,244,568	7.92	8.0
371.00		32-R1.5	9,987,325.49	6,215,912	3,771,413	217,256	2.18	17.4
372.00		30-R1.5	296,618.63	273,421	23,198	2,508	0.85	9.2
373.10		25-L0	25,593,482.96	6,497,117	19,096,366	1,599,659	6.25	11.9
373.30		20-R2	23,688,084.99	2,589,173	21,098,912	1,735,994	7.33	12.2
TOTAL DISTRIBUTION PLANT			3,131,321,638.13	962,321,131	2,169,000,506	75,335,044	2.41	

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ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)		
GENERAL PLANT										
389.20	LAND RIGHTS									
390.10	STRUCTURES AND IMPROVEMENTS									
	ARNOLD SERVICE CENTER	06-2031	55-S0.5	**	3,558,666.90	1,772,184	1,786,483	280,553	7.88	6.4
	BOYCE SERVICE CENTER	06-2045	55-S0.5	**	2,167,492.63	740,548	1,426,945	80,889	3.73	17.6
	BUTLER SERVICE CENTER	06-2035	55-S0.5	**	3,006,897.18	1,263,114	1,743,783	172,760	5.75	10.1
	CHARLEROI SERVICE CENTER	06-2037	55-S0.5	**	4,892,375.59	3,143,757	1,748,619	149,100	3.05	11.7
	CLARION SERVICE CENTER AND POLE YARD	06-2045	55-S0.5	**	1,754,807.61	568,123	1,186,684	64,768	3.69	18.3
	CONNELLSVILLE CONFERENCE CENTER	06-2044	55-S0.5	**	2,806,195.11	1,458,734	1,347,461	78,247	2.79	17.2
	CONNELLSVILLE HAZARDOUS MATERIAL	06-2046	55-S0.5	**	706,427.51	338,752	367,675	20,952	2.97	17.5
	CONNELLSVILLE METER LAB AND STOREHOUSE	06-2043	55-S0.5	**	828,706.26	827,437	1,270	76	0.01	16.7
	CONNELLSVILLE COVERED STORAGE AND OFFICE	06-2043	55-S0.5	**	12,052,051.36	2,630,293	9,421,758	557,041	4.62	16.9
	CONNELLSVILLE QUONSET STOREHOUSE	06-2024	55-S0.5	**	193,295.02	193,295	0	0	-	-
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	06-2038	55-S0.5	**	2,169,792.09	1,110,187	1,059,605	83,769	3.86	12.6
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	06-2028	55-S0.5	**	527,202.87	527,203	0	0	-	-
	CONNELLSVILLE GARAGE	06-2046	55-S0.5	**	4,104,512.24	1,733,637	2,370,876	130,063	3.17	18.2
	CONNELLSVILLE WEST SIDE COMPLEX	06-2037	55-S0.5	**	2,128,076.12	1,739,667	388,409	33,236	1.56	11.7
	DUNBAR STORAGE FACILITY	06-2034	55-S0.5	**	2,682,455.59	1,558,327	1,124,128	127,088	4.74	8.8
	JEANETTE SERVICE CENTER	06-2048	55-S0.5	**	8,127,361.43	4,039,911	4,087,450	200,143	2.46	20.4
	JEANETTE SERVICE CENTER GARAGE	06-2046	55-S0.5	**	921,620.12	476,393	445,227	25,512	2.77	17.5
	JEFFERSON SERVICE CENTER	06-2031	55-S0.5	**	2,287,324.40	1,695,442	591,883	94,117	4.11	6.3
	KITTANNING SERVICE CENTER	06-2046	55-S0.5	**	3,869,062.02	2,162,692	1,706,370	89,174	2.30	19.1
	KITTANNING SERVICE CENTER GARAGE	06-2046	55-S0.5	**	745,933.28	469,239	276,694	16,450	2.21	16.8
	LATROBE SERVICE CENTER	06-2033	55-S0.5	**	4,805,646.80	1,365,141	3,440,505	415,166	8.64	8.3
	MCCONNELLSBURG SERVICE CENTER	06-2045	55-S0.5	**	1,472,017.02	472,919	999,098	58,208	3.95	17.2
	PLEASANT VALLEY SERVICE CENTER	06-2034	55-S0.5	**	3,263,966.03	1,961,060	1,302,906	143,001	4.38	9.1
	ST. MARYS SERVICE CENTER	06-2048	55-S0.5	**	4,339,296.01	1,834,850	2,504,446	125,644	2.90	19.9
	ST. MARYS SERVICE CENTER GARAGE	06-2048	55-S0.5	**	1,785,128.91	628,687	1,156,442	60,160	3.37	19.2
	STATE COLLEGE SERVICE CENTER GARAGE	06-2046	55-S0.5	**	1,961,300.02	945,289	1,016,011	56,049	2.86	18.1
	WASHINGTON SERVICE CENTER	06-2033	55-S0.5	**	12,628,099.06	1,095,534	11,532,565	1,382,928	10.95	8.3
	WAYNESBORO SERVICE CENTER	06-2047	55-S0.5	**	3,395,224.32	1,390,152	2,005,073	104,091	3.07	19.3
	WAYNESBORO SERVICE CENTER GARAGE	06-2047	55-S0.5	**	962,919.52	468,250	494,670	27,710	2.88	17.9
	MINOR STRUCTURES		45-R3		6,992,527.47	986,688	6,005,840	270,501	3.87	22.2
	TOTAL ACCOUNT 390.10				101,136,380.49	39,597,505	61,538,876	4,847,396	4.79	
391.10	OFFICE FURNITURE		16-SQ		3,250,486.93	2,256,361	994,126	184,839	5.69	5.4
391.20	INFORMATION SYSTEMS		7-SQ		7,821,534.19	3,205,666	4,615,868	1,174,620	15.02	3.9
391.30	DATA HANDLING EQUIPMENT		16-SQ		21,150.65	21,150	0	0	-	-
391.50	SMART METERS HARDWARE		5-SQ		5,526,724.31	2,140,544	3,386,180	1,011,896	18.31	3.3
392.10	TRANSPORTATION EQUIPMENT - AUTOS		8-S2		8,058,657.37	4,216,565	3,842,093	1,037,123	12.87	3.7
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS		12-S1		1,386,702.25	952,769	433,933	130,510	9.41	3.3
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS		12-L3		805,637.61	446,482	359,156	109,002	13.53	3.3
392.40	TRANSPORTATION EQUIPMENT - TRAILERS		24-S1		438,040.31	324,652	113,388	9,055	2.07	12.5
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES		11-S2.5		200,858.76	181,753	19,106	9,794	4.88	2.0

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ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
393.00	STORES EQUIPMENT	25-SQ	311,862.95	264,375	47,488	9,710	3.11	4.9
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	15-SQ	19,645,758.51	9,083,770	10,561,988	1,322,979	6.73	8.0
395.00	LABORATORY EQUIPMENT	23-SQ	384,080.12	314,360	69,720	12,544	3.27	5.6
396.00	POWER OPERATED EQUIPMENT	20-S0.5	265,470.35	225,519	39,951	4,431	1.67	9.0
397.00	COMMUNICATION EQUIPMENT	12-SQ	39,162,501.99	17,421,188	21,741,314	3,464,461	8.85	6.3
398.00	MISCELLANEOUS EQUIPMENT	14-SQ	223,982.82	223,983	0	0	-	-
TOTAL GENERAL PLANT			188,932,983.01	81,019,646	107,913,337	13,332,336	7.06	
TOTAL DEPRECIABLE PLANT			3,443,611,174.84	1,144,155,556	2,299,455,619	97,346,095	2.83	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION		156,797.11					
350.10	LAND		2,499,695.10					
350.20	LAND RIGHTS		31,457,349.73	16,011,953				
360.10	LAND		6,737,625.52					
374.00	ARO FOR DISTRIBUTION PLANT		15,612.81	14,215				
389.10	LAND		2,062,853.82					
390.10	STRUCTURES AND IMPROVEMENTS - GREENSBURG		71,500,051.66	30,592,596				
390.20	STRUCTURES AND IMPROVEMENTS - LEASED		1,685,110.24	1,683,022				
399.10	ARO FOR GENERAL PLANT		732,514.28	366,746				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			116,847,610.27	48,668,532				
TRANSMISSION PLANT								
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE		12,085,204.99	7,587,907				
352.00	STRUCTURES AND IMPROVEMENTS		20,655,216.28	3,683,491				
353.10	STATION EQUIPMENT		288,942,032.74	66,655,153				
353.40	STATION EQUIPMENT - SCADA		19,785,023.96	1,153,570				
354.00	TOWERS AND FIXTURES		46,223,965.87	32,298,758				
355.00	POLES AND FIXTURES		129,501,412.03	58,062,579				
356.10	OVERHEAD CONDUCTORS AND DEVICES		117,830,272.80	46,260,709				
356.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES		32,451,451.74	12,925,557				
358.00	UNDERGROUND CONDUCTORS AND DEVICES		299,751.15	209,754				
359.10	ARO FOR TRANSMISSION PLANT		1,721.08	1,217				
391.10	OFFICE FURNITURE		350,773.37	143,188				
391.20	INFORMATION SYSTEMS		1,799,379.27	692,545				
397.00	COMMUNICATION EQUIPMENT		10,767,079.19	1,731,841				
TOTAL TRANSMISSION PLANT			680,693,284.47	231,406,269				
TOTAL ELECTRIC PLANT			4,241,152,069.58	1,424,230,357				

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

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

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ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
ELECTRIC PLANT								
INTANGIBLE PLANT								
303.10		7-SQ	63,586,107.77	43,287,002	20,299,105	7,798,621		*
303.20		10-SQ	60,260,237.75	62,576,758	(2,316,520)	0		*
303.30		5-SQ	451,723.33	138,208	313,516	90,355		*
TOTAL INTANGIBLE PLANT			124,298,068.85	106,001,968	18,296,101	7,888,976		
DISTRIBUTION PLANT								
360.20		75-R4	10,877,053.47	5,285,511	5,591,542	179,331	1.65	31.2
361.00		70-R3	24,234,955.87	12,052,308	12,182,648	319,686	1.32	38.1
362.10		60-R1.5	415,056,899.17	180,163,068	234,893,831	6,896,590	1.66	34.1
362.15		60-R1.5	18,897,055.83	10,092,553	8,804,503	274,215	1.45	32.1
362.40		35-R2.5	4,897,084.73	4,451,926	445,159	28,518	0.58	15.6
364.00		70-R2	499,104,443.69	129,944,241	369,160,203	8,381,933	1.68	44.0
364.55		70-R2	73,660,720.07	37,464,722	36,195,998	968,644	1.32	37.4
365.10		60-R1	596,080,998.51	104,553,369	491,527,630	14,668,477	2.46	33.5
365.15		60-R1	57,488,342.16	24,466,224	33,022,118	1,071,918	1.86	30.8
365.20		75-R4	325,378,537.70	52,595,295	272,783,242	4,655,729	1.43	58.6
365.25		75-R4	24,960,133.41	5,057,292	19,902,842	345,037	1.38	57.7
366.00		65-R3	24,641,325.25	9,299,330	15,341,995	425,886	1.73	36.0
366.50		65-R3	11,035.25	1,183	9,853	199	1.80	49.5
367.00		55-R2.5	247,872,800.22	67,431,689	180,441,112	5,029,093	2.03	35.9
367.50		55-R2.5	13,620,057.73	6,410,225	7,209,833	231,403	1.70	31.2
368.00		48-R1.5	518,416,733.65	196,440,402	321,976,331	12,215,288	2.36	26.4
369.00		55-R2.5	147,727,859.09	64,310,908	83,416,951	2,578,175	1.75	32.4
370.30		15-S2	214,336,260.81	93,670,996	120,665,265	15,926,247	7.43	7.6
371.00		32-R1.5	9,987,325.49	6,462,835	3,524,491	207,157	2.07	17.0
372.00		30-R1.5	296,618.63	275,942	20,676	2,345	0.79	8.8
373.10		25-L0	27,182,641.03	7,948,343	19,234,298	1,604,136	5.90	12.0
373.30		20-R2	26,320,421.19	4,301,927	22,018,494	1,841,095	6.99	12.0
TOTAL DISTRIBUTION PLANT			3,281,049,302.95	1,022,680,290	2,258,369,015	77,851,102	2.37	

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	ORIGINAL COST AS OF DECEMBER 31, 2025 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)		
GENERAL PLANT										
389.20	LAND RIGHTS		293,153.40	146,990	146,163	3,975	1.36	36.8		
390.10	STRUCTURES AND IMPROVEMENTS									
	ARNOLD SERVICE CENTER	06-2031	55-S0.5	**	3,558,666.90	2,052,607	1,506,060	278,462	7.82	5.4
	BOYCE SERVICE CENTER	06-2045	55-S0.5	**	2,167,492.63	821,395	1,346,097	79,767	3.68	16.9
	BUTLER SERVICE CENTER	06-2035	55-S0.5	**	3,006,897.18	1,436,011	1,570,886	171,214	5.69	9.2
	CHARLEROI SERVICE CENTER	06-2037	55-S0.5	**	4,892,375.59	3,292,974	1,599,401	147,393	3.01	10.9
	CLARION SERVICE CENTER AND POLE YARD	06-2045	55-S0.5	**	1,754,807.61	632,876	1,121,932	63,997	3.65	17.5
	CONNELLSVILLE CONFERENCE CENTER	06-2044	55-S0.5	**	2,806,195.11	1,537,027	1,269,168	77,178	2.75	16.4
	CONNELLSVILLE HAZARDOUS MATERIAL	06-2046	55-S0.5	**	706,427.51	359,733	346,694	20,661	2.92	16.8
	CONNELLSVILLE METER LAB AND STOREHOUSE	06-2043	55-S0.5	**	828,706.26	827,520	1,187	75	0.01	15.8
	CONNELLSVILLE COVERED STORAGE AND OFFICE	06-2043	55-S0.5	**	12,052,051.36	3,187,098	8,864,953	551,255	4.57	16.1
	CONNELLSVILLE QUONSET STOREHOUSE	06-2024	55-S0.5	**	193,295.02	193,295	0	0	-	-
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	06-2038	55-S0.5	**	2,169,792.09	1,193,941	975,852	82,890	3.82	11.8
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	06-2028	55-S0.5	**	527,202.87	527,203	0	0	-	-
	CONNELLSVILLE GARAGE	06-2046	55-S0.5	**	4,104,512.24	1,863,750	2,240,762	128,364	3.13	17.5
	CONNELLSVILLE WEST SIDE COMPLEX	06-2037	55-S0.5	**	2,128,076.12	1,772,865	355,211	32,843	1.54	10.8
	DUNBAR STORAGE FACILITY	06-2034	55-S0.5	**	2,682,455.59	1,685,476	996,980	124,596	4.64	8.0
	JEANETTE SERVICE CENTER	06-2048	55-S0.5	**	8,127,361.43	4,239,844	3,887,517	197,799	2.43	19.7
	JEANETTE SERVICE CENTER GARAGE	06-2046	55-S0.5	**	921,620.12	501,922	419,698	25,123	2.73	16.7
	JEFFERSON SERVICE CENTER	06-2031	55-S0.5	**	2,287,324.40	1,789,451	497,874	93,011	4.07	5.4
	KITTANNING SERVICE CENTER	06-2046	55-S0.5	**	3,869,062.02	2,251,681	1,617,381	88,290	2.28	18.3
	KITTANNING SERVICE CENTER GARAGE	06-2046	55-S0.5	**	745,933.28	485,725	260,209	16,183	2.17	16.1
	LATROBE SERVICE CENTER	06-2033	55-S0.5	**	4,805,646.80	1,780,349	3,025,298	412,051	8.57	7.3
	MCCONNELLSBURG SERVICE CENTER	06-2045	55-S0.5	**	1,472,017.02	531,064	940,953	56,914	3.87	16.5
	PLEASANT VALLEY SERVICE CENTER	06-2034	55-S0.5	**	3,263,966.03	2,104,022	1,159,944	141,652	4.34	8.2
	ST. MARYS SERVICE CENTER	06-2048	55-S0.5	**	4,339,296.01	1,960,690	2,378,606	123,683	2.85	19.2
	ST. MARYS SERVICE CENTER GARAGE	06-2048	55-S0.5	**	1,785,128.91	688,846	1,096,283	59,391	3.33	18.5
	STATE COLLEGE SERVICE CENTER GARAGE	06-2046	55-S0.5	**	1,961,300.02	1,001,383	959,917	55,328	2.82	17.3
	WASHINGTON SERVICE CENTER	06-2033	55-S0.5	**	12,628,099.06	2,478,310	10,149,789	1,375,064	10.89	7.4
	WAYNESBORO SERVICE CENTER	06-2047	55-S0.5	**	3,395,224.32	1,494,385	1,900,839	102,581	3.02	18.5
	WAYNESBORO SERVICE CENTER GARAGE	06-2047	55-S0.5	**	962,919.52	495,982	466,938	26,993	2.80	17.3
	GREENSBURG (NEW)	06-2075	55-S0.5	**	25,690,279.06	51,274	25,639,006	767,635	2.99	33.4
	MINOR STRUCTURES		45-R3		10,976,943.30	957,298	10,019,645	330,726	3.01	30.3
	TOTAL ACCOUNT 390.10				130,811,075.38	44,195,993	86,615,080	5,631,119	4.30	
391.10	OFFICE FURNITURE		16-SQ		3,247,989.33	2,438,810	809,179	179,483	5.53	4.5
391.20	INFORMATION SYSTEMS		7-SQ		10,913,916.36	4,184,231	6,729,686	1,626,877	14.91	4.1
391.30	DATA HANDLING EQUIPMENT		16-SQ		10,960.30	10,960	0	0	-	-
391.50	SMART METERS HARDWARE		5-SQ		4,981,431.25	1,646,326	3,335,105	955,231	19.18	3.5
392.10	TRANSPORTATION EQUIPMENT - AUTOS		8-S2		9,115,231.93	5,198,515	3,916,717	1,057,591	11.60	3.7
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS		12-S1		1,386,702.25	1,083,257	303,445	93,990	6.78	3.2
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS		12-L3		805,637.61	555,485	250,153	79,297	9.84	3.2
392.40	TRANSPORTATION EQUIPMENT - TRAILERS		24-S1		438,040.31	333,719	104,321	8,678	1.98	12.0
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES		11-S2.5		200,858.76	191,555	9,304	4,377	2.18	2.1

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
393.00	STORES EQUIPMENT	25-SQ	219,465.63	181,557	37,909	8,561	3.90	4.4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	15-SQ	20,381,144.45	10,130,718	10,250,426	1,316,745	6.46	7.8
395.00	LABORATORY EQUIPMENT	23-SQ	384,080.12	326,919	57,161	12,187	3.17	4.7
396.00	POWER OPERATED EQUIPMENT	20-S0.5	265,470.35	229,952	35,518	4,036	1.52	8.8
397.00	COMMUNICATION EQUIPMENT	12-SQ	37,820,908.42	19,197,706	18,623,203	3,005,641	7.95	6.2
398.00	MISCELLANEOUS EQUIPMENT	14-SQ	11,270.01	11,270	0	0	-	-
	TOTAL GENERAL PLANT		221,287,335.86	90,063,965	131,223,370	13,987,788	6.32	
	TOTAL DEPRECIABLE PLANT		3,626,634,707.66	1,218,746,223	2,407,888,486	99,727,866	2.75	
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED							
301.00	ORGANIZATION		156,797.11					
350.10	LAND		2,499,695.10					
350.20	LAND RIGHTS		31,457,349.73	16,011,953				
360.10	LAND		6,737,625.52					
374.00	ARO FOR DISTRIBUTION PLANT		15,612.81	14,215				
389.10	LAND		2,062,853.82					
390.10	STRUCTURES AND IMPROVEMENTS - GREENSBURG		71,500,051.66	30,592,596				
390.20	STRUCTURES AND IMPROVEMENTS - LEASED		1,685,110.24	1,683,022				
399.10	ARO FOR GENERAL PLANT		732,514.28	366,746				
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED		116,847,610.27	48,668,532				
	TRANSMISSION PLANT							
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE		12,085,204.99	7,587,907				
352.00	STRUCTURES AND IMPROVEMENTS		20,655,216.28	3,683,491				
353.10	STATION EQUIPMENT		288,942,032.74	66,655,153				
353.40	STATION EQUIPMENT - SCADA		19,785,023.96	1,153,570				
354.00	TOWERS AND FIXTURES		46,223,965.87	32,298,758				
355.00	POLES AND FIXTURES		129,501,412.03	58,062,579				
356.10	OVERHEAD CONDUCTORS AND DEVICES		117,830,272.80	46,260,709				
356.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES		32,451,451.74	12,925,557				
358.00	UNDERGROUND CONDUCTORS AND DEVICES		299,751.15	209,754				
359.10	ARO FOR TRANSMISSION PLANT		1,721.08	1,217				
391.10	OFFICE FURNITURE		350,773.37	143,188				
391.20	INFORMATION SYSTEMS		1,799,379.27	692,545				
397.00	COMMUNICATION EQUIPMENT		10,767,079.19	1,731,841				
	TOTAL TRANSMISSION PLANT		680,693,284.47	231,406,269				
	TOTAL ELECTRIC PLANT		4,424,175,602.40	1,498,821,024				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

- Q. Provide representative examples of detail calculations by vintage at account or at a more detailed level, as performed for these purposes. Other vintage detail calculations shall be subject to request.

- A. Examples of detailed depreciation calculations by vintage within account at December 31, 2023 are set forth on pages II-6 through II-85 of FE PA Exhibit JJS-1; at December 31, 2024 are set forth on pages VII-7 through VII-84 of FE PA Exhibit JJS-2; and at December 31, 2025 are set forth on pages II-7 through II-86 of FE PA Exhibit JJS-3.

- Q. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.

- A. The depreciation methods utilized in calculating annual and accrued depreciation are discussed in the section titled, "Calculation of Annual and Accrued Depreciation," beginning on page IV-2 of FE PA Exhibit JJS-2.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

**VI. Unadjusted Comparative Balance Sheets &
Operating Statements**

Q. VI-A Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Balance sheet, in the form available.

A. VI-A See VI-A Attachment A

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Balance Sheets
\$ in Thousands

FERC Account	Assets and Other Debits	December 31,			
		2022	2023	2024	2025
		<i>(In thousands)</i>			
	Utility Plant				
101-107	Total electric utility plant at original cost	\$ 3,257,664	\$ 3,368,333	\$ 3,573,402	\$ 3,774,128
108-110	Less: Accum. Provision for depreciation	974,779	1,012,865	1,116,321	1,174,018
120.1-120.4	Nuclear plant	-	-	-	-
120.5	Less: accum. provision for amortization of nuclear fuel	-	-	-	-
	Net utility plant	<u>2,282,885</u>	<u>2,355,468</u>	<u>2,457,081</u>	<u>2,600,110</u>
	Other Property and Investments				
121	Non-utility property	1,224	1,224	555	541
122	Prov. for depreciation of non-utility prop.	641	656	-	-
123.1	Investments in subsidiary companies	306,033	307,092	582	587
124	Other investments	32	31	250,428	250,428
125-8	Special funds	383	320	346	346
	Total other property and investments	<u>307,031</u>	<u>308,011</u>	<u>251,911</u>	<u>251,902</u>
	Current and Accrued Assets				
131	Cash	-	-	-	-
132-134	Special deposits	119	119	131	140
135	Working funds	-	-	-	-
136	Temporary cash investments	-	-	-	-
142	Customer accounts receivable	97,588	113,678	138,455	168,921
143	Other accounts receivable	14,336	13,297	16,868	16,857
144	Accum. provision for uncollectible accts	(19,945)	(11,112)	(12,511)	(12,511)
145	Notes receivable from associated companies	-	-	-	19,264
146	Receivables from associated companies	42,907	54,162	52,541	52,542
151	Fuel stock	-	-	-	-
154-163	Plant materials and operating supplies- electric	-	-	-	-
165	Prepayments	7,353	10,896	10,187	10,187
171	Interest and dividends receivable	-	-	-	-
172	Rents receivable	8,389	9,609	9,285	9,285
173	Accrued utility revenues	83,195	67,093	49,945	49,945
174	Misc. current and accrued assets	-	-	-	-
	Total current and accrued assets	<u>233,942</u>	<u>257,742</u>	<u>264,901</u>	<u>314,630</u>
	Deferred Debits				
181	Unamortized debt expense	3,172	5,755	(4,188)	(2,895)
182	Other regulatory assets	319,657	332,843	346,162	385,106
183	Preliminary survey and investigation charges	53	53	53	53
184	Clearing accounts	301	(18)	226	226
185	Temporary facilities	221	253	821	1,366
186	Miscellaneous deferred debits	362,734	359,902	326,499	326,373
188	Research and development expenditures	27	29	29	29
189	Unamortized loss on reacquired debt	134	-	(58)	(133)
190	Accumulated deferred income taxes	312,931	327,688	328,761	329,518
	Total deferred debits	<u>999,230</u>	<u>1,026,505</u>	<u>998,305</u>	<u>1,039,643</u>
	Total assets and other debits	\$ 3,823,088	\$ 3,947,726	\$ 3,972,198	\$ 4,206,285

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Balance Sheets
\$ in Thousands

FERC Account	Liabilities and Other Credits	December 31,			
		2022	2023	2024	2025
		<i>(In thousands)</i>			
	Proprietary Capital				
201	Common stock issued	\$ 848,541	\$ 849,035	\$ 849,045	\$ 849,045
204	Preferred stock issued	-	-	-	-
207	Premium on capital stock	-	-	-	-
208	Other paid in capital	-	104	(2,044)	(1,192)
210	Gain on resale or cancellation of reacquired capital stock	-	-	-	-
214	Capital stock expense	-	-	-	-
216	Retained earnings	306,117	347,906	475,888	715,578
216.1	Unappropriated Undistributed Subsidiary Earnings	(22,801)	(26,461)	-	-
219	Accumulated other comprehensive income	(1,857)	(2,903)	-	-
	Total proprietary capital	1,130,000	1,167,681	1,322,889	1,563,431
	Long-Term Debt				
221	Bonds	-	-	-	-
224	Other long-term debt	1,050,000	1,175,000	1,175,000	1,175,000
225	Unamortized premium on long-term debt	-	-	-	-
226	Less: Unamortized discount on long-term debt	522	891	630	451
	Total long-term debt	1,049,478	1,174,109	1,174,370	1,174,549
227-230	Other Non-Current Liabilities	87,500	87,936	32,437	23,085
	Current and Accrued Liabilities				
231	Notes payable	-	-	-	-
232	Accounts payable	86,934	84,779	-	-
233	Notes payable to associated companies	89,730	36,606	19,275	-
234	Accounts payable to associated companies	538	763	1,185	1,185
235	Customer deposits	34,257	37,530	37,013	37,013
236	Taxes accrued	13,809	22,722	28,517	28,209
237	Interest accrued	15,168	17,611	15,484	15,484
238	Dividends declared	-	-	-	-
241	Tax collections payable	809	731	598	598
242	Misc. current and accrued liabilities	35,714	20,029	30,239	31,173
243	Oblig. under capital leases-current	7,111	6,532	81	81
	Total current and accrued liabilities	284,070	227,303	132,392	113,743
	Deferred Credits				
252	Customer advances for construction	-	-	-	-
253	Other deferred credits	191,593	202,279	222,358	219,898
254	Other regulatory liabilities	363,636	342,373	332,697	345,893
255	Accum. deferred investment tax credits	1,261	935	608	282
256	Deferred gains on disposition of plant	-	-	-	-
257	Unamortized gain on reacquired debt	164	127	(44)	(81)
	Total deferred credits	556,654	545,714	555,619	565,992
	Accumulated Deferred Income Taxes				
282	Other property	516,480	534,080	541,033	547,877
283	Other	198,906	210,903	213,458	217,608
	Total accum. deferred income taxes	715,386	744,983	754,491	765,485
	Total liabilities and other credits	\$ 3,823,088	\$ 3,947,726	\$ 3,972,198	\$ 4,206,285

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Balance Sheets
\$ in Thousands

FERC Account	Assets and Other Debits	December 31,			2025
		2022	2023	2024	
			<i>(In thousands)</i>		
	Utility Plant				
101-107	Total electric utility plant at original cost	\$ 3,591,238	\$ 3,717,879	\$ 3,923,389	\$ 4,131,983
108-110	Less: Accum. Provision for depreciation	1,097,807	1,129,972	1,226,115	1,284,785
120.1-120.4	Nuclear plant	-	-	-	-
120.5	Less: accum. provision for amortization of nuclear fuel	-	-	-	-
	Net utility plant	2,493,431	2,587,907	2,697,274	2,847,198
	Other Property and Investments				
121	Non-utility property	2,609	2,609	714	671
122	Prov. for depreciation of non-utility prop.	(1,811)	(1,851)	-	-
123	Investment in associated companies	(15)	-	-	-
123.1	Investments in subsidiary companies	456,957	458,523	869	877
124	Other investments	27	12	200,012	200,012
125-8	Special funds	46,793	49,721	50,087	50,088
	Total other property and investments	504,560	509,014	251,682	251,648
	Current and Accrued Assets				
131	Cash	-	-	2	-
132-134	Special deposits	-	-	-	-
135	Working funds	-	-	-	-
136	Temporary cash investments	-	-	-	-
142	Customer accounts receivable	98,832	109,450	337,493	321,937
143	Other accounts receivable	13,345	11,512	11,905	11,893
144	Accum. provision for uncollectible accts	(20,087)	(11,199)	(12,669)	(12,669)
145	Notes receivable from associated companies	-	13,950	66,344	89,106
146	Receivables from associated companies	29,363	42,237	38,968	38,968
151	Fuel stock	-	-	-	-
154-163	Plant materials and operating supplies-electric	-	-	-	-
165	Prepayments	6,438	10,212	7,845	7,845
171	Interest and dividends receivable	-	-	-	-
172	Rents receivable	3,263	3,357	3,299	3,299
173	Accrued utility revenues	75,117	67,757	48,279	48,279
174	Misc. current and accrued assets	-	-	1,763	1,763
	Total current and accrued assets	206,271	247,276	503,229	510,421
	Deferred Debits				
181	Unamortized debt expense	6,117	6,704	(4,701)	(2,968)
182	Other regulatory assets	246,051	273,576	285,657	320,444
183	Preliminary survey and investigation charges	-	-	(77)	(77)
184	Clearing accounts	369	(16)	220	220
185	Temporary facilities	112	124	(103)	(296)
186	Miscellaneous deferred debits	671,056	670,198	649,147	649,022
188	Research and development expenditures	26	27	27	27
189	Unamortized loss on reacquired debt	1,035	908	(79)	(241)
190	Accumulated deferred income taxes	375,059	375,024	376,073	376,876
	Total deferred debits	1,299,825	1,326,545	1,306,164	1,343,007
	Total assets and other debits	\$ 4,504,087	\$ 4,670,742	\$ 4,758,349	\$ 4,952,274

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Balance Sheets
\$ in Thousands

FERC Account	Liabilities and Other Credits	December 31,			
		2022	2023	2024	2025
		<i>(In thousands)</i>			
	Proprietary Capital				
201	Common stock issued	\$ 88,552	\$ 88,552	\$ 88,552	\$ 88,552
204	Preferred stock issued	-	-	-	-
207	Premium on capital stock	703,233	703,233	703,233	703,233
208	Other paid in capital	171,509	174,172	174,216	176,007
210	Gain on resale or cancellation of reacquired capital stock	-	-	-	-
214	Capital stock expense	-	-	-	-
216	Retained earnings	421,499	450,311	588,817	765,525
216.1	Unappropriated Undistributed Subsidiary Earnings	(34,044)	(39,509)	-	-
219	Accumulated other comprehensive income	(401)	(1,598)	-	-
	Total proprietary capital	1,350,348	1,375,161	1,554,818	1,733,317
	Long-Term Debt				
221	Bonds	-	-	-	-
224	Other long-term debt	1,300,000	1,600,000	1,600,000	1,600,000
225	Unamortized premium on long-term debt	-	-	-	-
226	Less: Unamortized discount on long-term debt	987	1,357	940	588
	Total long-term debt	1,299,013	1,598,643	1,599,060	1,599,412
227-230	Other Non-Current Liabilities	65,689	46,422	21,823	12,707
	Current and Accrued Liabilities				
231	Notes payable	-	-	-	-
232	Accounts payable	76,476	71,027	-	-
233	Notes payable to associated companies	182,671	-	-	-
234	Accounts payable to associated companies	1,135	601	1,188	1,188
235	Customer deposits	29,017	31,646	31,465	31,465
236	Taxes accrued	9,419	16,710	19,035	18,714
237	Interest accrued	10,968	14,876	13,082	13,082
238	Dividends declared	-	-	-	-
241	Tax collections payable	798	871	818	818
242	Misc. current and accrued liabilities	25,004	24,957	33,613	34,652
243	Oblig. under capital leases-current	6,659	5,581	262	262
	Total current and accrued liabilities	342,147	166,269	99,463	100,181
	Deferred Credits				
252	Customer advances for construction	-	-	-	-
253	Other deferred credits	295,845	315,436	316,737	316,737
254	Other regulatory liabilities	397,228	389,378	377,352	389,434
255	Accum. deferred investment tax credits	-	-	-	-
256	Deferred gains on disposition of plant	-	-	-	-
257	Unamortized gain on reacquired debt	165	107	(880)	(929)
	Total deferred credits	693,238	704,921	693,209	705,242
	Accumulated Deferred Income Taxes				
282	Other property	571,740	588,422	595,464	602,494
283	Other	181,912	190,904	194,512	198,921
	Total accum. deferred income taxes	753,652	779,326	789,976	801,415
	Total liabilities and other credits	\$ 4,504,087	\$ 4,670,742	\$ 4,758,349	\$ 4,952,274

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Balance Sheets
\$ in Thousands

FERC Account	Assets and Other Debits	December 31,			
		2022	2023	2024	2025
		<i>(In thousands)</i>			
	Utility Plant				
101-107	Total electric utility plant at original cost	\$ 918,808	\$ 946,928	\$ 1,002,963	\$ 1,060,745
108-110	Less: Accum. Provision for depreciation	247,538	257,988	289,909	305,376
120.1-120.4	Nuclear plant	-	-	-	-
120.5	Less: accum. provision for amortization of nuclear fuel	-	-	-	-
	Net utility plant	<u>671,270</u>	<u>688,940</u>	<u>713,054</u>	<u>755,369</u>
	Other Property and Investments				
121	Non-utility property	264	264	220	220
122	Prov. for depreciation of non-utility prop.	(44)	(44)	-	-
123.1	Investments in subsidiary companies	-	-	-	-
124	Other investments	-	-	-	-
125-8	Special funds	10,898	11,592	11,009	11,009
	Total other property and investments	<u>11,118</u>	<u>11,812</u>	<u>11,229</u>	<u>11,229</u>
	Current and Accrued Assets				
131	Cash	9	-	(2)	(5)
132-134	Special deposits	-	-	-	-
135	Working funds	-	-	-	-
136	Temporary cash investments	-	-	-	-
142	Customer accounts receivable	25,751	25,679	55,619	48,725
143	Other accounts receivable	2,725	3,043	3,389	3,387
144	Accum. provision for uncollectible accts	(5,768)	(2,863)	(3,876)	(3,876)
145	Notes receivable from associated companies	6,934	4,313	-	-
146	Receivables from associated companies	6,669	13,816	9,651	9,651
151	Fuel stock	-	-	-	-
154-163	Plant materials and operating supplies- electric	-	-	-	-
165	Prepayments	3,504	4,429	3,480	3,480
171	Interest and dividends receivable	-	-	-	-
172	Rents receivable	2,055	3,614	3,103	3,103
173	Accrued utility revenues	25,586	20,021	13,335	13,335
174	Misc. current and accrued assets	-	-	306	306
	Total current and accrued assets	<u>67,465</u>	<u>72,052</u>	<u>85,005</u>	<u>78,106</u>
	Deferred Debits				
181	Unamortized debt expense	2,101	2,330	(2,198)	(2,060)
182	Other regulatory assets	60,765	82,007	86,354	97,974
183	Preliminary survey and investigation charges	-	-	-	-
184	Clearing accounts	26	19	24	24
185	Temporary facilities	297	354	402	446
186	Miscellaneous deferred debits	8,849	8,293	7,798	7,706
188	Research and development expenditures	1	1	1	1
189	Unamortized loss on reacquired debt	659	506	(133)	(247)
190	Accumulated deferred income taxes	93,239	92,767	93,163	93,396
	Total deferred debits	<u>165,937</u>	<u>186,277</u>	<u>185,411</u>	<u>197,240</u>
	Total assets and other debits	<u>\$ 915,790</u>	<u>\$ 959,081</u>	<u>\$ 994,699</u>	<u>\$ 1,041,944</u>

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Balance Sheets
\$ in Thousands

FERC Account	Liabilities and Other Credits	December 31,			
		2022	2023	2024	2025
		<i>(In thousands)</i>			
	Proprietary Capital				
201	Common stock issued	\$ 93,325	\$ 93,325	\$ 93,325	\$ 93,325
204	Preferred stock issued	-	-	-	-
207	Premium on capital stock	-	-	-	-
208	Other paid in capital	18,832	19,488	18,689	19,390
210	Gain on resale or cancellation of reacquired capital stock	-	-	-	-
214	Capital stock expense	-	-	-	-
216	Retained earnings	131,877	177,410	226,679	275,832
216.1	Unappropriated Undistributed Subsidiary Earnings	-	-	-	-
219	Accumulated other comprehensive income	(1,157)	(1,453)	-	-
	Total proprietary capital	242,877	288,770	338,693	388,547
	Long-Term Debt				
221	Bonds	250,000	250,000	250,000	250,000
224	Other long-term debt	-	-	-	-
225	Unamortized premium on long-term debt	-	-	-	-
226	Less: Unamortized discount on long-term debt	-	-	-	-
	Total long-term debt	250,000	250,000	250,000	250,000
227-230	Other Non-Current Liabilities	33,009	19,565	22,185	19,561
	Current and Accrued Liabilities				
231	Notes payable	-	-	-	-
232	Accounts payable	24,157	22,683	-	-
233	Notes payable to associated companies	-	-	8,267	136
234	Accounts payable to associated companies	-	-	-	-
	224	1,021	972	972	972
235	Customer deposits	7,601	8,041	8,035	8,035
236	Taxes accrued	4,209	4,363	5,451	5,378
237	Interest accrued	2,155	2,025	2,024	2,024
238	Dividends declared	-	-	-	-
241	Tax collections payable	252	154	146	146
242	Misc. current and accrued liabilities	12,353	9,927	12,600	12,843
243	Oblig. under capital leases-current	1,019	857	45	45
	Total current and accrued liabilities	51,970	49,071	37,540	29,579
	Deferred Credits				
252	Customer advances for construction	33	33	33	33
253	Other deferred credits	35,421	42,028	40,314	40,314
254	Other regulatory liabilities	101,201	97,868	91,525	95,871
255	Accum. deferred investment tax credits	-	-	-	-
256	Deferred gains on disposition of plant	-	-	-	-
257	Unamortized gain on reacquired debt	10	-	(525)	(525)
	Total deferred credits	136,665	139,929	131,347	135,693
	Accumulated Deferred Income Taxes				
282	Other property	151,169	153,889	156,050	158,453
283	Other	50,100	57,857	58,884	60,111
	Total accum. deferred income taxes	201,269	211,746	214,934	218,564
	Total liabilities and other credits	\$ 915,790	\$ 959,081	\$ 994,699	\$ 1,041,944

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Balance Sheets
\$ in Thousands

FERC Account	Assets and Other Debits	December 31,			2025
		2022	2023	2024	
			<i>(In thousands)</i>		
	Utility Plant				
101-107	Total electric utility plant at original cost	\$ 3,946,124	\$ 4,179,748	\$ 2,769,701	\$ 2,971,602
108-110	Less: Accum. Provision for depreciation	1,301,393	1,351,517	474,143	541,808
120.1-120.4	Nuclear plant	-	-	-	-
120.5	Less: accum. provision for amortization of nuclear fuel	-	-	-	-
	Net utility plant	<u>2,644,731</u>	<u>2,828,231</u>	<u>2,295,558</u>	<u>2,429,794</u>
	Other Property and Investments				
121	Non-utility property	10,536	10,536	9,627	9,594
122	Prov. for depreciation of non-utility prop.	(835)	(876)	-	-
123.1	Investments in subsidiary companies	10,480	10,466	10,444	10,420
124	Other investments	-	-	-	-
125-8	Special funds	63,187	73,169	73,846	73,846
	Total other property and investments	<u>83,368</u>	<u>93,295</u>	<u>93,917</u>	<u>93,860</u>
	Current and Accrued Assets				
131	Cash	-	-	(7)	(18)
132-134	Special deposits	-	-	-	-
135	Working funds	-	-	-	-
136	Temporary cash investments	-	-	-	-
142	Customer accounts receivable	101,098	108,150	151,883	163,013
143	Other accounts receivable	6,949	8,786	10,382	10,375
144	Accum. provision for uncollectible accts	(17,902)	(9,299)	(10,005)	(10,005)
145	Notes receivable from associated companies	-	-	405,920	380,214
146	Receivables from associated companies	43,149	37,053	31,785	31,785
151	Fuel stock	-	-	-	-
154-163	Plant materials and operating supplies-electric	-	-	-	-
165	Prepayments	4,079	5,818	4,186	4,186
171	Interest and dividends receivable	-	-	-	-
172	Rents receivable	68	90	203	203
173	Accrued utility revenues	104,607	86,766	60,961	60,961
174	Misc. current and accrued assets	-	-	14,103	14,103
	Total current and accrued assets	<u>242,048</u>	<u>237,364</u>	<u>669,411</u>	<u>654,817</u>
	Deferred Debits				
181	Unamortized debt expense	5,448	6,744	(6,536)	(6,300)
182	Other regulatory assets	268,936	284,451	336,825	402,652
183	Preliminary survey and investigation charges				
		115	115	115	114
184	Clearing accounts	403	11	238	238.00
185	Temporary facilities	1,115	1,234	1,713	2,173
186	Miscellaneous deferred debits	56,620	62,201	25,560	25,740
188	Research and development expenditures	3	7	7	7
189	Unamortized loss on reacquired debt	46	26	7	-
190	Accumulated deferred income taxes	319,596	324,628	327,413	329,380
	Total deferred debits	<u>652,282</u>	<u>679,417</u>	<u>685,342</u>	<u>754,004</u>
	Total assets and other debits	\$ 3,622,429	\$ 3,838,307	\$ 3,744,228	\$ 3,932,475

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Balance Sheets
\$ in Thousands

FERC Account	Liabilities and Other Credits	December 31,			
		2022	2023	2024	2025
		<i>(In thousands)</i>			
	Proprietary Capital				
201	Common stock issued	\$ 68,137	\$ 68,262	\$ 68,239	\$ 68,239
204	Preferred stock issued	-	-	-	-
207	Premium on capital stock	-	-	-	-
208	Other paid in capital	621,614	623,930	626,541	629,361
210	Gain on resale or cancellation of reacquired capital stock	-	-	-	-
214	Capital stock expense	-	-	-	-
216	Retained earnings	380,578	483,933	573,702	685,155
216.1	Unappropriated Undistributed Subsidiary Earnings	219	202	-	-
219	Accumulated other comprehensive income	1,648	(42)	-	-
	Total proprietary capital	<u>1,072,196</u>	<u>1,176,285</u>	<u>1,268,482</u>	<u>1,382,755</u>
	Long-Term Debt				
221	Bonds	1,125,000	1,175,000	\$ 1,175,000	\$ 1,175,000
224	Other long-term debt	-	-	-	-
225	Unamortized premium on long-term debt	-	-	-	-
226	Less: Unamortized discount on long-term debt	-	-	-	-
	Total long-term debt	<u>1,125,000</u>	<u>1,175,000</u>	<u>1,175,000</u>	<u>1,175,000</u>
227-230	Other Non-Current Liabilities	55,275	47,690	20,463	9,426
	Current and Accrued Liabilities				
231	Notes payable	-	-	-	-
232	Accounts payable	106,990	93,152	77,952	100,012
233	Notes payable to associated companies	27,638	79,440	-	-
234	Accounts payable to associated companies	13,113	877	8,584	8,584
235	Customer deposits	30,199	32,661	31,908	31,908
236	Taxes accrued	20,845	23,983	25,623	25,269
237	Interest accrued	7,305	13,962	6,012	6,012
238	Dividends declared	-	-	-	-
241	Tax collections payable	1,005	856	785	786
242	Misc. current and accrued liabilities	29,537	17,668	27,731	28,754
243	Oblig. under capital leases-current	4,001	4,056	13	13
	Total current and accrued liabilities	<u>240,633</u>	<u>266,655</u>	<u>178,608</u>	<u>201,338</u>
	Deferred Credits				
252	Customer advances for construction	565	553	553	553
253	Other deferred credits	34,189	48,047	54,854	54,854
254	Other regulatory liabilities	309,146	308,341	276,933	329,307
255	Accum. deferred investment tax credits	43	-	-	-
256	Deferred gains on disposition of plant	-	-	-	-
257	Unamortized gain on reacquired debt	-	-	-	-
	Total deferred credits	<u>343,943</u>	<u>356,941</u>	<u>332,340</u>	<u>384,714</u>
	Accumulated Deferred Income Taxes				
282	Other property	578,755	599,305	550,156	556,860
283	Other	206,627	216,431	219,179	222,382
	Total accum. deferred income taxes	<u>785,382</u>	<u>815,736</u>	<u>769,335</u>	<u>779,242</u>
	Total liabilities and other credits	\$ 3,622,429	\$ 3,838,307	\$ 3,744,228	\$ 3,932,475

Q. VI-B Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Statement of income.

A. VI-B See VI-B Attachment A

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Income Statements
\$ in Thousands

FERC Account	December 31,			
	2022	2023	2024	2025
Operating Revenues				
Electric Service Revenues				
440 Residential sales	\$ 743,613	\$ 840,503	\$ 977,648	\$ 980,322
442 Commercial sales	142,551	150,811	172,429	171,109
442 Industrial sales	121,715	88,931	93,095	94,440
444 Public street and highway lighting	6,334	6,775	6,889	6,785
445 Other sales to public authorities	-	-	-	-
447 Sale for resale	4,282	2,165	135	58
Total electric service revenues	<u>\$ 1,018,495</u>	<u>\$ 1,089,185</u>	<u>\$ 1,250,196</u>	<u>\$ 1,252,714</u>
Other Electric Revenue				
450 Forfeited discounts	\$ 4,355	\$ 5,045	\$ 4,200	\$ 4,200
451 Miscellaneous service revenues	2,375	2,226	2,259	2,259
454 Rent from electric property	13,590	13,882	14,058	14,058
456 Other electric revenues	2,643	6,293	8,259	8,259
Total other electric revenues	<u>\$ 22,963</u>	<u>\$ 27,446</u>	<u>\$ 28,776</u>	<u>\$ 28,776</u>
Total operating revenues	<u>\$ 1,041,458</u>	<u>\$ 1,116,631</u>	<u>\$ 1,278,972</u>	<u>\$ 1,281,490</u>
Operating Expenses				
401-2 Operation and maintenance expense				
Power production expenses	\$ 505,466	\$ 542,451	\$ 613,553	\$ 647,549
Transmission expenses	12,690	12,738	12,303	12,630
Regional market expenses	-	-	-	-
Distribution expenses	91,126	85,835	94,776	95,290
Customer accounts expense	22,061	12,786	21,930	20,772
Customer service & information expense	49,224	54,636	62,682	64,487
Sales expenses	-	63	70	72
Administrative & general expenses	38,598	68,230	47,647	49,518
Subtotal	<u>\$ 719,165</u>	<u>\$ 776,739</u>	<u>\$ 852,961</u>	<u>\$ 890,318</u>
403 Depreciation expense	\$ 77,189	\$ 81,511	\$ 82,232	\$ 85,351
404-5 Amortization and depletion of utility plant	7,354	8,041	7,413	5,546
406 Amortization and utility plant acq. adjustment	-	-	-	-
407 Amortization of property losses	-	-	-	-
407.3 Regulatory debits	1,438	14,181	12,365	12,277
407.4 Regulatory credits	(58,930)	(47,729)	6,024	(25,220)
408.1 Taxes other than income taxes	65,705	69,131	78,804	79,035
411.1 Accretion expense	-	-	-	-
411.8 Gains from disposition allowance	-	-	-	-
Total operating expenses before federal and state income taxes	<u>\$ 811,921</u>	<u>\$ 901,874</u>	<u>\$ 1,039,799</u>	<u>\$ 1,047,307</u>
Net operating income before income taxes	<u>\$ 229,537</u>	<u>\$ 214,757</u>	<u>\$ 239,173</u>	<u>\$ 234,183</u>
Income taxes				
409.1 Income taxes-federal	\$ 12,099	\$ 14,815	\$ 11	\$ 492
409.1 Income taxes-state	4,313	4,172	-	-
410.1 Provision for deferred income taxes-federal	146,702	136,699	(4,717)	(2,893)
410.1 Provision for deferred income taxes-state	-	-	-	-
411.1 Income taxes deferred in prior years-cr.	(124,646)	(123,209)	-	-
411.4 Investment tax credit adjustments-net	(326)	(326)	-	-
411.9 Accretion Expense	92	98	104	111
Total income taxes	<u>\$ 38,234</u>	<u>\$ 32,249</u>	<u>\$ (4,602)</u>	<u>\$ (2,290)</u>
Net operating income	<u>\$ 191,303</u>	<u>\$ 182,508</u>	<u>\$ 243,775</u>	<u>\$ 236,473</u>

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Income Statements
\$ in Thousands

FERC Account	December 31,				
	2022	2023	2024	2025	
Other income					
415-16	Revenues from merchandising, jobbing and contract work	\$ 1,270	\$ 985	\$ 789	\$ 848
417	Revenues from non-utility operations	2	3	-	-
417.1	Expenses from non-utility operations	-	-	-	-
418	Nonoperating rental income	(14)	(14)	(14)	(14)
418.1	Equity in earnings of subsidiary companies	23,567	27,520	54	56
419	Interest and dividend income	2,472	3,330	2,200	2,200
419.1	Allowance for funds used during construction	1,672	462	3,321	4,387
421	Miscellaneous non-operating income	1,913	3,328	1,528	1,560
421.1	Gain on disposition of property	-	142	-	-
	Total other income	<u>\$ 30,882</u>	<u>\$ 35,756</u>	<u>\$ 7,878</u>	<u>\$ 9,037</u>
	Gross income	<u>\$ 222,185</u>	<u>\$ 218,264</u>	<u>\$ 251,653</u>	<u>\$ 245,510</u>
Other Income Deductions					
421.2	Loss on disposition of property	\$ 121	\$ 28	\$ -	\$ -
425	Miscellaneous amortization	-	-	-	-
426	Other income deductions	3,061	1,641	211	120
	Total other income deductions	<u>\$ 3,182</u>	<u>\$ 1,669</u>	<u>\$ 211</u>	<u>\$ 120</u>
Taxes Applicable to Other Income and Deductions					
408.2	Taxes other than income taxes	\$ -	\$ -	\$ -	\$ -
409.2	Income taxes - federal	1,351	1,804	-	-
409.2	Income taxes - state	714	850	-	-
410.2	Provision for deferred income taxes	46	71	-	-
411.2	Provision for deferred income taxes-cr.	(314)	(52)	-	-
	Total taxes on other income and deductions	<u>\$ 1,797</u>	<u>\$ 2,673</u>	<u>\$ -</u>	<u>\$ -</u>
Interest Charges					
427	Interest on long term debt	\$ 42,000	\$ 50,294	\$ 52,767	\$ 43,600
428	Amortization of debt discount and expense	1,061	1,471	1,706	1,472
428.1	Amortization of loss on reacquired debt	204	134	21	74
429	Amortization of premium on debt credit	-	-	-	-
429.1	Amortization of gain on reacquired debt	(37)	(37)	(37)	(37)
430	Interest on debt to associated companies	1,419	1,388	-	-
431	Other interest expense	5,401	10,370	4,290	3,714
432	Allowance for borrowed funds used during construction - credit	(1,649)	(2,829)	-	-
	Total interest charges	<u>\$ 48,399</u>	<u>\$ 60,791</u>	<u>\$ 58,747</u>	<u>\$ 48,823</u>
	Income before extraordinary items	<u>\$ 168,807</u>	<u>\$ 153,131</u>	<u>\$ 192,695</u>	<u>\$ 196,567</u>
Extraordinary Items & Related Taxes					
434	Extraordinary income	\$ -	\$ -	\$ -	\$ -
435	Extraordinary deductions	-	-	-	-
409.3	Income taxes - Federal & other	-	-	-	-
	Extraordinary items after taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Net income	<u>\$ 168,807</u>	<u>\$ 153,131</u>	<u>\$ 192,695</u>	<u>\$ 196,567</u>
Power Production Expenses					
Steam Power Generation					
Operation					
501	Fuel	\$ -	\$ -	\$ -	\$ -
514	Maintenance of miscellaneous steam plant	-	-	-	-
	Total operation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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FERC Account	December 31,			
	2022	2023	2024	2025
Total steam power generation	\$ -	\$ -	\$ -	\$ -
Nuclear Power Generation				
Operation				
518 Fuel	\$ -	\$ -	\$ -	\$ -
Miscellaneous nuclear power expenses	-	-	-	-
Total operation	\$ -	\$ -	\$ -	\$ -
Total nuclear power generation	\$ -	\$ -	\$ -	\$ -
Other Power Generation				
Operation				
549 Miscellaneous other power generation expenses	-	-	-	-
Total operation	\$ -	\$ -	\$ -	\$ -
Total other power generation	\$ -	\$ -	\$ -	\$ -
Other Power Supply Expenses				
555 Purchased Power	\$ 505,466	\$ 542,449	\$ 613,506	\$ 647,502
556 System control and load dispatching	-	-	-	-
557 Other expenses	-	2	47	47
Total other power supply expenses	\$ 505,466	\$ 542,451	\$ 613,553	\$ 647,549
Total power production expenses	\$ 505,466	\$ 542,451	\$ 613,553	\$ 647,549
Transmission Expenses				
Operation				
560 Operation supervision and engineering	\$ -	\$ -	\$ -	\$ -
561 Load dispatching	13	18	19	20
562 Station expenses	113	7	4	4
563 Overhead lines expense	55	48	44	44
564 Underground lines expenses	-	-	-	-
565 Transmission of electricity by others	11,846	12,145	12,120	12,120
566 Miscellaneous transmission expenses	(61)	(7)	(1)	41
567 Rents	-	-	-	-
Total operation	\$ 11,966	\$ 12,211	\$ 12,186	\$ 12,229
Maintenance				
568 Maintenance supervision and engineering	\$ 1	\$ 11	\$ -	\$ -
569 Maintenance of structures	2	4	-	-
570 Maintenance of station equipment	433	352	140	427
571 Maintenance of overhead lines	288	160	(23)	(26)
572 Maintenance of underground lines	-	-	-	-
573 Maintenance of miscellaneous transmission plant	-	-	-	-
Total maintenance	\$ 724	\$ 527	\$ 117	\$ 401
Total transmission expenses	\$ 12,690	\$ 12,738	\$ 12,303	\$ 12,630
Regional Market Expenses				
Operation				
575 Operation-regional market expense	\$ -	\$ -	\$ -	\$ -
Total operation	\$ -	\$ -	\$ -	\$ -
Maintenance				
576 Maintenance-regional market expense	\$ -	\$ -	\$ -	\$ -
Total maintenance	\$ -	\$ -	\$ -	\$ -
Total regional market expenses	\$ -	\$ -	\$ -	\$ -

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FERC Account	December 31,				
	2022	2023	2024	2025	
Distribution Expenses					
Operation					
580	Operation supervision and engineering	\$ 1,159	\$ 1,550	\$ 1,430	\$ 1,565
581	Load dispatching	152	237	329	374
582	Station expenses	1,127	746	680	717
583	Overhead lines expense	663	482	641	656
584	Underground lines expenses	-	1	-	-
585	Street lighting and signal system expenses	-	-	-	-
586	Meter expenses	673	714	697	775
587	Customer installation expenses	-	-	-	-
588	Miscellaneous expenses	8,592	11,197	10,566	10,928
589	Rents	567	532	511	511
	Total operation	<u>\$ 12,933</u>	<u>\$ 15,459</u>	<u>\$ 14,854</u>	<u>\$ 15,526</u>
Maintenance					
590	Maintenance supervision and engineering	\$ 770	\$ 703	\$ 511	\$ 522
591	Maintenance of structures	(4)	-	3	3
592	Maintenance of station equipment	5,643	5,273	6,211	6,048
593	Maintenance of overhead lines	65,541	57,800	65,282	64,949
594	Maintenance of underground lines	2,667	2,443	4,038	3,908
595	Maintenance of line transformers	170	182	10	11
596	Maintenance of street lighting and signal systems	1,022	1,131	337	385
597	Maintenance of meters	1,744	2,000	2,253	2,318
598	Maintenance of miscellaneous distribution plant	640	844	1,277	1,620
	Total maintenance	<u>\$ 78,193</u>	<u>\$ 70,376</u>	<u>\$ 79,922</u>	<u>\$ 79,764</u>
	Total distribution expenses	<u>\$ 91,126</u>	<u>\$ 85,835</u>	<u>\$ 94,776</u>	<u>\$ 95,290</u>
Customer Account Expenses					
Operation					
901	Supervision	\$ 41	\$ 45	\$ 12	\$ 27
902	Meter reading expenses	214	184	268	281
903	Customer records and collection expenses	8,486	7,314	6,846	6,805
904	Uncollectible accounts	12,818	4,850	14,455	13,296
905	Miscellaneous customer accounts expense	502	393	349	363
	Total customer accounts expense	<u>\$ 22,061</u>	<u>\$ 12,786</u>	<u>\$ 21,930</u>	<u>\$ 20,772</u>
Customer Service and Informational Expenses					
Operation					
907	Supervision	\$ 27	\$ 7	\$ 13	\$ 13
908	Customer assistance expenses	43,636	49,838	58,435	59,376
909	Informational and instructional expenses	8	2	38	38
910	Miscellaneous customer service and informational expenses	5,553	4,789	4,196	5,060
	Total customer service and informational expense	<u>\$ 49,224</u>	<u>\$ 54,636</u>	<u>\$ 62,682</u>	<u>\$ 64,487</u>
Sales Expenses					
Operation					
911	Supervision	\$ -	\$ 63	\$ 70	\$ 72
912	Demonstrating and selling expenses	-	-	-	-
913	Advertising expenses	-	-	-	-
916	Miscellaneous sales expenses	-	-	-	-
	Total sales expenses	<u>\$ -</u>	<u>\$ 63</u>	<u>\$ 70</u>	<u>\$ 72</u>

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FERC Account	December 31,				
	2022	2023	2024	2025	
Administrative and general expenses					
Operation					
920	Administrative and general salaries	\$ 11,416	\$ 14,781	\$ 15,553	\$ 16,056
921	Office supplies and expense	2,954	3,392	3,687	3,710
922	Administrative expenses transferred-credit	(4,442)	(4,390)	(5,283)	(5,592)
923	Outside services employed	24,512	22,950	24,253	25,831
924	Property insurance	(1,831)	(562)	(215)	(215)
925	Injuries and damages	2,643	2,968	2,488	2,488
926	Employee pensions and benefits	(4,015)	23,351	3,486	3,815
927	Franchise requirements	-	-	-	-
928	Regulatory commission expenses	2,710	1,592	1,797	1,796
929	Duplicate charges - credit	-	-	-	-
930.1	General advertising expenses	62	59	25	24
930.2	Miscellaneous general expenses	750	822	786	760
931	Rents	1,681	579	125	100
	Total administrative and general expenses	<u>\$ 36,440</u>	<u>\$ 65,542</u>	<u>\$ 46,702</u>	<u>\$ 48,773</u>
Maintenance					
935	Maintenance and general plant	\$ 2,158	\$ 2,688	\$ 945	\$ 745
	Total maintenance	<u>\$ 2,158</u>	<u>\$ 2,688</u>	<u>\$ 945</u>	<u>\$ 745</u>
	Total administrative and general expenses	<u>\$ 38,598</u>	<u>\$ 68,230</u>	<u>\$ 47,647</u>	<u>\$ 49,518</u>
	Total electric operation and maintenance expenses	<u>\$ 719,165</u>	<u>\$ 776,739</u>	<u>\$ 852,961</u>	<u>\$ 890,318</u>

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FERC Account	December 31,				
	2022	2023	2024	2025	
Operating Revenues					
Electric Service Revenues					
440	Residential sales	\$ 643,046	\$ 729,377	\$ 805,945	\$ 814,324
442	Commercial sales	172,941	185,823	212,521	207,533
442	Industrial sales	120,721	110,899	113,712	109,153
444	Public street and highway lighting	7,379	8,306	7,956	7,992
445	Other sales to public authorities	-	-	-	-
447	Sale for resale	4,986	1,491	120	61
	Total electric service revenues	<u>\$ 949,073</u>	<u>\$ 1,035,896</u>	<u>\$ 1,140,254</u>	<u>\$ 1,139,063</u>
Other Electric Revenue					
450	Forfeited discounts	\$ 4,372	\$ 5,188	\$ 4,667	\$ 4,667
451	Miscellaneous service revenues	1,577	1,554	1,690	1,690
454	Rent from electric property	8,117	7,923	7,136	7,136
456	Other electric revenues	(3,404)	8,585	12,770	12,770
	Total other electric revenues	<u>\$ 10,662</u>	<u>\$ 23,250</u>	<u>\$ 26,263</u>	<u>\$ 26,263</u>
	Total operating revenues	<u>\$ 959,735</u>	<u>\$ 1,059,146</u>	<u>\$ 1,166,517</u>	<u>\$ 1,165,326</u>
Operating Expenses					
401-2	Operation and maintenance expense				
	Power production expenses	\$ 391,927	\$ 433,069	\$ 485,674	\$ 505,114
	Transmission expenses	53,127	47,883	48,449	48,472
	Regional market expenses	-	-	-	-
	Distribution expenses	103,516	92,428	103,128	104,832
	Customer accounts expense	20,929	14,873	24,855	23,657
	Customer service & information expense	53,387	61,413	57,327	58,854
	Sales expenses	-	70	79	81
	Administrative & general expenses	26,412	46,084	37,106	38,454
	Subtotal	<u>\$ 649,298</u>	<u>\$ 695,820</u>	<u>\$ 756,618</u>	<u>\$ 779,464</u>
403	Depreciation expense	\$ 77,506	\$ 82,619	\$ 82,782	\$ 88,639
404-5	Amortization and depletion of utility plant	7,794	8,860	8,387	6,689
406	Amortization and utility plant acq. adjustment	-	-	-	-
407	Amortization of property losses	-	-	-	-
407.3	Regulatory debits	(32,742)	1,743	16,550	6,407
407.4	Regulatory credits	(42,485)	(32,573)	(5,966)	(13,918)
408.1	Taxes other than income taxes	58,935	64,809	71,674	71,649
411.1	Accretion expense	279	297	316	337
411.8	Gains from disposition allowance	-	-	-	-
	Total operating expenses before federal and state income taxes	<u>\$ 718,585</u>	<u>\$ 821,575</u>	<u>\$ 930,361</u>	<u>\$ 939,267</u>
	Net operating income before income taxes	<u>\$ 241,150</u>	<u>\$ 237,571</u>	<u>\$ 236,156</u>	<u>\$ 226,059</u>
Income taxes					
409.1	Income taxes-federal	\$ 1,275	\$ 12,024	\$ 12	\$ 550
409.1	Income taxes-state	(927)	1,735	-	-
410.1	Provision for deferred income taxes-federal	184,744	135,467	(5,649)	(4,261)
410.1	Provision for deferred income taxes-state	-	-	-	-
411.1	Income taxes deferred in prior years-cr.	(129,714)	(114,653)	-	-
411.4	Investment tax credit adjustments-net	-	-	-	-
	Total income taxes	<u>\$ 55,378</u>	<u>\$ 34,573</u>	<u>\$ (5,637)</u>	<u>\$ (3,711)</u>
	Net operating income	<u>\$ 185,772</u>	<u>\$ 202,998</u>	<u>\$ 241,793</u>	<u>\$ 229,770</u>

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FERC Account	December 31,				
	2022	2023	2024	2025	
Other income					
415-16	Revenues from merchandising, jobbing and contract work	\$ 909	\$ 774	\$ 754	\$ 823
417	Revenues from non-utility operations	(1)	(1)	-	-
417.1	Expenses from non-utility operations	-	-	-	-
418	Nonoperating rental income	(40)	(40)	(44)	(43)
418.1	Equity in earnings of subsidiary companies	35,189	41,090	81	83
419	Interest and dividend income	2,788	4,263	2,465	2,469
419.1	Allowance for funds used during construction	(68)	(34)	3,248	3,796
421	Miscellaneous non-operating income	1,291	1,843	1,010	1,010
421.1	Gain on disposition of property	14	184	14	14
	Total other income	<u>\$ 40,082</u>	<u>\$ 48,079</u>	<u>\$ 7,528</u>	<u>\$ 8,152</u>
	Gross income	<u>\$ 225,854</u>	<u>\$ 251,077</u>	<u>\$ 249,321</u>	<u>\$ 237,922</u>
Other Income Deductions					
421.2	Loss on disposition of property	\$ 132	\$ 31	\$ -	\$ -
425	Miscellaneous amortization	-	-	-	-
426	Other income deductions	2,449	1,783	222	122
	Total other income deductions	<u>\$ 2,581</u>	<u>\$ 1,814</u>	<u>\$ 222</u>	<u>\$ 122</u>
Taxes Applicable to Other Income and Deductions					
408.2	Taxes other than income taxes	\$ -	\$ -	\$ -	\$ -
409.2	Income taxes - federal	993	1,587	-	-
409.2	Income taxes - state	521	743	-	-
410.2	Provision for deferred income taxes	61	142	-	-
411.2	Provision for deferred income taxes-cr.	(138)	(155)	-	-
	Total taxes on other income and deductions	<u>\$ 1,437</u>	<u>\$ 2,317</u>	<u>\$ -</u>	<u>\$ -</u>
Interest Charges					
427	Interest on long term debt	\$ 53,375	\$ 65,006	\$ 68,133	\$ 60,525
428	Amortization of debt discount and expense	1,074	1,729	2,278	2,084
428.1	Amortization of loss on reacquired debt	133	127	137	162
429	Amortization of premium on debt credit	-	-	-	-
429.1	Amortization of gain on reacquired debt	(58)	(58)	(58)	(49)
430	Interest on debt to associated companies	4,340	1,482	-	-
431	Other interest expense	3,311	7,923	2,176	1,882
432	Allowance for borrowed funds used during construction - credit	(1,888)	(2,609)	-	-
	Total interest charges	<u>\$ 60,287</u>	<u>\$ 73,600</u>	<u>\$ 72,666</u>	<u>\$ 64,604</u>
	Income before extraordinary items	<u>\$ 161,549</u>	<u>\$ 173,346</u>	<u>\$ 176,433</u>	<u>\$ 173,196</u>
Extraordinary Items & Related Taxes					
434	Extraordinary income	\$ -	\$ -	\$ -	\$ -
435	Extraordinary deductions	-	-	-	-
409.3	Income taxes - Federal & other	-	-	-	-
	Extraordinary items after taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Net income	<u>\$ 161,549</u>	<u>\$ 173,346</u>	<u>\$ 176,433</u>	<u>\$ 173,196</u>

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FERC Account	December 31,				
	2022	2023	2024	2025	
Power Production Expenses					
Steam Power Generation					
Operation					
501	Fuel	\$ -	\$ -	\$ -	\$ -
514	Maintenance of miscellaneous steam plant	-	-	-	-
	Total operation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total steam power generation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Nuclear Power Generation					
Operation					
518	Fuel	\$ -	\$ -	\$ -	\$ -
	Miscellaneous nuclear power expenses	-	-	-	-
	Total operation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total nuclear power generation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Power Generation					
Operation					
549	Miscellaneous other power generation expenses	-	-	-	-
	Total operation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total other power generation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Power Supply Expenses					
555	Purchased Power	\$ 391,927	\$ 433,067	\$ 485,625	\$ 505,067
	System control and load dispatching	-	-	-	-
557	Other expenses	-	2	49	47
	Total other power supply expenses	<u>\$ 391,927</u>	<u>\$ 433,069</u>	<u>\$ 485,674</u>	<u>\$ 505,114</u>
	Total power production expenses	<u>\$ 391,927</u>	<u>\$ 433,069</u>	<u>\$ 485,674</u>	<u>\$ 505,114</u>
Transmission Expenses					
Operation					
560	Operation supervision and engineering	\$ 3	\$ -	\$ -	\$ -
561	Load dispatching	(62)	(3)	60	61
562	Station expenses	42	31	(15)	(16)
563	Overhead lines expense	81	66	(14)	(15)
564	Underground lines expenses	-	-	-	-
565	Transmission of electricity by others	52,585	47,181	48,406	48,407
566	Miscellaneous transmission expenses	(1)	(1)	33	59
567	Rents	-	-	-	-
	Total operation	<u>\$ 52,648</u>	<u>\$ 47,274</u>	<u>\$ 48,470</u>	<u>\$ 48,496</u>
Maintenance					
568	Maintenance supervision and engineering	\$ 57	\$ 8	\$ 5	\$ 5
569	Maintenance of structures	-	-	-	-
570	Maintenance of station equipment	297	309	-	-
571	Maintenance of overhead lines	125	292	(26)	(29)
572	Maintenance of underground lines	-	-	-	-
573	Maintenance of miscellaneous transmission plant	-	-	-	-
	Total maintenance	<u>\$ 479</u>	<u>\$ 609</u>	<u>\$ (21)</u>	<u>\$ (24)</u>
	Total transmission expenses	<u>\$ 53,127</u>	<u>\$ 47,883</u>	<u>\$ 48,449</u>	<u>\$ 48,472</u>
Regional Market Expenses					
Operation					
575	Operation-regional market expense	\$ -	\$ -	\$ -	\$ -
	Total operation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Maintenance					
576	Maintenance-regional market expense	\$ -	\$ -	\$ -	\$ -
	Total maintenance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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FERC Account	December 31,			
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Total regional market expenses	\$ -	\$ -	\$ -	\$ -

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FERC Account	December 31,				
	2022	2023	2024	2025	
Distribution Expenses					
Operation					
580	Operation supervision and engineering	\$ 803	\$ 1,356	\$ 2,050	\$ 2,021
581	Load dispatching	313	461	407	454
582	Station expenses	591	936	-	-
583	Overhead lines expense	283	252	438	454
584	Underground lines expenses	1,347	1,332	1,215	1,215
585	Street lighting and signal system expenses	-	-	-	-
586	Meter expenses	1,112	1,122	1,037	1,138
587	Customer installation expenses	-	-	-	-
588	Miscellaneous expenses	10,776	14,411	14,144	14,784
589	Rents	3,215	2,419	2,458	2,444
	Total operation	<u>\$ 18,440</u>	<u>\$ 22,289</u>	<u>\$ 21,749</u>	<u>\$ 22,510</u>
Maintenance					
590	Maintenance supervision and engineering	\$ 872	\$ 884	\$ 575	\$ 587
591	Maintenance of structures	-	-	-	-
592	Maintenance of station equipment	6,994	6,958	8,731	9,038
593	Maintenance of overhead lines	69,887	55,358	63,623	64,383
594	Maintenance of underground lines	1,997	1,298	1,692	2,222
595	Maintenance of line transformers	149	159	-	-
596	Maintenance of street lighting and signal systems	1,705	1,989	1,218	1,256
597	Maintenance of meters	3,026	2,960	3,157	3,256
598	Maintenance of miscellaneous distribution plant	446	533	2,383	1,580
	Total maintenance	<u>\$ 85,076</u>	<u>\$ 70,139</u>	<u>\$ 81,379</u>	<u>\$ 82,322</u>
	Total distribution expenses	<u>\$ 103,516</u>	<u>\$ 92,428</u>	<u>\$ 103,128</u>	<u>\$ 104,832</u>
Customer Account Expenses					
Operation					
901	Supervision	\$ 42	\$ 45	\$ 12	\$ 27
902	Meter reading expenses	279	265	361	375
903	Customer records and collection expenses	8,376	7,189	6,749	6,656
904	Uncollectible accounts	10,833	6,358	16,254	15,091
905	Miscellaneous customer accounts expense	1,399	1,016	1,479	1,508
	Total customer accounts expense	<u>\$ 20,929</u>	<u>\$ 14,873</u>	<u>\$ 24,855</u>	<u>\$ 23,657</u>
Customer Service and Informational Expenses					
Operation					
907	Supervision	\$ 17	\$ 6	\$ 23	\$ 23
908	Customer assistance expenses	48,180	57,266	53,715	54,371
909	Informational and instructional expenses	8	1	53	53
910	Miscellaneous customer service and informational expenses	5,182	4,140	3,536	4,407
	Total customer service and informational expense	<u>\$ 53,387</u>	<u>\$ 61,413</u>	<u>\$ 57,327</u>	<u>\$ 58,854</u>
Sales Expenses					
Operation					
911	Supervision	\$ -	\$ 70	\$ 79	\$ 81
912	Demonstrating and selling expenses	-	-	-	-
913	Advertising expenses	-	-	-	-
916	Miscellaneous sales expenses	-	-	-	-
	Total sales expenses	<u>\$ -</u>	<u>\$ 70</u>	<u>\$ 79</u>	<u>\$ 81</u>

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FERC Account	December 31,				
	2022	2023	2024	2025	
Administrative and general expenses					
Operation					
920	Administrative and general salaries	\$ 13,809	\$ 18,104	\$ 18,192	\$ 18,213
921	Office supplies and expense	2,922	3,643	3,768	3,771
922	Administrative expenses transferred-credit	(5,732)	(5,186)	(6,300)	(6,590)
923	Outside services employed	25,652	24,406	26,978	28,502
924	Property insurance	(539)	(234)	198	198
925	Injuries and damages	3,240	1,280	2,695	2,695
926	Employee pensions and benefits	(20,170)	(112)	(10,390)	(10,023)
927	Franchise requirements	-	-	-	-
928	Regulatory commission expenses	2,733	1,522	1,766	1,766
929	Duplicate charges - credit	-	-	-	-
930.1	General advertising expenses	62	54	4	4
930.2	Miscellaneous general expenses	1,534	865	135	108
931	Rents	2,514	1,606	351	49
	Total administrative and general expenses	<u>\$ 26,025</u>	<u>\$ 45,948</u>	<u>\$ 37,397</u>	<u>\$ 38,693</u>
Maintenance					
935	Maintenance and general plant	387	136	(291)	(239)
	Total maintenance	<u>\$ 387</u>	<u>\$ 136</u>	<u>\$ (291)</u>	<u>\$ (239)</u>
	Total administrative and general expenses	<u>\$ 26,412</u>	<u>\$ 46,084</u>	<u>\$ 37,106</u>	<u>\$ 38,454</u>
	Total electric operation and maintenance expenses	<u>\$ 649,298</u>	<u>\$ 695,820</u>	<u>\$ 756,618</u>	<u>\$ 779,464</u>

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
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\$ in Thousands

FERC Account	December 31,				
	2022	2023	2024	2025	
Operating Revenues					
Electric Service Revenues					
440	Residential sales	\$ 223,241	\$ 241,805	\$ 273,430	\$ 277,344
442	Commercial sales	46,711	47,104	53,181	51,480
442	Industrial sales	31,210	15,113	21,236	19,550
444	Public street and highway lighting	954	1,052	1,059	1,041
445	Other sales to public authorities	-	-	-	-
447	Sale for resale	1,076	732	21	10
	Total electric service revenues	<u>\$ 303,192</u>	<u>\$ 305,806</u>	<u>\$ 348,927</u>	<u>\$ 349,425</u>
Other Electric Revenue					
450	Forfeited discounts	\$ 1,272	\$ 1,335	\$ 1,320	\$ 1,320
451	Miscellaneous service revenues	(213)	10	213	213
454	Rent from electric property	2,016	3,176	2,400	2,400
456	Other electric revenues	960	1,720	1,503	1,503
	Total other electric revenues	<u>\$ 4,035</u>	<u>\$ 6,241</u>	<u>\$ 5,436</u>	<u>\$ 5,436</u>
	Total operating revenues	<u>\$ 307,227</u>	<u>\$ 312,047</u>	<u>\$ 354,363</u>	<u>\$ 354,861</u>
Operating Expenses					
401-2	Operation and maintenance expense				
	Power production expenses	\$ 149,635	\$ 154,828	\$ 177,323	\$ 186,511
	Transmission expenses	5,305	4,727	4,773	4,792
	Regional market expenses	-	-	-	-
	Distribution expenses	29,547	34,592	24,713	25,373
	Customer accounts expense	5,665	2,852	6,590	5,561
	Customer service & information expense	16,414	17,252	17,368	17,363
	Sales expenses	-	18	22	22
	Administrative & general expenses	12,917	8,381	13,434	13,764
	Subtotal	<u>\$ 219,483</u>	<u>\$ 222,650</u>	<u>\$ 244,223</u>	<u>\$ 253,386</u>
403	Depreciation expense	\$ 24,515	\$ 25,010	\$ 24,043	\$ 25,506
404-5	Amortization and depletion of utility plant	1,943	2,270	2,439	1,520
406	Amortization and utility plant acq. adjustment	-	-	-	-
407	Amortization of property losses	-	-	-	-
407.3	Regulatory debits	4,333	(789)	(202)	704
407.4	Regulatory credits	(10,788)	(22,076)	1,227	(4,372)
408.1	Taxes other than income taxes	18,686	18,632	21,508	21,540
411.1	Accretion expense	27	29	31	33
411.8	Gains from disposition allowance	-	-	-	-
	Total operating expenses before federal and state income taxes	<u>\$ 258,199</u>	<u>\$ 245,726</u>	<u>\$ 293,269</u>	<u>\$ 298,317</u>
	Net operating income before income taxes	<u>\$ 49,028</u>	<u>\$ 66,321</u>	<u>\$ 61,094</u>	<u>\$ 56,544</u>
Income taxes					
409.1	Income taxes-federal	\$ 2,248	\$ 1,495	\$ 3	\$ 136
409.1	Income taxes-state	596	246	-	-
410.1	Provision for deferred income taxes-federal	39,305	44,022	(931)	(209)
410.1	Provision for deferred income taxes-state	-	-	-	-
411.1	Income taxes deferred in prior years-cr.	(42,176)	(34,869)	-	-
411.4	Investment tax credit adjustments-net	-	-	-	-
	Total income taxes	<u>\$ (27)</u>	<u>\$ 10,894</u>	<u>\$ (928)</u>	<u>\$ (73)</u>
	Net operating income	<u>\$ 49,055</u>	<u>\$ 55,427</u>	<u>\$ 62,022</u>	<u>\$ 56,617</u>

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FERC Account	December 31,				
	2022	2023	2024	2025	
Other income					
415-16	Revenues from merchandising, jobbing and contract work	\$ 333	\$ 256	\$ 839	\$ 857
417	Revenues from non-utility operations	-	-	-	-
417.1	Expenses from non-utility operations	-	-	-	-
418	Nonoperating rental income	-	-	-	-
418.1	Equity in earnings of subsidiary companies	-	-	-	-
419	Interest and dividend income	845	988	628	631
419.1	Allowance for funds used during construction	(69)	620	938	888
421	Miscellaneous non-operating income	237	288	1,032	342
421.1	Gain on disposition of property	-	30	-	-
	Total other income	<u>\$ 1,346</u>	<u>\$ 2,182</u>	<u>\$ 3,437</u>	<u>\$ 2,718</u>
	Gross income	<u>\$ 50,401</u>	<u>\$ 57,609</u>	<u>\$ 65,459</u>	<u>\$ 59,335</u>
Other Income Deductions					
421.2	Loss on disposition of property	\$ 34	\$ 8	\$ -	\$ -
425	Miscellaneous amortization	-	-	-	-
426	Other income deductions	1,099	7	(200)	(235)
	Total other income deductions	<u>\$ 1,133</u>	<u>\$ 15</u>	<u>\$ (200)</u>	<u>\$ (235)</u>
Taxes Applicable to Other Income and Deductions					
408.2	Taxes other than income taxes	\$ -	\$ -	\$ -	\$ -
409.2	Income taxes - federal	262	314	-	-
409.2	Income taxes - state	139	148	-	-
410.2	Provision for deferred income taxes	2	10	-	-
411.2	Provision for deferred income taxes-cr.	(18)	(1)	-	-
	Total taxes on other income and deductions	<u>\$ 385</u>	<u>\$ 471</u>	<u>\$ -</u>	<u>\$ -</u>
Interest Charges					
427	Interest on long term debt	\$ 7,855	\$ 9,990	\$ 9,990	\$ 9,990
428	Amortization of debt discount and expense	93	178	139	139
428.1	Amortization of loss on reacquired debt	259	153	114	114
429	Amortization of premium on debt credit	-	-	-	-
429.1	Amortization of gain on reacquired debt	(20)	(10)	-	-
430	Interest on debt to associated companies	1,938	222	-	-
431	Other interest expense	1,016	1,394	564	465
432	Allowance for borrowed funds used during construction - credit	(329)	(338)	-	-
	Total interest charges	<u>\$ 10,812</u>	<u>\$ 11,589</u>	<u>\$ 10,807</u>	<u>\$ 10,708</u>
	Income before extraordinary items	<u>\$ 38,071</u>	<u>\$ 45,534</u>	<u>\$ 54,852</u>	<u>\$ 48,862</u>
Extraordinary Items & Related Taxes					
434	Extraordinary income	\$ -	\$ -	\$ -	\$ -
435	Extraordinary deductions	-	-	-	-
409.3	Income taxes - Federal & other	-	-	-	-
	Extraordinary items after taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Net income	<u>\$ 38,071</u>	<u>\$ 45,534</u>	<u>\$ 54,852</u>	<u>\$ 48,862</u>

FirstEnergy Pennsylvania Electric Company
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FERC Account	December 31,			
	2022	2023	2024	2025
Power Production Expenses				
Steam Power Generation				
Operation				
501 Fuel	\$ -	\$ -	\$ -	\$ -
514 Maintenance of miscellaneous steam plant	-	-	-	-
Total operation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total steam power generation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Nuclear Power Generation				
Operation				
518 Fuel	\$ -	\$ -	\$ -	\$ -
Miscellaneous nuclear power expenses	-	-	-	-
Total operation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total nuclear power generation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Power Generation				
Operation				
549 Miscellaneous other power generation expenses	\$ -	\$ -	\$ -	\$ -
Total operation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total other power generation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Power Supply Expenses				
555 Purchased Power	\$ 149,635	\$ 154,826	\$ 177,297	\$ 186,488
556 System control and load dispatching	-	-	-	-
557 Other expenses	-	2	26	23
Total other power supply expenses	<u>\$ 149,635</u>	<u>\$ 154,828</u>	<u>\$ 177,323</u>	<u>\$ 186,511</u>
Total power production expenses	<u>\$ 149,635</u>	<u>\$ 154,828</u>	<u>\$ 177,323</u>	<u>\$ 186,511</u>
Transmission Expenses				
Operation				
560 Operation supervision and engineering	\$ 2	\$ 1	\$ 3	\$ 4
561 Load dispatching	(2)	12	13	16
562 Station expenses	1	2	-	-
563 Overhead lines expense	-	1	-	-
564 Underground lines expenses	-	-	-	-
565 Transmission of electricity by others	5,133	4,561	4,711	4,711
566 Miscellaneous transmission expenses	-	-	(5)	4
567 Rents	-	-	-	-
Total operation	<u>\$ 5,134</u>	<u>\$ 4,577</u>	<u>\$ 4,722</u>	<u>\$ 4,735</u>
Maintenance				
568 Maintenance supervision and engineering	\$ 16	\$ 26	\$ 39	\$ 45
569 Maintenance of structures	25	44	16	17
570 Maintenance of station equipment	37	39	3	3
571 Maintenance of overhead lines	95	37	(7)	(8)
572 Maintenance of underground lines	-	-	-	-
573 Maintenance of miscellaneous transmission plant	(2)	4	-	-
Total maintenance	<u>\$ 171</u>	<u>\$ 150</u>	<u>\$ 51</u>	<u>\$ 57</u>
Total transmission expenses	<u>\$ 5,305</u>	<u>\$ 4,727</u>	<u>\$ 4,773</u>	<u>\$ 4,792</u>
Regional Market Expenses				
Operation				
575 Operation-regional market expense	\$ -	\$ -	\$ -	\$ -
Total operation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Maintenance				
576 Maintenance-regional market expense	\$ -	\$ -	\$ -	\$ -
Total maintenance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total regional market expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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FERC Account	December 31,				
	2022	2023	2024	2025	
Distribution Expenses					
Operation					
580	Operation supervision and engineering	\$ 140	\$ 316	\$ 834	\$ 857
581	Load dispatching	-	-	-	-
582	Station expenses	111	219	62	64
583	Overhead lines expense	117	86	155	160
584	Underground lines expenses	1,967	(714)	965	984
585	Street lighting and signal system expenses	-	-	-	-
586	Meter expenses	91	73	68	66
587	Customer installation expenses	-	-	-	-
588	Miscellaneous expenses	1,570	1,330	1,664	1,740
589	Rents	33	47	39	41
	Total operation	<u>\$ 4,029</u>	<u>\$ 1,357</u>	<u>\$ 3,787</u>	<u>\$ 3,912</u>
Maintenance					
590	Maintenance supervision and engineering	\$ 209	\$ 197	\$ 133	\$ 135
591	Maintenance of structures	-	-	-	-
592	Maintenance of station equipment	1,351	934	996	913
593	Maintenance of overhead lines	22,506	30,328	18,357	19,162
594	Maintenance of underground lines	385	354	290	407
595	Maintenance of line transformers	25	23	-	-
596	Maintenance of street lighting and signal systems	100	126	54	58
597	Maintenance of meters	642	693	568	598
598	Maintenance of miscellaneous distribution plant	300	580	528	186
	Total maintenance	<u>\$ 25,518</u>	<u>\$ 33,235</u>	<u>\$ 20,926</u>	<u>\$ 21,461</u>
	Total distribution expenses	<u>\$ 29,547</u>	<u>\$ 34,592</u>	<u>\$ 24,713</u>	<u>\$ 25,373</u>
Customer Account Expenses					
Operation					
901	Supervision	\$ 12	\$ 13	\$ 3	\$ 8
902	Meter reading expenses	246	171	156	166
903	Customer records and collection expenses	2,215	2,028	1,908	1,881
904	Uncollectible accounts	3,028	518	4,414	3,393
905	Miscellaneous customer accounts expense	164	122	109	113
	Total customer accounts expense	<u>\$ 5,665</u>	<u>\$ 2,852</u>	<u>\$ 6,590</u>	<u>\$ 5,561</u>
Customer Service and Informational Expenses					
Operation					
907	Supervision	\$ -	\$ -	\$ -	\$ -
908	Customer assistance expenses	14,928	16,062	16,329	16,070
909	Informational and instructional expenses	6	1	14	14
910	Miscellaneous customer service and informational expenses	1,480	1,189	1,025	1,279
	Total customer service and informational expense	<u>\$ 16,414</u>	<u>\$ 17,252</u>	<u>\$ 17,368</u>	<u>\$ 17,363</u>
Sales Expenses					
Operation					
911	Supervision	\$ -	\$ 18	\$ 22	\$ 22
912	Demonstrating and selling expenses	-	-	-	-
913	Advertising expenses	-	-	-	-
916	Miscellaneous sales expenses	-	-	-	-
	Total sales expenses	<u>\$ -</u>	<u>\$ 18</u>	<u>\$ 22</u>	<u>\$ 22</u>

FirstEnergy Pennsylvania Electric Company
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FERC		December 31,			
		2022	2023	2024	2025
Account					
Administrative and general expenses					
Operation					
920	Administrative and general salaries	\$ 3,280	\$ 4,629	\$ 4,266	\$ 4,592
921	Office supplies and expense	715	903	1,104	1,108
922	Administrative expenses transferred-credit	(1,553)	(1,322)	(1,592)	(1,662)
923	Outside services employed	7,604	7,217	7,940	8,016
924	Property insurance	149	4	24	24
925	Injuries and damages	1,698	509	745	745
926	Employee pensions and benefits	(812)	(4,762)	(521)	(492)
927	Franchise requirements	-	-	-	-
928	Regulatory commission expenses	818	476	484	484
929	Duplicate charges - credit	-	-	-	-
930.1	General advertising expenses	16	48	1	1
930.2	Miscellaneous general expenses	268	279	555	531
931	Rents	488	228	64	49
	Total administrative and general expenses	<u>\$ 12,671</u>	<u>\$ 8,209</u>	<u>\$ 13,070</u>	<u>\$ 13,396</u>
Maintenance					
935	Maintenance and general plant	\$ 246	\$ 172	\$ 364	\$ 368
	Total maintenance	<u>\$ 246</u>	<u>\$ 172</u>	<u>\$ 364</u>	<u>\$ 368</u>
	Total administrative and general expenses	<u>\$ 12,917</u>	<u>\$ 8,381</u>	<u>\$ 13,434</u>	<u>\$ 13,764</u>
	Total electric operation and maintenance expenses	<u>\$ 219,483</u>	<u>\$ 222,650</u>	<u>\$ 244,223</u>	<u>\$ 253,386</u>

FirstEnergy Pennsylvania Electric Company
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FERC Account	December 31,				
	2022	2023	2024	2025	
Operating Revenues					
Electric Service Revenues					
440	Residential sales	\$ 800,722	\$ 896,825	\$ 1,020,847	\$ 1,053,530
442	Commercial sales	170,995	178,135	198,612	197,257
442	Industrial sales	149,965	99,578	116,287	121,960
444	Public street and highway lighting	6,341	6,436	6,640	6,673
445	Other sales to public authorities	-	-	-	-
447	Sale for resale	3,687	2,950	86	36
	Total electric service revenues	<u>\$ 1,131,710</u>	<u>\$ 1,183,924</u>	<u>\$ 1,342,472</u>	<u>\$ 1,379,456</u>
Other Electric Revenue					
450	Forfeited discounts	\$ 4,692	\$ 5,152	\$ 4,736	\$ 4,736
451	Miscellaneous service revenues	2,300	2,196	2,073	2,073
454	Rent from electric property	6,513	6,691	6,745	6,745
456	Other electric revenues	71,466	74,690	745	745
	Total other electric revenues	<u>\$ 84,971</u>	<u>\$ 88,729</u>	<u>\$ 14,299</u>	<u>\$ 14,299</u>
	Total operating revenues	<u>\$ 1,216,681</u>	<u>\$ 1,272,653</u>	<u>\$ 1,356,771</u>	<u>\$ 1,393,755</u>
Operating Expenses					
401-2	Operation and maintenance expense				
	Power production expenses	\$ 553,404	\$ 601,522	\$ 710,569	\$ 754,045
	Transmission expenses	105,533	94,182	74,676	72,332
	Regional market expenses	3	3	-	-
	Distribution expenses	112,918	90,333	90,077	94,031
	Customer accounts expense	20,418	13,045	20,793	20,015
	Customer service & information expense	52,152	60,618	60,452	60,311
	Sales expenses	-	77	78	79
	Administrative & general expenses	29,646	64,841	48,238	51,376
	Subtotal	<u>\$ 874,074</u>	<u>\$ 924,621</u>	<u>\$ 1,004,883</u>	<u>\$ 1,052,189</u>
403	Depreciation expense	\$ 92,797	\$ 97,753	\$ 85,802	\$ 95,992
404-5	Amortization and depletion of utility plant	10,128	11,214	11,528	7,495
406	Amortization and utility plant acq. adjustment	-	-	-	-
407	Amortization of property losses	-	-	-	-
407.3	Regulatory debits	11,689	15,388	3,395	7,410
407.4	Regulatory credits	(34,905)	(38,506)	(486)	(10,840)
408.1	Taxes other than income taxes	71,150	74,364	83,646	85,805
411.1	Accretion expense	405	283	483	483
411.8	Gains from disposition allowance	-	-	-	-
	Total operating expenses before federal and state income taxes	<u>\$ 1,025,338</u>	<u>\$ 1,085,117</u>	<u>\$ 1,189,251</u>	<u>\$ 1,238,534</u>
	Net operating income before income taxes	<u>\$ 191,343</u>	<u>\$ 187,536</u>	<u>\$ 167,520</u>	<u>\$ 155,221</u>
Income taxes					
409.1	Income taxes-federal	\$ 4,185	\$ 2,483	\$ 10	\$ 483
409.1	Income taxes-state	(557)	(358)	-	-
410.1	Provision for deferred income taxes-federal	136,045	119,942	(1,777)	(2,101)
410.1	Provision for deferred income taxes-state	-	-	-	-
411.1	Income taxes deferred in prior years-cr.	(106,366)	(92,343)	-	-
411.4	Investment tax credit adjustments-net	(948)	(43)	-	-
	Total income taxes	<u>\$ 32,359</u>	<u>\$ 29,681</u>	<u>\$ (1,767)</u>	<u>\$ (1,618)</u>
	Net operating income	<u>\$ 158,984</u>	<u>\$ 157,855</u>	<u>\$ 169,287</u>	<u>\$ 156,839</u>

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FERC Account	December 31,				
	2022	2023	2024	2025	
Other income					
415-16	Revenues from merchandising, jobbing and contract work	\$ 1,542	\$ 1,293	\$ 1,354	\$ 1,412
417	Revenues from non-utility operations	-	-	-	-
417.1	Expenses from non-utility operations	-	-	-	-
418	Nonoperating rental income	(41)	(41)	(33)	(33)
418.1	Equity in earnings of subsidiary companies	(92)	(24)	-	-
419	Interest and dividend income	3,063	3,191	2,228	2,228
419.1	Allowance for funds used during construction	123	1,356	164	1,645
421	Miscellaneous non-operating income	2,272	5,137	2,758	1,887
421.1	Gain on disposition of property	-	106	-	-
	Total other income	<u>\$ 6,867</u>	<u>\$ 11,018</u>	<u>\$ 6,471</u>	<u>\$ 7,139</u>
	Gross income	<u>\$ 165,851</u>	<u>\$ 168,873</u>	<u>\$ 175,758</u>	<u>\$ 163,978</u>
Other Income Deductions					
421.2	Loss on disposition of property	\$ 143	\$ 33	\$ -	\$ -
425	Miscellaneous amortization	-	-	-	-
426	Other income deductions	28,870	7,018	303	201
	Total other income deductions	<u>\$ 29,013</u>	<u>\$ 7,051</u>	<u>\$ 303</u>	<u>\$ 201</u>
Taxes Applicable to Other Income and Deductions					
408.2	Taxes other than income taxes	\$ 39	\$ 42	\$ 42	\$ 42
409.2	Income taxes - federal	1,053	1,057	-	-
409.2	Income taxes - state	556	497	-	-
410.2	Provision for deferred income taxes	22	33	-	-
411.2	Provision for deferred income taxes-cr.	(2)	(4)	-	-
	Total taxes on other income and deductions	<u>\$ 1,668</u>	<u>\$ 1,625</u>	<u>\$ 42</u>	<u>\$ 42</u>
Interest Charges					
427	Interest on long term debt	\$ 38,166	\$ 52,344	\$ 52,410	\$ 52,410
428	Amortization of debt discount and expense	207	396	236	236
428.1	Amortization of loss on reacquired debt	20	19	20	7
429	Amortization of premium on debt credit	-	-	-	-
429.1	Amortization of gain on reacquired debt	-	-	-	-
430	Interest on debt to associated companies	2,331	3,008	-	-
431	Other interest expense	2,861	3,914	886	656
432	Allowance for borrowed funds used during construction - credit	(2,084)	(2,821)	-	-
	Total interest charges	<u>\$ 41,501</u>	<u>\$ 56,860</u>	<u>\$ 53,552</u>	<u>\$ 53,309</u>
	Income before extraordinary items	<u>\$ 93,669</u>	<u>\$ 103,337</u>	<u>\$ 121,861</u>	<u>\$ 110,426</u>
Extraordinary Items & Related Taxes					
434	Extraordinary income	\$ -	\$ -	\$ -	\$ -
435	Extraordinary deductions	-	-	-	-
409.3	Income taxes - Federal & other	-	-	-	-
	Extraordinary items after taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Net income	<u>\$ 93,669</u>	<u>\$ 103,337</u>	<u>\$ 121,861</u>	<u>\$ 110,426</u>

FirstEnergy Pennsylvania Electric Company
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Income Statements
\$ in Thousands

FERC Account	December 31,				
	2022	2023	2024	2025	
Power Production Expenses					
Steam Power Generation					
Operation					
501	Fuel	\$ -	\$ -	\$ -	\$ -
514	Maintenance of miscellaneous steam plant	-	-	-	-
	Total operation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total steam power generation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Nuclear Power Generation					
Operation					
518	Fuel	\$ -	\$ -	\$ -	\$ -
	Miscellaneous nuclear power expenses	-	-	-	-
	Total operation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total nuclear power generation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Power Generation					
Operation					
549	Miscellaneous other power generation expenses	-	-	-	-
	Total operation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total other power generation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Power Supply Expenses					
555	Purchased Power	\$ 553,404	\$ 601,520	\$ 710,503	\$ 753,981
556	System control and load dispatching	-	-	-	-
557	Other expenses	-	2	66	64
	Total other power supply expenses	<u>\$ 553,404</u>	<u>\$ 601,522</u>	<u>\$ 710,569</u>	<u>\$ 754,045</u>
	Total power production expenses	<u>\$ 553,404</u>	<u>\$ 601,522</u>	<u>\$ 710,569</u>	<u>\$ 754,045</u>
Transmission Expenses					
Operation					
560	Operation supervision and engineering	\$ 94	\$ 199	\$ -	\$ -
561	Load dispatching	858	1,138	78	80
562	Station expenses	781	382	-	-
563	Overhead lines expense	3,689	590	-	-
564	Underground lines expenses	-	-	-	-
565	Transmission of electricity by others	74,162	64,689	66,696	66,696
566	Miscellaneous transmission expenses	2,385	1,316	244	246
567	Rents	902	619	-	-
	Total operation	<u>\$ 82,871</u>	<u>\$ 68,933</u>	<u>\$ 67,018</u>	<u>\$ 67,022</u>
Maintenance					
568	Maintenance supervision and engineering	\$ 937	\$ 5,233	\$ 613	\$ 615
569	Maintenance of structures	31	53	54	54
570	Maintenance of station equipment	2,805	2,864	321	400
571	Maintenance of overhead lines	18,360	16,322	6,670	4,241
572	Maintenance of underground lines	2	1	-	-
573	Maintenance of miscellaneous transmission plant	527	776	-	-
	Total maintenance	<u>\$ 22,662</u>	<u>\$ 25,249</u>	<u>\$ 7,658</u>	<u>\$ 5,310</u>
	Total transmission expenses	<u>\$ 105,533</u>	<u>\$ 94,182</u>	<u>\$ 74,676</u>	<u>\$ 72,332</u>
Regional Market Expenses					
Operation					
575	Operation-regional market expense	\$ 3	\$ 3	\$ -	\$ -
	Total operation	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>
Maintenance					
576	Maintenance-regional market expense	\$ -	\$ -	\$ -	\$ -
	Total maintenance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total regional market expenses	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Income Statements
\$ in Thousands

FERC Account	December 31,				
	2022	2023	2024	2025	
Distribution Expenses					
Operation					
580	Operation supervision and engineering	\$ 981	\$ 2,015	\$ 1,594	\$ 1,690
581	Load dispatching	278	246	508	512
582	Station expenses	1,686	1,746	1,288	1,276
583	Overhead lines expense	1,080	154	339	356
584	Underground lines expenses	2,035	2,062	1,896	1,953
585	Street lighting and signal system expenses	-	-	-	-
586	Meter expenses	1,159	1,248	1,069	1,165
587	Customer installation expenses	-	-	-	-
588	Miscellaneous expenses	17,506	13,487	10,575	11,327
589	Rents	-	-	-	-
	Total operation	<u>\$ 24,725</u>	<u>\$ 20,958</u>	<u>\$ 17,269</u>	<u>\$ 18,279</u>
Maintenance					
590	Maintenance supervision and engineering	\$ 1,170	\$ 960	\$ 477	\$ 485
591	Maintenance of structures	-	-	-	-
592	Maintenance of station equipment	8,345	4,354	8,694	8,716
593	Maintenance of overhead lines	74,031	59,808	58,167	61,004
594	Maintenance of underground lines	1,423	1,115	878	1,011
595	Maintenance of line transformers	290	196	-	-
596	Maintenance of street lighting and signal systems	1,103	1,009	627	656
597	Maintenance of meters	1,661	1,723	2,378	2,492
598	Maintenance of miscellaneous distribution plant	170	210	1,587	1,388
	Total maintenance	<u>\$ 88,193</u>	<u>\$ 69,375</u>	<u>\$ 72,808</u>	<u>\$ 75,752</u>
	Total distribution expenses	<u>\$ 112,918</u>	<u>\$ 90,333</u>	<u>\$ 90,077</u>	<u>\$ 94,031</u>
Customer Account Expenses					
Operation					
901	Supervision	\$ -	\$ 56	\$ 15	\$ 34
902	Meter reading expenses	1,522	1,055	959	1,022
903	Customer records and collection expenses	8,444	7,731	7,088	6,949
904	Uncollectible accounts	9,789	3,679	12,287	11,549
905	Miscellaneous customer accounts expense	663	524	444	461
	Total customer accounts expense	<u>\$ 20,418</u>	<u>\$ 13,045</u>	<u>\$ 20,793</u>	<u>\$ 20,015</u>
Customer Service and Informational Expenses					
Operation					
907	Supervision	\$ 56	\$ 8	\$ -	\$ -
908	Customer assistance expenses	46,022	55,471	56,056	54,829
909	Informational and instructional expenses	27	21	41	41
910	Miscellaneous customer service and informational expenses	6,047	5,118	4,355	5,441
	Total customer service and informational expense	<u>\$ 52,152</u>	<u>\$ 60,618</u>	<u>\$ 60,452</u>	<u>\$ 60,311</u>
Sales Expenses					
Operation					
911	Supervision	\$ -	\$ 77	\$ 78	\$ 79
912	Demonstrating and selling expenses	-	-	-	-
913	Advertising expenses	-	-	-	-
916	Miscellaneous sales expenses	-	-	-	-
	Total sales expenses	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ 78</u>	<u>\$ 79</u>

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Income Statements
\$ in Thousands

FERC	Account	December 31,			
		2022	2023	2024	2025
Administrative and general expenses					
	Operation				
920	Administrative and general salaries	\$ 18,141	\$ 22,085	\$ 20,512	\$ 22,082
921	Office supplies and expense	3,584	4,054	4,491	4,517
922	Administrative expenses transferred-credit	(5,529)	(5,468)	(5,927)	(6,276)
923	Outside services employed	30,933	27,800	26,823	28,080
924	Property insurance	614	7	225	225
925	Injuries and damages	3,081	7,450	3,233	3,233
926	Employee pensions and benefits	(27,690)	830	(7,581)	(7,984)
927	Franchise requirements	-	-	-	-
928	Regulatory commission expenses	3,316	1,954	3,168	3,168
929	Duplicate charges - credit	-	-	-	-
930.1	General advertising expenses	95	75	26	26
930.2	Miscellaneous general expenses	959	848	598	571
931	Rents	380	586	453	1,279
	Total administrative and general expenses	<u>\$ 27,884</u>	<u>\$ 60,221</u>	<u>\$ 46,021</u>	<u>\$ 48,921</u>
	Maintenance				
935	Maintenance and general plant	1,762	4,620	2,217	2,455
	Total maintenance	<u>\$ 1,762</u>	<u>\$ 4,620</u>	<u>\$ 2,217</u>	<u>\$ 2,455</u>
	Total administrative and general expenses	<u>\$ 29,646</u>	<u>\$ 64,841</u>	<u>\$ 48,238</u>	<u>\$ 51,376</u>
	Total electric operation and maintenance expenses	<u>\$ 874,074</u>	<u>\$ 924,621</u>	<u>\$ 1,004,883</u>	<u>\$ 1,052,189</u>

- Q. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years.

Plant in service

- A. Attachment VI-C provides each of the Rate District's plant in service balances by account as of December 31, 2022 and December 31, 2023. Plant in service as of December 31, 2024 and 2025 for each of the Rate District's are provided in Attachments V-D-1a and V-D-1b.

See : VI-C Met-Ed Attachment VI-C,
VI-C Penelec Attachment VI-C,
VI-C Penn Power Attachment VI-C,
VI-C West Penn Attachment VI-C

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31

ACCOUNT (1)	2022 (2)	2023 (3)
ELECTRIC PLANT		
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	72,036,396	63,956,2
303.10 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	12,118	12,2
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985	621,9
303.60 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879	8,047,8
303.90 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	23,961,774	23,963,7
TOTAL INTANGIBLE PLANT	104,680,152	96,602,0
DISTRIBUTION PLANT		
360.20 LAND RIGHTS	28,933,957	28,932,7
361.00 STRUCTURES AND IMPROVEMENTS	14,811,697	17,763,9
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	334,137	339,2
361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	11,908	11,9
362.00 STATION EQUIPMENT	294,489,616	309,357,6
362.10 STATION EQUIPMENT - SUBTRANSMISSION	15,756,740	11,919,6
364.00 POLES, TOWERS AND FIXTURES	516,996,240	550,420,2
364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	36,126	36,1
364.11 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	1,600,392	3,234,4
365.00 OVERHEAD CONDUCTORS AND DEVICES	579,116,051	615,842,4
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,318,018	1,345,6
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	229,349,171	229,365,8
365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	429,718	429,0
366.00 UNDERGROUND CONDUIT	34,936,335	35,459,3
367.00 UNDERGROUND CONDUCTORS AND DEVICES	306,284,709	318,307,5
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,460,952	1,536,5
368.00 LINE TRANSFORMERS	477,217,365	491,325,8
369.00 OVERHEAD SERVICES	90,558,551	95,311,3
369.10 UNDERGROUND SERVICES	104,073,408	104,058,1
370.10 METERS - SMART GRID	137,405,277	141,705,2
371.00 INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	4,152,513	4,173,1
371.21 INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	412,208	412,2
371.23 INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	276,708	276,7
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	15,012,010	15,691,2
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	2,824,739	3,425,4
TOTAL DISTRIBUTION PLANT	2,857,798,546	2,980,681,7
GENERAL PLANT		
389.20 LAND RIGHTS	18,078	18,0
390.10 STRUCTURES AND IMPROVEMENTS		
MISCELLANEOUS IMPROVEMENTS - MINOR	20,351,033	32,245,5
CORPORATE HEADQUARTERS - READING	62,545,860	61,295,1
LEBANON SERVICE CENTER	6,681,339	6,666,0
EASTON SERVICE CENTER	5,997,841	6,624,6
YORK SERVICE CENTER	12,871,425	11,999,3
TOTAL ACCOUNT 390.10	108,447,498	118,830,6
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
MISCELLANEOUS IMPROVEMENTS - MINOR	4,334,893	4,330,3
CORPORATE HEADQUARTERS - READING	5,122,908	5,116,0
LEBANON SERVICE CENTER	1,009,739	1,009,7
EASTON SERVICE CENTER	1,369,573	1,341,0
YORK SERVICE CENTER	1,795,373	1,795,3
TOTAL ACCOUNT 390.20	13,632,486	13,592,6
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,609,034	2,743,1
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	3,894,004	3,716,7
391.40 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	1,161,030	
391.50 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	3,110,122	3,590,9
TOTAL ACCOUNT 391.00	10,774,190	10,050,8

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31**

	<u>ACCOUNT</u> (1)	<u>2022</u> (2)	<u>2023</u> (3)
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	4,727,224	4,905,8
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	682,264	668,4
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	87,237	87,2
	TOTAL ACCOUNT 392.00	5,496,725	5,661,5

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31**

	ACCOUNT	2022	2023
	(1)	(2)	(3)
393.00	STORES EQUIPMENT	300,485	300,485
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	11,832,024	12,658,900
395.00	LABORATORY EQUIPMENT	85,698	85,698
396.00	POWER OPERATED EQUIPMENT	781,729	1,248,500
397.00	COMMUNICATION EQUIPMENT	30,343,564	32,899,700
398.00	MISCELLANEOUS EQUIPMENT	106,835	75,700
	TOTAL GENERAL PLANT	181,819,312	195,422,883
	TOTAL DEPRECIABLE PLANT	3,144,298,010	3,272,706,600

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP	2022	2023
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	75,461,462.35	69,183,971.27
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,603.90	9,079,603.90
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	24,502,779.19	24,493,520.67
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	12,279.52	12,279.52
TOTAL INTANGIBLE PLANT	109,056,124.96	102,769,375.36
DISTRIBUTION PLANT		
360.20 LAND RIGHTS	15,619,018.09	15,602,749.38
361.00 STRUCTURES AND IMPROVEMENTS	17,336,829.05	18,368,482.46
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	427,586.35	427,196.22
362.00 STATION EQUIPMENT	337,446,825.18	365,312,723.98
362.10 STATION EQUIPMENT - SUBTRANSMISSION	11,548,213.69	11,560,396.27
364.00 POLES, TOWERS AND FIXTURES	652,727,931.66	685,497,020.56
364.20 POLES AND FIXTURES - SUBTRANSMISSION	443,160.95	535,896.08
365.00 OVERHEAD CONDUCTORS AND DEVICES	869,560,637.27	904,045,475.31
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	283,873,339.95	283,177,859.90
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	693,409.96	750,193.80
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	37,411.77	37,157.30
366.00 UNDERGROUND CONDUIT	42,860,795.49	45,920,580.21
367.00 UNDERGROUND CONDUCTORS AND DEVICES	219,600,638.17	229,294,533.88
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,043,939.88	1,286,184.07
368.00 LINE TRANSFORMERS	436,121,524.81	448,018,886.70
369.00 OVERHEAD SERVICES	86,877,922.19	89,658,680.49
369.10 UNDERGROUND SERVICES	48,077,323.20	48,077,323.20
370.10 METERS - SMART GRID	136,096,108.41	140,631,457.94
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	28,337,840.82	28,306,985.17
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	223,738.49	223,738.49
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,696.50	147,696.50
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	198,654.59	196,313.14
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	34,095,907.00	34,316,079.69
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	7,735,842.08	8,566,867.03
TOTAL DISTRIBUTION PLANT	3,231,132,295.55	3,359,960,477.77
GENERAL PLANT		
389.20 LAND RIGHTS	20,956.59	20,956.59
390.10 STRUCTURES AND IMPROVEMENTS		
MISCELLANEOUS IMPROVEMENTS - MINOR	35,155,068.25	39,133,430.44
RICHLAND OPERATING CENTER	9,565,686.23	9,596,191.48
ERIE OPERATING CENTER	15,478,922.21	17,496,857.22
ALTOONA OPERATING CENTER	11,712,559.22	12,755,018.10
TOTAL ACCOUNT 390.1	71,912,235.91	78,981,497.24
390.20 MISCELLANEOUS IMPROVEMENTS	7,098,844.05	7,098,844.05
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	479,854.07	478,529.41
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	947.70	947.70
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	6,759,696.50	6,855,160.12
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	4,301,934.52	4,712,204.23
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	664,641.02	623,577.55
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,847,637.78	2,849,420.14
392.50 TRANSPORTATION EQUIPMENT - OTHER	4,257,366.25	5,933,429.55
393.00 STORES EQUIPMENT	583,403.02	583,403.02
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	17,362,962.28	18,533,885.40
395.00 LABORATORY EQUIPMENT	169,784.79	169,784.79
396.00 POWER OPERATED EQUIPMENT	5,085,838.26	5,158,780.44
397.00 COMMUNICATION EQUIPMENT	40,405,350.54	44,631,037.54
398.00 MISCELLANEOUS EQUIPMENT	155,319.66	72,841.19
TOTAL GENERAL PLANT	162,106,772.94	176,704,298.96
TOTAL DEPRECIABLE PLANT IN SERVICE	3,502,295,193.45	3,639,434,152.09

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
PENN POWER RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP	2022	2023
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT	19,602,424.69	16,818,907.69
303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	6,943,892.25	6,957,285.90
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	0.00	3,934.00
TOTAL INTANGIBLE PLANT	26,546,316.94	23,780,127.59
DISTRIBUTION PLANT		
361.10 STRUCTURES AND IMPROVEMENTS	3,366,177.16	3,462,547.07
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	790,187.07	790,187.07
361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	448,631.76	454,297.63
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	195,215.93	195,215.93
362.00 STATION EQUIPMENT	96,174,049.26	105,561,344.24
362.10 STATION EQUIPMENT - SUBTRANSMISSION	8,534,765.43	8,536,992.44
364.00 POLES, TOWERS AND FIXTURES	142,542,112.04	147,023,828.58
364.10 TOWERS AND FIXTURES - SUBTRANSMISSION	7,576.09	7,576.09
364.20 POLES AND FIXTURES - SUBTRANSMISSION	3,120,028.77	3,142,284.83
365.00 OVERHEAD CONDUCTORS AND DEVICES	169,515,285.62	174,773,789.40
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	3,161,555.91	3,332,630.26
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	78,167,729.92	78,494,768.88
366.00 UNDERGROUND CONDUIT	8,101,330.18	8,083,551.06
366.10 UNDERGROUND CONDUIT - SUBTRANSMISSION	64,653.86	64,653.86
367.00 UNDERGROUND CONDUCTORS AND DEVICES	87,978,262.53	91,532,113.29
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	108,081.13	108,081.13
368.00 LINE TRANSFORMERS	125,865,025.70	129,414,333.00
369.00 SERVICES	45,719,313.57	46,965,790.84
370.10 METERS - SMART GRID	47,834,717.98	49,038,184.26
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	4,031,697.58	4,092,192.51
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	3,522,204.08	3,725,717.78
373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	24,978.29	24,978.29
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	4,274,711.26	4,515,161.97
TOTAL DISTRIBUTION PLANT	833,548,291.12	863,340,220.41
GENERAL PLANT		
390.10 STRUCTURES AND IMPROVEMENTS	7,208,401.64	8,159,851.42
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	41,240.58	41,240.58
391.10 OFFICE FURNITURE AND EQUIPMENT	47,985.46	49,259.21
391.20 DATA PROCESSING EQUIPMENT	721,627.10	807,053.16
391.25 DATA PROCESSING EQUIPMENT SMART GRID	1,952,647.51	1,985,481.23
392.00 TRANSPORTATION EQUIPMENT	2,211,990.42	1,434,452.84
393.00 STORES EQUIPMENT	26,718.30	26,718.30
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	2,819,938.70	3,127,468.88
395.00 LABORATORY EQUIPMENT	21,539.71	21,539.71
396.00 POWER OPERATED EQUIPMENT	460,386.34	1,391,714.97
397.00 COMMUNICATION EQUIPMENT	8,179,151.66	9,470,211.03
398.00 MISCELLANEOUS EQUIPMENT	7,594.93	7,594.93
TOTAL GENERAL PLANT	23,699,222.35	26,522,586.26
TOTAL DEPRECIABLE PLANT IN SERVICE	883,793,830.41	913,642,934.26

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31

DEPRECIABLE GROUP		2022	2023
INTANGIBLE PLANT			
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	70,740,025	62,032,058
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	60,532,896	60,428,775
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	15,128	15,207
TOTAL INTANGIBLE PLANT		131,288,049	122,476,040
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	10,883,604	10,877,053
361.00	STRUCTURES AND IMPROVEMENTS	24,178,667	24,234,956
362.10	STATION EQUIPMENT	376,504,594	390,774,682
362.15	STATION EQUIPMENT - SUBTRANSMISSION	-	18,897,056
362.40	STATION EQUIPMENT - SCADA	4,897,081	4,897,085
364.00	POLES, TOWERS AND FIXTURES	392,467,326	417,086,552
364.55	POLES AND FIXTURES - SUBTRANSMISSION	-	73,660,720
365.10	OVERHEAD CONDUCTORS AND DEVICES	482,549,850	515,295,123
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	-	57,488,342
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	318,401,454	316,219,698
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION	-	24,960,133
366.00	UNDERGROUND CONDUIT	23,884,947	24,641,325
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION	-	11,035
367.00	UNDERGROUND CONDUCTORS AND DEVICES	211,173,727	225,822,089
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	-	13,620,058
368.00	LINE TRANSFORMERS	456,174,363	476,001,321
369.00	SERVICES	134,249,705	138,445,714
370.30	METERS - SMART GRID	191,143,207	195,829,928
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	9,799,785	9,987,325
372.00	LEASED PROPERTY	297,673	296,619
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	44,150,209	24,221,713
373.30	LED LIGHTING	-	21,415,837
TOTAL DISTRIBUTION PLANT		2,680,756,193	2,984,684,365
GENERAL PLANT			
389.20	LAND RIGHTS	294,207	293,153
390.10	STRUCTURES AND IMPROVEMENTS		
	ARNOLD SERVICE CENTER	2,144,920	3,100,077
	BOYCE SERVICE CENTER	1,918,313	2,167,493
	BUTLER SERVICE CENTER	1,801,962	2,854,446
	CHARLEROI SERVICE CENTER	4,527,158	4,892,376
	CLARION SERVICE CENTER AND POLE YARD	1,048,761	1,754,808
	CONNELLSVILLE CONFERENCE CENTER	2,805,156	2,806,195
	CONNELLSVILLE HAZARDOUS MATERIAL	708,081	706,428
	CONNELLSVILLE METER LAB AND STOREHOUSE	830,256	828,706
	CONNELLSVILLE COVERED STORAGE AND OFFICE	9,016,074	10,236,714
	CONNELLSVILLE QUONSET STOREHOUSE	196,862	193,295
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	2,172,206	2,169,792
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	527,203	527,203
	CONNELLSVILLE GARAGE	4,155,354	4,104,512
	CONNELLSVILLE WEST SIDE COMPLEX	2,076,629	2,128,076
	DUNBAR STORAGE FACILITY	2,686,391	2,682,456
	GREENSBURG CORP CENTER A WING	2,653,554	2,651,022
	GREENSBURG CORP CENTER B WING	24,314,766	24,295,755
	GREENSBURG CORP CENTER C WING	7,503,486	7,498,890
	GREENSBURG CORP CENTER MAIN BUILDING	27,703,941	34,597,548
	GREENSBURG CORP CENTER PARKING GARAGE	5,787,020	2,456,837
	JEANETTE SERVICE CENTER	5,429,806	6,258,973
	JEANETTE SERVICE CENTER GARAGE	922,526	921,620
	JEFFERSON SERVICE CENTER	2,034,939	2,287,324
	KITTANNING SERVICE CENTER	3,111,566	3,307,079
	KITTANNING SERVICE CENTER GARAGE	746,967	745,933
	LATROBE SERVICE CENTER	2,513,725	2,513,146
	MCCONNELLSBURG SERVICE CENTER	1,238,463	1,472,017
	PLEASANT VALLEY SERVICE CENTER	2,744,104	3,263,966
	ST. MARYS SERVICE CENTER	3,356,390	4,339,296
	ST. MARYS SERVICE CENTER GARAGE	1,678,562	1,785,129
	STATE COLLEGE SERVICE CENTER GARAGE	1,862,554	1,961,300

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31**

DEPRECIABLE GROUP	2022	2023
390.10 STRUCTURES AND IMPROVEMENTS (CONTINUED)		
WASHINGTON SERVICE CENTER	1,994,449	5,120,543
WAYNESBORO SERVICE CENTER	3,392,868	3,395,224
WAYNESBORO SERVICE CENTER GARAGE	964,522	962,920
MINOR STRUCTURES	3,033,423	4,827,558
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TOTAL STRUCTURES AND IMPROVEMENTS	139,602,956	155,814,656
391.10 OFFICE FURNITURE	3,708,236	3,306,494
391.20 INFORMATION SYSTEMS	9,228,531	7,378,813
391.30 DATA HANDLING EQUIPMENT	80,296	21,151
391.50 SMART METERS HARDWARE	4,026,192	4,026,192
392.10 TRANSPORTATION EQUIPMENT - AUTOS	7,189,638	8,058,657
392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	1,059,871	1,386,702
392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	810,599	805,638
392.40 TRANSPORTATION EQUIPMENT - TRAILERS	439,967	438,040
392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	203,274	200,859
393.00 STORES EQUIPMENT	352,173	311,863
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	18,607,393	19,368,728
395.00 LABORATORY EQUIPMENT	454,094	451,987
396.00 POWER OPERATED EQUIPMENT	269,878	265,470
397.00 COMMUNICATION EQUIPMENT	42,021,468	42,855,543
398.00 MISCELLANEOUS EQUIPMENT	772,344	275,542
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TOTAL GENERAL PLANT	229,121,115	245,259,489
TOTAL DEPRECIABLE PLANT IN SERVICE	3,041,165,357	3,352,419,894

- Q. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years.

Accumulated depreciation

- A. Attachment VI-D provides each of the Rate District's accumulated depreciation by account as of December 31, 2022 and December 31, 2023. Accumulated depreciation as of December 31, 2024 and 2025 are provided for each of the Rate District's in Attachments V-D-1a and V-D-1b.

See : VI-D Met-Ed Attachment VI-D,
VI-D Penelec Attachment VI-D,
VI-D Penn Power Attachment VI-D,
VI-D West Penn Attachment VI-D

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31

ACCOUNT		2022	2023
(1)		(2)	(3)
ELECTRIC PLANT			
INTANGIBLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	56,684,278	42,658,862
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	1,244	3,971
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985	621,985
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879	8,047,879
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	18,514,655	21,931,771
TOTAL INTANGIBLE PLANT		83,870,041	73,264,468
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	17,204,320	17,516,800
361.00	STRUCTURES AND IMPROVEMENTS	7,073,840	7,237,128
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	39,791	45,320
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	8,614	8,716
362.00	STATION EQUIPMENT	94,767,024	99,290,691
362.10	STATION EQUIPMENT - SUBTRANSMISSION	176,731	881,026
364.00	POLES, TOWERS AND FIXTURES	143,536,667	145,803,985
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	12,741	28,379
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	377,288	747,264
365.00	OVERHEAD CONDUCTORS AND DEVICES	82,896,743	82,429,319
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	303,732	460,707
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	38,723,481	41,957,810
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	357,483	361,004
366.00	UNDERGROUND CONDUIT	15,066,417	15,501,756
367.00	UNDERGROUND CONDUCTORS AND DEVICES	97,240,627	102,163,438
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	302,688	340,763
368.00	LINE TRANSFORMERS	179,330,362	184,363,843
369.00	OVERHEAD SERVICES	28,134,572	29,966,776
369.10	UNDERGROUND SERVICES	60,752,455	62,117,340
370.10	METERS - SMART GRID	26,684,542	34,868,770
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS	2,422,572	2,475,906
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	378,410	385,005
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	276,708	276,708
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	4,113,700	4,147,857
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	315,634	284,834
TOTAL DISTRIBUTION PLANT		800,497,142	833,661,145
GENERAL PLANT			
389.20	LAND RIGHTS	16,107	16,239
390.10	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - MINOR	9,634,264	10,076,074
	CORPORATE HEADQUARTERS - READING	32,187,591	32,789,246
	LEBANON SERVICE CENTER	4,114,559	4,180,636
	EASTON SERVICE CENTER	4,493,081	4,466,056
	YORK SERVICE CENTER	5,053,937	5,230,426
TOTAL ACCOUNT 390.10		55,483,432	56,742,438
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
	MISCELLANEOUS IMPROVEMENTS - MINOR	3,793,993	3,858,201
	CORPORATE HEADQUARTERS - READING	2,357,557	2,460,422
	LEBANON SERVICE CENTER	899,303	903,846
	EASTON SERVICE CENTER	1,244,450	1,219,313
	YORK SERVICE CENTER	1,351,444	1,364,550
TOTAL ACCOUNT 390.20		9,646,747	9,806,332
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,932,278	2,031,229
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,552,416	2,594,381
391.40	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	1,161,030	0
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	449,254	3,173,673
TOTAL ACCOUNT 391.00		6,094,978	7,799,283
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	1,128,892	1,842,092
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	583,122	579,862
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	84,890	85,327
TOTAL ACCOUNT 392.00		1,796,904	2,507,281

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31

	ACCOUNT (1)	2022 (2)	2023 (3)
393.00	STORES EQUIPMENT	287,333	287,575
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4,745,589	4,948,136
395.00	LABORATORY EQUIPMENT	85,698	85,698
396.00	POWER OPERATED EQUIPMENT	658,093	634,259
397.00	COMMUNICATION EQUIPMENT	10,659,149	11,275,821
398.00	MISCELLANEOUS EQUIPMENT	89,079	63,703
	TOTAL GENERAL PLANT	89,563,109	94,166,765
	TOTAL DEPRECIABLE PLANT	973,930,292	1,001,092,378

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31

DEPRECIABLE GROUP	2022	2023
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	56,097,526	44,048,988
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,604	9,079,604
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	20,233,187	23,764,344
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	-	-
TOTAL INTANGIBLE PLANT	85,410,317	76,892,936
DISTRIBUTION PLANT		
360.20 LAND RIGHTS	11,010,512	11,151,543
361.00 STRUCTURES AND IMPROVEMENTS	9,290,377	9,518,153
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	217,555	223,053
362.00 STATION EQUIPMENT	117,241,978	121,496,952
362.10 STATION EQUIPMENT - SUBTRANSMISSION	(815,015)	(468,753)
364.00 POLES, TOWERS AND FIXTURES	209,767,909	215,164,757
364.20 POLES AND FIXTURES - SUBTRANSMISSION	(88,509)	(118,334)
365.00 OVERHEAD CONDUCTORS AND DEVICES	171,775,118	174,631,282
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	42,180,250	45,895,848
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	49,255	73,429
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	13,146	13,582
366.00 UNDERGROUND CONDUIT	19,324,091	19,751,328
367.00 UNDERGROUND CONDUCTORS AND DEVICES	78,625,593	82,131,978
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	78,332	101,558
368.00 LINE TRANSFORMERS	163,846,360	167,665,163
369.00 OVERHEAD SERVICES	26,868,562	27,164,339
369.10 UNDERGROUND SERVICES	31,410,194	31,836,567
370.10 METERS - SMART GRID	30,323,494	38,575,797
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	21,551,956	21,829,551
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	202,632	206,749
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,697	147,697
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	195,365	193,440
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	4,025,171	3,635,795
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	1,399,252	1,865,067
TOTAL DISTRIBUTION PLANT	938,641,274	972,686,540
GENERAL PLANT		
389.20 LAND RIGHTS	212,003	212,239
390.10 STRUCTURES AND IMPROVEMENTS		
MISCELLANEOUS IMPROVEMENTS - MINOR	12,503,919	12,991,170
RICHLAND OPERATING CENTER	5,463,858	5,676,773
ERIE OPERATING CENTER	7,148,020	7,426,563
ALTOONA OPERATING CENTER	6,022,611	6,257,300
TOTAL 390.1	31,138,407	32,351,806
390.20 MISCELLANEOUS IMPROVEMENTS	5,246,083	5,293,645
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	360,088	374,630
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	972	972
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	4,549,221	4,618,769
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,447,529	2,465,585
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	447,925	450,260
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	1,714,346	1,738,113
392.50 TRANSPORTATION EQUIPMENT - OTHER	2,059,895	3,124,380
393.00 STORES EQUIPMENT	583,389	583,403
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	6,784,315	7,295,994
395.00 LABORATORY EQUIPMENT	169,785	169,785
396.00 POWER OPERATED EQUIPMENT	4,630,094	4,661,358
397.00 COMMUNICATION EQUIPMENT	9,370,191	13,197,975
398.00 MISCELLANEOUS EQUIPMENT	142,024	52,406
TOTAL GENERAL PLANT	69,856,265	76,591,322
TOTAL DEPRECIABLE PLANT IN SERVICE	1,093,907,856	1,126,170,798

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP	2022	2023
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT	15,297,536.02	10,749,217.71
303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	5,321,483.87	6,324,953.76
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	397.37	1,271.56
TOTAL INTANGIBLE PLANT	20,619,417.26	17,075,443.03
DISTRIBUTION PLANT		
361.10 STRUCTURES AND IMPROVEMENTS	733,715.97	769,581.26
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	576,832.70	584,324.90
361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	235,713.46	240,581.65
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	131,023.64	132,800.12
362.00 STATION EQUIPMENT	19,976,847.25	21,762,348.88
362.10 STATION EQUIPMENT - SUBTRANSMISSION	4,877,202.88	4,962,268.12
364.00 POLES, TOWERS AND FIXTURES	43,318,627.03	43,915,705.40
364.10 TOWERS AND FIXTURES - SUBTRANSMISSION	7,524.29	7,524.29
364.20 POLES AND FIXTURES - SUBTRANSMISSION	1,074,888.21	1,090,076.39
365.00 OVERHEAD CONDUCTORS AND DEVICES	24,335,617.77	26,256,875.54
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	875,066.66	914,115.84
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	12,241,556.32	13,391,776.69
366.00 UNDERGROUND CONDUIT	3,119,232.44	3,229,861.57
366.10 UNDERGROUND CONDUIT - SUBTRANSMISSION	58,986.80	59,445.80
367.00 UNDERGROUND CONDUCTORS AND DEVICES	27,028,600.46	28,057,502.32
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	46,125.98	48,849.62
368.00 LINE TRANSFORMERS	37,870,998.11	38,603,036.04
369.00 SERVICES	22,903,088.31	23,524,271.20
370.10 METERS - SMART GRID	14,763,156.23	18,420,404.24
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	2,839,100.86	2,888,041.78
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	1,169,606.34	1,422,119.19
373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	4,201.99	6,012.91
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	770,358.79	1,024,890.66
TOTAL DISTRIBUTION PLANT	218,958,072.49	231,312,414.41
GENERAL PLANT		
390.10 STRUCTURES AND IMPROVEMENTS	3,422,936.67	3,541,677.21
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	11,788.86	12,485.82
391.10 OFFICE FURNITURE AND EQUIPMENT	12,869.26	12,654.65
391.20 DATA PROCESSING EQUIPMENT	389,890.35	508,230.16
391.25 DATA PROCESSING EQUIPMENT SMART GRID	1,435,382.00	1,633,027.53
392.00 TRANSPORTATION EQUIPMENT	580,195.14	819,442.62
393.00 STORES EQUIPMENT	26,238.98	26,238.98
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	677,767.07	801,528.92
395.00 LABORATORY EQUIPMENT	14,701.05	15,946.05
396.00 POWER OPERATED EQUIPMENT	344,642.92	387,977.15
397.00 COMMUNICATION EQUIPMENT	2,273,284.17	2,928,857.54
398.00 MISCELLANEOUS EQUIPMENT	7,594.93	7,594.93
TOTAL GENERAL PLANT	9,197,291.40	10,695,661.56
TOTAL DEPRECIABLE PLANT IN SERVICE	248,774,781.15	259,083,519.00

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31

DEPRECIABLE GROUP	2022	2023
INTANGIBLE PLANT		
303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	48,501,424	37,200,625
303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	51,677,125	56,561,955
303.30 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	1,750	5,580
TOTAL INTANGIBLE PLANT	100,180,300	93,768,160
DISTRIBUTION PLANT		
360.20 LAND RIGHTS	4,754,079	4,910,753
361.00 STRUCTURES AND IMPROVEMENTS	11,546,433	11,618,810
362.10 STATION EQUIPMENT	167,557,155	168,707,810
362.15 STATION EQUIPMENT - SUBTRANSMISSION	-	9,531,310
362.40 STATION EQUIPMENT - SCADA	4,545,151	4,392,671
364.00 POLES, TOWERS AND FIXTURES	124,143,675	132,659,393
364.55 POLES AND FIXTURES - SUBTRANSMISSION	-	35,475,883
365.10 OVERHEAD CONDUCTORS AND DEVICES	75,188,941	84,100,667
365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	-	22,206,932
365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	40,344,397	44,403,942
365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION	-	4,368,392
366.00 UNDERGROUND CONDUIT	7,967,555	8,424,038
366.50 UNDERGROUND CONDUIT - SUBTRANSMISSION	-	783
367.00 UNDERGROUND CONDUCTORS AND DEVICES	55,031,286	59,801,527
367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	-	5,938,971
368.00 LINE TRANSFORMERS	169,058,946	175,896,709
369.00 SERVICES	58,320,657	61,219,185
370.30 METERS - SMART GRID	41,596,795	57,042,622
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	5,723,009	5,949,292
372.00 LEASED PROPERTY	267,155	270,751
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	5,182,957	4,898,971
373.30 LED LIGHTING	-	938,690
TOTAL DISTRIBUTION PLANT	771,228,191	902,758,102
GENERAL PLANT		
389.20 LAND RIGHTS	135,316	139,016
390.10 STRUCTURES AND IMPROVEMENTS		
ARNOLD SERVICE CENTER	1,595,142	1,613,360
BOYCE SERVICE CENTER	625,730	658,183
BUTLER SERVICE CENTER	1,097,238	1,121,552
CHARLEROI SERVICE CENTER	2,947,437	2,993,072
CLARION SERVICE CENTER AND POLE YARD	489,391	502,494
CONNELLSVILLE CONFERENCE CENTER	1,321,342	1,379,599
CONNELLSVILLE HAZARDOUS MATERIAL	306,033	317,277
CONNELLSVILLE METER LAB AND STOREHOUSE	827,271	827,354
CONNELLSVILLE COVERED STORAGE AND OFFICE	1,878,790	2,381,577
CONNELLSVILLE QUONSET STOREHOUSE	196,030	193,295
CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	953,963	1,025,565
CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	527,203	527,203
CONNELLSVILLE GARAGE	1,559,341	1,601,061
CONNELLSVILLE WEST SIDE COMPLEX	2,011,179	1,706,043
DUNBAR STORAGE FACILITY	1,391,721	1,428,765
GREENSBURG CORP CENTER A WING	1,603,502	1,633,737
GREENSBURG CORP CENTER B WING	9,402,187	10,423,115
GREENSBURG CORP CENTER C WING	2,986,709	3,124,731
GREENSBURG CORP CENTER MAIN BUILDING	12,838,544	13,273,850
GREENSBURG CORP CENTER PARKING GARAGE	2,679,242	2,137,162
JEANETTE SERVICE CENTER	3,570,185	4,167,492
JEANETTE SERVICE CENTER GARAGE	432,366	450,219
JEFFERSON SERVICE CENTER	1,586,197	1,600,289
KITANNING SERVICE CENTER	2,142,380	2,174,044
KITANNING SERVICE CENTER GARAGE	442,529	452,307
LATROBE SERVICE CENTER	1,470,548	1,502,186
MCCONNELLSBURG SERVICE CENTER	390,999	413,891
PLEASANT VALLEY SERVICE CENTER	1,801,311	1,816,793
ST. MARYS SERVICE CENTER	1,692,035	1,707,709
ST. MARYS SERVICE CENTER GARAGE	536,536	567,279
STATE COLLEGE SERVICE CENTER GARAGE	857,864	888,019

**FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31**

DEPRECIABLE GROUP	2022	2023
390.10 STRUCTURES AND IMPROVEMENTS (CONTINUED)		
WASHINGTON SERVICE CENTER	1,341,759	1,371,797
WAYNESBORO SERVICE CENTER	1,187,395	1,284,560
WAYNESBORO SERVICE CENTER GARAGE	421,652	440,132
MINOR STRUCTURES	1,422,959	937,403
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TOTAL STRUCTURES AND IMPROVEMENTS	66,534,710	68,643,116
391.10 OFFICE FURNITURE	2,076,827	2,128,772
391.20 INFORMATION SYSTEMS	2,620,639	2,616,146
391.30 DATA HANDLING EQUIPMENT	80,190	21,150
391.50 SMART METERS HARDWARE	3,146,610	3,602,570
392.10 TRANSPORTATION EQUIPMENT - AUTOS	2,021,353	3,060,147
392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	719,029	784,284
392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	180,572	347,912
392.40 TRANSPORTATION EQUIPMENT - TRAILERS	304,393	315,190
392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	162,651	162,652
393.00 STORES EQUIPMENT	278,909	252,898
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	8,438,466	9,534,233
395.00 LABORATORY EQUIPMENT	354,561	370,687
396.00 POWER OPERATED EQUIPMENT	211,749	220,687
397.00 COMMUNICATION EQUIPMENT	23,076,941	19,059,981
398.00 MISCELLANEOUS EQUIPMENT	772,343	275,543
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TOTAL GENERAL PLANT	111,115,259	111,534,985
TOTAL DEPRECIABLE PLANT IN SERVICE	982,523,749	1,108,061,247