

THIS FILING IS

Item 1:  An Initial (Original) Submission OR  Resubmission No.



**FERC FINANCIAL REPORT  
FERC FORM No. 1: Annual Report of  
Major Electric Utilities, Licensees  
and Others and Supplemental  
Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature.

**Exact Legal Name of Respondent (Company)**

The Potomac Edison Company

**Year/Period of Report**  
End of: 2024/ Q4

FERC FORM NO. 1 (REV. 02-04)

# INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

## GENERAL INFORMATION

### Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

### Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject to the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- one million megawatt hours of total annual sales,
- 100 megawatt hours of annual sales for resale,
- 500 megawatt hours of annual power exchanges delivered, or
- 500 megawatt hours of annual wheeling for others (deliveries plus losses).

### What and Where to Submit

Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.

The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary  
Federal Energy Regulatory Commission 888 First Street, NE  
Washington, DC 20426

For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

Schedules	Pages
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-facts-e-filing-ferc-online>.

Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

### When to Submit

FERC Forms 1 and 3-Q must be filed by the following schedule:

FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and

FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

### Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

## GENERAL INSTRUCTIONS

Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USoFA). Interpret all accounting words and phrases in accordance with the USoFA.

Enter in whole numbers (dollars or MWh) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.

Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII, below).

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.

Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.

Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

### DEFINITIONS

Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

## EXCERPTS FROM THE LAW

### Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:

'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

'Person' means an individual or a corporation;

'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof,

'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, utilizing, or distributing power; .....

'project' means, a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

"To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

Every Licensee and every public utility shall file with the Commission such annual and other periodic or special" reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies".10

"Sec. 309.

The Commission shall have power to prepare any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

## GENERAL PENALTIES

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**FERC FORM NO. 1  
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

**IDENTIFICATION**

01 Exact Legal Name of Respondent The Potomac Edison Company		02 Year/ Period of Report End of: 2024/ Q4
03 Previous Name and Date of Change (If name changed during year) /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 341 White Pond Dr, Akron, OH 44320		
05 Name of Contact Person Tracy M. Ashton		06 Title of Contact Person Assistant Controller
07 Address of Contact Person (Street, City, State, Zip Code) 341 White Pond Dr, Akron, OH 44320		
08 Telephone of Contact Person, Including Area Code (800) 633-4766	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/10/2025
<b>Annual Corporate Officer Certification</b>		
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
01 Name Jason J. Lisowski	03 Signature /s/ Jason J. Lisowski	04 Date Signed (Mo, Da, Yr) 04/10/2025
02 Title Vice President and Controller		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**LIST OF SCHEDULES (Electric Utility)**

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	Identification	1	
	List of Schedules	2	
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106	
7	Important Changes During the Year	108	
8	Comparative Balance Sheet	110	
9	Statement of Income for the Year	114	
10	Statement of Retained Earnings for the Year	118	
12	Statement of Cash Flows	120	
12	Notes to Financial Statements	122	
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	122a	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200	
15	Nuclear Fuel Materials	202	None
16	Electric Plant in Service	204	
17	Electric Plant Leased to Others	213	
18	Electric Plant Held for Future Use	214	None
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224	
22	Materials and Supplies	227	None
23	Allowances	228	None
24	Extraordinary Property Losses	230a	None
25	Unrecovered Plant and Regulatory Study Costs	230b	None
26	Transmission Service and Generation Interconnection Study Costs	231	
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254b	
33	Long-Term Debt	256	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262	
36	Accumulated Deferred Investment Tax Credits	266	
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	
39	Accumulated Deferred Income Taxes-Other Property	274	
40	Accumulated Deferred Income Taxes-Other	276	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300	
43	Regional Transmission Service Revenues (Account 457.1)	302	None
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310	
46	Electric Operation and Maintenance Expenses	320	
47	Purchased Power	326	
48	Transmission of Electricity for Others	328	
49	Transmission of Electricity by ISO/RTOs	331	
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	336	

53	Regulatory Commission Expenses	<a href="#">350</a>	
54	Research, Development and Demonstration Activities	<a href="#">352</a>	
55	Distribution of Salaries and Wages	<a href="#">354</a>	
56	Common Utility Plant and Expenses	<a href="#">356</a>	None
57	Amounts included in ISO/RTO Settlement Statements	<a href="#">397</a>	
58	Purchase and Sale of Ancillary Services	<a href="#">398</a>	
59	Monthly Transmission System Peak Load	<a href="#">400</a>	
60	Monthly ISO/RTO Transmission System Peak Load	<a href="#">400a</a>	None
61	Electric Energy Account	<a href="#">401a</a>	
62	Monthly Peaks and Output	<a href="#">401b</a>	
63	Steam Electric Generating Plant Statistics	<a href="#">402</a>	None
64	Hydroelectric Generating Plant Statistics	<a href="#">406</a>	None
65	Pumped Storage Generating Plant Statistics	<a href="#">408</a>	None
66	Generating Plant Statistics Pages	<a href="#">410</a>	None
66.1	Energy Storage Operations (Large Plants)	<a href="#">414</a>	
66.2	Energy Storage Operations (Small Plants)	<a href="#">419</a>	
67	Transmission Line Statistics Pages	<a href="#">422</a>	
68	Transmission Lines Added During Year	<a href="#">424</a>	None
69	Substations	<a href="#">426</a>	
70	Transactions with Associated (Affiliated) Companies	<a href="#">429</a>	
71	Footnote Data	<a href="#">450</a>	
<b>Stockholders' Reports (check appropriate box)</b>			
Stockholders' Reports Check appropriate box:			
<input type="checkbox"/> Two copies will be submitted			
<input checked="" type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
<b>GENERAL INFORMATION</b>			
1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.  Jason J. Lisowski Vice President and Controller 341 White Pond Dr, Akron, OH 44320			
2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.  State of Incorporation: MD Date of Incorporation: 1923-12-31 Incorporated Under Special Law:			
3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.  (a) Name of Receiver or Trustee Holding Property of the Respondent: (a) Not applicable (b) Date Receiver took Possession of Respondent Property: (c) Authority by which the Receivership or Trusteeship was created: (c) Not applicable (d) Date when possession by receiver or trustee ceased:			
4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated. Electric Utility - Maryland; Electric Utility - West Virginia; Transmission Service - Virginia			
5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements? (1) <input type="checkbox"/> Yes (2) <input checked="" type="checkbox"/> No			

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
<b>CONTROL OVER RESPONDENT</b>			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.			
The Potomac Edison Company is a wholly-owned subsidiary of FirstEnergy Corp. See Note 1 of the Notes to Financial Statements.			

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**CORPORATIONS CONTROLLED BY RESPONDENT**

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Allegheny Pittsburgh Coal	Owner of coal reserves	25	<sup>16</sup> See Footnote
2	PE Transferring Agent, LLC	Special purpose entity as an agent for property transfers	100	
3	PE Renaissance Funding, LLC	Special purpose entity to be used for financing of Fort Martin scrubber construction	100	
4	PE Environmental Funding, LLC	Special purpose entity to be used for financing of Fort Martin scrubber construction	100	
5	PATH Allegheny Maryland Transmission Company, LLC	Design and maintain electric transmission facilities and engage in any activities related thereto	3	<sup>16</sup> See Footnote

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FOOTNOTE DATA

(a) Concept: FootnoteReferences

25% owned by Monongahela Power Company, 25% owned by The Potomac Edison Company, and 50% owned by FirstEnergy Pennsylvania Electric Company.

(b) Concept: FootnoteReferences

97% owned by PATH Allegheny Transmission Company, LLC and 3% owned by The Potomac Edison Company.

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**OFFICERS**

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.  
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	President	Mroczynski, Mark D.		2024-01-01	2024-11-08
2	Senior Vice President and Chief Financial Officer	Taylor, K. Jon		2024-01-01	2024-11-08
3	Vice President and Controller	Lisowski, Jason J.		2024-01-01	2024-12-31
4	Vice President and Treasurer	Staub, Steven R.		2024-01-01	2024-12-31
5	Corporate Secretary	Swann, Mary M.		2024-01-01	2024-12-31
6	Salary information is on file in the office of the respondent, see page 1.				

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**DIRECTORS**

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), name and abbreviated titles of the directors who are officers of the respondent.  
 2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
1	Mroczynski, Mark D.	341 White Pond Dr, Akron, OH 44320	false	false
2	Henry, Michelle R.	341 White Pond Dr, Akron, OH 44320	false	false
3	Taylor, K. Jon	341 White Pond Dr, Akron, OH 44320	false	false
4	Smith, A. Wade	341 White Pond Dr, Akron, OH 44320	false	false
5	Thomas, Toby L.	341 White Pond Dr, Akron, OH 44320	false	false
6	See page 109 for changes to Directors during the year.			

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**INFORMATION ON FORMULA RATES**

Does the respondent have formula rates?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number (a)	FERC Proceeding (b)
1	PJM Open Access Transmission Tariff - Attachment H-11A	Docket No. ER21-253-000 Commission approval of uncontested settlement in proceedings for the SFC's (including Mon Power, Potomac Edison, and West Penn) proposed forward looking formula rate.

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding**

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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If yes, provide a listing of such filings as contained on the Commission's eLibrary website.

Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
1	20240617-5250	06/17/2024	ER24-2299-000	Annual Informational Filing	PJM Open Access Transmission Tariff - Attachment H-11A

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**INFORMATION ON FORMULA RATES - Formula Rate Variances**

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
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Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

1. None
2. None
3. None
4. See Note 4, "Leases", of the Notes to Financial Statements.
5. None
6. Potomac Edison (PE) has authorization from the Federal Energy Regulatory Commission (FERC) to incur short-term debt of up to \$150 million through bank facilities and FirstEnergy's regulated money pool, and has authorization from the West Virginia Public Service Commission (WVPSC) to participate in the regulated money pool. PE has the ability to borrow from its regulated affiliates and FirstEnergy to meet its short-term working capital requirements. FirstEnergy Service Company administers this money pool and tracks surplus funds of FirstEnergy and the respective regulated subsidiary, as well as proceeds available from bank borrowings. Companies receiving a loan under the money pool agreements must repay the principal amount of the loan, together with accrued interest, within 364 days of borrowing the funds. The rate of interest is the same for each company receiving a loan from their respective pool and is based on the average cost of funds available through the pool. The average interest rate for borrowings for 2024 was 5.74% per annum.
7. None
8. The Potomac Edison Company employees, represented by UMWIA Local 102, were provided with a 3.5% general wage increase, effective May 1, 2024.
9. See Notes 5 and 6 of Notes to Financial Statements relating to Regulatory Matters and Commitments and Contingencies.
10. Please refer to the "Certain Relationships and Related Person Transactions" section of FirstEnergy's 2025 Proxy Statement.
12. None
13. See pages 104 and 105. If applicable, see below for changes to directors. Effective October 2, 2024, Henry, Michelle R. was removed as Director. Effective October 2, 2024, Mroczynski, Mark D. was removed as Director. Effective October 2, 2024, Taylor, K. Jon was removed as Director. Effective October 2, 2024, Smith, A. Wade was named Director. Effective October 2, 2024, Thomas, Toby L. was named Director.
14. None

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200	3,119,695,326	2,939,695,403
3	Construction Work in Progress (107)	200	176,499,248	118,859,965
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		3,296,194,574	3,058,555,368
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	1,215,507,151	1,178,733,722
6	Net Utility Plant (Enter Total of line 4 less 5)		2,080,687,423	1,879,821,646
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			
14	Net Utility Plant (Enter Total of lines 6 and 13)		2,080,687,423	1,879,821,646
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		3,980,782	3,980,782
19	(Less) Accum. Prov. for Depr. and Amort. (122)		137,889	144,464
20	Investments in Associated Companies (123)			
21	Investment in Subsidiary Companies (123.1)	224	(18,475,912)	(26,006,039)
23	Noncurrent Portion of Allowances	228		
24	Other Investments (124)			
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)		59,344,923	52,793,732
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)			
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		44,711,904	30,624,011
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		610,000	35,000
36	Special Deposits (132-134)			
37	Working Fund (135)			
38	Temporary Cash Investments (136)			
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		58,573,314	51,599,683
41	Other Accounts Receivable (143)		8,389,969	10,238,417
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		2,202,895	2,833,351
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		72,315,291	62,386,363
45	Fuel Stock (151)	227		
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227		
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228		
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227		
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			
57	Prepayments (165)		26,374,659	19,406,384

58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			
60	Rents Receivable (172)		531,214	1,805,212
61	Accrued Utility Revenues (173)		90,466,035	78,046,582
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)			
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		255,057,587	220,684,290
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		4,275,687	4,671,552
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	499,542,718	544,034,849
73	Prelim. Survey and Investigation Charges (Electric) (183)		1,885,818	193,035
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		98,273	109,074
77	Temporary Facilities (185)		377,955	433,026
78	Miscellaneous Deferred Debits (186)	233	56,965,265	68,770,165
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352	7,022	7,022
81	Unamortized Loss on Reaquired Debt (189)			
82	Accumulated Deferred Income Taxes (190)	234	331,222,577	335,515,859
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		894,375,315	953,734,582
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		3,274,832,229	3,084,864,529

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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250	223,850	223,850
3	Preferred Stock Issued (204)	250		
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)			
7	Other Paid-In Capital (208-211)	253	366,947,068	365,264,715
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b		
11	Retained Earnings (215, 215.1, 216)	118	441,633,858	380,754,995
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	75,028,337	67,384,608
13	(Less) Reacquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(54,681)	(6,993)
16	Total Proprietary Capital (lines 2 through 15)		883,778,432	813,621,175
17	<b>LONG-TERM DEBT</b>			
18	Bonds (221)	256	825,000,000	825,000,000
19	(Less) Reacquired Bonds (222)	256		
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256		
22	Unamortized Premium on Long-Term Debt (225)			
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)			
24	Total Long-Term Debt (lines 18 through 23)		825,000,000	825,000,000
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases - Noncurrent (227)		14,272,509	10,993,127
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)		4,579,453	4,702,464
29	Accumulated Provision for Pensions and Benefits (228.3)		2,666,555	2,580,778
30	Accumulated Miscellaneous Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities			
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		17,263,730	276,012
35	Total Other Noncurrent Liabilities (lines 26 through 34)		38,782,247	18,552,381
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)			
38	Accounts Payable (232)		18,382,855	27,706,468
39	Notes Payable to Associated Companies (233)		91,044,785	9,260,245
40	Accounts Payable to Associated Companies (234)		101,671,547	36,696,657
41	Customer Deposits (235)		19,933,807	19,443,131
42	Taxes Accrued (236)	262	16,627,014	23,826,785
43	Interest Accrued (237)		9,717,264	9,769,965
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		138,871	370,694
48	Miscellaneous Current and Accrued Liabilities (242)		68,098,362	71,403,300
49	Obligations Under Capital Leases-Current (243)		3,897,035	3,362,884
50	Derivative Instrument Liabilities (244)			
51	(Less) Long-Term Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		329,511,540	201,840,129
55	<b>DEFERRED CREDITS</b>			
56	Customer Advances for Construction (252)		9,276,969	898,250

57	Accumulated Deferred Investment Tax Credits (255)	266		
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	347,465,815	393,404,143
60	Other Regulatory Liabilities (254)	278	176,319,751	184,052,241
61	Unamortized Gain on Reacquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		441,276,141	418,208,203
64	Accum. Deferred Income Taxes-Other (283)		223,421,334	229,288,007
65	Total Deferred Credits (lines 56 through 64)		1,197,760,010	1,225,850,844
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		3,274,832,229	3,084,864,529





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**STATEMENT OF RETAINED EARNINGS**

1. Do not report Lines 49-53 on the quarterly report.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
4. State the purpose and amount for each reservation or appropriation of retained earnings.
5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		380,754,995	348,221,028
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
4.1	Retained Earnings Adjustment			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		60,667,573	32,496,747
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1	Dividends on Common Stock			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		211,290	37,220
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		441,633,858	380,754,995
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		441,633,858	380,754,995
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		67,384,608	60,496,742
50	Equity in Earnings for Year (Credit) (Account 418.1)		7,855,019	6,925,086
51	(Less) Dividends Received (Debit)		211,290	37,220
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)		75,028,337	67,384,608

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**STATEMENT OF CASH FLOWS**

1. Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.  
2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.  
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.  
4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USoFA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	68,522,592	39,421,833
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	71,518,141	64,741,826
5	Amortization of (Specify) (footnote details)		
5.1	Amortization (Deferral) of Regulatory Assets, Net	4,505,009	25,028,810
5.2	Employee Benefit Costs, net	(6,024,496)	(9,003,675)
5.3	Pension and OPEB Mark-to-Market Adjustment	(1,329,107)	6,863,447
8	Deferred Income Taxes (Net)	15,694,709	12,533,029
9	Investment Tax Credit Adjustment (Net)		
10	Net (Increase) Decrease in Receivables	(26,830,022)	(19,889,458)
11	Net (Increase) Decrease in Inventory		
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	41,424,738	(18,988,087)
14	Net (Increase) Decrease in Other Regulatory Assets		
15	Net Increase (Decrease) in Other Regulatory Liabilities		
16	(Less) Allowance for Other Funds Used During Construction	2,658,608	2,161,557
17	(Less) Undistributed Earnings from Subsidiary Companies	7,855,019	6,925,086
18	Other (provide details in footnote):		
18.1	Other (provide details in footnote):	\$27,089,777	\$23,822,450
18.2	Warrior Run Payments	(54,923,077)	(22,884,615)
18.3	Deferred Purchase Power and Other Costs, Net	58,587,943	4,576,196
18.4	Contributions in Aid of Construction	9,910,617	19,326,224
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	197,633,197	116,461,337
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(264,000,141)	(245,584,960)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	(2,658,608)	(2,161,557)
31	Other (provide details in footnote):		
31.1	Other (provide details in footnote):		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(261,341,533)	(243,423,403)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	Asset Removal Costs	(16,171,982)	(15,690,117)
53.2	Other (provide details in footnote):	\$1,200,589	\$71
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(278,714,104)	(259,113,591)

59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		150,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Other (provide details in footnote):		
66	Net Increase in Short-Term Debt (c)	81,784,540	
67	Other (provide details in footnote):		
67.1	Other (provide details in footnote):		
70	Cash Provided by Outside Sources (Total 61 thru 69)	81,784,540	150,000,000
72	Payments for Retirement of:		
73	Long-term Debt (b)		
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Other (provide details in footnote):	^(128,633)	^(1,346,153)
78	Net Decrease in Short-Term Debt (c)		(6,001,593)
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	81,655,907	142,652,254
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	575,000	
88	Cash and Cash Equivalents at Beginning of Period	35,000	35,000
90	Cash and Cash Equivalents at End of Period	610,000	35,000

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

**(a) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities**

**Schedule Page: 120 Line No.: 18 Column: b**

Other Operating:

Cash Collateral	\$	12,631,458
Charges Associated with Changes in ARO		16,546,840
Impairments		3,777,597
Customer Advances for Construction		8,378,720
WV Prepaid Purchase Power		4,432,245
Changes in Prepayments and Other Current Assets		(6,968,273)
PJM Collections		(4,250,070)
Various other operating activities not presented as a separate line item		(7,449,740)
	\$	27,089,777

This line item represents various other operating activities not presented as a separate line item

**(b) Concept: OtherAdjustmentsToCashFlowsFromInvestmentActivities**

**Schedule Page: 120 Line No.: 53 Column: b**

Other Investing:

This line item represents various other investing activities not presented as a separate line item

**(c) Concept: OtherRetirementsOfBalancesImpactingCashFlowsFromFinancingActivities**

**Schedule Page: 120 Line No.: 76 Column: b**

Other Financing:

This line item represents various other financing activities not presented as a separate line item

**(d) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities**

**Schedule Page: 120 Line No.: 18 Column: c**

Other Operating:

Cash Collateral	\$	(5,022,877)
Impairments		12,581,354
Customer Advances for Construction		(4,291,621)
WV Prepaid Purchase Power		5,564,213
Changes in Prepayments and Other Current Assets		7,209,444
PJM Collections		-56,742
Various other operating activities not presented as a separate line item		7,725,195
	\$	23,822,450

This line item represents various other operating activities not presented as a separate line item

**(e) Concept: OtherAdjustmentsToCashFlowsFromInvestmentActivities**

**Schedule Page: 120 Line No.: 53 Column: c**

Other Investing:

This line item represents various other investing activities not presented as a separate line item

**(f) Concept: OtherRetirementsOfBalancesImpactingCashFlowsFromFinancingActivities**

**Schedule Page: 120 Line No.: 76 Column: c**

Other Financing:

This line item represents various other financing activities not presented as a separate line item

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**NOTES TO FINANCIAL STATEMENTS**

- Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
- Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
- For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
- Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
- Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
- For the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
- For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
- For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
- Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

**GLOSSARY OF TERMS**

The following abbreviations and acronyms may be used in these financial statements to identify The Potomac Edison Company and its current and former affiliated companies:

AGC	Allegheny Generating Company, a generation subsidiary of MP
ATSI	American Transmission Systems, Incorporated, a transmission subsidiary of FET
CEI	The Cleveland Electric Illuminating Company, an Ohio electric utility subsidiary of FE
FE	FirstEnergy Corp., a public utility holding company
FE PA	FirstEnergy Pennsylvania Electric Company, a Pennsylvania electric utility subsidiary of FirstEnergy Pennsylvania Holding Company LLC, a wholly owned subsidiary of FE
FESC	FirstEnergy Service Company, which provides legal, financial and other corporate support services
FET	FirstEnergy Transmission, LLC a consolidated VIE of FE and the parent company of ATSI, MAIT and TIAL, and having a joint venture in PATH
FirstEnergy	FirstEnergy Corp., together with its consolidated subsidiaries
JCP&L	Jersey Central Power & Light Company, a New Jersey electric utility subsidiary of FE
KATCo	Keystone Appalachian Transmission Company, a transmission subsidiary of FE
MAIT	Mid-Atlantic Interstate Transmission, LLC, a transmission subsidiary of FET
ME	Metropolitan Edison Company, a former Pennsylvania electric utility subsidiary of FE, which merged with and into FE PA on January 1, 2024
MP	Monongahela Power Company, a West Virginia electric utility subsidiary of FE
OE	Ohio Edison Company, an Ohio electric utility subsidiary of FE
Ohio Companies	CEI, OE and TE
PATH	Potomac-Appalachian Transmission Highline, LLC, a joint venture between FE and a subsidiary of AEP
PE	The Potomac Edison Company, a Maryland and West Virginia electric utility subsidiary of FE
Penn	Pennsylvania Power Company, a former Pennsylvania electric utility subsidiary of OE, which merged with and into FE PA on January 1, 2024
Pennsylvania Companies	ME, PN, Penn and WP, each of which merged with and into FE PA on January 1, 2024
PN	Pennsylvania Electric Company, a former Pennsylvania electric utility subsidiary of FE, which merged with and into FE PA on January 1, 2024
TE	The Toledo Edison Company, an Ohio electric utility subsidiary of FE
TIAL	Trans-Allegheny Interstate Line Company, a transmission subsidiary of FET
Transmission Companies	ATSI, KATCo, MAIT and TIAL
Utilities	OE, CEI, TE, Penn, JCP&L, ME, PN, MP, PE and WP
WP	West Penn Power Company, a former Pennsylvania electric utility subsidiary of FE, which merged with and into FE PA on January 1, 2024

The following abbreviations and acronyms may be used to identify frequently used terms in these financial statements:

ASR FET LLC Agreement	Fourth Amended and Restated Limited Liability Company Operating Agreement of FET
ACE	Affordable Clean Energy
AEP	American Electric Power Company, Inc.
AFS	Available-for-sale
AFSI	Adjusted Financial Statement Income
AFUDC	Allowance for Funds Used During Construction
AMI	Advance Metering Infrastructure
AMT	Alternative Minimum Tax
AOCI	Accumulated Other Comprehensive Income (Loss)
ARO	Asset Retirement Obligation
ASC	Accounting Standards Codification
ASU	Accounting Standards Update
BGS	Basic Generation Service
BRA	Base Residual Auction
Brookfield	North American Transmission Company II L.P., a controlled investment vehicle entity of Brookfield Infrastructure Partners
Brookfield Guarantors	Brookfield Super-Core Infrastructure Partners L.P., Brookfield Super-Core Infrastructure Partners (NUS) L.P., and Brookfield Super-Core Infrastructure Partners (ER) SGP
CAA	Clean Air Act
CCR	Coal Combustion Residual
CERCLA	Comprehensive Environmental Response, Compensation, and Liability Act of 1980
CFIUS	Committee on Foreign Investments in the United States
CFR	Code of Federal Regulations
CO2	Carbon Dioxide
COVID-19	Coronavirus disease
CPP	EPA's Clean Power Plan
CSAPR	Cross-State Air Pollution Rule
CTA	Consolidated Tax Adjustments
CWIP	Construction work in progress
D.C. Circuit	United States Court of Appeals for the District of Columbia Circuit
DCR	Delivery Capital Recovery
DMR	Distribution Modernization Rider
DPA	Deferred Prosecution Agreement entered into on July 21, 2021 between FE and U.S. Attorney's Office for the Southern District of Ohio
DOE	U.S. Department of Energy
DSIC	Distribution System Improvement Charge
EDC	Electric Distribution Company
EEL	Edison Electric Institute
EE&C	Energy Efficiency and Conservation
EGS	Electric Generation Supplier
EGU	Electric Generation Units
EH	Energy Harbor Corp
ELG	Effluent Limitation Guidelines
EmpPOWER Maryland	EmpPOWER Maryland Energy Efficiency Act
ENEC	Expanded Net Energy Cost
EnergizeNJ	JCP&L's second Infrastructure Investment Program
EPA	United States Environmental Protection Agency
ERO	Electric Reliability Organization
ERD	Electric Reliability Organization
ESP IV	Electric Security Plan IV
ESP V	Electric Security Plan V
Exchange Act	Securities and Exchange Act of 1934, as amended
FAC	Facility Study
FASB	Financial Accounting Standards Board
FCA	Financial Conduct Authority
FE Board	The Board of Directors of FirstEnergy Corp.
FE Revolving Facility	FE and the Utilities' former five-year syndicated revolving credit facility, as amended, and replaced by the 2021 Credit Facilities on October 18, 2021
FEAS	Feasibility Study
FERC	Federal Energy Regulatory Commission
FET Board	The Board of Directors of FET
FET Minority Equity Interest Sale	Sale of an additional 30% membership interest of FET, such that Brookfield will own 49.9% of FET
FET P&SA II	Purchase and Sale Agreement entered into on February 2, 2023, by and between FE, FET, Brookfield, and the Brookfield Guarantors
FIP	Federal Implementation Plan
FMB	First Mortgage Bond
FPA	Federal Power Act
FTR	Financial Transmission Right
GAAP	Accounting Principles Generally Accepted in the United States of America
GHG	Greenhouse Gases
HB 6	House Bill 6, as passed by Ohio's 133rd General Assembly

IRA of 2022	Inflation Reduction Act of 2022
IRS	Internal Revenue Service
KV	Kilovolt
KWh	Kilowatt-hour
LIBOR	London Inter-Bank Offered Rate
LLC	Limited liability company
LOC	Letter of Credit
LTIIP	Long-Term Infrastructure Improvement Plan
MDPSC	Maryland Public Service Commission
MGP	Manufactured Gas Plants
MISO	Midcontinent Independent System Operator, Inc.
MW	Megawatt
MWh	Megawatt-hour
N.D. Ohio	Federal District Court, Northern District of Ohio
NERC	North American Electric Reliability Corporation
NJBPU	New Jersey Board of Public Utilities
NOL	Net Operating Loss
NOx	Nitrogen Oxide
NUG	Non-Utility Generation
NYPSC	New York State Public Service Commission
OAG	Ohio Attorney General
OCC	Ohio Consumers' Counsel
ODSA	Ohio Development Service Agency
Ohio Stipulation	Stipulation and Recommendation, dated November 1, 2021, entered into by and among the Ohio Companies, the OCC, PUCO Staff, and several other signatories
OOCIC	Ohio Organized Crime Investigations Commission, which is composed of members of the Ohio law enforcement community and is chaired by the OAG
OPEB	Other Post-employment Benefits
OVFC	Ohio Valley Electric Corporation
PA Consolidation	Consolidation of the Pennsylvania Companies
PEER	FirstEnergy's Program for Enhanced Employee Retirement
PJM	PJM Interconnection, LLC
PJM Tariff	PJM Open Access Transmission Tariff
PJM Region	The territory that PJM coordinates the movement of electricity through, including all or parts of Delaware, Illinois, Indiana, Kentucky, Maryland, Michigan, New Jersey, North Carolina, Ohio, Pennsylvania, Tennessee, Virginia, West Virginia and the District of Columbia.
PLR	Provider of Last Resort
PPA	Purchase Power Agreement
PPUC	Pennsylvania Public Utility Commission
PUCO	Public Utilities Commission of Ohio
RFC	ReliabilityFirst Corporation
ROE	Return on Equity
RTO	Regional Transmission Organization
S&P	Standard & Poor's Ratings Service
S.D. Ohio	Federal District Court, Southern District of Ohio
SEC	United States Securities and Exchange Commission
SIP	State Implementation Plan(s) under the Clean Air Act
SEET	Significantly Excessive Earnings Test
SIS	System Impact Study
SJC	Special Litigation Committee of the FE Board
SO2	Sulfur Dioxide
SOFR	Secured Overnight Financing Rate
SOS	Standard Offer Service
SPE	Special Purpose Entity
Tax Act	Tax Cuts and Jobs Act adopted December 22, 2017
TE-1	Three Mile Island Unit 1
VEPCO	Virginia Electric and Power Company
VE	Variable Interest Entity
VSCC	Virginia State Corporation Commission
WVPSC	Public Service Commission of West Virginia

## 1. ORGANIZATION AND BASIS OF PRESENTATION

PE is a wholly owned subsidiary of FE, incorporated in Maryland and Virginia. PE owns property and does business as an electric public utility in Maryland, Virginia, and West Virginia, providing distribution services to approximately 0.5 million customers in Maryland and West Virginia and provides transmission services in Maryland, West Virginia and Virginia. PE has 505 employees and serves an area that has a population of approximately 1.0 million. PE complies with the regulations, orders, policies and practices prescribed by FERC and the MDPSC, WVPSC and VSCC.

### BASIS OF PRESENTATION

The accompanying financial statements have been prepared in accordance with FERC accounting requirements as set forth in the Uniform System of Accounts and accounting releases, which differ from GAAP. The significant differences between FERC and GAAP related to these financial statements include the following:

- Wholly owned subsidiaries that are consolidated under GAAP are accounted for under the equity method of accounting under FERC. As such investment in subsidiaries are reflected under the equity method of accounting on the FERC income statement, balance sheet and cash flow statement, and on a consolidated basis on the GAAP income statement, balance sheet and cash flow statement.
- Deferred Income Taxes are recorded on a gross basis on the FERC balance sheet with deferred tax assets and deferred tax liabilities being reported separately.
- Asset removal costs are classified as accumulated depreciation on the FERC balance sheet and regulatory liability for GAAP.
- Restricted cash is included in Cash on the FERC balance sheet and presented separately on the GAAP balance sheet.
- Unbilled revenue is included in Accrued utility revenue on the FERC balance sheet and Customer accounts receivable on the GAAP balance sheet.
- For income statement purposes, there are differences in items included in Operating Income and Other Income and Deductions under GAAP and FERC reporting, including costs which are recorded in operating expenses for GAAP and non-operating expenses for FERC, such as interest expense related to finance leases.
- Regulatory Assets and Liabilities per GAAP differ from Regulatory Assets and Liabilities per FERC because Account 189, Unamortized loss on reacquired debt are regulatory assets for GAAP statements but not for FERC statements.
- Estimated interest and penalties related to uncertain tax positions are recorded as part of interest expense and penalties respectively under FERC and as a component of income tax expense under GAAP.
- As a result of the merger with FirstEnergy Corp., together with its consolidated subsidiaries (FirstEnergy), purchase accounting adjustments and reclassifications were made for GAAP reporting, but not for FERC reporting, to reclassify accumulated depreciation to property, plant and equipment.
- Finance and operating leases are recorded on a net basis in Property, Plant and Equipment on the FERC balance sheet.
- Finance lease liabilities are included within other current and non-current liabilities on the FERC balance sheet while these amounts are included as a part of debt on the GAAP balance sheet.
- Unamortized debt issuance costs are included in deferred charges on the FERC balance sheet and an offset to long-term debt on the GAAP balance sheet.
- Deferred purchased power and fuel costs are included in operating expenses for FERC purposes and Amortization of regulatory assets, net for GAAP.
- Regulatory Assets and Liabilities presented on a gross basis on the FERC balance sheet with Regulatory Assets and Liabilities netted for GAAP.
- Pension and OPEB non-service costs are reported in Operation and Maintenance expenses on the FERC income statement and within Miscellaneous income, net on the GAAP income statement.
- Payments related to finance leases are included in the Operating Section of the FERC statement of cash flows and within the Financing Section of the GAAP statement of cash flows.
- A corporate support overhead cost adjustment per time study results in 2022 was recorded in operating expenses for GAAP income statement and recorded below the line in Other Deductions in the FERC income statement (See Note 5, "Regulatory Matters" for additional information) for certain transmission plant. The amounts associated with distribution and certain transmission plant were reclassified to regulatory assets in FERC and remains as Property, Plant & Equipment in GAAP. A write-off of a portion of the Regulatory Asset was recorded in operating expenses for GAAP in 2023 and as Other Deductions in the FERC income statement.

PE complies with the regulations, orders, policies and practices prescribed by FERC, the MDPSC, the VSCC and the WVPSC. The preparation of financial statements requires management to make periodic estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingent assets and liabilities. Actual results could differ from these estimates. The reported results of operations are not indicative of results of operations for any future period.

### ECONOMIC CONDITIONS

Economic conditions have stabilized across numerous material categories, but not all lead times have returned to pre-pandemic levels. Several key suppliers have seen improvements with capacity, but the situation continues to be monitored as demand increases across the industry, including due to data center usage. Inflationary pressures have moderated, which has improved the cost of materials, but certain categories have remained elevated. Mitigation strategies continue to be implemented to address supply constraints and does not expect any corresponding service disruptions or any material impact on its capital investment plan. However, the situation remains fluid and a prolonged continuation or further increase in demand, or the continuation of uncertain or adverse macroeconomic conditions, including inflationary pressures and new or increased existing tariffs, could lead to an increase in supply chain disruptions that could, in turn, have an adverse effect on the results of operations, cash flow and financial condition.

In February 2025, the new U.S. presidential administration announced the imposition of widespread and substantial tariffs on imports, with plans for additional tariffs to potentially be adopted in the future. Although certain of these tariffs were subsequently temporarily stayed, the situation is dynamic and subject to rapid change. The imposition of these or any other new or increased tariffs or resultant trade wars could have an adverse effect on results of operations, cash flow and financial condition.

### ACCOUNTING FOR THE EFFECTS OF REGULATION

PE reviews the probability of recovery of regulatory assets, and settlement of regulatory liabilities, at each balance sheet date and whenever new events occur. Factors that may affect probability include changes in the regulatory environment, issuance of a regulatory commission order, or passage of new legislation. Upon material changes to these factors, where applicable, PE will record new regulatory assets or liabilities and will assess whether it is probable that currently recorded regulatory assets and liabilities will be recovered or settled in future rates. If recovery of a regulatory asset is no longer probable, PE will write off that regulatory asset as a charge against earnings.

### REVENUES AND RECEIVABLES

PE's principal business is providing electric service to customers in Maryland and West Virginia. PE's retail customers are metered on a cycle basis. Electric revenues are recorded based on energy delivered through the end of the calendar month. An estimate of unbilled revenues is calculated to recognize electric service provided from the last meter reading through the end of the month. This estimate includes many factors, among which are historical customer usage, load profiles, estimated weather impacts, customer shopping activity and prices in effect for each class of customer. In each accounting period, PE accrues the estimated unbilled amount as revenue and reverses the related prior period estimate. Receivables from customers include distribution and retail electric sales to residential, commercial and industrial customers.

PE's revenues are derived from forward-looking formula rates. Revenue requirements under forward-looking formula rates are updated annually based on a projected rate base and projected costs, which is subject to an annual true-up based on rate base and actual costs. Revenues and cash receipts for the stand-ready obligation of providing transmission service are recognized ratably over time.

The allowance for uncollectible customer receivables is based on historical loss information comprised of a rolling 36-month average net write-off percentage of revenues, in conjunction with a qualitative assessment of elements that impact the collectability of receivables to determine if allowances for uncollectible customer receivables should be further adjusted in accordance with the accounting guidance for credit losses. The allowance for uncollectible customer receivables is reviewed utilizing a quantitative and qualitative assessment. Management contemplates available current information such as changes in economic factors, regulatory matters, industry trends, customer credit factors, amount of receivable balances that are past-due, payment options and programs available to customers, and the methods that the Utilities are able to utilize to ensure payment. This analysis includes consideration of the outbreak of the pandemic and the impact on customer receivable balances outstanding and write-offs since the pandemic began and subsequent economic slowdown.

### PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment reflects original cost (net of any impairments recognized), including payroll and related costs such as taxes, employee benefits, administrative and general costs, and financing costs incurred to place the assets in service. The costs of normal maintenance, repairs and minor replacements are expensed as incurred. PE recognizes liabilities for planned major maintenance projects as they are incurred.

PE provides for depreciation on a straight-line basis at various rates over the estimated lives of property included in plant in service. Depreciation expense was approximately 2.3% and 2.2% of average depreciable property in 2024 and 2023, respectively. PE evaluates long-lived assets classified as held and used for impairment when events or changes in circumstances indicate that the carrying value of the long-lived assets may not be recoverable. First, the estimated undiscounted future cash flows attributable to the assets is compared with the carrying value of the assets. If the carrying value is greater than the undiscounted future cash flows, an impairment charge is recognized equal to the amount the carrying value of the assets exceeds its estimated fair value.

### ASSET RETIREMENT OBLIGATIONS

PE has recognized applicable legal obligations for AROs and the associated cost primarily for closure of CCR sites.

PE recognizes an ARO for its legal obligation to perform asset retirement activities associated with its long-lived assets. The ARO liability represents an estimate of the fair value of PE's current obligation such that the ARO is accreted monthly to reflect the time value of money.

A fair value measurement inherently involves uncertainty in the amount and timing of settlement of the liability. PE uses an expected cash flow approach to measure the fair value of the remediation AROs, taking into account the expected timing of settlement of the ARO based on the expected economic useful life of associated asset and/or regulatory requirements. The fair value of an ARO is recognized in the period in which it is incurred. The associated asset retirement costs are capitalized as part of the carrying value of the long-lived asset and are depreciated over the life of the related asset. For instances where asset retirement costs relate to assets that have no future cash flows, the costs are recorded as an operating expense.

Conditional retirement obligations associated with tangible long-lived assets are recognized at fair value in the period in which they are incurred if a reasonable estimate can be made, even though there may be uncertainty about timing or method of settlement. When settlement is conditional on a future event occurring, it is reflected in the measurement of the liability, not the timing of the liability recognition.

The following table summarizes the changes to PE's ARO balances during 2024 and 2023:

ARO Reconciliation	(In millions)
Balance, January 1, 2023	\$ —
Balance, December 31, 2023	—
Liabilities incurred	17
Balance, December 31, 2024	\$ 17

As further discussed below, on May 8, 2024, the EPA finalized changes to the CCR rule addressing certain legacy CCR disposal sites which were not included in previous CCR rules. As a result, during 2024, FirstEnergy, including PE, performed a preliminary assessment of former CCR disposal sites and calculated an initial estimate applying historical experience in remediating comparable sites. As a result, PE recorded a \$17 million increase to its ARO in 2024, all of which was not capitalized as an asset retirement cost since the associated plants are closed.

The ARO increase related to certain legacy CCR disposal sites represents the discounted cash flows for estimated closure costs based upon the potential closure requirements as evaluated on a site-by-site basis. Actual costs to be incurred will be dependent upon factors that vary from site to site. The most significant factors include the method and time frame of closure at the individual sites, which will be determined based on the groundwater monitoring and, if applicable, EPA approval of closure plans. In determining the estimated closure costs for each site, PE has assumed the anticipated applicable closure method, however, alternative closure methods may be required, resulting in greater or lesser cost. As a result, the ARO liability may be adjusted as additional information is gained through the evaluation and closure process, including further inspection of the sites, results of groundwater monitoring and changes in interpretation of the CCR regulations which may change management assumptions, and could result in a material change to the ARO liability balance and PE's results of operations.

#### CAPITALIZATION

PE has the ability to pay cash dividends from retained earnings, so long as its debt-to-total-capitalization ratio remains not more than 85% per its credit agreement.

**2. REVENUE**  
PE's principal business is providing electric service to customers in West Virginia and Maryland. PE's distribution customers are metered on a cycle basis. An estimate of unbilled revenues is calculated to recognize electric service provided from the last meter reading through the end of the month. This estimate includes many factors, among which are historical customer usage, load profiles, estimated weather impacts and prices in effect for each class of customer. In each accounting period, PE accrues the estimated unbilled amount as revenue and reverses the related prior period estimate. Customer payments are generally due within 30 days. Retail generation sales relate to generation sales in West Virginia and Maryland that are regulated by the WVPPSC and MDPPSC, respectively.

PE earns revenue from state-regulated rate tariffs under which it provides distribution services to residential, commercial and industrial customers in its service territory. PE is obligated under the regulated construct to deliver power to customers reliably, as it is needed, which creates an implied monthly contract with the end-use customer. See Note 5, "Regulatory Matters," for additional information on rate recovery mechanisms. Distribution and electric revenues are recognized over time as electricity is distributed and delivered to the customer and the customers consume the electricity immediately as delivery occurs.

Retail generation sales relate to generation sales in West Virginia that are regulated by the WVPPSC. Retail generation revenues are recognized over time as electricity is delivered and consumed immediately by the customer.

Wholesale sales primarily consist of generation and capacity sales into the PJM market. PE may also purchase power from PJM to supply power to their customers. Generally, these power sales from generation and purchases to serve load are netted hourly and reported gross as either revenues or purchased power on the statements of income based on whether the entity was a net seller or buyer each hour. Capacity revenues are recognized ratably over the PJM planning year at prices cleared in the annual PJM Residual Pricing Model Base Residual Auction and incremental auctions. Capacity purchases and sales through PJM capacity auctions are reported within revenues on the Income Statement. Certain capacity income (bonuses) and charges (penalties) related to the availability of units that have cleared in the auctions are unknown and not recorded in revenue until, and unless, they occur.

PE provides transmission infrastructure owned and operated by PE to transmit electricity from generation sources to distribution facilities. PE's revenues are derived from forward-looking formula rates. Revenue requirements under forward-looking formula rates are updated annually based on a projected rate base and projected costs, which is subject to an annual true-up based on rate base and actual costs. Revenues and cash receipts for the stand-ready obligation of providing transmission service are recognized ratably over time.

#### 3. PENSION AND OTHER POST-EMPLOYMENT BENEFITS

FirstEnergy provides qualified benefit plans (the FirstEnergy Master Pension Plan and the FirstEnergy Welfare Plan) that cover substantially all employees and non-qualified defined benefit plans that cover certain employees, including employees of PE. FirstEnergy's pension and OPEB plans are neither multiemployer nor multiple-employer plans.

The retirement plans provide defined benefits based on years of service and compensation levels. Under the cash balance formula of the FirstEnergy Master Pension Plan (for employees hired on or after January 1, 2014), FirstEnergy makes contributions on behalf of eligible employees based on a pay credit and an interest credit. In addition, FirstEnergy provides a minimum amount of noncontributory life insurance to retired employees. Health care benefits, which include certain employee contributions, deductibles and co-payments, are also available upon retirement to certain employees, their dependents and, under certain circumstances, their survivors.

PE recognizes its allocated portion of the expected cost of providing pension and OPEB to employees and their beneficiaries and covered dependents from the time employees are hired until they become eligible to receive those benefits. PE also recognizes its allocated portion of obligations to former or inactive employees after employment, but before retirement, for disability-related benefits.

Pension and OPEB costs are affected by employee demographics (including age, compensation levels and employment periods), the level of contributions made to the plans and earnings on plan assets. Pension and OPEB costs may also be affected by changes in key assumptions, including anticipated rates of return on plan assets, the discount rates and health care trend rates used in determining the projected benefit obligations for pension and OPEB costs. FirstEnergy uses a December 31 measurement date for its pension and OPEB plans or whenever a plan is determined to qualify for a remeasurement. The fair value of the plan assets represents the actual market value as of the measurement date.

**Net Periodic Benefit Costs (Credits)** - In addition to service costs, interest on obligations, expected return on plan assets, and prior service costs, FirstEnergy recognizes in net periodic benefit costs a pension and OPEB mark-to-market adjustment for the change in the fair value of plan assets and net actuarial gains and losses annually in the fourth quarter of each fiscal year and whenever a plan is determined to qualify for a remeasurement. Service costs, net of capitalization, are reported within Other operating expenses. Non-service costs, other than the pension and OPEB mark-to-market adjustment, which is separately shown, are reported within Miscellaneous income, net, within Other Income (Expense).

**Discount Rate** - In selecting an assumed discount rate, FirstEnergy considers currently available rates of return on high-quality fixed income investments expected to be available during the period to maturity of the pension and OPEB obligations. The assumed rates of return on plan assets consider historical market returns and economic forecasts for the types of investments held by FirstEnergy's pension trusts. The long-term rate of return is developed considering the portfolio's asset allocation strategy. FirstEnergy utilizes a spot rate approach in the estimation of the components of benefit cost by applying specific spot rates along the full yield curve to the relevant projected cash flows. The discount rate for pension obligations was 5.72% and 5.05% as of December 31, 2024 and 2023, respectively. The discount rate for OPEB obligations was 5.60% and 4.97% as of December 31, 2024 and 2023, respectively.

**Expected Return on Plan Assets** - The expected return on pension and OPEB assets is based on input from investment consultants, including the trusts' asset allocation targets, the historical performance of risk-based and fixed income securities and other factors. The gains or losses generated as a result of the difference between expected and actual returns on plan assets is recognized as a pension and OPEB mark-to-market adjustment in the fourth quarter of each fiscal year and whenever a plan is determined to qualify for remeasurement. The expected return on pension plan assets was 8.00% for 2024 and 2023. The expected return on OPEB assets was 7.00% in 2024 and 2023.

The following is a summary of the plan status:

As of December 31,	Pension		OPEB	
	2024	2023	2024	2023
	(In millions)			
PE's share of FirstEnergy status <sup>(2)</sup>	\$	28	\$	31
PE's share of net periodic costs (credits) <sup>(1)(3)</sup>		3		(8)
		\$		\$
		30		22
		(4)		(6)

<sup>(1)</sup> Includes pension and OPEB mark-to-market adjustment, amounts capitalized, and in 2023, special termination benefits associated with PEER.

<sup>(2)</sup> Excludes \$43 million and \$44 million as of December 31, 2024 and 2023, respectively, of affiliated noncurrent liabilities related to pension and OPEB mark-to-market costs allocated to PE and amounts associated with a reallocation of OPEB assets among certain FirstEnergy companies in 2022.

<sup>(3)</sup> Pension amounts previously disclosed have been revised to exclude \$6 million of costs for the year ended December 31, 2023 that were allocated to PE from affiliates. The revision was not material to the period impacted.

#### 4. LEASES

PE primarily leases vehicles as well as building space, office equipment and other property and equipment under cancellable and noncancellable leases.

PE accounts for leases under, "Leases (Topic 842)". Leases with an initial term of 12 months or less are recognized as lease expense on a straight-line basis over the lease term and not recorded on the balance sheet. Most leases include one or more, options to renew, with renewal terms that can extend the lease term from 1 to 40 years, and certain leases include options to terminate. The exercise of lease renewal options is at PE's sole discretion. Renewal options are included within the lease liability if they are reasonably certain based on various factors relative to the contract. Certain leases also include options to purchase the leased property. The depreciable life of leased assets and leasehold improvements are limited by the expected lease term, unless there is a transfer of title or purchase option reasonably certain of exercise. PE has elected a policy to not separate lease components from non-lease components for all asset classes.

PE also has an affiliated full requirements agreement with MP in which MP provides power to PE for its default service requirements. Expense is based upon cost and, as such, is variable in nature. Since the lease is variable, no asset or liability was recognized upon adoption of ASC 842 on January 1, 2019. Expense related to this agreement was \$210 million and \$192 million for the years ended December 31, 2024 and 2023, respectively.

Adoption of "Leases (Topic 842)" had no impact on PE's existing ratemaking treatment or FERC jurisdiction cost-of-service rates. Amounts included in the capital lease balance sheet accounts that relate to operating leases are as follows:

(In millions)	2024	2023
Property Under Capital Lease (Account 101.1)	\$20	\$16
Obligations Under Capital Leases - Current (Account 243)	\$4	\$3
Obligations Under Capital Leases - Noncurrent (Account 227)	\$14	\$11

Lease terms and discount rates were as follows:

	As of December 31, 2024	As of December 31, 2023
<b>Weighted-average remaining lease terms (years)</b>		
Operating leases	5.3	5.1
Finance leases	17.8	18.6
<b>Weighted-average discount rate<sup>(1)</sup></b>		
Operating leases	4.35 %	3.59 %
Finance leases	13.79 %	13.39 %

<sup>(1)</sup> When an implicit rate is not readily determinable, an incremental borrowing rate is utilized, determining the present value of lease payments. The rate is determined based on expected term and information available at the commencement date.

Supplemental cash flow information related to leases was as follows:

(In millions)	For the Years Ended,	
	December 31, 2024	December 31, 2023
Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from operating leases	\$	4 \$
Operating cash flows from finance leases		—
Finance cash flows from finance leases		—
Right-of-use assets obtained in exchange for lease obligations:		
Operating leases	\$	8 \$
Finance leases		—

Maturities of lease liabilities as of December 31, 2024, were as follows:

(In millions)	Operating Leases
2025	\$ 5
2026	5
2027	4
2028	3
2029	3
Thereafter	3
Total lease payments	23
Less imputed interest	5
Total net present value	\$ 18

#### 5. REGULATORY MATTERS

##### STATE REGULATION

PE's retail rates, conditions of service, issuance of securities and other matters are subject to regulation in Maryland by the MDPPSC and in West Virginia by the WVPPSC. The transmission operations of PE in Maryland are subject to certain regulations of the VSCC. The key terms of PE's current rate orders for distribution customer billings, which have been effective since March 2024 and October 2023 for West Virginia and Maryland, respectively. In West Virginia, PE's allowed ROE is 9.8% and the WVPPSC did not disclose allowed debt/equity ratio. In Maryland, PE's allowed ROE is 9.5% and debt/equity ratio of 47%/53%.

##### MARYLAND

PE operates under MDPPSC approved distribution base rates that were effective as of October 19, 2023, and that were subsequently modified by an MDPPSC order dated January 3, 2024, which became effective as of March 1, 2024. PE also provides SOS pursuant to a combination of settlement agreements, MDPPSC orders and regulations, and statutory provisions.

SOS supply is competitively procured in the form of rolling contracts of varying lengths through periodic auctions that are overseen by the MDPPSC and a third-party monitor. Although settlements with respect to SOS supply for PE customers have expired, service continues in the same manner until changed by order of the MDPPSC. PE recovers its costs plus a return for providing SOS.

The EmPOWER Maryland program previously required each electric utility to file a plan to reduce electric consumption and demand 0.2% per year, up to the ultimate goal of 2% annual savings. The passage of the Climate Solutions Now Act of 2022 modified the annual incremental energy efficiency targets to 2% per year from 2022 through 2024, 2.25% per year in 2025 and 2026, and 2.5% per year in 2027 and thereafter. On August 1, 2023, PE filed its proposed plan for the 2024-2026 cycle as required by the MDPPSC. Additionally, at the direction of the MDPPSC, PE together with other Maryland utilities were required to address GHG reductions in addition to energy efficiency. In compliance with the MDPPSC directive, PE submitted three scenarios with projected costs over a three-year cycle of \$311 million, \$354 million, and \$510 million, respectively. The MDPPSC conducted hearings on the proposed plans for all Maryland utilities on November 6-8, 2023. On December 29, 2023, the MDPPSC issued an order approving the \$311 million scenario for most programs, with some modifications. On August 15, 2024, in accordance with the MDPPSC directive, PE filed a revised plan for the remainder of the 2024-2026 cycle to comply with refined GHG reduction targets with a total budget of \$314 million. On December 27, 2024, the MDPPSC issued an order approving PE's revised plan. PE recovers EmPOWER Maryland program costs with a return on unamortized balances through an annually reconciled surcharge, with certain costs subject to recovery over a five-year amortization period. Maryland law only allows for the utility to recover lost distribution revenue attributable to energy efficiency or demand reduction programs through a base rate case proceeding. Consistent with a December 29, 2022, order by the MDPPSC phasing out the unamortized balances of EmPOWER investments, PE is required to expense 33% of its EmPOWER Maryland program costs in 2024, 67% in 2025, and 100% in 2026 and beyond. Notwithstanding the order to phase out the unamortized balances of EmPOWER investments, all previously unamortized costs for prior cycles were to be collected by the end of 2029, consistent with the plan PE submitted on January 11, 2023. In the 2024-2026 order issued on December 29, 2023, the period to pay down the unamortized balances was extended through the end of 2030. On February 21, 2024, the MDPPSC approved PE's tariff to recover costs in 2024 but directed PE to analyze alternative amortization methods for possible use in later years. On November 27, 2024, PE filed for approval of revised tariff pages reflecting an update of the PE tariff becoming effective in 2025, which included the requested analysis of alternative amortization methods. On December 18, 2024, the MDPPSC approved the revised tariff pages permitting PE to continue to use its preferred amortization method. New legislation signed into law on May 9, 2024, and effective July 1, 2024, is expected to reduce the return on the EmPOWER unamortized balances for PE by a total of \$25 to \$30 million over the period of 2024-2030. On July 31, 2024, the MDPPSC issued an order implementing revised EmPOWER surcharge rates for PE in accordance with the new law and denying PE's request for a hearing that sought to challenge certain portions of the law. On August 30, 2024, PE filed a petition seeking judicial review of its challenge to the law in the Circuit Court for Washington County, Maryland. The MDPPSC and Maryland Office of People's Counsel filed intents to participate. The court originally scheduled a hearing date for February 7, 2025, but on November 15, 2024, the parties filed a joint

motion to postpone the February 7, 2025 hearing date and proposed a briefing schedule. The court granted the motion on December 28, 2024. PE's petitioner memorandum was filed on December 17, 2024. Maryland Office of People's Counsel filed a response memorandum on January 28, 2025. MDPSC filed a response memorandum on January 28, 2025. PE filed its reply memorandum on February 20, 2025. A hearing was held on March 7, 2025. Maryland law only allows for the utility to recover lost distribution revenue attributable to energy efficiency or demand reduction programs through a base rate case proceeding.

## WEST VIRGINIA

MP and PE provide electric service to all customers through traditional cost-based, regulated utility ratemaking and operate under WVPSC-approved rates. MP and PE recover net power supply costs, including fuel costs, purchased power costs and related expenses, net of related market sales revenue through the ENEC. MP's and PE's ENEC rate is typically updated annually.

On August 31, 2023, MP and PE filed with the WVPSC their annual ENEC case requesting an increase in ENEC rates of \$167.5 million beginning January 1, 2024, which represented a 0.9% increase in overall rates. This increase, which was driven primarily by higher fuel costs, included the approximate \$92 million carried over from the 2022 ENEC proceeding and the approximately \$267 million under recovery balance at the end of the review period (July 1, 2022 to June 30, 2023). The remaining \$75.6 million of the under recovery balance not recovered in 2024 was to be deferred for collection during 2025, with an annual carrying charge of 4%. A hearing was held on November 30, 2023, at which time a joint stipulation for settlement that was agreed to by all but one party was presented to the WVPSC. The settlement provided for a net \$55.4 million increase in ENEC rates beginning March 27, 2024 with the net deferred ENEC balance of approximately \$184 million to be recovered from 2025 through 2028. There will be no 2024 ENEC case unless MP and PE over or under recover by more than \$50 million from January through June 2024 and a party elects to invoke a case filing, neither of which occurred. An order was issued on March 26, 2024 approving the settlement without modification and rates became effective on March 27, 2024. MP and PE will file their next ENEC filing on or before September 1, 2025.

On April 21, 2022, the WVPSC issued an order approving, effective May 1, 2022, a tariff to offer solar power on a voluntary basis to West Virginia customers and requiring MP and PE to subscribe to at least 85% of the planned 50 MWs of solar generation before seeking approval for surcharge cost recovery. MP and PE must seek separate approval from the WVPSC to recover any solar generation costs in excess of the approved solar power tariff. On April 24, 2023, MP, PE and various parties filed a joint settlement agreement with the WVPSC, which recommended a base rate increase of \$105 million, inclusive of the \$33 million increase in depreciation expense, but deferred issues related to a change in the net energy metering credit. Additionally, the settlement included a new low-income customer advocacy program, a pilot program for service reliability investments and recovery of costs related to storm restoration, retired generation assets and COVID-19. The settlement did not include the request to establish a regulatory asset (or liability) for recovery (or refund) associated with pension and OPEB expense, however, it did not preclude MP and PE from pursuing that in a future separate proceeding. On February 16, 2024, interested parties filed a settlement on the net energy metering credit for consideration by the WVPSC. An order was issued on March 26, 2024 approving the \$105 million increase and accepting the settlements with slight non-material modifications with new rates going into effect on March 27, 2024. Additionally, due to the order including approval by the WVPSC to recover certain costs associated with retired generation assets, MP recognized a \$60 million pre-tax benefit in the first quarter of 2024 to establish a regulatory asset.

On January 13, 2023, MP and PE filed a request with the WVPSC seeking approval of new depreciation rates for existing and future capital assets. Specifically, MP and PE were seeking to increase depreciation expense by approximately \$76 million per year, primarily for regulated generation-related assets. Any depreciation rates approved by the WVPSC would not become effective until new base rates were established. On August 22, 2023, a unanimous settlement of the case was filed recommending a \$33 million per year increase in depreciation expense, effective April 1, 2024. An order from the WVPSC was issued on March 26, 2024 approving the settlement without modification and new depreciation rates became effective on April 1, 2024.

On May 31, 2023, MP and PE filed a base rate case with the WVPSC requesting a total revenue increase of approximately \$207 million utilizing a test year of 2022 with adjustments plus a request to establish a regulatory asset (or liability) to recover (or refund) in a subsequent base rate case the net differences between the amount of pension and OPEB expense requested in the proceeding (based on average expense from 2018 to 2022) and the actual annual amount each year using the delayed recognition method. Among other things, the increase included the approximate \$75 million reduction in a depreciation case filed on January 13, 2023 and described above, and amounts to support a new low-income customer advocacy program, storm restoration work and service reliability investments. On January 23, 2024, MP, PE and various parties filed a joint settlement agreement with the WVPSC, which recommended a base rate increase of \$105 million, inclusive of the \$33 million increase in depreciation expense, but deferred issues related to a change in the net energy metering credit. Additionally, the settlement included a new low-income customer advocacy program, a pilot program for service reliability investments and recovery of costs related to storm restoration, retired generation assets and COVID-19. The settlement did not include the request to establish a regulatory asset (or liability) for recovery (or refund) associated with pension and OPEB expense, however, it did not preclude MP and PE from pursuing that in a future separate proceeding. On February 16, 2024, interested parties filed a settlement on the net energy metering credit for consideration by the WVPSC. An order was issued on March 26, 2024 approving the \$105 million increase and accepting the settlements with slight non-material modifications with new rates going into effect on March 27, 2024. Additionally, due to the order including approval by the WVPSC to recover certain costs associated with retired generation assets, MP recognized a \$60 million pre-tax benefit in the first quarter of 2024 to establish a regulatory asset.

## FERC REGULATORY MATTERS

Under the FPA, FERC regulates rates for interstate wholesale sales, transmission of electric power, accounting and other matters. With respect to its wholesale services and rates, PE is subject to regulation by FERC. FERC regulations require PE to provide open access transmission service at FERC-approved rates, terms and conditions. Transmission facilities owned by PE are subject to functional control by PJM and transmission service using PE's transmission facilities is provided by PJM under the PJM Tariff. The key terms of PE's rate orders in effect for transmission customer billings, which have been effective since January 1, 2021, include a lower of actual (13 month average) or 56% equity capital structure and an allowed 10.45% ROE.

FERC regulates the sale of power for resale in interstate commerce in part by granting authority to public utilities to sell wholesale power at market-based rates after showing that the seller cannot exert market power in generation or transmission or erect barriers to entry into markets. PE has been authorized by FERC to sell wholesale power in interstate commerce at market-based rates and have a market-based rate tariff on file with FERC, although major wholesale purchases remain subject to review and regulation by the relevant state commissions. Federally-enforceable mandatory reliability standards apply to the bulk electric system and impose certain reporting, record-keeping and reporting requirements on PE. NERC is the FERC designated by FERC to establish and enforce these reliability standards, although NERC has delegated day-to-day implementation and enforcement of these reliability standards to six regional entities, including RFC. All of the facilities that FirstEnergy operates, including those of PE, are located within RFC. FirstEnergy actively participates in the NERC and RFC stakeholder processes, and otherwise monitors and manages its companies, including PE, in response to the ongoing development, implementation and enforcement of the reliability standards implemented and enforced by RFC.

FirstEnergy, including PE, believes that it is in material compliance with all currently-effective and enforceable reliability standards. Nevertheless, in the course of operating its extensive electric utility systems and facilities, FirstEnergy, including PE, occasionally learns of isolated facts or circumstances that could be interpreted as excursions from the reliability standards. If and when such occurrences are found, FirstEnergy, including PE, develops information about the occurrence and develops a remedial response to the specific circumstances, including in appropriate cases "self-reporting" an occurrence to RFC. Moreover, it is clear that NERC, RFC and FERC will continue to refine existing reliability standards as well as to develop and adopt new reliability standards. Any inability on FirstEnergy's, including PE's, part to comply with the reliability standards for its bulk electric system could result in the imposition of financial penalties, or obligations to upgrade or build transmission facilities, that could have a material adverse effect on PE's financial condition, results of operations and cash flows.

## FERC Audit

FERC's Division of Audits and Accounting initiated a nonpublic audit of FERC in February 2019. Among other matters, the audit is evaluating FirstEnergy's compliance with certain accounting and reporting requirements under various FERC regulations. On February 4, 2022, FERC filed the final audit report for the period of January 1, 2015 through September 30, 2021, which included several findings and recommendations that FirstEnergy has accepted. The audit report included a finding and related recommendation for allocation of certain corporate support costs to regulatory capital accounts under certain FERC regulations and reporting. Effective in the first quarter of 2022 and in response to the finding, FirstEnergy had implemented a new methodology for the allocation of these corporate support costs to regulatory capital accounts for its regulated distribution and transmission companies on a prospective basis. With the assistance of an independent outside firm, FirstEnergy completed an analysis during the third quarter of 2022 of these costs and how it impacted certain FERC-jurisdictional wholesale transmission customer rates for the audit period of 2015 through 2021. As a result of this analysis, PE recorded in the third quarter of 2022 less than \$1 million in expected customer refunds, plus interest, due to its wholesale transmission customers and reclassified approximately \$5 million of certain transmission capital assets to operating expenses for the audit period, of which \$5 million are not expected to be recoverable and impacted PE's earnings since they relate to costs capitalized during stated transmission rate time periods. These reclassifications also resulted in a reduction to PE's rate base by approximately \$6 million, which is not expected to materially impact PE's future earnings. The expected wholesale transmission customer refunds were recognized as a reduction to revenue, and the amount of reclassified transmission capital assets that are not expected to be recoverable were recognized within "Other operating expenses" on PE's Statements of Income.

On December 8, 2023, FERC audit staff issued a letter advising that two unresolved audit matters, primarily related to FirstEnergy's plan to recover the reclassified operating expenses in formula transmission rates, were being referred to other offices within FERC for further review. On July 5, 2024 and September 26, 2024, the FERC Office of Enforcement issued additional data requests related to the 2022 reclassification of operating expenses, to which FirstEnergy responded. On September 10, 2024, and January 13, 2025, the FERC Office of Enforcement issued further data requests related to the classification and recovery of a since terminated fuel consulting contract to which another FirstEnergy subsidiary was a party, to which FirstEnergy responded. If the FERC Office of Energy Market Regulation and the FERC Office of Enforcement were to successfully challenge the recovery of the 2022 reclassified operating expenses and formula transmission rates it could have material adverse effect on PE's financial conditions, result of operations, and cash flows.

## Transmission Planning Supplemental Projects: Ohio Consumers Counsel v ATSI, et al.

On September 27, 2023, the OCC filed a complaint against ATSI, PJM and other transmission utilities in Ohio alleging that the PJM Tariff and operating agreement are unjust, unreasonable, and unduly discriminatory because they include no provisions to ensure PJM's review and approval for the planning, need, prudence and cost-effectiveness of the PJM Tariff Attachment M-3 "Supplemental Projects." Supplemental Projects are projects that are planned and constructed to address local needs on the transmission system. The OCC demands that FERC: (i) require PJM to review supplemental projects for need, prudence and cost-effectiveness; (ii) appoint an independent transmission monitor to assist PJM in such review; and (iii) require that Supplemental Projects go into rate base only through a "stated rate" procedure whereby prior FERC approval would be needed for projects with costs that exceed an established threshold. Subsequently, intervenors expanded the scope of this proceeding to all of the transmission utilities in PJM, ATSI and the other transmission utilities in Ohio and PJM filed comments and the complaint is pending before FERC.

## Local Transmission Planning Complaint: Industrial Energy Consumers of America, et al. v Avista Corporation, et al.

On December 19, 2024, the Industrial Energy Consumers of America, a group representing large industrial customers, and state consumer advocates filed a complaint at FERC that asserts that transmission owners are overbuilding "local transmission facilities" with corresponding unjustified increases in transmission rates. The complaint demands that FERC: (i) prohibit transmission owners from planning "local transmission facilities" that are rated at 100kV or higher, (ii) appoint "independent transmission monitors" to conduct such planning, and (iii) condition construction of local transmission facilities on the facility having been planned by the "independent transmission monitor." FirstEnergy expects to participate in this matter through a consortium of PJM transmission owners and through certain trade groups, including EEI. FirstEnergy is unable to predict the outcome or estimate the impact that this complaint may have on PE or its transmission capital investment strategy.

## Transmission ROE Methodology

A proposed rulemaking proceeding concerning transmission rate incentives provisions of Section 219 of the 2005 Energy Policy Act was initiated in March of 2020 and remains pending before FERC. Among other things, the rulemaking explored whether utilities should collect an "RTO members' ROE incentive award for more than three years. FirstEnergy is a member of PJM, and its transmission subsidiaries could be affected by the proposed rulemaking. FirstEnergy participated in comments on the supplemental rulemaking that were submitted by a group of PJM transmission owners and by various industry trade groups. If there were to be any changes to FirstEnergy's transmission incentive ROE, such changes will be applied on a prospective basis.

## Ghori v PJM

In December 2023, PJM assigned certain baseline RTP projects to NextEra Energy Transmission, but NextEra Energy Transmission subsequently informed PJM that it would not construct the projects. On April 3, 2025, following the reassignment by PJM of certain baseline RTP projects in Maryland and Virginia to PE, two individuals filed a complaint at FERC challenging this outcome. The complainants assert that PJM erred in reassigning the work to PE because such reassignment projects (i) did not reflect the cost estimates or cost caps included in NextEra Energy Transmission's bid and (ii) would be constructed with different routing than as originally proposed. FERC set April 23, 2025, as the deadline for intervention and comment. PE is unable to predict the outcome or estimate the impact that this complaint may have.

## 6. COMMITMENTS, GUARANTEES AND CONTINGENCIES

### GUARANTEES AND OTHER ASSURANCES

PE has various financial and performance guarantees and indemnifications which are issued in the normal course of business. These contracts include performance guarantees, stand-by LOCs, debt guarantees, surety bonds and indemnifications. PE enters into these arrangements to facilitate commercial transactions with third parties by enhancing the value of the transaction to the third party. The maximum potential amount of future payments PE could be required to make under these guarantees as of December 31, 2024 and 2023 was \$48 million and \$2 million, respectively, as summarized below:

### Guarantees and Other Assurances

	Maximum Exposure	
	As of December 31, 2024	As of December 31, 2023
	<i>(In millions)</i>	
Guarantees and Other Assurances		
Surety Bonds <sup>(1)</sup>	\$ 12	\$ 2
LOCs	36	—
Total Guarantees and Other Assurances	\$ 48	\$ 2

<sup>(1)</sup> Surety bonds are not tied to a credit rating, and their impact assumes maximum contractual obligations, which is 100% of the face amount of the surety bond, and typical obligations require 30 days to cure.

### Collateral and Contingent-Related Features

In the normal course of business, PE enters into physical or financially settled contracts for the sale and purchase of electric capacity, energy, fuel and emission allowances. Certain agreements contain provisions that require PE to post collateral. This collateral may be posted in the form of cash or credit support with thresholds contingent upon PE's credit rating from each of the major credit rating agencies. The collateral and credit support requirements vary by contract and by counterparty. PE has posted \$36 million of collateral in the form of LOCs as of December 31, 2024 and \$1 million of collateral in the form of cash as of December 31, 2023. PE is holding \$1 million of net cash collateral as of December 31, 2024 and 2023 from certain generation suppliers.

## ENVIRONMENTAL MATTERS

Various federal, state and local authorities regulate PE with regard to air and water quality, hazardous and solid waste disposal, and other environmental matters. While PE's environmental policies and procedures are designed to achieve compliance with applicable environmental laws and regulations, such laws and regulations are subject to periodic review and potential revision by the implementing agencies. PE cannot predict the timing or ultimate outcome of any of these reviews or how any future actions taken as a result thereof may materially impact its business, results of operations, cash flows and financial condition.

### Regulation of Waste Disposal

Federal and state hazardous waste regulations have been promulgated as a result of the Resource Conservation and Recovery Act, as amended, and the Toxic Substances Control Act. Certain CCRs, such as coal ash, were exempted from hazardous waste disposal requirements pending the EPA's evaluation of the need for future regulation.

In April 2015, the EPA finalized regulations for the disposal of CCRs (non-hazardous), establishing national standards for landfill design, structural integrity design and assessment criteria for surface impoundments, groundwater monitoring and protection procedures and other operational and reporting procedures to assure the safe disposal of CCRs from electric generating plants. On September 13, 2017, the EPA announced that it would reconsider certain provisions of the final regulations. On July 29, 2020, the EPA published a final rule again revising the date that certain CCR impoundments must cease accepting waste and initiate closure to April 11, 2021. The final rule allowed for an extension of the closure deadline based on meeting identified site-specific criteria.

On May 8, 2024, the EPA finalized changes to the CCR regulations addressing inactive surface impoundments at inactive electric utilities, known as legacy CCR surface impoundments. The rule extends 2015 CCR Rule requirements for groundwater monitoring and protection, operational and reporting procedures as well as closure requirements to impoundments and landfills that were not originally included for coverage by the 2015 CCR Rule. Furthermore, the EPA's interpretations of the EPA CCR regulations continue to evolve through enforcement and other regulatory actions. FirstEnergy, including PE, is currently assessing the potential impacts of the final rule, including a review of additional sites to which the new rule might be applicable. On February 13, 2025, the United States Department of Justice filed a motion on behalf of the EPA in the D.C. Circuit, seeking to hold the litigation, which was filed by the Utility Solid Waste Act Group with FirstEnergy as a member, in abeyance for a period of 120 days while the new regulatory rule is under review. On March 12, 2025, the EPA announced a series of planned regulatory actions, including reconsideration of the CCR-related rules. Depending on the outcome of appeals and the ultimate implementation of the final rule, compliance with these standards could require remedial actions, including removal of coal ash. See Note 1, "Organization and Basis of Presentation," above for a description of the \$17 million increase to its ARO that PE recorded during 2024 as a result of its analysis.

FE or its subsidiaries, including PE, have been named as potentially responsible parties at waste disposal sites, which may require cleanup under the CERCLA. Allegations of disposal of hazardous substances at historical sites and the liability involved are often unsubstantiated and subject to dispute; however, federal law provides that all potentially responsible parties for a spill on a joint and several basis. Environmental liabilities that are considered probable have been recognized on PE's Consolidated Balance Sheets as of December 31, 2024, based on estimates of the total costs of cleanup. PE's proportionate responsibility for such costs and the financial ability of other unaffiliated entities to pay. Total liabilities of approximately \$4.5 million have been accrued by PE through December 31, 2024. FirstEnergy or its subsidiaries, including PE, could be found potentially responsible for additional amounts or additional sites, but the loss or range of losses cannot be determined or reasonably estimated at this time.

## OTHER LEGAL PROCEEDINGS

### United States v. Larry Householder, et al.

On July 21, 2020, a complaint and supporting affidavit containing federal criminal allegations were unsealed against the now former Ohio House Speaker Larry Householder and other individuals and entities allegedly affiliated with Mr. Householder. In March 2023, a jury found Mr. Householder and his co-defendant, Matthew Borges, guilty and in June 2023, the two were sentenced to prison for 20 and five years, respectively. Messrs. Householder and Borges have appealed their sentences. Also, on July 21, 2020, and in connection with the U.S. Attorney's Office's investigation, FirstEnergy received subpoenas for records from the U.S. Attorney's Office for the Southern District of Ohio. FirstEnergy was not aware of the criminal allegations, affidavit or subpoenas before July 21, 2020. On January 17, 2025, the U.S. Attorney's Office announced that a federal grand jury charged two former FirstEnergy senior officers with one count of participating in a Racketeer Influenced and Corrupt Organizations Act conspiracy. The allegations in the indictment are largely based on the conduct described in the DPA.

On July 21, 2021, FE entered into a three-year DPA with the U.S. Attorney's Office that, subject to court proceedings, resolves this matter as to FE. Under the DPA, FE agreed to the filing of a criminal information charging FE with one count of conspiracy to commit honest services wire fraud. The DPA required that FirstEnergy, among other obligations: (i) continue to cooperate with the U.S. Attorney's Office in all matters relating to the conduct described in the DPA and other conduct under investigation by the U.S. government; (ii) pay a criminal monetary penalty totaling \$230 million within sixty days, consisting of (x) \$115 million paid by FE to the United States Treasury and (y) \$115 million paid by FE to the ODSAs to fund certain assistance programs, as determined by the ODSAs, for the benefit of low-income Ohio electric utility customers; (iii) publish a list of all payments made in 2021 to either 501(c)(4) entities or to entities known by FirstEnergy to be operating for the benefit of a public official, either directly or indirectly, and update the same on a quarterly basis during the term of the DPA; (iv) issue a public statement, as dictated in the DPA, regarding FE's use of 501(c)(4) entities; and (v) continue to implement and review its compliance and ethics program, internal controls, policies and procedures designed, implemented and enforced to prevent and detect violations of the U.S. laws throughout its operations, and to take certain related remedial measures. The \$230 million payment will neither be recovered in rates or charged to FirstEnergy customers, nor will FirstEnergy seek any tax deduction related to such payment. The entire amount of the monetary penalty was recognized as expense in the second quarter of 2021 and paid in the third quarter of 2021. As of July 22, 2024, FirstEnergy had successfully completed the obligations required within the three-year term of the DPA. Under the DPA, FirstEnergy has an obligation to continue (i) publishing quarterly a list of all payments to 501(c)(4) entities and all payments to entities known by FirstEnergy operating for the benefit of a public official, either directly or indirectly; (ii) not making any statements that contradict the DPA; (iii) notifying the U.S. Attorney's Office of any changes in FirstEnergy's corporate form; and (iv) cooperating with the U.S. Attorney's Office until the conclusion of any related investigation, criminal prosecution, and civil proceeding brought by the U.S. Attorney's Office, including the aforementioned federal indictment against two former FirstEnergy senior officers. Within 30 days of those matters concluding, and FirstEnergy's successful completion of its remaining obligations, the U.S. Attorney's Office will dismiss the criminal information.

### Legal Proceedings Relating to United States v. Larry Householder, et al.

On August 10, 2020, the SEC, through its Division of Enforcement, issued an order directing an investigation of possible securities laws violations by FE, and on September 1, 2020, issued subpoenas to FE and certain FE officers relating to the conduct described in the DPA. On April 28, 2021, July 11, 2022, and May 25, 2023, the SEC issued additional subpoenas to FE, which FE has complied. FirstEnergy cooperated fully with the SEC investigation, and on September 12, 2024, the SEC issued a settlement order that concluded and resolved the investigation in its entirety. Under the terms of the settlement, FE agreed to pay a civil penalty of \$100 million and to cease and desist from committing or causing any violations and any future violations of specified provisions of the federal securities laws and rules promulgated thereunder, which was recognized as a cash contingency of \$100 million in the second quarter of 2024 and paid on September 25, 2024.

On June 29, 2023, the OOCIC served FE a subpoena, seeking information relating to the conduct described in the DPA. FirstEnergy was not aware of the OOCIC's investigation prior to receiving the subpoena and understood that the OOCIC's investigation was also focused on the conduct described in the DPA, other than with respect to the March 25, 2024, felony indictment of Mr. Householder brought in Cuyahoga County, Ohio. FirstEnergy is cooperating with the OOCIC in its investigation. On February 12, 2024, and in connection with the OOCIC's ongoing investigation, an indictment by a grand jury of Summit County, Ohio was unsealed against the now-deceased, former chairman of the PUCO, and two former FirstEnergy senior officers, charging each of them with several felony counts, including bribery, telecommunications fraud, money laundering and aggravated theft, related to payments described in the DPA. On August 12, 2024, FirstEnergy entered into a settlement with the OAG's Office and the Summit County Prosecutor's Office to resolve both the OOCIC investigation and State of Ohio ex rel. Dave Yost, Ohio Attorney General v. FirstEnergy Corp., et al. and City of Cincinnati and City of Columbus v. FirstEnergy Corp., noted below. The settlement includes, among other things, a non-prosecution agreement and a payment of \$19.5 million, which was recorded as a loss contingency in the second quarter of 2024 in FirstEnergy's Consolidated Statements of Income and was paid on August 16, 2024.

In addition to the subpoenas referenced above under "United States v. Larry Householder, et al." and the SEC investigation, certain FE stockholders and FirstEnergy customers filed several lawsuits against FirstEnergy and certain current and former directors, officers and other employees, and the complaints in each of these suits is related to allegations in the complaint and supporting affidavit relating to HB 6 and the now former Ohio House Speaker Larry Householder and other individuals and entities allegedly affiliated with Mr. Householder. The plaintiffs in each of the below cases seek, among other things, to recover an unspecified amount of damages (unless otherwise noted). Unless otherwise indicated, no contingency has been reflected in FirstEnergy's consolidated financial statements with respect to these lawsuits as a loss is neither probable, nor is a loss or range of a loss reasonably estimable.

- In re FirstEnergy Corp. Securities Litigation** (S.D. Ohio): on July 28, 2020 and August 21, 2020, purported stockholders of FE filed putative class action lawsuits alleging violations of the federal securities laws. Those actions have been consolidated and a lead plaintiff, the Los Angeles County Employees Retirement Association, has been appointed by the court. A consolidated complaint was filed on February 26, 2021. The consolidated complaint alleges, on behalf of a proposed class of persons who purchased FE securities between February 21, 2017 and July 21, 2020, that FE and certain current or former FE officers violated Sections 10(b) and 20(a) of the Exchange Act by issuing alleged misrepresentations or omissions concerning FE's business and results of operations. The consolidated complaint also alleges that FE, certain current or former FE officers and directors, and a group of underwriters violated Sections 11, 12(a)(2) and 15 of the Securities Act of 1933 as a result of alleged misrepresentations or omissions in connection with offerings of senior notes by FE in February and June 2020. On March 30, 2023, the court granted plaintiffs' motion for class certification. On April 14, 2023, FE filed a petition in the U.S. Court of Appeals for the Sixth Circuit seeking to appeal that order. The Sixth Circuit granted FE's petition on November 16, 2023, and heard oral argument on July 17, 2024. On November 30, 2023, FE filed a motion with the S.D. Ohio to stay all proceedings pending that circuit court appeal. Discovery was stayed during the pendency of that motion to stay all proceedings and on August 20, 2024, the S.D. Ohio denied FE's motion and lifted the stay as to fact discovery. On July 29, 2024, FE filed in the U.S. Court of Appeals for the Sixth Circuit a Petition for Writ of Mandamus asking the Sixth Circuit to direct the district court to deny plaintiffs' motion to compel disclosure of FE's privileged internal investigation materials. On September 11, 2024, FE filed in the U.S. Court of Appeals for the Sixth Circuit a motion to stay discovery of the privileged internal investigation materials pending resolution of the Petition for Writ of Mandamus. FE believes that it will incur a loss in connection with the resolution of this lawsuit. Given the ongoing nature and complexity of such litigation, FE cannot yet reasonably estimate a loss or range of loss.
- MFS Series Trust I, et al. v. FirstEnergy Corp., et al. and BrightHouse Funds II - MFS Value Portfolio, et al. v. FirstEnergy Corp., et al.** (S.D. Ohio): on December 17, 2021 and February 21, 2022, purported stockholders of FE filed complaints against FE, certain current and former officers, and certain current and former officers of EH. The complaints allege that the defendants violated Sections 10(b) and 20(a) of the Exchange Act by issuing alleged misrepresentations or omissions regarding FE's business and its results of operations, and seek the same relief as the *In re FirstEnergy Corp. Securities Litigation* described above. FE believes that it is probable that it will incur losses in connection with the resolution of these lawsuits. Given the ongoing nature and complexity of such litigation, FE cannot yet reasonably estimate a loss or range of loss.
- State of Ohio ex rel. Dave Yost, Ohio Attorney General v. FirstEnergy Corp., et al. and City of Cincinnati and City of Columbus v. FirstEnergy Corp.** (Common Pleas Court, Franklin County, OH, all actions have been consolidated): on September 23, 2020 and October 27, 2020, the OAG and the cities of Cincinnati and Columbus, respectively, filed complaints against several parties including FE, each alleging civil violations of the Ohio Corrupt Activity Act and related claims in connection with the passage of HB 6. On January 13, 2021, the OAG filed a motion for a temporary restraining order and preliminary injunction against FirstEnergy seeking to enjoin FirstEnergy from collecting the Ohio Companies' decoupling rider. On January 31, 2021, FE reached a partial settlement with the OAG and the cities of Cincinnati and Columbus with respect to the temporary restraining order and preliminary injunction request and related issues. In connection with the partial settlement, the Ohio Companies filed an application on February 1, 2021, with the PUCO to set their respective decoupling riders (Conservation Support Rider) to zero. On February 2, 2021, the PUCO approved the application of the Ohio Companies setting the rider to zero, and no additional customer bills included new decoupling rider charges after February 8, 2021. On August 13, 2021, new defendants were added to the complaint, including two former officers of FirstEnergy. On December 2, 2021, the cities and FE entered a stipulated dismissal with prejudice of the cities' suit. This matter was stayed through a criminal trial in *United States v. Larry Householder, et al.* described above, but resumed pursuant to an order, dated March 15, 2023. On July 31, 2023, FE and other defendants filed motions to dismiss in part the OAG's amended complaint, which the OAG opposed. On February 16, 2024, the OAG moved to stay discovery in the case in light of the February 9, 2024, indictments against defendants in this action, which the court granted on March 14, 2024. As described above, FE reached a settlement with the OAG of this civil action and the OOCIC investigation, which resolves this civil action. FE recognized a loss contingency of \$19.5 million in the second quarter of 2024, which was paid on August 16, 2024.

On February 9, 2022, FE, acting through the SLC, agreed to a settlement term sheet to resolve the following shareholder derivative lawsuits relating to HB 6 and the now former Ohio House Speaker Larry Householder and other individuals and entities allegedly affiliated with Mr. Householder that were filed in the S.D. Ohio, the N.D. Ohio, and the Ohio Court of Common Pleas, Summit County:

- Gendrich v. Anderson, et al. and Sloan v. Anderson, et al.** (Common Pleas Court, Summit County, Ohio, all actions have been consolidated): on July 26, 2020 and July 31, 2020, respectively, purported stockholders of FE filed shareholder derivative action lawsuits against certain current and former FE directors and officers, alleging, among other things, breaches of fiduciary duty. On August 30, 2022, the parties filed a joint motion to dismiss the state court action, which the court granted on September 2, 2022.
- Miller v. Anderson, et al.** (N.D. Ohio): on August 7, 2020, purported stockholders of FE filed shareholder derivative actions alleging the then FE Board and officers breached their fiduciary duties and committed violations of Section 14(a) of the Exchange Act. On August 24, 2022, the parties filed a joint motion to dismiss the action pending in the N.D. Ohio based upon the approval of the settlement by the S.D. Ohio, which was granted on May 17, 2024.
- Bloom, et al. v. Anderson, et al., Employees Retirement System of the City of St. Louis v. Jones, et al., Electrical Workers Pension Fund, Local 103, I.B.E.W. v. Anderson et al., Massachusetts Laborers Pension Fund v. Anderson et al., The City of Philadelphia Board of Pensions and Retirement v. Anderson et al., Atherton v. Dowling et al., Behar v. Anderson, et al.** (S.D. Ohio, all actions have been consolidated): on September 1, 2020, purported stockholders of FE filed shareholder derivative actions alleging the then FE Board and officers breached their fiduciary duties and committed violations of Section 14(a) of the Exchange Act. On March 11, 2022, the parties executed a stipulation and agreement of settlement, and filed a motion the same day requesting preliminary settlement approval in the S.D. Ohio, which the S.D. Ohio granted on May 9, 2022. Subsequently, following a hearing on August 4, 2022, the S.D. Ohio granted final approval of the settlement on August 23, 2022, which was appealed by a purported FE stockholder on June 15, 2023. The U.S. Court of Appeals for the Sixth Circuit affirmed the district court's final settlement approval. All appeal options were exhausted on May 16, 2024.

The above settlement included a series of corporate governance enhancements and the payment to FE of \$180 million, less approximately \$36 million in court-ordered attorney's fees awarded to plaintiffs, and a \$7 million net return on deposited funds, which was received in the second quarter of 2024. The judgment and settlement are final and, therefore, the derivative lawsuits are now fully resolved.

The outcome of any of these lawsuits, government investigations and audit is uncertain and could have a material adverse effect on FE's or its subsidiaries' reputation, business, financial condition, results of operations, liquidity, and cash flows.

**Other Legal Matters**

There are various lawsuits, claims (including claims for asbestos exposure) and proceedings related to PE's normal business operations pending against PE and its subsidiaries. The loss or range of loss in these matters is not expected to be material to PE or its subsidiaries. The other potentially material items not otherwise discussed above are described under Note 5, "Regulatory Matters."

PE accrues legal liabilities only when it concludes that it has an obligation for such costs and can reasonably estimate the amount of such costs. In cases where PE determines that it is not probable, but reasonably possible that it has a material obligation, it discloses such obligations and the possible loss or range of loss if such estimate can be made. If it were ultimately determined that PE or its subsidiaries have legal liability or are otherwise made subject to liability based on any of the matters referenced above, it could have a material adverse effect on PE's or its subsidiaries' financial condition, results of operations and cash flows.

**7. TRANSACTIONS WITH AFFILIATED COMPANIES**

PE's revenues, expenses, miscellaneous income and interest expenses include transactions with affiliated companies. These affiliated company transactions include affiliated company power sales agreements between FirstEnergy's regulated companies, support service billings, interest on affiliated company notes including the money pool, and other transactions.

FE does not bill directly or allocate any of its costs to any subsidiary company. FESC provides corporate support and other services, including executive administration, accounting and finance, risk management, human resources, corporate affairs, communications, information technology, legal services and other similar services at cost, in accordance with its cost allocation manual, to affiliated FirstEnergy companies under FESC agreements. Allocated costs are for services that are provided on behalf of more than one company, or costs that cannot be precisely identified and are allocated using formulas developed by FESC. Intercompany transactions are generally settled under commercial terms within thirty days.

PE recognizes an allocation of the net periodic pension and OPEB costs/credits from its affiliates, including FESC.

Under the FirstEnergy regulated money pool, PE, has the ability to borrow from its regulated affiliates and FE to meet its short-term working capital requirements. Affiliate accounts receivable and accounts payable balances relate to intercompany transactions that have not yet settled through the FirstEnergy money pool.

FE is party to an intercompany income tax allocation agreement with FirstEnergy that provides for the allocation of consolidated tax liabilities.

**8. STATEMENT OF CASH FLOWS**

	2024		2023	
<b>As of December 31,</b>				
Cash (Account 131)	\$	610,000	\$	35,000
Working Fund (Account 135)		—		—
Temporary Cash Investments (Account 136)		—		—
Cash and Cash Equivalents at End of Year	\$	610,000	\$	35,000
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>				
<b>For the Twelve Months Ended December 31,</b>				
Cash paid (received):				
Interest - net of amount capitalized	\$	35,315,201	\$	28,344,526
Income Taxes, net of refunds	\$	(6,012,936)	\$	(12,155,465)

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES**

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year				741,569			741,569		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				(748,562)			(748,562)		
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)				(748,562)			(748,562)	39,421,833	38,673,271
5	Balance of Account 219 at End of Preceding Quarter/Year				(6,993)			(6,993)		
6	Balance of Account 219 at Beginning of Current Year				(6,993)			(6,993)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				(47,688)			(47,688)		
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)				(47,688)			(47,688)	68,522,592	68,474,904
10	Balance of Account 219 at End of Current Quarter/Year				(54,681)			(54,681)		

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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	2,893,717,563	2,893,717,563					
4	Property Under Capital Leases	22,137,802	22,137,802					
5	Plant Purchased or Sold							
6	Completed Construction not Classified	203,839,961	203,839,961					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	3,119,695,326	3,119,695,326					
9	Leased to Others							
10	Held for Future Use							
11	Construction Work in Progress	176,499,248	176,499,248					
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	3,296,194,574	3,296,194,574					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,215,507,151	1,215,507,151					
15	Net Utility Plant (13 less 14)	2,080,687,423	2,080,687,423					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	1,182,863,586	1,182,863,586					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	32,643,565	32,643,565					
22	Total in Service (18 thru 21)	1,215,507,151	1,215,507,151					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,215,507,151	1,215,507,151					

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)**

1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.  
2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)	Changes during Year Amortization (d)	Changes during Year Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)					
2	Fabrication					
3	Nuclear Materials					
4	Allowance for Funds Used during Construction					
5	(Other Overhead Construction Costs, provide details in footnote)					
6	SUBTOTAL (Total 2 thru 5)					
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)					
9	In Reactor (120.3)					
10	SUBTOTAL (Total 8 & 9)					
11	Spent Nuclear Fuel (120.4)					
12	Nuclear Fuel Under Capital Leases (120.6)					
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)					
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)					
15	Estimated Net Salvage Value of Nuclear Materials in Line 9					
16	Estimated Net Salvage Value of Nuclear Materials in Line 11					
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing					
18	Nuclear Materials held for Sale (157)					
19	Uranium					
20	Plutonium					
21	Other (Provide details in footnote)					
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)					

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)**

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of the prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.
7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date.

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization	124,449					124,449
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant	47,320,009	9,878,889	402,827			56,796,071
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	47,444,458	9,878,889	402,827			56,920,520
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	(317) Asset Retirement Costs for Steam Production						
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)						
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights						
28	(331) Structures and Improvements						
29	(332) Reservoirs, Dams, and Waterways						
30	(333) Water Wheels, Turbines, and Generators						
31	(334) Accessory Electric Equipment						
32	(335) Misc. Power Plant Equipment						
33	(336) Roads, Railroads, and Bridges						
34	(337) Asset Retirement Costs for Hydraulic Production						
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)						
36	D. Other Production Plant						
37	(340) Land and Land Rights						
38	(341) Structures and Improvements						
39	(342) Fuel Holders, Products, and Accessories						
40	(343) Prime Movers						
41	(344) Generators						
42	(345) Accessory Electric Equipment						
43	(346) Misc. Power Plant Equipment						
44	(347) Asset Retirement Costs for Other Production						
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)						

46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)						
47	3. Transmission Plant						
48	(350) Land and Land Rights	50,623,062	11,473			(558,970)	50,075,565
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	21,873,358	822,865	9,648		4,716	22,691,291
50	(353) Station Equipment	273,887,200	50,901,275	1,407,307		(2,676,470)	320,704,698
51	(354) Towers and Fixtures	31,716,897	432,159			(366,186)	31,782,870
52	(355) Poles and Fixtures	91,577,767	9,169,635	963,866		(4,215,264)	95,568,272
53	(356) Overhead Conductors and Devices	128,828,174	12,576,209	916,834		(13,800,459)	126,687,090
54	(357) Underground Conduit	2,422,689	(667,069)			(1,746,696)	8,924
55	(358) Underground Conductors and Devices	6,208,301	556,083			(6,058,505)	705,879
56	(359) Roads and Trails						
57	(359.1) Asset Retirement Costs for Transmission Plant	3,431					3,431
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	607,140,879	73,802,630	3,297,655		(29,417,834)	648,228,020
59	4. Distribution Plant						
60	(360) Land and Land Rights	28,864,769	(342,876)			558,970	29,080,863
61	(361) Structures and Improvements	18,689,602	680,913	9,582		8,742	19,369,675
62	(362) Station Equipment	291,902,489	11,582,007	811,536		2,318,446	304,991,406
63	(363) Energy Storage Equipment - Distribution	1,397,469	418,914				1,816,383
64	(364) Poles, Towers, and Fixtures	276,763,350	15,546,104	506,837		4,581,449	296,384,066
65	(365) Overhead Conductors and Devices	466,523,845	11,610,790	1,691,919		13,646,279	490,088,995
66	(366) Underground Conduit	84,459,961	1,771,335	90,765		1,746,696	87,887,227
67	(367) Underground Conductors and Devices	402,652,612	22,978,524	3,054,330		6,058,505	428,635,311
68	(368) Line Transformers	332,441,713	18,741,044	2,879,434			348,303,323
69	(369) Services	124,382,799	5,848,549	79,789			130,151,559
70	(370) Meters	92,386,375	4,101,095	992,805			95,494,665
71	(371) Installations on Customer Premises	5,999,280	158,849	9,590			6,148,539
72	(372) Leased Property on Customer Premises						
73	(373) Street Lighting and Signal Systems	42,647,616	1,829,078	414,842			44,061,852
74	(374) Asset Retirement Costs for Distribution Plant						
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	2,169,111,880	94,924,326	10,541,429		28,919,087	2,282,413,864
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights						
78	(381) Structures and Improvements						
79	(382) Computer Hardware						
80	(383) Computer Software						
81	(384) Communication Equipment						
82	(385) Miscellaneous Regional Transmission and Market Operation Plant						
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper						
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)						
85	6. General Plant						
86	(389) Land and Land Rights	2,599,244				(24,292)	2,574,952
87	(390) Structures and Improvements	41,269,695	625,546	78,430		(13,449)	41,803,362
88	(391) Office Furniture and Equipment	7,066,581	1,820,701	(11,002)			8,898,284
89	(392) Transportation Equipment	21,437,660	198,071	196,444		4,049,477	25,488,764
90	(393) Stores Equipment	16,753					16,753
91	(394) Tools, Shop and Garage Equipment	12,203,642	2,469,547	103,501			14,569,688
92	(395) Laboratory Equipment	339,945		6,143			333,802
93	(396) Power Operated Equipment	919,370	545,604				1,464,974
94	(397) Communication Equipment	30,025,596	9,788,309	2,738,499		(150,508)	36,924,898
95	(398) Miscellaneous Equipment	96,258		62,255			34,003
96	SUBTOTAL (Enter Total of lines 86 thru 95)	115,974,744	15,447,778	3,174,270		3,861,228	132,109,480
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant	23,442					23,442
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	115,998,186	15,447,778	3,174,270		3,861,228	132,132,922
100	TOTAL (Accounts 101 and 106)	2,939,695,403	194,053,623	17,416,181		3,861,228	3,119,695,326
101	(102) Electric Plant Purchased (See Instr. 8)						
102	(Less) (102) Electric Plant Sold (See Instr. 8)						
103	(103) Experimental Plant Unclassified						

104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	2,939,695,403	194,053,623	17,416,181	3,861,228	(498,747)	3,119,695,326
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Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**ELECTRIC PLANT LEASED TO OTHERS (Account 104)**

Line No.	Name of Lessee (a)	* (Designation of Associated Company) (b)	Description of Property Leased (c)	Commission Authorization (d)	Expiration Date of Lease (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
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41						
42						
43						
44						
45						
46						
47	TOTAL					

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)**

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.  
 2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
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39				
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41				
42				
43				
44				
45				
46				
47	TOTAL			

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)**

1. Report below descriptions and balances at end of year of projects in process of construction (107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts).
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Sage Substation Construction - Distribution	13,581,826
2	Doubs-Goose Creek-500/230kV Rebuild Common Tower	11,218,046
3	Construct 230 kV Double Breaker - Ringgold	8,455,283
4	Sage Substation Construction - Transmission	5,447,629
5	IT MD Supplier Consolidated Billing	4,495,025
6	Rebuild 138kV Line - Ringgold to Catocin	4,374,210
7	Maryland Underground Cable Replacement	3,009,378
8	Doubs-Lime Kiln 231-Interconnect	2,441,238
9	Doubs 500 kV-Interconnect-Collinsville Line	2,140,011
10	Black Oak-Install two new 500 kV Breakers	1,842,288
11	Foreign Utility Request - Distribution	1,779,256
12	Dupont Road- Mod Substation Install	1,733,210
13	Catocin - Add 230kV terminal	1,583,847
14	Wood Pole Treatment Program	1,421,004
15	Doubs-Eastalco 206-Interconnect	1,380,694
16	Dickerson-Doubs-230/500kV Rebuild Common Tower	1,380,106
17	Program FE South Microwave Upgrades - PE	1,299,837
18	Communication Attachment Requests	1,200,335
19	New Service-Commercial	1,197,537
20	Misoperation Relays 520-Bedington-Doubs 500 kV	1,175,941
21	Stonewall Sub Reconfiguration	6,567,198
22	Page-Sperryville 138kV-Rebuild	1,517,477
23	Construct Cacapon Substation	7,755,190
24	Bedington-Replace 500kV BK3 Transformer	5,008,153
25	Bedington-Marlowe BMA-Interconnect Phase 1	4,022,584
26	New Business Residential Underground	2,465,920
27	Specks Run Substation	2,147,175
28	Bedington-Black Oak 500kV-Replace Terminal Equipment	1,834,237
29	Hardy 138 kV Capacitor Installation	1,767,614
30	Junction-Hardy 138kV Line Rebuild	1,667,397
31	Cannon Hill - Construct 4 Breaker Ring Bus	1,653,055
32	Ridgeley-Warrior Run 138kV-A7 Switches	1,544,174
33	340 WVDOH Relocation	1,432,115
34	Bedington BK 1 Transformer Replacement	1,236,020
35	Minor projects under \$1,000,000	64,724,238
43	Total	176,499,248

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**ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
<b>Section A. Balances and Changes During Year</b>					
1	Balance Beginning of Year	1,151,811,073	1,151,811,073		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	64,931,566	64,931,566		
4	(403.1) Depreciation Expense for Asset Retirement Costs	369	369		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other Accounts (Specify, details in footnote):				
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	64,931,935	64,931,935		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	*(17,013,354)	(17,013,354)		
13	Cost of Removal	(16,648,752)	(16,648,752)		
14	Salvage (Credit)	9,217	9,217		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(33,652,889)	(33,652,889)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):	(27,940)	*(27,940)		
17.2		(198,593)	*(198,593)		
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,182,863,586	1,182,863,586		
<b>Section B. Balances at End of Year According to Functional Classification</b>					
20	Steam Production				
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production				
25	Transmission	289,339,468	289,339,468		
26	Distribution	844,313,884	844,313,884		
27	Regional Transmission and Market Operation				
28	General	49,210,234	49,210,234		
29	TOTAL (Enter Total of lines 20 thru 28)	1,182,863,586	1,182,863,586		

FOOTNOTE DATA

(a) Concept: BookCostOfRetiredPlant

Retirements reported on page 219, line 12, column (a)	\$	(17,013,354)
Retirement of intangible assets	\$	(402,827)
Total Electric Plant in service retirements (Page 207, Line 104, column d)	\$	(17,416,181)

(b) Concept: OtherAdjustmentsToAccumulatedDepreciation

Accretion of asset retirement obligations and depreciation of asset retirement costs.

(c) Concept: OtherAdjustmentsToAccumulatedDepreciation

Miscellaneous items are a result of the following:

Miscellaneous transfers and adjustments		(\$198,593)
Total miscellaneous items		(\$198,593)

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**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
2. Provide a subheading for each company and list thereunder the information called for below. Sub-TOTAL by company and give a TOTAL in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.
4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	PE Transferring Agent, LLC							
2	Pre-merger undistributed earnings reclassified to paid-in capital	02/25/2011		(4,644,282)			(4,644,282)	
3	Capital Contributions			7,682,682			7,682,682	
4	PE Renaissance Funding, LLC							
5	Pre-merger undistributed earnings reclassified to paid-in capital	02/25/2011		(97,297,453)			(97,297,453)	
6	Equity in Undistributed Subsidiary Earnings			66,649,752	7,869,879	(37,220)	74,482,411	
7	Capital Contributions			731,675			731,675	
8	Miscellaneous Paid-in Capital -Stock Unit Tax Benefit			54,982			54,982	
9	PATH Allegheny Maryland Transmission Company, LLC							
10	Pre-merger undistributed earnings reclassified to paid-in capital	02/25/2011		59,764			59,764	
11	Equity in Undistributed Subsidiary Earnings			299,319	(13,538)	(174,070)	111,711	
12	Equity Rollups - tax accruals at PATH Maryland			15,783		(113,602)	(97,819)	
13	Allegheny Pittsburgh Coal							
14	Common Stock (2,500 Shares)	10/30/1974		125			125	
15	Equity in Undistributed Subsidiary Earnings			441,614	(1,322)		440,292	
42	Total Cost of Account 123.1 \$(93,070,034)		Total	(26,006,039)	7,855,019	(324,892)	(18,475,912)	

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**MATERIALS AND SUPPLIES**

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.  
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)			
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18				
19				
20	TOTAL Materials and Supplies			

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**Allowances (Accounts 158.1 and 158.2)**

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on Line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.
6. Report on Line 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferees of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of and identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
1	Balance-Beginning of Year												
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8													
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509												
19	Other:												
20	Allowances Used												
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year												
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year												
37	Add: Withheld by EPA												
38	Deduct: Returned by EPA												
39	Cost of Sales												
40	Balance-End of Year												
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												

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**Allowances (Accounts 158.1 and 158.2)**

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on Line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.
6. Report on Line 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferees of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of and identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
1	Balance-Beginning of Year												
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8													
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509												
19	Other:												
20	Allowances Used												
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year												
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year												
37	Add: Withheld by EPA												
38	Deduct: Returned by EPA												
39	Cost of Sales												
40	Balance-End of Year												
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												

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**EXTRAORDINARY PROPERTY LOSSES (Account 182.1)**

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	TOTAL					

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)**

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL					

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**Transmission Service and Generation Interconnection Study Costs**

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2	<sup>(a)</sup> Total Transmission Service Studies	280,768	561.6	231,414	561.6
20	Total				
21	<b>Generation Studies</b>				
22	<sup>(a)</sup> Total Generator Interconnection	(636,564)	561.7	16,068	561.7
39	Total				
40	Grand Total				

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionOfStudyPerformed

Description	Costs Incurred During Period	Account Charged	Reimbursements Received During Period	Account Credited With Reimbursement
(a)	(b)	(c)	(d)	(e)
AE1-109 French Mill 34 kv FAC PE-MD	(23,638)	561.6	(21,727)	561.6
Alliant Tech Systems: Load Study	1,766	561.6	2,688	561.6
Chief Developer: Load Study	(26)	561.6	875	561.6
Description:	161,459	561.6	165,596	561.6
DLS Data Center: Load Study	—	561.6	(14,265)	561.6
DLS: Aligned Data Center	(9,395)	561.6	(5,012)	561.6
DLS: Bus: Campus Clarksburg MD	11,567	561.6	11,798	561.6
DLS: Bus: Campus Frederick, MD	—	561.6	(79)	561.6
DLS: Mack Truck	257	561.6	—	561.6
DLS: Rowan Green Data, LLC	(10,000)	561.6	—	561.6
EF Owner (DE) LLC: Load Study	6,588	561.6	6,036	561.6
Load Study: Commercial Metals Co.	3,881	561.6	4,324	561.6
Project Holiday- Urbana	18,644	561.6	18,450	561.6
Project Sage	2,165	561.6	2,114	561.6
Quantum Frederick Bus Park: Load Study	2,398	561.6	—	561.6
Terra Innovation: Load Study	2,119	561.6	1,933	561.6
AF2-114 Old Chapel-Milville 138 kv II S	196	561.6	—	561.6
DLS: Sage SS Phase 4	1,393	561.6	3,140	561.6
DLS: Rowan SS Phase 2	41,526	561.6	(5,000)	561.6
DLS: Treplar Inc.	(3,223)	561.6	—	561.6
DLS: TC MidAtlantic Development V, Inc	7,036	561.6	6,925	561.6
DLS: Data Center BWI-100	10,322	561.6	9,728	561.6
DLS: 2024-0021 Chaberton Solar Sugarloaf	(8,948)	561.6	—	561.6
DLS: Data Center located near the inters	22,175	561.6	20,614	561.6
DLS: Data Center BWI120	6,126	561.6	6,126	561.6
DLS: Data Center	(2,072)	561.6	—	561.6
DLS: FRIND-Hopewell,LLC	3,792	561.6	3,792	561.6
DLS: US Coast Guard Dual Feed	2,712	561.6	2,712	561.6
DLS: CORE5 Industrial Partners	(4,502)	561.6	—	561.6
DLS: Red Rock Development Warehouse	8,114	561.6	2,687	561.6
DLS: Project Quartz (Natlall)	7,041	561.6	4,698	561.6
DLS: Temporary Power data center Quantu	335	561.6	—	561.6
DLS: Detailed Load Study existing data	7,942	561.6	6,046	561.6
DLS: Detailed Load Study Amazon has req	4,664	561.6	3,353	561.6
DLS: Bauxite 3 - Interim Power	1,262	561.6	1,262	561.6
DLS: Bauxite 1 - Commissioning Power(Tem	3,471	561.6	3,471	561.6
DLS: Bauxite 2 - Interim Power (Tempor	2,281	561.6	2,267	561.6
DLS: Handcraft WV, LLC (HCWV)	925	561.6	—	561.6
DLS: PEPCO Dickerson MD	615	561.6	—	561.6
PJM GIP T16 - Protection/Metering Study	—	561.6	(13,118)	561.6
<b>Total Transmission Services Studies</b>	<b>\$ 280,768</b>	561.6	<b>\$ 231,414</b>	561.6

(b) Concept: DescriptionOfStudyPerformed

Description	Costs Incurred During Period	Account Charged	Reimbursements Received During Period	Account Credited With Reimbursement
(a)	(b)	(c)	(d)	(e)
AD2-158 Old Chapel Milville 138 kv FAC	(250)	561.7	—	561.7
AE2-230 Bartonville-Meadow Brook 138 k	49,392	561.7	49,164	561.7
AE2-289 Frostburg 138 kv FAC PE	1,442	561.7	1,446	561.7
AF1-290 Feagans Mill Milville 138 kv F	2,022	561.7	—	561.7
AF2-075 Bartonville-Meadow Brook 138 k	329	561.7	—	561.7
AF2-112 Oakland-Gorman 69 kv FAC PE-MD	—	561.7	—	561.7
AF2-356 Albright-Mt. Zion 138 kv FEAS P	550	561.7	550	561.7
AF2-356 Albright-Mt. Zion 138 kv FAC PE-	27,508	561.7	—	561.7
AG1-012 Meadow Brook-Strasburg 138 kv II	—	561.7	—	561.7
AG1-011 Oakland-Gorman 69 kv FAC PE-MD	—	561.7	—	561.7
AG1-182 Milville-Old Chapel 138 kv FAC	6,263	561.7	2,432	561.7
AG1-186 Milville-Old Chapel 138 kv FAC	5,345	561.7	347	561.7
AG1-307 Old Chapel-Milville 138 kv FAC	10,394	561.7	13,305	561.7
AG1-363 Black Oak-Hatfield 500 kv FAC	10,629	561.7	13,594	561.7
AG1-415 Double Toll Date-Old Chapel 138	10,452	561.7	13,494	561.7
AG1-416 Sleepy Hollow 138 kv SIS PE-VA	1,085	561.7	—	561.7
AG1-416 Sleepy Hollow 138 kv FAC PE-WV	8,075	561.7	812	561.7
AG1-533 Bartonville-Meadowbrook 138kv IV	5,888	561.7	14,854	561.7
STUDY Solution for VA Data Centers	(694,481)	561.7	—	561.7
WL-2332 Rappahannock PE Project (South F	(19,674)	561.7	(19,674)	561.7
WL-2337 Holiday Project-SVEC DLS PE-MD	(17,991)	561.7	(22,019)	561.7
WL-2357 PE-SVEC (ODEC) Strasburg MST 1	(35,936)	561.7	(34,952)	561.7
WL-2358 PE-REC(ODEC)Greenwood 138kv DLS	(43,655)	561.7	(42,696)	561.7
AG1-363 Black Oak-Hatfield 500 kv SIS P	125	561.7	—	561.7
AF1-290 Feagans Mill Milville 138 kv S	(84)	561.7	(84)	561.7
AE2-333 Bedington 138 kv FAC PE	483	561.7	413	561.7
AG1-099 Westport-Keyser 34.5 kv FEAS	794	561.7	794	561.7
AF2-114 Old Chapel-Milville 138 kv II	69	561.7	69	561.7
AF2-114 Old Chapel-Milville 138 kv II F	6,463	561.7	6,953	561.7
AG1-099 Westport 34.5 kv SIS PE-MD	645	561.7	—	561.7
AE2-230 Bartonville-Meadow Brook 138 kv	79	561.7	—	561.7
AE2-226 Milville- Old Chapel 138kv FAC	214	561.7	232	561.7
AE2-289 Frostburg 138 kv SIS PE	571	561.7	—	561.7
AG1-533 Bartonville-Meadowbrook 138 kv	1,050	561.7	—	561.7
Z2-012-Frostburg 138kv-PW-FEAS	196	561.7	—	561.7
AD1-155MeadowBrookStrasburg 138kv FEAS PE	1,146	561.7	—	561.7
AG1-097 Old Chapel-Milville 138 kv FAC	4,143	561.7	6,493	561.7
PURPA-0030 Allensville Road Waste Landfi	11,859	561.7	7,843	561.7
AG1-097 Old Chapel-Milville 138 kv FE	69	561.7	—	561.7
WL-2446 PE-REC (ODEC) Shady Elm 138kv Ne	2,898	561.7	2,898	561.7
AB1-124 PE-MD Monocacy-Carroll 34.5kv Fe	79	561.7	—	561.7
AB1-125 PE-MD Carroll-Monocacy34.5kv SIS	79	561.7	—	561.7
AE2-333 Bedington 138 kv FEAS PE	806	561.7	—	561.7
AF1-291A Bartonville Meadow Brooke 138k	746	561.7	—	561.7
AF2-075 Bartonville-Meadow Brook 138 kv	668	561.7	—	561.7
AF1-290 Feagans Mill Milville 138kv FEA	702	561.7	—	561.7
AF1-001 Thayerville 34.5 kv FAC PE	97	561.7	—	561.7
AG1-307 Old Chapel-Milville 138 kv SIS	314	561.7	—	561.7
AG1-415 Double Toll Date-Old Chapel 138	655	561.7	—	561.7
AD1-085 North Shenandoah Stanley 34.5 FA	576	561.7	—	561.7
AG1-186 Milville-Old Chapel 138 kv FEA	69	561.7	—	561.7
AG2-505 Beryl - Mt Zion 138 kv FEAS PE-	127	561.7	—	561.7
AA2-020 Albright-Cross School 138kv Feas	342	561.7	—	561.7
AF2-356 Albright-Mt. Zion 138 kv SIS PE	69	561.7	—	561.7
<b>Total Generator Interconnection Studies</b>	<b>\$ (636,564)</b>	561.7	<b>\$ 16,068</b>	561.7

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	FAS 109 - Accounting for Income Taxes	5,470,194	1,638,527			7,108,721
2	MD Energy Efficiency Program — MD Case #9153, Order No. 82825 and Case #9057, Order No. 90957	110,811,387		407.4	5,911,587	104,899,800
3	Warrior Run Contract Buyout — MD Case 8797 (Amortized through Jan 2030 - MD Letter dated 12/20/23)	334,115,385		557	54,923,077	279,192,308
4	Deferred Transmission Energy Cost - MD	3,015,219	12,549,493			15,564,712
5	Electric Distribution Investment Surcharge (EDIS) — MD Case #9490, Order No. 89072		484,411			484,411
6	Deferred Power Costs - WV ENEC — Case No. 23-0735-E-ENEC	50,529,505		557	21,446,795	29,082,710
7	Deferred Generation Energy Cost - MD	2,532,713	12,708,859			15,241,572
8	Deficient Accumulated Deferred Income Taxes due to the Tax Cuts and Jobs Act (Amortized through 2027)	1,231,845		Various	308,990	922,855
9	WV Storm Deferrals (Amortized through March 26, 2029 - Case No. 23-0460-42-T)	8,681,747		407.4	951,585	7,730,162
10	WV Storm Deferrals - Reserve	(2,170,437)	1,982,386			(188,051)
11	Defer FERC Opinion 494 PJM Regional Transmission Expansion Plan Costs (Amortized through 2025)	1,990,418		407.4	1,163,683	826,735
12	Rate Case Expenditures — (Amortized through Oct 2026 - MD Docket 9695 Order 90847) (Amortized through March 26, 2027 - WV Case No. 23-0460-42-T)	804,288		407.4	244,788	559,500
13	MD Electric Vehicle Charge — MD Order #88997 (Amortized through Oct 2028 - MD Docket 9695 Order 90847)	2,020,941	2,852			2,023,793
14	COVID-19 Pandemic Incremental Costs — MD Order #89542 (Amortized through Oct 2028 - MD Docket 9695 Order 90847) and WV Order 262.4 (Amortized through March 26, 2029 - WV Case No. 23-0460-42-T)	4,626,431		407.4	1,026,318	3,600,113
15	Contra COVID-19 Incremental Costs	(388,380)	388,380			
16	WV Vegetation Management Surcharge — WV Case # 13-1064-E-P and # 23-0736-E-P	1,453,601		407.3	933,831	519,770
17	Vegetation Management - Distribution Capital — WV Case # 13-1064-E-P and # 23-0736-E-P	9,823,563	4,781,692			14,605,255
18	Vegetation Management - Transmission (Amortized through 2036)	2,296,106		407.3	176,623	2,119,483
19	Corporate support overhead cost adjustment per time study results - Distribution & Generation (Amortized over the remaining life of plant - Case # 23-0460-42-T)	5,045,259		407.4	384,574	4,660,685
20	Corporate support overhead cost adjustment per time study results - Transmission (Amortized over the remaining life of plant - Case # 23-0460-42-T)	2,145,064		407.4	75,446	2,069,618
21	Doubs-Goose Creek Abandonment		2,451,000			2,451,000
22	MD Warrior Run Deferral 8797 and MD Letter dated 12/20/23 MD Case		6,011,344			6,011,344
23	Other Regulatory Assets Under \$100,000		56,222			56,222
44	TOTAL	544,034,849	43,055,166		87,547,297	499,542,718

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**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Credits Account Charged (d)	Credits Amount (e)	
1	Energy Insurance Services, Inc.	1,710,070	244,284			1,954,354
2	WV Prepaid Purchase Power	45,146,825		555	4,432,245	40,714,580
3	Long Term Insurance Receivable	3,784,120				3,784,120
4	WV Property Tax - Long Term	2,750,000		165	50,000	2,700,000
5	ST Credit Facility-Revolver	579,095		431	25,027	554,068
6	Collateral posted with PJM	12,083,312		146	12,083,312	
7	Progress payments not included in CWIP	2,342,590	4,899,521			7,242,111
8	Capital Projects pending review	353,617		165	353,617	
9	Other Minor Items	20,536	1,172	416	5,676	16,032
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	68,770,165				56,965,265

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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.  
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2		335,515,859	331,222,577
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	335,515,859	331,222,577
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17.1	Other (Specify)		
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	335,515,859	331,222,577

Notes

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxes

Other Electric: (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
A&G Expenses-Fed-Norm	1,133,563	1,093,124
A&G Expenses-VA-Norm	1,949	0
Accelerated Tax Depr-Fed-Norm	38,995,671	38,281,450
Accelerated Tax Depr-VA-Norm	801,103	727,186
Accrued Liability: Severance Expense	32,442	22,946
Accrued Taxes: FICA on Vacation Accrual	36,096	2,173,576
Accrued Taxes: Tax Audit Reserves	2,180,040	0
Accumulated Provision for Injuries and Damage-Workers Comp	181,701	147,980
Accumulated Provision: Asbestos Accrual	1,090,556	1,087,322
AFUDC Debt-Fed-Norm	429,402	414,914
AFUDC Debt-Fed-Norm-Incurred-CWIP	665,666	662,963
AFUDC Debt-MD-Norm-Reversal-CWIP	44,375	23,651
AFUDC Debt-VA-Norm	23,718	21,720
AFUDC Debt-VA-Norm-Reversal-CWIP	1,035	2,442
AFUDC Debt-WV-Norm-Incurred-CWIP	8,438	0
AFUDC Debt-WV-Norm-Reversal-CWIP	0	5,445
AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP	1,401,897	1,536,209
AFUDC Equity/FAS 43-MD-FT-Reversal-CWIP	277,007	283,915
AFUDC Equity/FAS 43-VA-FT-Reversal-CWIP	4,461	6,237
AFUDC Equity/FAS 43-WV-FT-Reversal-CWIP	122,753	146,928
AMT Carryforward	1,061,169	0
Asset Retirement Obligation Liability	60,756	4,635,458
Bad Debt Expense	766,566	594,228
Capital Loss Carryforward State & Local RTA	4,691	4,628
Capitalized Repairs-MD-Norm	130	104
Capitalized Repairs-WV-Norm	121	132
Capitalized Vertical Tree Trimming-Fed-Norm	2,870,271	2,787,070
Capitalized Vertical Tree Trimming-VA-Norm	816	0
Casualty Loss-Fed-Norm	1,104,139	995,355
Casualty Loss-VA-Norm	16,935	11,486
Charitable Contribution Carryforward	0	26,993
CIAC-Fed-Norm	24,171,531	30,312,960
CIAC-Fed-Norm-Incurred-CWIP	14,531,994	21,567,890
CIAC-MD-Norm	5,763,384	6,391,683
CIAC-MD-Norm-Incurred-CWIP	3,143,493	4,189,888
CIAC-VA-Norm	0	18,598
CIAC-VA-Norm-Incurred-CWIP	48,582	94,507
CIAC-WV-Norm	2,666,840	3,543,992
CIAC-WV-Norm-Incurred-CWIP	1,340,461	2,173,022
Contra Asset Reserve - Misc	411,060	258,107
Cost of Removal-Fed-FT	14,970,647	14,796,853
Cost of Removal-Fed-Norm	33,476,445	33,146,388
Cost of Removal-MD-Norm	11,437,763	10,398,165
Cost of Removal-WV-Norm	5,367,373	5,889,676
Customer Advances for Construction Refundable	243,023	2,502,453
Customer Advances-MD-Norm	82	67
Customer Advances-WV-Norm	71	78
Deferral Amortization of Excess Def Income Taxes	2,970,611	2,663,059
Deferred Compensation Expense	501,793	564,006
Deferred Gain-WV-Norm	13	0
Distribution System Improvement Charge (DSIC)	212,972	0
EDCP OCI Offset	929	327
Excess Deferrals-Fed-Norm	2,591,270	1,935,553
Excess Deferrals-WV Local-Norm	123,806	184,914
FAS 112 - Medical Benefit Accrual	315,037	314,124
FAS 123R - Performance Shares	52,593	23,146
FAS 123R - Performance Shares-Fed-Norm	2,525	2,443
FAS 123R - Performance Shares-VA-Norm	3	0
FAS 123R - Restricted Stock Units	121,943	59,224
FAS 123R - Restricted Stock-Fed-Norm	2,782	2,690
FAS 123R - RSU Capital-Fed-Norm	5,815	5,611
FAS 158 Pension OCI Offset	35,983	24,979
Federal NOL	7,208,236	2,137,203
G Overheads-MD-Norm	18,332	17,510
G Overheads-WV-Norm	10,619	10,952
General Business Credit Carryforward	212,047	0
Highway Relocations-Fed-Norm	21,124	20,265
Highway Relocations-VA-Norm	1,320	1,227
Incentive Compensation	1,118,455	846,278
Life Insurance-MD-Norm	158	21
Life Insurance-VA-Norm	0	5
Life Insurance-WV-Norm	133	212
Maryland Case 8783 Warrior Run	263,498	0
MD Charging station basis adj	63,042	62,600
Merger Costs: D&O Insurance	505	271
Merger Costs: Licenses	23,289	12,503
Meters and Transformers-MD-Norm	3,021	2,561
Meters and Transformers-WV-Norm	2,501	2,768
Misc Current Liability	0	212,136
Misc Deferred Credit Customer Refunds	162,331	221,194
NOL Deferred Tax Asset - LT MD	5,799,950	4,169,565
NOL Deferred Tax Asset - LT VA	0	955
NOL Deferred Tax Asset - LT WV	730,915	560,437
OPEBs-MD-Norm	25,401	12,771
OPEBs-VA-Norm	178	977
OPEBs-WV-Norm	17,194	24,680
Other Basis Differences-MD-Norm	501,932	281,501
Other Basis Differences-WV-Norm	30,507	55,869
Other Regulated Liability Misc	542,529	0
PAA - FREDRICK MGP SITE ESTAB	1,214,879	1,211,277
PAA - NUG Purch Power Liab Amort	90,410,840	75,327,347
PAA-Fed-Norm	12,098	10,986
PAA-MD-Norm	0	1,639
PAA-VA-Norm	144	0
Pension EDCP-SERP Payments	142,917	131,821
Pension/OPEB : Other Deferred Credit, or Debit.	11,946,910	11,691,949

PJM Receivable	4,415,985	3,254,013
PT Contra CIAC-Fed-Norm	412,702	411,026
PT Contra CIAC-VA-Norm	11,010	10,966
Purchase Accr-WV FI Martin Scr	1,386,339	1,462,863
R&D Cost-MD-Norm	0	338
R&D Cost-VA-Norm	58	5
Repair Allowance-Fed-Norm	234,281	215,692
Repair Allowance-VA-Norm	15,854	13,970
Step Up-MD-Norm	0	12
Storm Deferrals	587,214	50,727
Tax Interest Capitalized-Fed-Norm	4,631,356	4,922,675
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	6,823,917	7,547,631
Tax Interest Capitalized-MD-Norm	1,097,011	1,055,409
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	1,607,638	1,607,781
Tax Interest Capitalized-VA-Norm	0	869
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	26,222	36,247
Tax Interest Capitalized-WV-Norm	608,726	591,344
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	668,249	821,011
Tax UoP Repair Disallow Loss-WV-Norm	3,333	3,302
Tax UoP Repair Exp-Fed-Norm	6,547,632	6,334,296
Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP	2,748,680	2,737,521
Tax UoP Repair Exp-MD-Norm-Reversal-CWIP	218,735	2,282
Tax UoP Repair Exp-VA-Norm	170,737	141,086
Tax UoP Repair Exp-VA-Norm-Incurred-CWIP	7,353	0
Tax UoP Repair Exp-VA-Norm-Reversal-CWIP	0	7,787
Tax UoP Repair Exp-WV-Norm-Incurred-CWIP	75,209	64,531
Vacation Pay Accrual	337,635	150,583
Valuation Allowance Charitable Carryforward FD	5,169	0
WV ECC Normalization	1,923,569	2,890,528
WV ELG Surcharge	0	330,531
WV FAS 109	2,028,098	2,028,098
WV FAS 109 Cross-Up	709,249	709,249
WV Renew Electric Surcharge	0	30,769
	\$ 335,515,859	\$ 331,222,577

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**CAPITAL STOCKS (Account 201 and 204)**

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2	Common Stock	26,000,000	0.01		22,385,000	223,850				
7	Total	26,000,000			22,385,000	223,850				
8	Preferred Stock (Account 204)									
9	Undesignated as to series	10,000,000	0.01							
12	Total	10,000,000								

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2025-04-10	Year/Period of Report End of: 2024/ Q4
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**Other Paid-in Capital**

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.  
Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.  
Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.  
Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	<b>Donations Received from Stockholders (Account 208)</b>	
2	Beginning Balance Amount	2,939,936
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders	
4	Ending Balance Amount	2,939,936
5	<b>Reduction in Par or Stated Value of Capital Stock (Account 209)</b>	
6	Beginning Balance Amount	29,058,879
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	29,058,879
9	<b>Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)</b>	
10	Beginning Balance Amount	
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	
12	Ending Balance Amount	
13	<b>Miscellaneous Paid-In Capital (Account 211)</b>	
14	Beginning Balance Amount	333,265,900
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	61,682,353
16	Ending Balance Amount	334,948,253
17	<b>Other Paid in Capital</b>	
18	Beginning Balance Amount	
19.1	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
40	Total	366,947,068

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2025-04-10	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: IncreasesDecreasesDueToMiscellaneousPaidInCapital

Account 211 - description of changes per instruction (d) as follows:

Stock Based Compensation	(\$50,667)
401(K) Plan	1,733,020
Total	\$ 1,682,353

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**CAPITAL STOCK EXPENSE (Account 214)**

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.  
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**LONG-TERM DEBT (Account 221, 222, 223 and 224)**

- Report by Balance Sheet Account the details concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds, and in column (b) include the related account number.
- For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received, and in column (b) include the related account number.
- For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued, and in column (b) include the related account number.
- In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
- If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
- If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
- If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (m). Explain in a footnote any difference between the total of column (m) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
- Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1	Bonds (Account 221)												
2	4.44% Series		200,000,000		1,261,677			11/25/2014	11/15/2044	11/25/2014	11/15/2044	200,000,000	8,880,000
3	4.47% Series		145,000,000		1,091,999			08/17/2015	08/15/2045	08/17/2015	08/15/2045	145,000,000	6,481,500
4	3.89% Series		155,000,000		1,113,718			10/17/2016	10/15/2046	10/17/2016	10/15/2046	155,000,000	6,029,500
5	2.67% Series		75,000,000		562,840			06/29/2020	06/15/2032	06/29/2020	06/15/2032	75,000,000	2,002,500
6	3.43% Series		100,000,000		680,788			06/29/2020	06/15/2051	06/29/2020	06/15/2051	100,000,000	3,430,000
7	5.64% Series		100,000,000		717,243			09/12/2023	09/15/2028	09/12/2023	09/15/2028	100,000,000	5,640,000
8	5.73% Series		50,000,000		482,576			09/12/2023	09/15/2030	09/12/2023	09/15/2030	50,000,000	2,865,000
9	Subtotal		825,000,000		5,910,841							825,000,000	35,328,500
10	Reacquired Bonds (Account 222)												
11													
12													
13													
14	Subtotal												
15	Advances from Associated Companies (Account 223)												
16													
17													
18													
19	Subtotal												
20	Other Long Term Debt (Account 224)												
21													
22													
23													
24	Subtotal												
33	TOTAL		825,000,000									825,000,000	35,328,500

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: InterestExpenseOnLongTermDebtIssued

Reconciliation of Column (m) to accounts 427 & 430

Interest in account 430 includes interest on short-term affiliated notes payable.

Account 427 Interest	\$35,328,500
Account 430 Interest	3,110,227
Total Interest in accounts 427 & 430	\$38,438,727
Total interest in column (m) page 257	\$35,328,500
Interest on short-term money pool borrowings	3,110,227
Total Interest	\$38,438,727

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as Long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	68,522,592
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		62,636,397
9	Deductions Recorded on Books Not Deducted for Return	
10		205,687,527
14	Income Recorded on Books Not Included in Return	
15		(35,582,149)
19	Deductions on Return Not Charged Against Book Income	
20		(285,731,002)
27	Federal Tax Net Income	15,533,365
28	Show Computation of Tax:	
29	Net Liability @ 21%	3,262,007
30	Basis of Allocation	
31	<sup>(b)</sup> See Footnote	

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: TaxableIncomeNotReportedOnBooks

TAXABLE INCOME NOT REPORTED ON BOOKS		
481a 2023 Return Adjustment	\$	46,013
AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP		1,830,426
CIAC-Fed-Norm		27,172,738
CIAC-Fed-Norm-Incurred-CWIP		31,382,359
Equity Earnings		14,860
Other Regulatory Asset		1,163,683
Other Regulatory Asset-COVID 19		1,026,318
	\$	62,636,397

(b) Concept: DeductionsRecordedOnBooksNotDeductedForReturn

DEDUCTIONS RECORDED ON BOOKS NOT DEDUCTED FOR RETURN		
Accelerated Tax Depreciation-Fed-FT	\$	593,246
AFUDC Debt-Fed-Norm-Reversal-CWIP		2,250,747
Asset Retirement Obligation Liability		16,959,777
Capitalized Benefits-Fed-Norm-Reversal-CWIP		1,963,454
Corporate support overhead cost adjustment per time study results		34,474
Cost of Removal-Fed-Norm		1,338,599
Current Income Taxes		2,449,117
Customer Acquisition Fees - Surge Protection		5,676
Customer Advances for Construction Refundable		8,378,720
Deferred Compensation Expense		236,146
Deferred Gain-Fed-Norm		11,044
Deferred Income Taxes		15,660,235
Deferred Power Costs WV		21,448,795
FAS 112 - Medical Benefit Accrual		78
FAS 123R - Performance Shares-Fed-Norm		10,901
FE Service Permanent M Allocation		1,243,104
Highway Relocations-Fed-Norm		18,651
Life Insurance-Fed-Norm		38,082
Lobbying		23,443
MD Energy Efficiency Program - LT		5,911,587
Meals and Entertainment - 50% Disallowance		70,206
Miscellaneous Current Liability		1,337,086
NJBPJ Rate Case Expenditure		244,788
Non-Deductible Transportation Fringe Benefit		74,887
Other Basis Differences-Fed-FT		131,243
PAA-Fed-Norm		257,282
Pensions Expense		2,725,500
Property Impairment		2,948,283
Purchase Acct-Warrior Run		54,923,077
Purchase Acct-WV Ft Martin Scr		298,999
R&D Cost-Fed-Norm		240,257
Recovery of Vegetation Management for Transmission Companies		176,624
Repair Allowance-Fed-Norm		564,551
Storm Damage		2,628,197
Tax Interest Capitalized-Fed-Norm		1,241,169
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP		3,488,840
Tax Usp Repair Expense-Fed-Norm-Reversal-CWIP		50,799,999
WV ECC Normalization		3,605,802
WV ELG Surcharge		1,225,328
WV Renew Electric Surcharge		114,066
WV STIP		17,467
	\$	205,687,527

(c) Concept: IncomeRecordedOnBooksNotIncludedInReturn

INCOME RECORDED ON BOOKS NOT INCLUDED IN RETURN		
AFUDC Equity/FAS 43-Fed-FT	\$	(791,023)
AFUDC Equity-Perm		(2,658,608)
CIAC-Fed-Norm-Reversal-CWIP		(31,382,359)
ESOP Dividends		(750,159)
	\$	(35,582,149)

(d) Concept: DeductionsOnReturnNotChargedAgainstBookIncome

DEDUCTIONS ON RETURN NOT CHARGED AGAINST BOOK INCOME		
A&G Expenses-Fed-Norm	\$	(3,723,537)
Accelerated Tax Depreciation-Fed-Norm		(27,054,591)
Accrued Liability: Severance Expense		(119,910)
Accrued Taxes: FICA on Vacation Accrual		(48,352)
Accumulated Provision For Injured and Damage-Workers Comp		(123,008)
AFUDC Debt-Fed-Norm		(1,534,523)
AFUDC Debt-Fed-Norm-Incurred-CWIP		(4,405,879)
Bad Debt Expense		(630,456)
Capitalized Benefits-Fed-Norm-Incurred-CWIP		(2,029,605)
Capitalized Repairs-Fed-Norm		(1,231)
Capitalized Vertical Tree Trimming-Fed-Norm		(551,308)
Casualty Loss-Fed-Norm		(1,504,132)
Contra Asset Reserve - Misc		(562,502)
Cost of Removal-Fed-FT		(421,513)
Costs Held for Future Recovery		(9,181,303)
Customer Advances-Fed-Norm		(357)
Deferral Amortization of Excess Deferred Income Taxes		(1,107,493)
Deferred Charge-EIB		(244,283)
Deferred Generation Energy Cost MD		(12,768,590)
Deferred Transmission Energy Cost MD		(12,549,493)
Distribution System Impr Charge		(1,271,590)
ECC Deferred Cost Recovery		(32,425)
ECC Normalization ST		(133,696)
EV Charging Stations-Fed-FT		(442,406)
FAS 123R - Performance Shares		(108,586)
FAS 123R - Restricted Stock Units		(280,479)
FAS 123R - Restricted Stock-Fed-Norm		(710)
FAS 123R - RSU Capital-Fed-Norm		(7,520)
FE Service Timing Allocation		(3,776,988)
Federal NOL		(16,337,076)
G Overheads-Fed-Norm		(2,390,407)
Incentive Compensation		(996,710)
Lease Right of Use Asset & Liability		(47,695)
Life Insurance		(63,841)
Maryland Case 8783 Warrior Run		(6,985,275)
MD Electric Vehicle Pilot Deferral		(2,853)
Merger Costs: D&O Insurance		(861)
Merger Costs: Licenses		(39,729)

Meters and Transformers-Fed-Norm	(2,615)
OPEBs-Fed-Norm	(5,008)
Other Basis Differences-Fed-Norm	(1,741,171)
Other Regulatory Liability Miscellaneous	(2,005,273)
PA-A - 221 Debt Amortization	(298,969)
PA-A - NUG Purchase Power Liability Amortization	(54,923,077)
Pension EDCP-SERP Payments	(39,563)
Pension/OPEB : Other Deferred Credit or Debit	(813,870)
PJM Receivable	(4,259,070)
Post Retirement Benefits SFAS 106 Accrual	(8,325,968)
Post Retirement Benefits SFAS 106 Payments	(1,017,123)
State Income Tax Deductible	(839,853)
Step Up-Fed-Norm	(2,182)
Storm Deferrals	(1,982,386)
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	(2,273,960)
Tax UoP Repair Disallow Loss-Fed-Norm	(2,837)
Tax UoP Repair Expense-Fed-Norm	(40,437,216)
Tax UoP Repair Expense-Fed-Norm-Incurred-CWIP	(50,800,000)
Vacation Pay Accrual	(632,057)
Vegetation Management	(3,847,861)
	\$ (285,731,002)

**(a) Concept: ComputationOfTaxDescription**

Basis of Allocation:  
 Respondent is included in the consolidated Federal Income Tax Return filed by FirstEnergy Corp., which includes its wholly owned subsidiaries. Federal income tax liability is allocated on the basis of each member's United States Federal tax liability. The total Federal Income Tax liability of each member will be no more than if it were to file an individual tax return. This is in accordance with IRC Section 1552 and Treasury Regulation 1.1502-33(c)(3) and 1.1552-1(a)(2).

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR**

- Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
- Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes.
- Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
- List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
- If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (d).
- Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
- Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
- Report in columns (l) through (o) how the taxes were distributed. Report in column (o) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (o) the taxes charged to utility plant or other balance sheet accounts.
- For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)	
					1	Heavy Highway Vehicle Use				Federal Tax		2024	0	0	2,904	2,904
2					0	0				0						
3	<b>Subtotal Federal Tax</b>				0	0	2,904	2,904	0	0	0	2,904	0	0	0	0
4	<b>Subtotal State Tax</b>				0	0	0	0	0	0	0	0	0	0	0	0
5	<b>Subtotal Local Tax</b>				0	0	0	0	0	0	0	0	0	0	0	0
6	Environmental Surcharge - 2023	Other Taxes	MD	2023	79,537	0				79,537	0					
7	Environmental Surcharge - 2024	Other Taxes	MD	2024	0	0	964,505	963,500		1,005	0	964,505				
8	Local Contractual Obligation - 2024	Other Taxes	WV	2024	0	0	1,422	1,422		0	0	1,422				
9	<b>Subtotal Other Tax</b>				79,537	0	965,927	964,922	0	80,542	0	965,927	0	0	0	0
10	WV State Property Tax - 2023	Property Tax	WV	2023	2,621,745	0	0	2,621,745		0	0	2,621,745				(2,621,745)
11	WV State Property Tax - 2024	Property Tax	WV	2024	2,750,000	0	2,651,579	2,700,789		2,700,790	0	2,700,789				(49,210)
12	WV State Property Tax - 2025	Property Tax	WV	2025	0	0	2,700,000			2,700,000	0					2,700,000
13	MD Local Property Tax - 2023	Property Tax	MD	2023	7,873,291	0	8,188,574	16,061,865		0	0	8,161,463				27,111
14	MD Local Property Tax - 2024	Property Tax	MD	2024	0	0	8,439,067	13,987,317		0	5,548,250	8,438,767				300
15	MD Non-Op Local Property Tax - 2023	Property Tax	MD	2023	14,091	0	(13,569)			522	0	13,843				(27,412)
16	MD Non-Op Local Property Tax - 2024	Property Tax	MD	2024	0	0	13,843	0		13,843	0	13,843				0
17	VA Local Property Tax - 2024	Property Tax	VA	2024	0	0	406,402	406,402		0	0	406,402				
18	WV Local Property Tax - 2023	Property Tax	WV	2023	0	0	630	630		0	0	630				
19	WV Local Property Tax - 2024	Property Tax	WV	2024	0	0	1,401	1,401		0	0	1,401				0
20	<b>Subtotal Property Tax</b>				13,259,127	0	22,387,927	35,780,149	0	5,415,155	5,548,250	22,358,883	0	0	0	29,044
21	Local Real Estate - 2023	Real Estate Tax	OH	2024	0	0				0		74,355				(74,355)
22	<b>Subtotal Real Estate Tax</b>				0	0	0	0	0	0	0	74,355	0	0	0	(74,355)
23	Federal Unemployment	Unemployment Tax		2024	0	0				0	0	23,495				(23,495)
24	MD Unemployment	Unemployment Tax	MD	2024	0	0				0	0					0
25	PA Unemployment	Unemployment Tax	PA	2024	0	0				0	0					0
26	WV Unemployment	Unemployment Tax	WV	2024	0	0				0	0					0
27	Family Leave	Unemployment Tax	MD	2024	0	0	125,546	125,546		0	0	125,546				0
28	<b>Subtotal Unemployment Tax</b>				0	0	125,546	125,546	0	0	0	149,041	0	0	0	(23,495)
29	MD Use Tax - 2024	Sales And Use Tax	MD	2024	0	6,829,307	529,413	80,496		0	6,380,390	(1,477,988)				2,007,401
30	MD Use Tax - 2023	Sales And Use Tax	MD	2023	0	(186,833)	0	186,833		0						0
31	VA Use Tax - 2024	Sales And Use Tax	VA	2024	0	0	49,750	10,596		0	(39,154)					49,750
32	WV Use Tax - 2024	Sales And Use Tax	WV	2024	622	101	343,009	337,077		621	(5,832)					343,009
33	WV Use Tax - 2024 Local	Sales And Use Tax	WV	2024	0	0	58,845	56,074		2,771						58,845
34	Sales & Use Tax Assessments - 2003	Sales And Use Tax	MD	2003	10,981	0				10,981						
35	Sales & Use Tax Assessments - 2004	Sales And Use Tax	MD	2004	17,706	0				17,706						
36	Sales & Use Tax Assessments - 2005	Sales And Use Tax	MD	2005	40,834	0				40,834						

37	Sales & Use Tax Assessments - 2006	Sales And Use Tax	MD	2006	70,550	0				70,550							
38	Sales & Use Tax Assessments - 2007	Sales And Use Tax	MD	2007	94,115	0				94,115							
39	Sales & Use Tax Assessments - 2008	Sales And Use Tax	MD	2008	647,382	0				647,382							
40	Sales & Use Tax Assessments - 2009	Sales And Use Tax	MD	2009	120,069	0				120,069							
41	Sales & Use Tax Assessments - 2010	Sales And Use Tax	MD	2010	125,995	0				125,995							
42	Sales & Use Tax Assessments - 2011	Sales And Use Tax	MD	2011	100,836	0				100,836							
43	Sales & Use Tax Assessments - 2022	Sales And Use Tax	MD	2022	6,829,307	0	0	0		6,829,307	0	0					0
44	<b>Subtotal Sales And Use Tax</b>				8,058,397	6,642,575	981,017	671,076	0	8,061,167	6,335,404	(1,477,988)	0	0	0	0	2,459,005
45	Federal Income Tax	Income Tax		2024	197,241	1,013,189	1,573,806	6,779,701	0	6,021,843	5,886,563						(4,312,757)
46	MD Corp. Net Income	Income Tax	MD	2024	0	329,763	0	326,000	0	655,763	1,070,854						(1,070,854)
47	VA Corp. Net Income	Income Tax	VA	2024	92,569	0	12,672	125,108		10,844	30,711	38,039					(25,367)
48	WV Corp. Net Income	Income Tax	WV	2024	1	477,012	862,639	(443,383)		829,011	0	1,440,176					(577,537)
49	<b>Subtotal Income Tax</b>				289,811	1,819,964	2,449,117	6,787,426	0	839,855	6,708,317	8,435,632	0	0	0	0	(5,986,515)
50	Federal Excise Tax	Excise Tax		2024	0	0	5,762	5,762		0	0	5,762					
51	Gross Receipts Tax - 2024	Excise Tax	MD	2024	5,655	0	9,544,591	9,704,819		0	154,573	9,544,591					
52	Local Gross Receipts Tax - 2022	Excise Tax	WV	2023	462,156	0				462,156							
53	Local Gross Receipts Tax - 2023	Excise Tax	WV	2024	0	0	2,352,918	2,326,593		26,325	0	2,352,918					
54	Business and Occupation Tax - 2022	Excise Tax	WV	2023	401,905	0				401,905	0						0
55	Business and Occupation Tax - 2023	Excise Tax	WV	2024	0	0	4,607,351	4,420,948		186,403	0	4,822,852					(215,501)
56	<b>Subtotal Excise Tax</b>				869,716	0	16,510,622	16,458,122	0	1,076,789	154,573	16,726,123	0	0	0	0	(215,501)
57	Motor Fuel Tax	Fuel Tax	MD	2024	0	0	173	173		0	0	173					
58	Public Utility Fuel Energy - 2023	Fuel Tax	MD	2023	786,634	0				786,634	0	0					
59	Public Utility Fuel Energy - 2024	Fuel Tax	MD	2024	0	0	9,506,876	9,488,564		18,312	0	9,506,876					
60	<b>Subtotal Fuel Tax</b>				786,634	0	9,507,049	9,488,737	0	804,946	0	9,507,049	0	0	0	0	0
61	<b>Subtotal Federal Insurance Tax</b>				0	0	0	0	0	0	0	0	0	0	0	0	0
62	<b>Subtotal Franchise Tax</b>				0	0	0	0	0	0	0	0	0	0	0	0	0
63	<b>Subtotal Miscellaneous Other Tax</b>				0	0	0	0	0	0	0	0	0	0	0	0	0
64	<b>Subtotal Other Federal Tax</b>				0	0	0	0	0	0	0	0	0	0	0	0	0
65	<b>Subtotal Other State Tax</b>				0	0	0	0	0	0	0	0	0	0	0	0	0
66	<b>Subtotal Other Property Tax</b>				0	0	0	0	0	0	0	0	0	0	0	0	0
67	<b>Subtotal Other Use Tax</b>				0	0	0	0	0	0	0	0	0	0	0	0	0
68	<b>Subtotal Other Advalorem Tax</b>				0	0	0	0	0	0	0	0	0	0	0	0	0
69	Local Municipal License - 2024	Other License And Fees Tax	WV	2024	0	0	92	92		0	0	92					
70	<b>Subtotal Other License And Fees Tax</b>				0	0	92	92	0	0	0	92	0	0	0	0	0
71	FICA	Payroll Tax		2024	483,563	0	(135,003)	0		348,560	0	1,389,489					(1,524,492)
72	<b>Subtotal Payroll Tax</b>				483,563	0	(135,003)	0	0	348,560	0	1,389,489	0	0	0	0	(1,524,492)
73	<b>Subtotal Advalorem Tax</b>				0	0	0	0	0	0	0	0	0	0	0	0	0
74	<b>Subtotal Other Allocated Tax</b>				0	0	0	0	0	0	0	0	0	0	0	0	0
75	<b>Subtotal Severance Tax</b>				0	0	0	0	0	0	0	0	0	0	0	0	0
76	<b>Subtotal Penalty Tax</b>				0	0	0	0	0	0	0	0	0	0	0	0	0
77	<b>Subtotal Other Taxes And Fees</b>				0	0	0	0	0	0	0	0	0	0	0	0	0
40	<b>TOTAL</b>				23,826,785	8,462,539	52,795,198	70,278,974	0	16,627,014	18,746,544	58,131,507	0	0	0	0	(5,336,309)

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: PrepaidTaxes Reclassified to Account 146 due to filing a Federal Consolidated Return.
(b) Concept: PrepaidTaxes Reclassified to Account 146 due to filing a Federal Consolidated Return.
(c) Concept: TaxesIncurredOther (\$27,412) offset to Account 408.2.
(d) Concept: TaxesIncurredOther \$4,312,757) offset to Account 409.2.
(e) Concept: TaxesIncurredOther \$1,070,854) offset to Account 409.2.
(f) Concept: TaxesIncurredOther \$25,367) offset to Account 409.2.
(g) Concept: TaxesIncurredOther \$577,537) offset to Account 409.2.
FERC FORM NO. 1 (ED. 12-96)

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)**

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%									
3	4%									
4	7%									
5	10%									
8	TOTAL Electric (Enter Total of lines 2 thru 7)									
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
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42										
43										
44										
45										
46										
47										
47	OTHER TOTAL									
48	GRAND TOTAL									

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**OTHER DEFERRED CREDITS (Account 253)**

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Affiliated company pension/ OPEB mark-to-market and reallocation of OPEB assets among certain FirstEnergy companies in 2022	44,157,684	186,234	813,870		43,343,814
2	Contributions in Aid of Construction	43,932,851			9,910,618	53,843,469
3	Warrior Run Contract Buyout (Amortized through Jan 2029)	279,249,811	234	54,923,077		224,326,734
4	Minor Items	26,063,797	Various	1,141,028	1,029,029	25,951,798
47	TOTAL	393,404,143		56,877,975	10,939,647	347,465,815

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.  
 2. For other (Specify), include deferrals relating to other income and deductions.  
 3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Accelerated Amortization (Account 281)										
2	Electric										
3	Defense Facilities										
4	Pollution Control Facilities										
5	Other										
5.1	Other										
5.2	Other										
8	TOTAL Electric (Enter Total of lines 3 thru 7)										
9	Gas										
10	Defense Facilities										
11	Pollution Control Facilities										
12	Other										
12.1	Other										
12.2	Other										
15	TOTAL Gas (Enter Total of lines 10 thru 14)										
16	Other										
16.1	Other										
16.2	Other										
17	TOTAL (Acct 281) (Total of 8, 15 and 16)										
18	Classification of TOTAL										
19	Federal Income Tax										
20	State Income Tax										
21	Local Income Tax										

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 282										
2	Electric	418,208,203	46,714,954	33,064,828	1,061	17,295	182	13,174,721	182/283	22,608,767	441,276,141
3	Gas										
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	418,208,203	46,714,954	33,064,828	1,061	17,295		13,174,721		22,608,767	441,276,141
6											
7											
8											
9	TOTAL Account 282 (Total of Lines 5 thru 8)	418,208,203	46,714,954	33,064,828	1,061	17,295		13,174,721		22,608,767	441,276,141
10	Classification of TOTAL										
11	Federal Income Tax	309,204,790	33,285,033	24,517,925	972	12,577		5,089,608		12,977,258	325,847,943
12	State Income Tax	109,003,413	13,429,921	8,546,903	89	4,718		8,085,113		9,631,509	115,428,198
13	Local Income Tax										

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherPropertyAdjustmentsCreditedToAccount

Credits Account Debited (i)	Description	Credit Amount (j)
182	FAS109 Regulatory Asset	\$ 17,610,846
283	Corporate Support Overhead Cost Adjustment Per Time Study Results	4,997,921
		\$ 22,608,767

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Provide in the space below explanations for Page 276. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 283										
2	Electric										
3		229,288,007	51,830,207	53,770,485			Various	10,097,886	Various	6,171,491	223,421,334
9	TOTAL Electric (Total of lines 3 thru 8)	229,288,007	51,830,207	53,770,485				10,097,886		6,171,491	223,421,334
10	Gas										
11											
12											
13											
14											
15											
16											
17	TOTAL Gas (Total of lines 11 thru 16)										
18	TOTAL Other										
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	229,288,007	51,830,207	53,770,485				10,097,886		6,171,491	223,421,334
20	Classification of TOTAL										
21	Federal Income Tax	144,259,505	37,411,826	38,101,650				6,938,959		4,209,581	140,840,303
22	State Income Tax	85,028,502	14,418,381	15,668,835				3,158,927		1,961,910	82,581,031
23	Local Income Tax										

**NOTES**

FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOther

Account Subdivisions (A)	Balance at Beginning of Year (B)	Amounts Debited to Acct 411.1 (C)	Amounts Credited to Acct 411.1 (D)	Amounts Debited to Acct 410.2 (E)	Amounts Credited to Acct 411.2 (F)	Acct Crd# (G)	Debits Amount (H)	Acct Dbit# (I)	Credits Amount (J)	Balance at End of Year (K)
A&G Expenses-VI-Norm	114,782	0	0	0	0	0	87,915	0	11,034	37,901
A&G Expenses-VI-Norm	0	0	0	0	0	0	0	0	3,133	3,133
A&G Expenses-WV-Norm	43,295	0	0	0	0	182	6,918	182	53,695	90,074
Accelerated Tax Dep-Fed-FT	2,142,863	0	0	0	0	182	83,504	182	23,872	2,382,137
Accelerated Tax Dep-MD-Norm	2,198,882	0	0	0	0	182	1,007,267	182	106,662	1,301,257
Accelerated Tax Dep-WV-FT	187,615	0	0	0	0	182	5,963	182	17,865	199,237
Accelerated Tax Dep-WV-Norm	1,886,178	0	0	0	0	182	94,786	182	634,701	2,496,151
Accounts Receivable - Deferred Revenue	0	211,319	0	114,827	0	0	0	0	0	96,492
AFUDC Dtds-Fed-Norm-Reversal-CWIP	575,645	0	0	0	0	182	7,833	182	5,486	573,358
AFUDC Dtds-MD-Norm	72,875	0	0	0	0	182	23,498	182	2,468	52,841
AFUDC Dtds-MD-Norm-Incurred-CWIP	51,284	0	0	0	0	182	25,085	182	1,425	27,634
AFUDC Dtds-VI-Norm-Incurred-CWIP	1,252	0	0	0	0	182	94	182	1,700	2,659
AFUDC Dtds-WV-Norm	59,359	0	0	0	0	182	3,125	182	112,988	192,462
AFUDC Dtds-WV-Norm-Incurred-CWIP	0	0	0	0	0	182	0	190	6,427	6,427
AFUDC Dtds-WV-Norm-Reversal-CWIP	7,578	0	0	0	0	182	13,794	182/190	8,216	0
AFUDC EquityFAS 43-VA-FT	1,410,254	0	0	0	0	182	105,159	182	1,607,162	2,312,568
AFUDC EquityFAS 43-Fas-FT-Incurred-CWIP	1,811,313	0	0	0	0	182	42,422	182	241,303	2,050,194
AFUDC EquityFAS 43-MD-FT	278,577	0	0	0	0	182	49,064	182	197,742	427,435
AFUDC EquityFAS 43-MD-FT-Incurred-CWIP	507,955	0	0	0	0	182	32,258	182	45,865	371,514
AFUDC EquityFAS 43-VA-FT	4,490	0	0	0	0	182	360	182	5,360	5,360
AFUDC EquityFAS 43-VA-FT-Incurred-CWIP	5,764	0	0	0	0	182	151	182	2,549	8,162
AFUDC EquityFAS 43-WV-FT	123,529	0	0	0	0	182	7,479	182	105,147	221,201
AFUDC EquityFAS 43-WV-FT-Incurred-CWIP	158,622	0	0	0	0	182	2,207	182	36,847	192,262
Capitalized Vertical Tree Trimming-MD-Norm	243,899	0	0	0	0	182	140,800	182	13,174	116,073
Capitalized Vertical Tree Trimming-VI-Norm	0	0	0	0	0	182	8,469	190	7,437	7,437
Capitalized Vertical Tree Trimming-WV-Norm	130,497	0	0	0	0	182	8,469	182	85,324	207,182
Capital Loss Carryforward - WV RTA	1,424	168	35	0	0	0	0	0	1,555	0
Capitalized Repairs-Fed-Norm	658	0	0	0	0	182	54	182	0	613
Capitalized Repairs-VI-Norm	42	0	0	0	0	182	5	182	1	40
Casualty Loss-MD-Norm	152,343	0	0	0	0	182	88,084	182	10,733	74,992
Casualty Loss-WV-Norm	57,844	0	0	0	0	182	9,909	182	47,673	98,008
Charitable Contribution Carryforward	402,527	12,874	80,000	0	0	190	229,174	190	256,168	21,507
CIA-CF-Norm-Reversal-CWIP	14,531,994	7,031,919	0	0	0	182	9,353	182	13,331	21,567,891
CIA-CF-MD-Norm-Reversal-CWIP	3,141,800	1,738,373	488,991	0	0	182	246,605	182	42,828	4,369,596
CIA-CF-VI-Norm-Reversal-CWIP	42,868	5,108	0	0	0	182	189,545	182	158,713	147,263
CIA-CF-WV-Norm-Reversal-CWIP	48,848	40,507	8,506	0	0	182	2,924	182	16,848	94,773
CIA-CF-WV-Norm-Reversal-CWIP	1,340,461	891,544	187,224	0	0	182	26,931	182	155,172	2,173,222
Corporate Support Overhead Cost Adjustment Per Time Study Results	4,897,821	0	0	0	0	283	4,997,021	0	0	4,897,821
Costs Held for Future Recovery	0	2,822,470	145,823	0	0	0	0	0	0	2,476,647
Customer Acquisition Fees - Surge Protection	4,425	708	2,252	0	0	0	0	0	0	2,881
Customer Advances-Fed-Norm	419	0	0	0	0	182	23	182	0	402
Customer Advances-VI-Norm	26	0	0	0	0	182	1	182	0	25
Deferred Generation Energy Cost MD	645,218	7,140,928	3,698,528	0	0	0	0	0	0	4,987,619
Deferred Generation Energy Cost MD	615,771	3,891,551	680,757	0	0	0	0	0	0	4,188,055
Deferred Charge-EB	482,661	75,094	10,571	0	0	0	0	0	0	597,184
Deferred Gain-WV-Norm	0	0	0	0	0	0	0	190	0	47
Deferred Power Costs WV	13,670,893	0	6,365,748	0	0	0	0	0	0	20,036,641
Distribution System Improvement Charge (DSIC)	0	0	0	0	0	0	0	190	130,669	130,669
ECC Deferred Cost Recovery	123,013	10,539	2,157	0	0	0	0	0	0	131,295
ECC Non-Residual ST	110,422	385,139	380,420	0	0	0	0	0	0	145,188
Escrowed Assets-Reservable	1,847,678	0	23,199	0	0	0	0	0	0	1,842,269
EV Charging Stations-Fed-FT	70,236	0	0	0	0	182	4,322	182	51,098	116,590
EV Charging Stations-MD-FT	13,878	0	0	0	0	182	2,215	182	9,651	21,614
EV Charging Stations-VI-FT	234	0	0	0	0	182	15	182	268	268
EV Charging Stations-WV-FT	6,150	0	0	0	0	182	293	182	5,328	11,185
FAS 123R - Performance Shares-MD-Norm	274	0	0	0	0	182	93	182	16	197
FAS 123R - Performance Shares-VI-Norm	0	0	0	0	0	182	0	190	2	2
FAS 123R - Performance Shares-WV-Norm	74	0	0	0	0	182	10	182	53	117
FAS 123R - Restricted Stock-MD-Norm	191	0	0	0	0	182	8	182	6	189
FAS 123R - Restricted Stock-VI-Norm	8	0	0	0	0	182	1	182	7	7
FAS 123R - Restricted Stock-WV-Norm	123	0	0	0	0	182	5	182	2	126
FAS 123R - RSU Capital-MD-Norm	533	0	0	0	0	182	45	182	12	500
FAS 123R - RSU Capital-VI-Norm	14	0	0	0	0	182	1	182	2	15
FAS 123R - RSU Capital-WV-Norm	255	0	0	0	0	182	7	182	15	260
FAS 158 OPEX OCI Other	28,895	3,047	3,989	0	0	219	33,597	219	5,644	0
FE Service Time Allocation	14,301,288	12,360,024	11,885,167	0	0	0	0	0	0	14,778,145
Fed Rate Charge - Non Prop Grossup	333,277	224,862	0	0	0	182	318,162	182	0	245,834
FIN 48 - F&D Credit	1,554,000	0	135,924	0	0	0	0	0	0	1,689,924
G Overheads-Fed-Norm	242,855	0	0	0	0	182	14,850	182	3,029	250,834
G Overheads-VI-Norm	1,948	0	0	0	0	182	249	182	384	981
Highway Relocations-MD-Norm	4,116	0	0	0	0	182	808	182	3,370	3,784
Highway Relocations-WV-Norm	3,603	0	0	0	0	182	31	182	3,960	3,960
Income from US Partnerships	0	1,170	0	115	0	0	0	0	0	1,055
Lease ROU Asset & Liability	1,060,713	23,021	14,200	0	0	0	0	0	0	1,067,534
Life Insurance-Fed-Norm	1,731	0	0	0	0	182	235	182	31	1,527
Life Insurance-VI-Norm	2	0	0	0	0	182	11	182/190	9	0
Maintenace Case 8793 Warrior Run	0	0	0	0	0	0	0	190	1,621,554	1,621,554
MD-CVR	0	0	0	0	0	0	0	0	0	0
MD Electric Vehicle Pilot Deferral	546,788	33,552	34,443	0	0	0	0	0	0	546,917
MD Energy Efficiency Pgm - LT	29,880,187	1,163,887	2,846,368	0	0	182	982,730	182	28,868,485	33,848,729
Meters and Transformers-Fed-Norm	15,828	0	0	0	0	182	346	182	228	15,510
Meters and Transformers-VI-Norm	967	0	0	0	0	182	50	182	13	930
Max Current Liability	148,883	687,431	1,048,551	0	0	0	0	190	0	2,121,321
NBPJU Rate Case Expenditure	217,801	73,703	0	0	0	0	0	0	0	150,904
OP&B-Fed-Norm	353,051	0	0	0	0	182	17,179	182	4,388	340,260
Other Basis Differences-Fed-FT	1,209,227	0	0	0	0	182	982,730	182	65,888	1,277,835
Other Basis Differences-Fed-Norm	497,415	0	0	0	0	182	16,158	182	5,370	486,627
Other Basis Differences-VI-Norm	8,674	0	0	0	0	182	10,399	182	15,372	13,647
Other Regulatory Asset	558,519	27,152	342,661	0	0	0	0	0	0	223,611
Other Regulatory Asset-COVID 19	1,251,688	31,420	311,980	0	0	0	0	0	0	971,128
PRA - 221 Debt Amort	1,388,339	96,599	23,555	0	0	0	0	0	0	1,462,883
PRA-MD-Norm	1,569	0	0	0	0	182	3,889	182/190	2,080	0
PRA-VI-Norm	0	0	0	0	0	0	0	190	78	78
PRA-WV-Norm	1,520	0	0	0	0	182	281	182	2,314	3,553
Pensions Expense	8,363,843	3,844,764	4,464,762	0	0	0	0	0	0	7,863,845
Post Retirement Benefits SFAS 106 Accrual	4,193,698	2,422,762	190,366	0	0	0	0	0	0	6,807,474
Post Retirement Benefits SFAS 106 Payments	1,762,749	310,538	41,365	0	0	0	0	0	0	2,051,890
Purchased Accounts-Warrior Run	90,395,262	1,904,524	16,987,070	0	0	0	0	0	0	75,311,896
R&D Cost-MD-Norm	264	0	0	0	0	182	832	182/190	628	0
R&D Cost-WV-Norm	407	0	0	0	0	182	175	182	815	815
Recovery of Vtg Mgmt for Transmission Companies	621,214	9,265	58,781	0	0	0	0	0	0	679,720
Repair Allowance-MD-Norm	40,446	0	0	0	0	182	10,715	182	1,131	30,866
Repair Allowance-WV-Norm	28,771	0	0	0	0	182	574	182	4,691	32,788
State Income Tax Deductible	88,834	190,195	123,349	0	0	0	0	0	0	155,880
Step-Up-WV-Norm	0	0	0	0	0	182	2	190	0	36
Storm Damage	2,348,856	203,744	919,861	0	0	0	0	0	0	1,632,939
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	5,912,588	990,043	81,786	0	0	182				

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**OTHER REGULATORY LIABILITIES (Account 254)**

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.  
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.  
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	ELG (Effluent Limitation Guideline) Surcharge — Case #21-0857-E-CN				1,225,328	1,225,328
2	Excess Accumulated Deferred Income Taxes due to the Tax Cuts and Jobs Act and State Tax Rate changes (Amortized via ARAM over remaining book life of assets)	142,168,862	Various	4,622,715		137,546,147
3	Deferral of Amortized Excess Deferred Income Taxes Due to the Tax Cuts and Jobs Act and State Tax Rate changes (Amortized through March 26, 2029 - Case No. 23-0460-42-T)	10,979,854	440, 442, 444	1,107,493		9,872,361
4	FAS 109 – Accounting for Income Taxes (Amortized over 10 years starting in 2033)	2,603,453				2,603,453
5	MD Warrior Run Deferral MD Case 8797 and MD Letter dated 12/20/23	973,932	557, 431	973,932		
6	WV ECC Normalization — Case # 07-0930-E-T	6,701,569			3,472,106	10,173,675
7	COVID Reserve Residential — (Amortized through March 26, 2029 - Case No. 23-0460-42-T)	1,130,965	407.4	174,122		956,843
8	PJM Payable	16,322,185	Various	4,259,069		12,063,116
9	Other amounts expected to be refunded	2,005,273	407.3, 182.3	2,005,273		
10	Depreciation of Corporate support overhead cost adjustment — Case No. 23-0460-42-T	231,088	108	231,088		
11	MD Deferred Administrative Credit	147,881	557	147,881		
12	Electric Distribution Investment Surcharge (EDIS) — MD Case #9490, Order No. 89072	787,179	407.4	787,179		
13	WV Storm Deferrals - Beg. April 1, 2024 (Case No. 23-0460-42-T)				1,676,612	1,676,612
14	Solar Renewable Electricity Surcharge - Case # 21-0813-E-US				114,066	114,066
15	Other Regulatory Liabilities Under \$100,000				88,150	88,150
41	TOTAL	184,052,241		14,308,752	6,576,262	176,319,751

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**Electric Operating Revenues**

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.
- Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
- See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
- For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
- Include unmeted sales. Provide details of such Sales in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	682,823,017	562,561,480	5,299,688	5,062,031	391,834	385,806
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	215,533,527	193,217,852	2,903,804	2,780,844	51,664	50,866
5	Large (or Ind.) (See Instr. 4)	109,582,711	97,021,398	2,301,462	2,324,083	4,334	4,371
6	(444) Public Street and Highway Lighting	<sup>16</sup> 6,410,876	<sup>15</sup> 5,662,112	21,360	21,917	628	614
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	1,014,350,131	858,462,842	10,526,314	10,188,875	448,460	441,657
11	(447) Sales for Resale	4,339,086	8,011,575	42,047	287,202	5	5
12	TOTAL Sales of Electricity	1,018,689,217	866,474,417	10,568,361	10,476,077	448,465	441,662
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Before Prov. for Refunds	1,018,689,217	866,474,417	10,568,361	10,476,077	448,465	441,662
15	Other Operating Revenues						
16	(450) Forfeited Discounts	2,693,593	2,288,367				
17	(451) Miscellaneous Service Revenues	<sup>18</sup> 880,380	<sup>17</sup> 1,040,587				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	3,177,512	4,225,292				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	<sup>19</sup> (2,456,197)	<sup>18</sup> (420,360)				
22	(456.1) Revenues from Transmission of Electricity of Others	19,070,623	12,744,984				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	23,365,911	19,878,870				
27	TOTAL Electric Operating Revenues	1,042,055,128	886,353,287				

Line 12, column (b) includes \$ 12,227,224 of unbilled revenues.  
Line 12, column (d) includes 77,319 MWH relating to unbilled revenues

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

<b>(a) Concept: PublicStreetAndHighwayLighting</b>	
All street lighting sales in accounts 440, 442 and 444 are unmetered.	
<b>(b) Concept: MiscellaneousServiceRevenues</b>	
Reserve Capacity	\$ 561,769
Temporary Facilities Charges	(320,270)
Other-Numerous items under \$250,000 each	638,891
Total	\$ 880,390
<b>(c) Concept: OtherElectricRevenue</b>	
Ft Martin Income Equalization Revenue	\$ (3,605,802)
Other Supporting Facilities Chg	872,055
Other-Numerous items under \$250,000 each	277,550
Total	\$ (2,456,197)
<b>(d) Concept: PublicStreetAndHighwayLighting</b>	
All street lighting sales in accounts 440, 442 and 444 are unmetered.	
<b>(e) Concept: MiscellaneousServiceRevenues</b>	
Reserve Capacity	\$ 561,769
Other-Numerous items under \$250,000 each	478,818
Total	\$ 1,040,587
<b>(f) Concept: OtherElectricRevenue</b>	
Ft Martin Income Equalization Revenue	\$ (1,530,223)
Other Supporting Facilities Chg	872,055
Other-Numerous items under \$250,000 each	237,808
Total	\$ (420,360)

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**REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)**

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
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40					
41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	R - Residential	5,230,155	685,164,028	391,649	13,354	0.1310
2	E - General			1		
3	G - General Service	20	3,361	11	1,818	0.1681
4	OL - Outdoor Lighting	1,694	346,719	86	19,698	0.2047
5	AL - Area Lighting	1	368			0.3680
6	EM - Outdoor Lighting		236			
7	EMU - Outdoor Lighting	1,779	419,061	83	21,434	0.2356
8	MSL - Mercury Vapor	7	1,808	2	3,500	0.2583
9	MU - Outdoor Lighting	5	469			0.0938
10	Y6 - Yard Lighting Service	50	18,154	2	25,000	0.3631
11	Misc. Adjustments Not Maintained by Rate Code		(14,627,647)			
41	TOTAL Billed Residential Sales	5,233,711	671,326,557	391,834	13,357	0.1283
42	TOTAL Unbilled Rev. (See Instr. 6)	65,977	11,496,460			0.1742
43	TOTAL	5,299,688	682,823,017	391,834	13,525	0.1288

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FOOTNOTE DATA

(a) Concept: ResidentialSalesUnbilled

Residential

The dollars represent the following:

Deferred Excess Revenue Related to the Tax Cuts and Jobs Act	\$	-1,830,226
Unbilled		200,915
Total	\$	-1,629,311

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**SALES OF ELECTRICITY BY RATE SCHEDULES**

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	G - General Service	879,657	85,299,696	41,881	21,004	0.0970
2	C - General	59,086	5,567,457	3,534	16,719	0.0942
3	C-A - All Electric	16,821	1,104,703	272	61,842	0.0657
4	CSH - Church and School	18,981	2,180,592	219	86,671	0.1149
5	E - General Service	496,719	60,473,446	3,569	139,176	0.1217
6	OL - Outdoor Lighting	1,492	309,541	226	6,602	0.2075
7	AL- Area Lighting	895	123,097	79	11,329	0.1375
8	EMU - Outdoor Lighting	6,392	1,693,981	320	19,975	0.2650
9	MU - Outdoor Lighting	852	60,496	8	106,500	0.0710
10	MSL - Mercury Vapor	152	51,945	5	30,400	0.3417
11	EM - Outdoor Lighting	2	13,639	2	1,000	
12	Y6 - Yard Lighting Service	29	8,277	2	14,500	0.2854
13	PL - LED Outdoor Lighting	171	77,718	11	15,545	0.4545
14	PH - Light & Power	1,302,396	59,420,702	1,493	872,335	0.0456
15	SPECIAL - Contract Street Lighting	1,166	64,239	38	30,684	0.0551
16	PP - Power Service	103,271	6,041,842	5	20,654,200	0.0585
17	Misc. Adjustments Not Maintained by Rate Code		(8,150,901)			
41	TOTAL Billed Small or Commercial	2,888,082	214,340,470	51,664	55,901	0.0742
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	15,722	1,193,057			0.0759
43	TOTAL Small or Commercial	2,903,804	215,533,527	51,664	56,206	0.0742

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FOOTNOTE DATA

<a href="#">(a) Concept: SmallOrCommercialSalesElectricOperatingRevenueUnbilled</a>	
Commercial The dollars represent the following:	
Deferred Excess Revenue Related to the Tax Cuts and Jobs Act	\$ -695,652
Unbilled	-1,170,974
Total	\$ -1,836,626

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**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	G - General Service	94,096	7,834,393	3,093	30,422	0.0833
2	C - General	18,816	1,373,077	419	44,907	0.0730
3	C-A - All Electric	4,839	230,388	29	166,862	0.0476
4	E - General Service	121,847	14,465,648	471	258,699	0.1187
5	OL - Outdoor Lighting	146	31,293	3	48,667	0.2143
6	AL - Area Lighting	34	6,393			0.1880
7	EM - Outdoor Lighting		112			
8	EMU - Outdoor Lighting	166	29,328	3	55,333	0.1767
9	MSL - Outdoor Lighting		199			
10	MU - Outdoor Lighting	10	761			0.0761
11	PP - Power Service	1,376,600	64,678,934	17	80,976,471	0.0470
12	PH - Light & Power	687,896	30,132,999	299	2,300,656	0.0438
13	AGS - Firm Standby	1,426	44,062			0.0309
14	Misc. Adjustments Not Maintained by Rate Code		(9,853,316)			
41	TOTAL Billed Large (or Ind.) Sales	2,305,876	108,974,271	4,334	532,043	0.0473
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	(4,414)	608,440			(0.1378)
43	TOTAL Large (or Ind.)	2,301,462	109,582,711	4,334	531,025	0.0476

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: LargeOrIndustrialSalesElectricOperatingRevenueUnbilled	
Industrial	
The dollars represent the following:	
Deferred Excess Revenue Related to the Tax Cuts and Jobs Act	\$ -178,857
Unbilled	800,601
Total	\$ 621,744

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**SALES OF ELECTRICITY BY RATE SCHEDULES**

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	OL - Outdoor Lighting	1	330	1	1,000	0.3300
2	AL- Area Lighting	20	4,416	2	10,000	0.2208
3	SL - Street and Highway	12	1,269	1		0.1058
4	EM - Outdoor Lighting	1	10,017	3	333	
5	EMU - Outdoor Lighting	10,298	3,333,541	421	24,461	0.3237
6	PL - LED Outdoor Lighting	1,595	501,216	37	43,108	0.3142
7	MSL - Mercury Vapor	8,796	2,584,474	159	55,321	0.2938
8	MU - Outdoor Lighting	602	80,959	4	150,500	0.1345
9	Misc. Adjustments Not Maintained by Rate Code		(142,107)			
41	TOTAL Billed Public Street and Highway Lighting	21,325	6,374,115	628	33,957	0.2989
42	TOTAL Unbilled Rev. (See Instr. 6)	35	36,761			1.0503
43	TOTAL	21,360	6,410,876	628	34,013	0.3001

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: PublicStreetAndHighwayLightingUnbilled

Public Street & Highway

The dollars represent the following:

Deferred Excess Revenue Related to the Tax Cuts and Jobs Act	\$	-11,411
Unbilled		17,588
Total	\$	6,177

(b) Concept: PublicStreetAndHighwayLighting

All street lighting sales in accounts 440, 442 and 444 are unmetered.

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	10,448,994	1,001,015,413	448,460	23,300	0.0958
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	77,320	*13,334,718			0.1725
43	TOTAL - All Accounts	10,526,314	1,014,350,131	448,460	23,472	0.0964

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: RevenueFromSalesOfElectricityByRateSchedulesUnbilled	
Total	
The dollars represent the following:	
Deferred Excess Revenue Related to the Tax Cuts and Jobs Act	\$ -2,696,146
Unbilled	-151,870
Total	\$ -2,838,016

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**SALES FOR RESALE (Account 447)**

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalance exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
  - RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
  - LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
  - IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
  - SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
  - LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
  - IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.
  - OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
  - AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
- Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (g) through (k).
- In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
- For requirements RQ sales and any type-of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
- Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
- The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
- Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	RQ:										
2	Monongahela Power Company	RQ	4th Rev Vol #2				1,603		80,554		80,554
3	FirstEnergy Pennsylvania Company	RQ	4th Rev Vol #2				26,110		1,318,174		1,318,174
4	Old Dominion Electric Cooperative	RQ	2nd Rev Vol #7&8				1,958		62,230		62,230
5	Non-RQ:										
6	PJM Interconnection, LLC	OS	No 26				12,376		2,878,128		2,878,128
15	Subtotal - RQ						29,671		1,460,958		1,460,958
16	Subtotal-Non-RQ						12,376		2,878,128		2,878,128
17	Total						42,047		4,339,086		4,339,086

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: NameOfCompanyOrPublicAuthorityReceivingElectricityPurchasedForResale
Associated company:
(b) Concept: NameOfCompanyOrPublicAuthorityReceivingElectricityPurchasedForResale
Associated company:
(c) Concept: StatisticalClassificationCode
Represents power sold through the PJM Interconnection, LLC.

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel		
6	(502) Steam Expenses		
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses		
11	(507) Rents	210,257,568	191,997,784
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	210,257,568	191,997,784
14	Maintenance		
15	(510) Maintenance Supervision and Engineering		
16	(511) Maintenance of Structures		
17	(512) Maintenance of Boiler Plant		
18	(513) Maintenance of Electric Plant		
19	(514) Maintenance of Miscellaneous Steam Plant		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)		
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	210,257,568	191,997,784
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuclear, Power (Enter Total of lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		

55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	325,409,429	304,705,755
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses	58,592,518	4,874,092
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	384,001,947	309,579,847
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	594,259,515	501,577,631
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	110,459	132,890
85	(561.1) Load Dispatch-Reliability	(22)	1,354
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	658,373	708,864
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	14,118	14,738
89	(561.5) Reliability, Planning and Standards Development	51,189	27,958
90	(561.6) Transmission Service Studies	49,354	(69,782)
91	(561.7) Generation Interconnection Studies	(652,632)	717,243
92	(561.8) Reliability, Planning and Standards Development Services	728	686
93	(562) Station Expenses	594,629	245,186
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	1,859,650	678,074
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	41,867,700	36,994,354
97	(566) Miscellaneous Transmission Expenses	3,060,052	1,699,135
98	(567) Rents	813,242	460,770
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	48,426,840	41,611,470
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	1,196,573	1,059,034
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware	20,024	15,299
104	(569.2) Maintenance of Computer Software	20,409	15,599
105	(569.3) Maintenance of Communication Equipment	23	22
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	1,758,746	1,933,226
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	6,767,417	8,318,748
109	(572) Maintenance of Underground Lines	44	(14,142)
110	(573) Maintenance of Miscellaneous Transmission Plant	(80)	141,346
111	TOTAL Maintenance (Total of Lines 101 thru 110)	9,763,156	11,469,132

112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	58,189,996	53,080,602
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	210,923	184,217
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	210,923	184,217
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)	210,923	184,217
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	302,516	390,694
135	(581) Load Dispatching	79,931	144,312
136	(582) Station Expenses	200,339	45,947
137	(583) Overhead Line Expenses	455,019	1,559,186
138	(584) Underground Line Expenses	2,373,932	1,986,996
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	105,871	113,848
140	(586) Meter Expenses	1,694,205	1,686,290
141	(587) Customer Installations Expenses		
142	(588) Miscellaneous Expenses	9,456,526	8,946,047
143	(589) Rents		
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	14,668,339	14,873,320
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	497,557	558,490
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	2,168,124	3,490,050
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	34,650,717	32,097,981
150	(594) Maintenance of Underground Lines	2,228,668	945,831
151	(595) Maintenance of Line Transformers	47,272	106,604
152	(596) Maintenance of Street Lighting and Signal Systems	763,477	732,934
153	(597) Maintenance of Meters	1,353,555	1,382,046
154	(598) Maintenance of Miscellaneous Distribution Plant	324,569	327,322
155	TOTAL Maintenance (Total of Lines 146 thru 154)	42,033,939	39,641,258
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	56,702,278	54,514,578
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	28,120	33,468
160	(902) Meter Reading Expenses	4,786,217	4,638,573
161	(903) Customer Records and Collection Expenses	4,848,309	5,212,514
162	(904) Uncollectible Accounts	2,364,977	(1,970,610)
163	(905) Miscellaneous Customer Accounts Expenses	195,101	322,726
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	12,222,724	8,236,671
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	14	5,877
168	(908) Customer Assistance Expenses	21,722,292	9,619,933
169	(909) Informational and Instructional Expenses	216	2,364
170	(910) Miscellaneous Customer Service and Informational Expenses	2,602,244	2,629,402

171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	24,324,766	12,257,576
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	38,657	45,067
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	38,657	45,067
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	6,898,174	14,758,361
182	(921) Office Supplies and Expenses	784,102	717,271
183	(Less) (922) Administrative Expenses Transferred-Credit	3,527,341	3,461,119
184	(923) Outside Services Employed	26,500,532	19,988,133
185	(924) Property Insurance	7,749	23,415
186	(925) Injuries and Damages	1,827,399	3,610,120
187	(926) Employee Pensions and Benefits	(4,359,418)	2,049,579
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	1,633,692	2,009,511
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	64,091	55,148
192	(930.2) Miscellaneous General Expenses	910,032	810,584
193	(931) Rents	396,010	397,021
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	31,135,022	40,958,024
195	Maintenance		
196	(935) Maintenance of General Plant	1,973,535	1,523,743
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	33,108,557	42,481,767
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	779,057,416	672,378,109

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**PURCHASED POWER (Account 555)**

- Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
- Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
  - RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
  - LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
  - IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.
  - SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.
  - LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.
  - IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.
  - EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.
  - OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.
  - AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
- In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
- For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- Report in column (g) the megawatthours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatthours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
- Report demand charges in column (k), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments, in column (m). Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (n) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (m) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
- The data in columns (g) through (n) must be totaled on the last line of the schedule. The total amount in columns (g) and (h) must be reported as Purchases on Page 401, line 10. The total amount in column (i) must be reported as Exchange Received on Page 401, line 12. The total amount in column (j) must be reported as Exchange Delivered on Page 401, line 13.
- Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER			
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1	<sup>1a</sup> FirstEnergy Pennsylvania Company	RQ	1st Rev Vol #1				28,635					1,565,418		1,565,418
2	<sup>1a</sup> Monongahela Power Company	RQ	1st Rev Vol #1				4,445					193,139		193,139
3	AES/Warrior Run, Inc	LU	Special Contract								6,631	169,516	7,661	183,808
4	Old Dominion Electric Cooperative	RQ	NA				2,809					90,573		90,573
5	PJM Interconnection LLC	<sup>1b</sup> OS	NA				44,906					12,575,250		12,575,250
6	Constellation Energy Generation, LLC	<sup>1b</sup> OS	NA				1,068,929					92,748,219		92,748,219
7	DTE Energy Trading Inc.	<sup>1b</sup> OS	NA				597,608					50,619,007		50,619,007
8	NextEra Energy Marketing LLC	<sup>1b</sup> OS	NA				819,677					67,438,487		67,438,487
9	AEP Energy Partners, Inc.	<sup>1b</sup> OS	NA				210,132					16,815,740		16,815,740
10	Energy Harbor LLC	<sup>1b</sup> OS	NA				989,357					77,629,345		77,629,345
11	<sup>1a</sup> Monongahela Power Company	OS	NA										4,432,245	4,432,245
12	Solar Renewable Energy Credits	OS	NA										586,318	586,318
13	Administrative Expense	OS	NA										94,268	94,268
14	Electric Vehicle Charging Purchases	OS	NA										268,235	268,235
15	PJM Interconnection, LLC	<sup>1b</sup> OS	NA										114,377	114,377
16	Battery Storage Annual Contract Payment	OS	NA										55,000	55,000
15	TOTAL						3,766,498				6,631	319,844,694	5,558,104	325,409,429

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Associated Company:
(b) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Associated Company:
(c) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Associated Company:
(d) Concept: StatisticalClassificationCode
Represents power purchased from PJM Interconnection, LLC.
(e) Concept: StatisticalClassificationCode
Represents power purchased from awarded suppliers through the auction.
(f) Concept: StatisticalClassificationCode
Represents power purchased from awarded suppliers through the auction.
(g) Concept: StatisticalClassificationCode
Represents power purchased from awarded suppliers through the auction.
(h) Concept: StatisticalClassificationCode
Represents power purchased from awarded suppliers through the auction.
(i) Concept: StatisticalClassificationCode
Represents power purchased from awarded suppliers through the auction.
(j) Concept: StatisticalClassificationCode
Miscellaneous PJM Billing Line Items including inadvertent interchange charges, monthly charges for corrections to metered energy values and locational reliability charges for unforced capacity obligation.

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")**

- Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
- In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
- In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
- Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
- Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
- Report in column (i) and (j) the total megawatthours received and delivered.
- In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m).
- Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
- Footnote entries and provide explanations following all required data.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m+n)
1	Financial Transmission Rights Auction	Various	Various	OS	6	Various	Various						14,136	14,136
2	Transmission Ancillaries	Various	Various	OS	6	Various	Various						209,036	209,036
3	Network Integrated Transmission	PJM Network	PJM Network	FNO	6	PJM Network	PJM Network				2,750,521			2,750,521
4	Point-to-Point Transmission	Various	Various	OS	6	Various	Various						147,428	147,428
35	TOTAL							0	0	0	2,750,521		370,600	3,121,121

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: DemandChargesRevenueTransmissionOfElectricityForOthers
NITS revenue is based on the previous year's peak load, the number of days in the period, and the NITS rate.
(b) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Revenues associated with Respondent's membership with PJM as an RTO.
(c) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Revenues associated with Respondent's membership with PJM as an RTO.
(d) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Firm Point to Point Transmission revenue is allocated to PJM transmission owners based on transmission revenue requirement ratio shares.

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**TRANSMISSION OF ELECTRICITY BY ISO/RTOs**

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1	Potomac Edison:				
2	Financial Transmission Rights Auction	OS	6	14,136	14,136
3	Transmission Ancillaries	OS	6	209,036	209,036
4	Network Integrated Transmission	FNO	6	2,750,521	2,750,521
5	Point to Point Transmission	OS	6	147,428	147,428
40	TOTAL			3,121,121	3,121,121

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)**

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:  
FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter "TOTAL" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	PJM	OS					10,780,831	10,780,831
	TOTAL		0	0	0	0	10,780,831	10,780,831

FOOTNOTE DATA

(a) Concept: StatisticalClassificationCode

Expenses associated with Respondent's membership with PJM as an RTO.

(b) Concept: OtherChargesTransmissionOfElectricityByOthers

PJM Anc Svc Trans Enhancement Sclid 12	\$10,929,566
PJM Ancillary Service Schedule 9 FERC-OPSI	1,497
Transm Owner Sch. Sys Control & Dispatch Srv Exp	627
PJM Transmission Congestion Charges	128,150
PJM-Transmission Loss Expense	(76)
494 Remand Transmission Enhancement Charge	(289,333)
PJM Ancillary Services Exp-Oper Cos	10,406
Total	\$10,780,831

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)**

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	116,088
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Bank Fees	146,926
7	Financing Administration Fees	149,457
8	Fees and Dues	88,388
9	Right of Way Licensing and Permitting	194,690
10	Miscellaneous O&M Expenses	214,483
46	TOTAL	910,032

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**Depreciation and Amortization of Electric Plant (Account 403, 404, 405)**

- Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type of mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

**A. Summary of Depreciation and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			6,144,831		6,144,831
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	10,153,515	89			10,153,604
8	Distribution Plant	48,749,983				48,749,983
9	Regional Transmission and Market Operation					
10	General Plant	6,028,068	280			6,028,348
11	Common Plant-Electric					
12	TOTAL	64,931,566	369	6,144,831		71,076,766

**B. Basis for Amortization Charges**

Intangible plant represents software costs which are amortized over 7 years.

**C. Factors Used in Estimating Depreciation Charges**

Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	360 -West Virginia - Distribution	1,998	80 years		1.16	R4	
13	361 - West Virginia - Distribution	5,191	75 years	(30)	1.61	R3	
14	362 - West Virginia - Distribution	89,034	65 years	(15)	1.49	R2	
15	364 - West Virginia - Distribution	147,655	70 years	(100)	3.24	R4	
16	365 - West Virginia - Distribution	110,804	65 years	(100)	3.34	R1.5	
17	365 clearing - West VA - Distribution	121,357	80 years		1.2	R4	
18	366 - West Virginia - Distribution	14,537	70 years	(25)	1.66	R3	
19	367 - West Virginia - Distribution	83,766	52 years	(50)	2.57	S1	
20	368.1 - West Virginia - Distribution	123,981	49 years	(20)	2.3	R1.5	
21	368.3 - West Virginia - Distribution	39	49 years	(20)	1.26	R1.5	
22	369.1 -West Virginia - Distribution	27,718	57 years	(80)	3.45	R4	
23	369.2 -West Virginia - Distribution	21,606	57 years	(80)	2.99	R4	
24	370 - West Virginia - Distribution	34,036	36 years	(25)	5.04	R2.5	
25	371 - West Virginia - Distribution	2,863	30 years	(40)	5.65	O1	
26	373 - West Virginia - Distribution	10,382	32 years	(25)	3.06	O1	
27	389 - West Virginia - General	21	75 years		1.35	R4	
28	390 - West Virginia - General						
29	AUGUSTA SERVICE CENTER	3,583	60 years	(15)	3.55		
30	BERKELEY SERVICE CENTER	3,048	60 years	(15)	2.73		
31	ASHBY SERVICE CENTER	994	60 years	(15)	3.29		
32	MARLOWE ADMIN BUILDING	238	60 years	(15)	3.75		

33	MARTINSBURG SERV CENTER	4,426	60 years	(15)	1.3		
34	MARTINSBURG STORAGE BINS	16	60 years	(15)	6.6		
35	PETERSBURG STORAGE/OFFI	30	60 years	(15)	3.48		
36	PETERSBURG SERVICE CENTER	745	60 years	(15)	5.02		
37	391.1 - West Virginia - General	31	20 years		5	SQ	
38	391.2 - West Virginia - General	2,410	10 years		10	SQ	
39	392 - West Virginia - General	1,408	21 years	10	2.39	R0.5	
40	394 - West Virginia - General	3,459	20 years		5	SQ	
41	395 - West Virginia - General	2	20 years		4.99	SQ	
42	396 - West Virginia - General	79	22 years	5	5.53	L3	
43	397 - West Virginia - General	11,237	10 years		10	SQ	
44	398 - West Virginia - General	29	15 years		6.67	SQ	

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: DepreciablePlantBase Balances for depreciable plant are as of 12/31/23.
(b) Concept: UtilityPlantAppliedDepreciationRate Rates for Maryland distribution are effective as of November 2023.
(c) Concept: UtilityPlantAppliedDepreciationRate Only rates for Maryland distribution and general changed during 2023.
(d) Concept: UtilityPlantAppliedDepreciationRate Rates for Maryland general are effective as of November 2023.

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**REGULATORY COMMISSION EXPENSES**

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR		
						CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1	MD PSC Intrastate Revenue Assessment	966,171		966,171		Electric	928	966,171				
2	WV PSC Intrastate Revenue Assessment	571,472		571,472		Electric	928	571,472				
3	WV PSC Property Value Assessment	70,838		70,838		Electric	928	70,838				
4	MD PSC 2021 Depreciation Study, Case No.9490				308,338					407.4	112,123	196,215
5	MD PSC 2023 Distribution Base Rate Case, Case No.9685		1,427	1,427	390,531	Electric	928	1,427		407.4	142,011	248,520
6	WV PSC 2023 Base Rate Case, Case No. 23-0460-E-42T		23,784	23,784	105,420	Electric	928	23,173	23,173	407.4	39,175	89,418
46	TOTAL	1,608,481	25,211	1,633,692	804,289			1,633,081	23,173		293,309	534,153

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D and D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D and D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
2. Indicate in column (a) the applicable classification, as shown below:  
Classifications:

Electric R, D and D Performed Internally:

Generation

hydroelectric

Recreation fish and wildlife  
Other hydroelectric

Fossil-fuel steam  
Internal combustion or gas turbine  
Nuclear  
Unconventional generation  
Siting and heat rejection

Transmission

Overhead  
Underground  
Distribution  
Regional Transmission and Market Operation  
Environment (other than equipment)  
Other (Classify and include items in excess of \$50,000.)  
Total Cost Incurred

Electric, R, D and D Performed Externally:

Research Support to the electrical Research Council or the Electric Power Research Institute  
Research Support to Edison Electric Institute  
Research Support to Nuclear Power Groups  
Research Support to Others (Classify)  
Total Cost Incurred

3. Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D and D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D and D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D and D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1	A(2)	ED Transmission Line Research (Int)					7,022
2	B(1)	CEATI Transmission Line Research (external) - EPRI		65,275	923		65,275
3	B(1)	CEATI Transmission Line Research (external) - EPRI		240,765	568		240,765
4	B(1)	CEATI Transmission Line Research (external) - EPRI		145,454	590		145,454
5	B(1)	CEATI Transmission Line Research (external) - EPRI		6,488	911		6,488
6	B(1)	CEATI Transmission Line Research (external) - EPRI		3,977	107		3,977
7	Total			461,959			461,959

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission	404,187		
5	Regional Market			
6	Distribution	3,111,514		
7	Customer Accounts	4,372,848		
8	Customer Service and Informational	96,855		
9	Sales			
10	Administrative and General	(9,376)		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	7,976,028		
12	Maintenance			
13	Production			
14	Transmission	1,372,108		
15	Regional Market			
16	Distribution	12,033,434		
17	Administrative and General	267,533		
18	TOTAL Maintenance (Total of lines 13 thru 17)	13,673,075		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)	1,776,295		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	15,144,948		
24	Customer Accounts (Transcribe from line 7)	4,372,848		
25	Customer Service and Informational (Transcribe from line 8)	96,855		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	258,157		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	21,649,103		21,649,103
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminating and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminating and Processing			
47	Transmission			
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			

54	Other Gas Supply (Enter Total of lines 33 and 45)		
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru		
56	Transmission (Lines 35 and 47)		
57	Distribution (Lines 36 and 48)		
58	Customer Accounts (Line 37)		
59	Customer Service and Informational (Line 38)		
60	Sales (Line 39)		
61	Administrative and General (Lines 40 and 49)		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)		
63	Other Utility Departments		
64	Operation and Maintenance		
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	21,649,103	21,649,103
66	Utility Plant		
67	Construction (By Utility Departments)		
68	Electric Plant	20,524,418	20,524,418
69	Gas Plant		
70	Other (provide details in footnote);		
71	TOTAL Construction (Total of lines 68 thru 70)	20,524,418	20,524,418
72	Plant Removal (By Utility Departments)		
73	Electric Plant	3,242,783	3,242,783
74	Gas Plant		
75	Other (provide details in footnote);		
76	TOTAL Plant Removal (Total of lines 73 thru 75)	3,242,783	3,242,783
77	Other Accounts (Specify, provide details in footnote);		
78	Outside Billing & Contracts	29,041	29,041
79	Temporary Facilities	129,213	129,213
80	Mutual Assistance for Storms	1,085,834	1,085,834
81	Work Performed for Associated Companies	957,538	957,538
82			
83			
84			
85			
86			
87			
88			
89			
90			
91			
92			
93			
94			
95	TOTAL Other Accounts	2,201,626	2,201,626
96	TOTAL SALARIES AND WAGES	47,617,930	47,617,930

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**COMMON UTILITY PLANT AND EXPENSES**

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Electric Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization.

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS**

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)				
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7	Purchases (Account 555) Day Ahead (DA)				
8	Purchases (Account 555) Real Time (RT)	334,660	755,270	1,244,119	1,591,789
9	Sales (Account 447) Day Ahead (DA)				
10	Sales (Account 447) Real Time (RT)				
46	TOTAL	334,660	755,270	1,244,119	1,591,789

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**PURCHASES AND SALES OF ANCILLARY SERVICES**

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff. In columns for usage, report usage-related billing determinant and the unit of measure.

1. On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year.
2. On Line 2 columns (b), (c), (d), and (e) report the amount of reactive supply and voltage control services purchased and sold during the year.
3. On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year.
4. On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year.
5. On Lines 5 and 6, columns (b), (c), (d), and (e) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
6. On Line 7 columns (b), (c), (d), and (e) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollar (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch		MWh	17,240		MWh	
2	Reactive Supply and Voltage	2,370	MWd	14,246		MWd	
3	Regulation and Frequency Response	290	MWh	9,831		MWh	
4	Energy Imbalance						
5	Operating Reserve - Spinning			4,657			
6	Operating Reserve - Supplement			17,846			
7	Other			\$11,645			
8	Total (Lines 1 thru 7)	2,660		75,465			

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: AncillaryServicesPurchasedAmount

Black Start Services Chgs	\$4,179
Market Monitor	354
PJM Settlement	7,112
Total	\$11,645

FERC FORM NO. 1 (New 2-04)

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**MONTHLY TRANSMISSION SYSTEM PEAK LOAD**

1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: Allegheny Power									
1	January	3,391	22	8	981	2,410	0	0		
2	February	2,696	7	8	785	1,911				
3	March	2,391	1	8	656	1,735				
4	Total for Quarter 1				2,422	6,056	0			0
5	April	2,120	29	19	525	1,595				
6	May	2,192	22	17	519	1,673				
7	June	2,791	22	18	710	2,081				
8	Total for Quarter 2				1,754	5,349	0			0
9	July	2,977	16	18	726	2,251				
10	August	2,887	6	18	731	2,156				
11	September	2,157	1	18	542	1,615				
12	Total for Quarter 3				1,999	6,022	0			0
13	October	1,999	28	8	573	1,426				
14	November	2,314	30	21	591	1,723				
15	December	3,139	23	8	907	2,232				
16	Total for Quarter 4				2,071	5,381	0			0
17	Total				8,246	22,808	0	0	0	0
	NAME OF SYSTEM: Potomac Edison									
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total									

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

<b>(a)</b> Concept: MonthlyPeakLoadExcludingIsoAndRto
Column (b) reports the coincidental peak at the time of the Allegheny Power peak. Reports MW's of energy used for load integrated over the hour.
<b>(b)</b> Concept: DayOfMonthlyPeakExcludingIsoAndRto
Column (c) reports the coincidental peak at the time of the Allegheny Power peak.
<b>(c)</b> Concept: HourOfMonthlyPeakExcludingIsoAndRto
Column (d) reports the coincidental peak at the time of the Allegheny Power peak.
<b>(d)</b> Concept: FirmNetworkServiceForSelf
Column (e) reports MW's of energy used for load integrated over the hour. Reports next-day settlement which is based on historical usage, as opposed to actual usage, with losses and adjustment factors applied.
<b>(e)</b> Concept: FirmNetworkServiceForOther
Column (f) reports MW's of energy used for load integrated over the hour. Reports next-day settlement which is based on historical usage, as opposed to actual usage, with losses and adjustment factors applied.
<b>(f)</b> Concept: LongTermFirmPointToPointReservations
For column (g), it is assumed that PJM will report these.
<b>(g)</b> Concept: OtherLongTermFirmService
For column (h), it is assumed that PJM will report these.

FERC FORM NO. 1 (NEW. 07-04)

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**Monthly ISO/RTO Transmission System Peak Load**

1. Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: Enter System									
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2025-04-10	Year/Period of Report End of: 2024/ Q4
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**ELECTRIC ENERGY ACCOUNT**

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	10,526,314
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	29,671
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	12,376
5	Hydro-Conventional		25	Energy Furnished Without Charge	(2,960,090)
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	4,552
7	Other	3,687,378	27	Total Energy Losses	(158,947)
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	3,687,378	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	7,453,876
10	Purchases (other than for Energy Storage)	3,766,498			
10.1	Purchases for Energy Storage				
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	7,453,876			

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**MONTHLY PEAKS AND OUTPUT**

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non-integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: Potomac Edison					
29	January	849,894	256	3,391	22	8
30	February	636,210	1,020	2,696	7	8
31	March	604,285	78	2,391	1	8
32	April	479,558	482	2,120	29	19
33	May	508,791	250	2,192	22	17
34	June	619,777	254	2,791	22	18
35	July	772,237	295	2,977	16	18
36	August	633,232	488	2,887	6	18
37	September	490,805	790	2,157	1	18
38	October	495,084	375	1,999	28	8
39	November	537,176	3,773	2,314	30	21
40	December	826,827	4,315	3,139	23	8
41	Total	7,453,876	12,376			

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**Steam Electric Generating Plant Statistics**

1. Report data for plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Line No.	Item (a)	Plant Name:	Plant Name:
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)		
6	Net Peak Demand on Plant - MW (60 minutes)		
7	Plant Hours Connected to Load		
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water		
10	When Limited by Condenser Water		
11	Average Number of Employees		
12	Net Generation, Exclusive of Plant Use - kWh		
13	Cost of Plant: Land and Land Rights		
14	Structures and Improvements		
15	Equipment Costs		
16	Asset Retirement Costs		
17	Total cost (total 13 thru 20)		
18	Cost per KW of Installed Capacity (line 17/5) Including		
19	Production Expenses: Oper, Supv, & Engr		
20	Fuel		
21	Coolants and Water (Nuclear Plants Only)		
22	Steam Expenses		
23	Steam From Other Sources		
24	Steam Transferred (Cr)		
25	Electric Expenses		
26	Misc Steam (or Nuclear) Power Expenses		
27	Rents		
28	Allowances		
29	Maintenance Supervision and Engineering		
30	Maintenance of Structures		
31	Maintenance of Boiler (or reactor) Plant		
32	Maintenance of Electric Plant		
33	Maintenance of Misc Steam (or Nuclear) Plant		
34	Total Production Expenses		
35	Expenses per Net kWh		

35	Plant Name
36	Fuel Kind
37	Fuel Unit
38	Quantity (Units) of Fuel Burned
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year
41	Average Cost of Fuel per Unit Burned
42	Average Cost of Fuel Burned per Million BTU
43	Average Cost of Fuel Burned per kWh Net Gen
44	Average BTU per kWh Net Generation

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**Hydroelectric Generating Plant Statistics**

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

Line No.	Item (a)	FERC Licensed Project No. Plant Name:				
1	Kind of Plant (Run-of-River or Storage)					
2	Plant Construction type (Conventional or Outdoor)					
3	Year Originally Constructed					
4	Year Last Unit was Installed					
5	Total installed cap (Gen name plate Rating in MW)					
6	Net Peak Demand on Plant-Megawatts (60 minutes)					
7	Plant Hours Connect to Load					
8	<b>Net Plant Capability (in megawatts)</b>					
9	(a) Under Most Favorable Oper Conditions					
10	(b) Under the Most Adverse Oper Conditions					
11	Average Number of Employees					
12	Net Generation, Exclusive of Plant Use - kWh					
13	<b>Cost of Plant</b>					
14	Land and Land Rights					
15	Structures and Improvements					
16	Reservoirs, Dams, and Waterways					
17	Equipment Costs					
18	Roads, Railroads, and Bridges					
19	Asset Retirement Costs					
20	Total cost (total 13 thru 20)					
21	Cost per KW of Installed Capacity (line 20 / 5)					
22	<b>Production Expenses</b>					
23	Operation Supervision and Engineering					
24	Water for Power					
25	Hydraulic Expenses					
26	Electric Expenses					
27	Misc Hydraulic Power Generation Expenses					
28	Rents					
29	Maintenance Supervision and Engineering					
30	Maintenance of Structures					
31	Maintenance of Reservoirs, Dams, and Waterways					
32	Maintenance of Electric Plant					
33	Maintenance of Misc Hydraulic Plant					
34	Total Production Expenses (total 23 thru 33)					
35	Expenses per net kWh					

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**Pumped Storage Generating Plant Statistics**

1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on Line 8 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.
7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWh as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

Line No.	Item (a)	FERC Licensed Project No. Plant Name:			
1	Type of Plant Construction (Conventional or Outdoor)				
2	Year Originally Constructed				
3	Year Last Unit was Installed				
4	Total installed cap (Gen name plate Rating in MW)				
5	Net Peak Demand on Plant-Megawatts (60 minutes)				
6	Plant Hours Connect to Load While Generating				
7	Net Plant Capability (in megawatts)				
8	Average Number of Employees				
9	Generation, Exclusive of Plant Use - kWh				
10	Energy Used for Pumping				
11	Net Output for Load (line 9 - line 10) - Kwh				
12	<b>Cost of Plant</b>				
13	Land and Land Rights				
14	Structures and Improvements				
15	Reservoirs, Dams, and Waterways				
16	Water Wheels, Turbines, and Generators				
17	Accessory Electric Equipment				
18	Miscellaneous Powerplant Equipment				
19	Roads, Railroads, and Bridges				
20	Asset Retirement Costs				
21	Total cost (total 13 thru 20)				
22	Cost per KW of installed cap (line 21 / 4)				
23	<b>Production Expenses</b>				
24	Operation Supervision and Engineering				
25	Water for Power				
26	Pumped Storage Expenses				
27	Electric Expenses				
28	Misc Pumped Storage Power generation Expenses				
29	Rents				
30	Maintenance Supervision and Engineering				
31	Maintenance of Structures				
32	Maintenance of Reservoirs, Dams, and Waterways				
33	Maintenance of Electric Plant				
34	Maintenance of Misc Pumped Storage Plant				
35	Production Exp Before Pumping Exp (24 thru 34)				
36	Pumping Expenses				
37	Total Production Exp (total 35 and 36)				
38	Expenses per kWh (line 37 / 9)				
39	Expenses per KWh of Generation and Pumping (line 37/(line 9 + line 10))				

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**GENERATING PLANT STATISTICS (Small Plants)**

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).
2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 402.
4. If net peak demand for 60 minutes is not available, give the which is available, specifying period.
5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l))	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
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Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**ENERGY STORAGE OPERATIONS (Large Plants)**

1. Large Plants are plants of 10,000 Kw or more.
2. In columns (a) (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.
3. In column (d), report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage.
4. In columns (e), (f) and (g) report MWHs delivered to the grid to support production, transmission and distribution. The amount reported in column (d) should include MWHs delivered/provided to a generator's own load requirements or used for the provision
5. In columns (h), (i), and (j) report MWHs lost during conversion, storage and discharge of energy.
6. In column (k) report the MWHs sold.
7. In column (l), report revenues from energy storage operations. In a footnote, disclose the revenue accounts and revenue amounts related to the income generating activity.
8. In column (m), report the cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined. In column (n) report the cost of power purchased for storage operations associated with self-generated power included in Account 501 and other costs associated with self-generated power.
9. In columns (o), (r) and (s) report the total project plant costs including but not exclusive of land and land rights, structures and improvements, energy storage equipment, turbines, compressors, generators, switching and conversion equipment, lines and equipment and purpose is to integrate or tie energy storage assets into the power grid, and any other costs associated with the energy storage project included in the property accounts listed.

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHs (d)	MWHs delivered to the grid to support Production (e)	MWHs delivered to the grid to support Transmission (f)	MWHs delivered to the grid to support Distribution (g)	MWHs Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHs Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHs Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHs Sold (k)	Revenues from Energy Storage Operations (l)	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (n)	Other Costs Associated with Self-Generated Power (Dollars) (o)	Account for Project Costs (p)	Production (Dollars) (q)	Trans (Dollars) (r)
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34																		
35	TOTAL																	

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**ENERGY STORAGE OPERATIONS (Small Plants)**

1. Small Plants are plants less than 10,000 Kw.
2. In columns (a), (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.
3. In column (d), report project plant cost including but not exclusive of land and land rights, structures and improvements, energy storage equipment and any other costs associated with the energy storage project.
4. In column (e), report operation expenses excluding fuel, (f), maintenance expenses, (g) fuel costs for storage operations and (h) cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations.  
If power was purchased from an affiliated seller specify how the cost of the power was determined.
5. If any other expenses, report in column (i) and footnote the nature of the item(s).

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	Project Cost (d)	BALANCE AT BEGINNING OF YEAR				
					Operations (Excluding Fuel used in Storage Operations) (e)	Maintenance (f)	Cost of fuel used in storage operations (g)	Account No. 555.1, Power Purchased for Storage Operations (h)	Other Expenses (i)
1									
2									
3									
4									
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36	TOTAL								

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**TRANSMISSION LINE STATISTICS**

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage. If required by a State commission to report individual lines for all voltages, do so but do not group totals for each voltage under 132 kilovolts.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.
- Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
- Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
- Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
- Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(a)	(b)	(c)	(d)		(f)	(g)			(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	BEDINGTON	BLACK OAK	500	500	TWR	60.02	0.00	1	2032 ACSR	985,023	10,418,881	11,403,904				
2	BEDINGTON	DOUBS	500	500	TWR	32.18	0.00	1	2032 ACSR	1,291,046	4,383,652	5,674,698				
3	BISMARCK	DOUBS	500	500	TWR	2.86	0.00	1	1113 ACSS/HS		18,772,571	18,772,571				
4	BLACK OAK	HATFIELD	500	500	TWR	33.96	0.00	1	2032 ACSR	2,925	7,558,190	7,561,115				
5	BRIGHTON	DOUBS	500	500	TWR	6.33	0.00	1	2300 ACSR, 2032 ACSR	321,301	1,281,082	1,602,383				
6	DOUBS	GOOSE CREEK	500	500	TWR	15.29	0.00	1	2049.5 AAAC, 2032 ACSR	456,275	3,538,295	3,994,570				
7	FRONT ROYAL	MEADOW BROOK	500	500	TWR	0.09	0.00	1	2032 ACSR		19,432	19,432				
8	GREENLAND GAP	MEADOW BROOK	500	500	TWR	12.40	0.00	1	2032 ACSR	2,897,278	6,565,539	9,462,817				
9	AQUEDUCT	DICKERSON H	230	230	TWR; SP	1.44	0.00	1	1622 ACSS/TW/HS	12,163	585,725	597,888				
10	AQUEDUCT	DOUBS	230	230	TWR	6.52	0.14	1	1622 ACSS/TW/HS	44,229	2,129,910	2,174,139				
11	BOONSBORO	DOUBS - RINGGOLD	230	230	TWR; WPH; WP; SP	31.22	0.00	1	1272 ACSR	209,829	2,316,739	2,526,568				
12	CARROLL	MOUNT AIRY	230	230	WPH; SP; WP	12.72	0.00	1	1272 ACSR	1,148,192	2,391,892	3,540,084				
13	DAMASCUS	MONTGOMERY	230	230	SP; WPH; WP	4.97	0.00	1	1272 ACSR	683,104	1,280,938	1,964,042				
14	DAMASCUS	MOUNT AIRY	230	230	SP; WPH	10.41	0.00	1	1272 ACSR	2,095,886	3,930,151	6,026,037				
15	DICKERSON H	DOUBS	230	230	SP	0.24	7.76	1	1622 ACSS/TW/HS	54,181	2,609,139	2,663,320				
16	DOUBS	LIME KILN	230	230	TWR; WP	3.35	3.35	1	1272 ACSR	75,984	963,922	1,039,906				
17	DOUBS	LIME KILN	230	230	TWR; WPH; WP	6.71	0.00	1	1272 ACSR	64,164	813,979	878,143				
18	DOUBS	MONOCACY	230	230	TWR; SP	10.64	14.32	1	1272 ACSR	169,182	1,867,947	2,037,129				
19	EAGLEHEAD	MONOCACY	230	230	SP; WPH; WP	6.16	0.70	1	1272 ACSR	4,120,500	2,765,262	6,885,762				
20	EAGLEHEAD	NEW MARKET	230	230	WPH; SP; WP	7.39	0.72	1	1272 ACSR	4,399,856	2,952,737	7,352,593				
21	FREDERICK A	MCCAIN	230	230	SP	3.27	2.30	1	1272 ACSR	77,673	985,343	1,063,016				
22	FREDERICK A	MONOCACY	230	230	SP	1.75	0.00	1	1272 ACSR	20,262	257,046	277,308				
23	LIME KILN	MCCAIN	230	230	SP; SPH; WP	4.21	0.00	1	1272 ACSR	62,476	792,558	855,034				
24	LIME KILN	MONOCACY	230	230	SP; WP	1.22	5.45	1	1272 ACSR	67,541	856,820	924,361				
25	LIME KILN	MONTGOMERY	230	230	WPH; WP	12.28	0.00	1	1272 ACSR	165,476	2,099,209	2,264,685				
26	MONOCACY	RINGGOLD	230	230	WPH	0.40	23.15	1	1272 ACSR	165,886	1,831,558	1,997,444				
27	MOUNT AIRY	NEW MARKET	230	230	WPH; WP; SPH	3.79	2.09	1	1272 ACSR	3,422,110	2,296,573	5,718,683				
28	ALBRIGHT	CROSS SCHOOL	138	138	WPH; WP; TWR	26.75	0.00	1	556.5 ACSR	89,530	3,082,733	3,172,263				
29	ALBRIGHT	GARRETT	138	138	WPH; WP	6.40	0.00	1	556.5 ACSR	87,803	787,499	875,302				
30	ALBRIGHT	KELSO GAP	138	138	WPH; WP	10.56	0.00	1	556.5 ACSR	61,816	1,422,508	1,484,324				
31	ALBRIGHT	WILLIAM	138	138	WPH; WP	4.56	0.00	1	556.5 ACSR	60,225	700,934	761,159				
32	ANTIETAM	EAST HAGERSTOWN	138	138	SP; WPH; TWR; WP	9.94	0.00	1	954 ACSR	271,019	1,591,089	1,862,108				
33	ANTIETAM	REID	138	138	SP; WPH; WP	4.01	2.75	1	954 ACSR	191,972	1,127,021	1,318,993				
34	BAKER	HARDY	138	138	WPH; WP	14.38	0.00	1	954 ACSR	1,098,756	4,943,872	6,042,628				

35	BARTONVILLE	LONG CREEK	138	138	SP	3.78	0.00	1	795 ACSS/TW	331,230	1,808,254	2,139,484				
36	BARTONVILLE	STEPHENSON	138	138	SP; WPH; WP	12.49	0.00	1	954 ACSR; 556.5 ACSR	965,011	5,268,196	6,233,207				
37	BEDINGTON	CHERRY RUN - MARLOWE	138	138	WPH; SP; WP	19.92	0.00	1	556.5 ACSR; 954 ACSR	617,745	3,582,613	4,200,358				
38	BEDINGTON	EAGLE	138	138	SP	4.02	0.00	1	954 ACSR	854,844	2,688,709	3,543,553				
39	BEDINGTON	MARLOWE 138 KV BMA LINE	138	138	WPH; TWR; WP	9.36	0.00	1	954 ACSR	295,539	2,593,317	2,888,856				
40	BEDINGTON	MARLOWE 138 KV BMR LINE	138	138	WPH; TWR; WP	13.87	1.98	1	954 ACSR	265,360	1,686,066	1,951,426				
41	BEDINGTON	OPEQUON	138	138	WPH; WP; TWR	8.44	0.00	1	954 ACSR	266,036	1,542,877	1,808,913				
42	BEDINGTON	REID	138	138	SP	12.44	7.97	1	954 ACSR; 1033.5 ACCR	864,512	3,565,032	4,429,544				
43	BEDINGTON	SHEPHERDSTOWN	138	138	WPH; WP	2.26	6.40	1	954 ACSR; 556.5 ACSR	243,491	1,412,125	1,655,616				
44	BLACK OAK	CROSS SCHOOL	138	138	WPH; WP	8.59	0.00	1	556.5 ACSR; 954 ACSR	21,769	2,610,751	2,632,520				
45	BLACK OAK	CUMBERLAND	138	138	TWR; SP; WPH; WP	17.09	0.00	1	954 ACSR	466,655	3,653,258	4,119,913				
46	BLACK OAK	JUNCTION	138	138	WPH; WP	18.67	0.00	1	954 ACSR; 556.5 ACSR	273,588	2,293,202	2,566,790				
47	BOONSBORO	MARLOWE	138	138	WPH; WP; SP	12.20	0.00	1	1272 ACSR	1,774,186	4,353,087	6,127,273				
48	BUFFALO MARSH	MEADOW BROOK	138	138	WPH; WP	0.84	1.50	1	954 ACSR; 795 ACSR	10,221	90,866	101,087				
49	BUFFALO MARSH	STRASBURG	138	138	WPH; WP	7.13	0.00	1	795 ACSR	86,753	771,275	858,028				
50	CARROLL	CATOCTIN	138	138	WPH; WP	12.68	0.00	1	336.4 ACSS/TW	28,809	6,458,363	6,487,172				
51	CARROLL	GERMANTOWN	138	138	WPH; SP; WP	16.17	0.00	1	556.5 ACSR; 954 ACSR	573,758	2,427,997	3,001,755				
52	CARROLL	LEHIGH PORTLAND CEMENT	138	138	WP	0.37	0.00	1	556.5 ACSR	11,037	144,136	155,173				
53	CATOCTIN	MONOCACY	138	138	WPH; SP; WP	16.13	0.00	1	336.4 ACSR; 954 ACSR	223,486	1,286,631	1,510,117				
54	CATOCTIN	RINGGOLD	138	138	WPH; WP	9.78	0.00	1	336.4 ACSR; 954 ACSR	134,774	775,907	910,681				
55	CHERRY RUN	MCCONNELLSBURG	138	138	WPH; WP; TWR	7.91	0.46	1	954 ACSR	608,157	2,219,516	2,827,673				
56	CHERRY RUN	MORGAN	138	138	WPH; WP	8.03	0.00	1	556.5 ACSR	202,909	1,176,771	1,379,680				
57	CUMBERLAND	RIDGELEY	138	138	TWR; WPH	0.98	0.00	1	336.4 ACSR; 954 ACSR	10,970	2,992,806	3,003,776				
58	DOUBLE TOLL GATE	GREENWOOD	138	138	WPH; SP; WP	7.84	0.00	1	795 ACSR; 954 ACSR	117,101	1,712,563	1,829,664				
59	DOUBLE TOLL GATE	MEADOW BROOK 138 KV MBG LINE	138	138	SP	7.45	0.00	1	954 ACSR	695,103	1,374,604	2,069,707				
60	DOUBLE TOLL GATE	MEADOW BROOK 138 KV MDT LINE	138	138	SP	0.07	7.39	1	954 ACSR	695,103	1,374,604	2,069,707				
61	DOUBLE TOLL GATE	MILLVILLE	138	138	WPH; WP; SP	24.18	0.00	1	556.5 ACSR; 954 ACSR	48,533	8,836,395	8,884,928				
62	DOUBLE TOLL GATE	RIVERTON	138	138	WPH; WP; TWR	7.10	0.00	1	556.5 ACSR; 954 ACSR	5,013	7,396,784	7,401,797				
63	DOUBS	MILLVILLE	138	138	WPH; WP; TWR	15.33	0.00	1	954 ACSR	73,102	1,291,275	1,364,377				
64	EAST HAGERSTOWN	RINGGOLD	138	138	WPH; WP	3.13	4.48	1	954 ACSR	218,321	1,281,710	1,500,031				
65	FINZEL	HAZELTON	138	138	TWR; SP	25.22	0.00	1	954 ACSR	122,715	3,604,659	3,727,374				
66	FINZEL	RIDGELEY	138	138	TWR; WP; WPH; SPH; SP	13.55	0.11	1	954 ACSR	115,709	5,411,956	5,527,665				
67	FRENCHS MILL	HAMPSHIRE	138	138	WPH; WP	8.94	0.00	1	556.5 ACSR	54,880	539,726	594,606				
68	FRENCHS MILL	JUNCTION	138	138	WPH; WP	11.29	0.00	1	556.5 ACSR	61,076	600,663	661,739				
69	GARRETT	RIDGELEY	138	138	WPH; WP; SP	30.69	1.20	1	556.5 ACSR	405,602	7,091,812	7,497,414				
70	GORE	HAMPSHIRE	138	138	WPH; WP	6.42	0.00	1	556.5 ACSR	36,494	424,511	461,005				
71	GORE	STONEWALL	138	138	WPH; WP	15.20	0.00	1	556.5 ACSR	67,865	1,212,446	1,280,311				
72	GREENWOOD	REDBUD	138	138	WPH; WP; SP	4.56	1.02	1	556.5 ACSR; 954 ACSR	86,285	1,261,889	1,348,174				
73	GUILFORD	REID	138	138	WPH; WP	0.43	0.00	1	954 ACSR	832,218	4,543,251	5,375,469				
74	HALFWAY	MARLOWE	138	138	SP; WPH; WP	1.68	3.65	1	954 ACSR	237,572	787,990	1,025,562				
75	HALFWAY	PARAMOUNT NO1	138	138	SP; WP	0.50	6.20	1	954 ACSR	333,288	1,067,439	1,400,727				
76	HAMPSHIRE	MEADOW BROOK	138	138	WPH; SPH; WP; TWR; SP	19.47	0.00	1	954 ACSR; 336.4 ACSR	10,114	692,247	702,361				
77	HAMPSHIRE	RIDGELEY	138	138	WPH; WP; SPH; SP	29.76	0.00	1	336.4 ACSR	38,414	3,198,348	3,236,762				
78	HARDY	JUNCTION	138	138	WPH; WP	21.48	0.00	1	556.5 ACSR	54,214	1,175,421	1,229,635				
79	HARDY	NORTH PETERSBURG	138	138	WPH; WP	8.29	0.00	1	954 ACSR	225,832	1,278,991	1,504,823				

80	INWOOD	KEARNEYSVILLE	138	138	SP; WPH; WP	11.63	0.00	1	556.5 ACSR; 954 ACSR; 795 ACSR	378,763	2,196,638	2,575,401				
81	INWOOD	STONEWALL	138	138	WPH; WP	5.81	2.25	1	954 ACSR	229,004	1,308,590	1,537,594				
82	JUNCTION	PARR RUN	138	138	WPH; TWR; WP	16.48	0.00	1	556.5 ACSR; 954 ACSR	101,793	1,001,105	1,102,898				
83	KEARNEYSVILLE	OPEQUON	138	138	WPH; WP	2.43	2.82	1	954 ACSR; 556.5 ACSR	180,363	1,046,018	1,226,381				
84	KELSO GAP	SULPHUR CITY	138	138	WPH; WP	5.23	0.00	1	556.5 ACSR	29,269	505,798	535,067				
85	LONG CREEK	MEADOW BROOK	138	138	SP; WPH	2.29	0.00	1	795 ACSS/TW	200,666	1,095,477	1,296,143				
86	MEADOW BROOK	RIVERTON	138	138	SP; TWR; WP; WPH	0.98	7.35	1	954 ACSR	1,943	81,975	83,918				
87	MEADOW BROOK	WEST WINCHESTER	138	138	SP; WPH	0.47	9.79	1	954 ACSR	565,908	3,089,411	3,655,319				
88	MECHANICSTOWN	MILLVILLE	138	138	WPH; WP	2.70	0.00	1	556.5 ACSR	16,434	180,979	197,413				
89	MECHANICSTOWN	STONEWALL	138	138	WPH; WP	13.49	0.00	1	556.5 ACSR	82,109	904,226	986,335				
90	MESSICK ROAD	MORGAN	138	138	WPH; WP; SP	28.76	0.00	1	556.5 ACSR; 954 ACSR	514,075	3,174,289	3,688,364				
91	MESSICK ROAD	RIDGELEY	138	138	WPH; WP; SP	3.99	1.34	1	556.5 ACSR; 954 ACSR	123,408	760,716	884,124				
92	MILLVILLE	SLEEPY HOLLOW	138	138	WPH; WP	4.25	0.00	1	556.5 ACSS/AW	139,782	810,664	950,446				
93	NORTH PETERSBURG	SENECA CAVERNS	138	138	WPH; WP	14.28	0.00	1	954 ACSR	1,322,324	2,306,011	3,628,335				
94	NORTH SHENANDOAH	PAGE	138	138	WP; WPH; SP	23.01	0.00	1	954 ACSR	1,899,956	4,604,398	6,504,354				
95	PAGE	RIVERTON	138	138	WPH; WP	26.74	0.00	1	336.4 ACSR; 954 ACSR	110,328	1,222,073	1,332,401				
96	PAGE	SPERRYVILLE	138	138	WP; SP	10.12	3.65	1	954 ACSR	576,785	5,254,190	5,830,975				
97	PARAMOUNT NO1	REID	138	138	SPH; SP	0.13	1.67	1	954 ACSR	108,681	348,078	456,759				
98	PARR RUN	SULPHUR CITY	138	138	WPH; WP	1.40	4.28	1	954 ACSR; 556.5 ACSR	31,788	549,318	581,106				
99	REDBUD	WEST WINCHESTER	138	138	WPH	0.50	5.68	1	954 ACSR; 556.5 ACSR	1,403	33,555	34,958				
100	REID	RINGGOLD	138	138	WPH; WP	7.43	0.00	1	954 ACSR	85,300	491,080	576,380				
101	RINGGOLD	WEST WAYNESBORO	138	138	WPH; WP	3.99	0.00	1	556.5 ACSR	15,267	105,050	120,317				
102	RIVERTON	VISCOSE	138	138	WPH; WP	7.03	0.11	1	556.5 ACSR; 336.4 ACSR	88,477	373,505	461,982				
103	SHEPHERDSTOWN	SLEEPY HOLLOW	138	138	WPH; WP	7.48	0.00	1	556.5 ACSR	266,036	1,542,877	1,808,913				
104	STEPHENSON	STONEWALL	138	138	WPH; WP; SP	2.11	0.00	1	556.5 ACSS	129,175	705,192	834,367				
105	Total 115kV Lines		115	115		20.21		3		1,561,848	2,740,814	4,302,662				
106	Total 69kV Lines		69	69		14.06		2		1,627,768	44,873,674	46,501,442				
107	Operation and Maintenance Expense												1,859,650	6,767,417	813,242	9,440,309
36	TOTAL					1,091	144	109		48,927,710	292,787,486	341,715,196	1,859,650	6,767,417	813,242	9,440,309

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: SupportingStructureOfTransmissionLineType

TWR - Tower  
SP - Steel Pole  
SPH - 2-Pole Steel H-Frame  
WP - Wood Pole  
WPH - Wood H-Frame  
WPK - Wood K-Frame

FERC FORM NO. 1 (ED. 12-87)

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**TRANSMISSION LINES ADDED DURING YEAR**

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).
3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST					Construction
	From	To		Type	Average Number per Miles	Present	Ultimate	Size	Specification	Configuration and Spacing		Land and Land Rights	Poles, Towers and Fixtures	Conductors and Devices	Asset Retire. Costs	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
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Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**SUBSTATIONS**

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
- Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
- Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVA)			Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVA) (c)	Secondary Voltage (In MVA) (d)	Tertiary Voltage (In MVA) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
1	ADAMSTOWN,Adamstown,MD	Distribution	Unattended	34.50	12.47		11	1	0		0	
2	ANTIETAM,HAGERSTOWN,MD	Distribution	Unattended	138.00	12.47		56	2	0	Capacitor-34.5KV	1	12,000
3	ANTIETAM,HAGERSTOWN,MD	Distribution	Unattended	138.00	34.50		179	2	0		0	
4	AQUEDUCT,DICKERSON,MD	Distribution	Unattended	230.00	34.50		39	1	0	Capacitor-34.5KV	1	12,000
5	BAKER,BAKER,WV	Distribution	Unattended	138.00	34.50		39	1	0	Capacitor-34.5Kv	1	9,000
6	BAKER,BAKER,WV	Distribution	Unattended	34.50	12.47		21	2	0		0	
7	BALLENGER CREEK, Ballenger Creek, MD	Distribution	Unattended							Capacitor-34.5kv	1	12,000
8	BARDANE,Bardane,WV	Distribution	Unattended	34.50	12.47		22	2	0		0	
9	BARTONVILLE,KERNSTOWN,VA	Transmission	Unattended							Capacitor-138Kv	2	34,560
10	BEALLSVILLE,Beallsville,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
11	BEDFORD ROAD,Dickens,MD	Distribution	Unattended	34.50	12.47		11	1	0	Capacitor-34.5KV	1	6,000
12	BEDINGTON,MARTINSBURG,WV	Transmission	Unattended	500.00	138.00	13.80	1568	4	0	Capacitor-138KV	1	48,000
13	BEDINGTON,MARTINSBURG,WV	Transmission	Unattended							Capacitor-500KV	4	864,000
14	BERKELEY SPRINGS,Berkeley Springs,WV	Distribution	Unattended	34.50	12.47		21	2	0	Capacitor-34.5KV	1	6,000
15	BLACK OAK,RAWLINGS,MD	Transmission	Unattended	500.00	138.00	13.80	392	1	0	Capacitor-138KV	1	48,000
16	BLACK OAK,RAWLINGS,MD	Transmission	Unattended							Capacitor-500KV	4	864,000
17	BOLIVAR,Harpers Ferry,WV	Distribution	Unattended	34.50	12.47		11	1	0		0	
18	BOONSBORO,BOONSBORO,MD	Distribution	Unattended	34.50	12.47		21	2	0	Capacitor-34.5KV	1	12,000
19	BOONSBORO,BOONSBORO,MD	Distribution	Unattended	138.00	34.50		134	2	0		0	
20	BOONSBORO,BOONSBORO,MD	Distribution	Unattended	230.00	138.00	13.80	224	1	0		0	
21	BRADDOCK HEIGHTS,Braddock Heights,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
22	BRUNSWICK,Brunswick,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
23	CAPON BRIDGE,Capon Bridge,WV	Distribution	Unattended	34.50	12.47		12	2	0		0	
24	CARLOS JUNCTION,WOODLAND,MD	Distribution	Unattended	138.00	34.50		25	1	0		0	
25	CARROLL,UNION BRIDGE,MD	Distribution	Unattended	34.50	12.47		21	2	0	Capacitor-34.5KV	1	12,000
26	CARROLL,UNION BRIDGE,MD	Distribution	Unattended	138.00	34.50		90	2	0			
27	CARROLL,UNION BRIDGE,MD	Transmission	Unattended	230.00	138.00	13.80	200	1	0	Capacitor-138Kv	1	48,000
28	CATOCTIN,THURMONT,MD	Distribution	Unattended	34.50	12.47		11	1	0	Capacitor-34.5KV	1	12,000
29	CATOCTIN,THURMONT,MD	Distribution	Unattended	138.00	34.50		134	2	0		0	
30	CHARLES TOWN,Ranson,WV	Distribution	Unattended	34.50	12.47		25	2	0	Capacitor-34.5KV	1	9,000
31	CHERRY RUN-MRTINSBRG, HEDGESVILLE, WV	Distribution	Unattended	34.50	12.47		5	1	0			
32	CHERRY RUN-MRTINSBRG,HEDGESVILLE,WV	Distribution	Unattended	138.00	34.50		39	1	0		0	
33	CLEAR SPRING,Four Locks,MD	Distribution	Unattended	34.50	12.47		11	1	0		0	
34	CORRIGANVILLE, Corrigansville, MD	Distribution	Unattended	34.50	13.09		11	1	0			
35	COVERWOOD,Cresaptown,MD	Distribution	Unattended	34.50	12.47		11	1	0		0	
36	CRESAPTOWN,Cumberland,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
37	CUMBERLAND,CUMBERLAND,MD	Distribution	Unattended	34.50	12.47		21	2	0			
38	CUMBERLAND,CUMBERLAND,MD	Distribution	Unattended	138.00	34.50		90	1	0			
39	CUMBERLAND,CUMBERLAND,MD	Transmission	Unattended							Capacitor-138KV	1	23,400
40	DAMASCUS,DAMASCAS,MD	Distribution	Unattended	230.00	12.47		134	3	0	Capacitor-34.5Kv	1	12,000

41	DAMASCUS,DAMASCAS,MD	Distribution	Unattended	230.00	34.50		90	1	0		0	
42	DAMASCUS,DAMASCAS,MD	Transmission	Unattended							Capacitor-230Kv	1	
43	DAVIS MILL,Clarksburg, MD	Distribution	Unattended	34.50	12.47		25	2	0	Capacitor-34.5KV	2	24,000
44	DOUBLE TOLL GATE,WHITE POST,VA	Transmission	Unattended							Capacitor-138Kv	1	23,400
45	DOUBS,ADAMSTOWN,MD	Transmission	Unattended	230.00	138.00	69.00	225	1	2	Capacitor-230KV	4	42,800
46	DOUBS,ADAMSTOWN,MD	Transmission	Unattended	500.00	230.00	13.80	560	1	1	Capacitor-500KV	1	326,400
47	EAGLE,MARTINSBURG,WV	Distribution	Unattended	138.00	12.47		57	2	0		0	
48	EAGLE,MARTINSBURG,WV	Distribution	Unattended	138.00	34.50		67	1	0		0	
49	EAGLEHEAD,NEW MARKET,MD	Distribution	Unattended	230.00	12.47		67	2	0		0	
50	EAST CHARLES TOWN,Charles Town,WV	Distribution	Unattended	34.50	12.47		11	1	0		0	
51	EAST HAGERSTOWN,HAGERSTOWN,MD	Distribution	Unattended	138.00	12.47		56	2	0		0	
52	EMMITSBURG,Emmitsburg,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
53	FAIR OAKS,Frederick,MD	Distribution	Unattended				14	1	0		0	
54	FAIRHILL, Germantown,MD	Distribution	Unattended	34.50	12.47		113	4	0		0	
55	FEAGANS MILL,CHARLES TOWN,WV	Distribution	Unattended	138.00	12.47		56	2	0		0	
56	FLINTSTONE,Flintstone,MD	Distribution	Unattended	34.50	12.47		11	1	0		0	
57	FREDERICK A,FREDERICK,MD	Distribution	Unattended	230.00	12.47		90	2	1	Capacitor - 34.5kv	1	12,000
58	FREDERICK A,FREDERICK,MD	Distribution	Unattended	230.00	34.50		90	1	0		0	
59	FRENCHS MILL,AUGUSTA,WV	Distribution	Unattended	138.00	34.50		64	2	0	Capacitor-34.5KV	1	9,600
60	FROSTBURG NO. 1,FROSTBURG,MD	Distribution	Unattended	138.00	12.47		67	2	0		0	
61	GARFIELD,SMITHSBURG,MD	Transmission	Unattended	138.00				1	0		0	
62	GARRETT,MCHENRY,MD	Distribution	Unattended	34.50	12.47		11	1	0	Capacitor - 34.5kv	1	6,000
63	GARRETT,MCHENRY,MD	Distribution	Unattended	138.00	12.47		34	1	0		0	
64	GARRETT,MCHENRY,MD	Distribution	Unattended	138.00	34.50		39	1	0		0	
65	GENERAL MOTORS,Berkeley,WV	Distribution	Unattended	34.50	12.47		10	2	0		0	
66	GENERAL OFFICE,Williamsport,MD	Distribution	Unattended	34.50	12.47		22	1	0		0	
67	GORMAN,Gorman,MD	Distribution	Unattended	69.00	12.47		11	1	1		0	
68	GREEN VALLEY,Monrovia,MD	Distribution	Unattended	34.50	12.47		11	1	0	Capacitor-34.5KV	1	4,800
69	HALFWAY,HAGERSTOWN,MD	Distribution	Unattended	138.00	12.47		101	3	0		0	
70	HALFWAY,HAGERSTOWN,MD	Distribution	Unattended	138.00	34.50		67	1	0		0	
71	HANCOCK,Hancock,MD	Distribution	Unattended	34.50	12.47		21	2	0	Capacitor-34.5KV	1	6,000
72	HARDY,MOOREFIELD,WV	Distribution	Unattended	138.00	12.47		35	1	0	Capacitor-34.5Kv	1	6,000
73	HARDY,MOOREFIELD,WV	Distribution	Unattended	138.00	34.50		64	2	0	Capacitor-138kv	1	20,800
74	HIGHFIELD,Cascade,MD	Distribution	Unattended	34.50	12.47		35	1	0		0	
75	HOYES,Hoyes,MD	Distribution	Unattended	34.50	12.47		15	2	0		0	
76	HUYETTS,Huyetts,MD	Distribution	Unattended	34.50	12.47		11	1	0		0	
77	INWOOD,INWOOD,WV	Distribution	Unattended	138.00	12.47		67	2	0		0	
78	INWOOD,INWOOD,WV	Distribution	Unattended	138.00	34.50		39	1	0		0	
79	JEFFERSON,Jefferson,MD	Distribution	Unattended	34.50	12.47		11	1	0		0	
80	JENNINGS,GRANTSVILLE,MD	Distribution	Unattended	138.00	34.50		28	1	0		0	
81	JENNINGS,GRANTSVILLE,MD	Distribution	Unattended	34.50	12.47		11	1	0		0	
82	JUNCTION,JUNCTION,WV	Distribution	Unattended	34.50	12.47		5	1	0	Capacitor-34.5KV	1	6,000
83	JUNCTION,JUNCTION,WV	Distribution	Unattended	138.00	34.50		25	1	0		0	
84	KEARNEYSVILLE,KEARNEYSVILLE,WV	Distribution	Unattended	138.00	12.47		34	1	0		0	
85	KEARNEYSVILLE,KEARNEYSVILLE,WV	Distribution	Unattended	138.00	34.50		67	1	0	Capacitor-34.5kv	1	12,000
86	KEY MALL,Frederick,MD	Distribution	Unattended	34.50	12.47		32	3	0		0	
87	KEYSER,KEYSER,WV	Distribution	Unattended	34.50	12.47		14	2	0		0	
88	LAPPANS,Lappans,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
89	LAVALE,Lavale,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
90	LEGORE,Woodsboro,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
91	LIME KILN,BALLENGER CREEK,MD	Distribution	Unattended	230.00	12.47		90	2	1	Capacitor-34.5KV	1	12,000
92	LIME KILN,BALLENGER CREEK,MD	Distribution	Unattended	230.00	34.50		90	1	0		0	
93	LONACONING,Lonaconing,MD	Distribution	Unattended	34.50	12.47		11	1	0		0	
94	MAIDSTONE,Marlowe,WV	Distribution	Unattended	34.50	12.47		21	2	0	Capacitor-34.5KV	1	6,000
95	MAPLE AVENUE,Hagerstown,MD	Distribution	Unattended	34.50	12.47		21	2	0	Capacitor-34.5KV	1	15,000

96	MARLOWE,FALLING WATERS,WV	Distribution	Unattended	138.00	34.50		150	2	0	Capacitor-138KV	1	48,000
97	MARTINSBURG,Martinsbug,WV	Distribution	Unattended	34.50	12.47		11	1	0		0	
98	MARTINSBURG,Martinsbug,WV	Distribution	Unattended	34.50	4.16		6	1	0		0	
99	MCCAIN,FREDERICK,MD	Distribution	Unattended	230.00	12.47		135	3	0	Capacitor-34.5Kv	1	12,000
100	MCCAIN,FREDERICK,MD	Distribution	Unattended	230.00	34.50		90	1	0		0	
101	MEADOW BROOK,STEPHENS CITY,VA	Transmission	Unattended	500.00	138.00	13.80		4	1	Capacitor-500Kv	3	580,800
102	MESSICK ROAD,CUMBERLAND,MD	Distribution	Unattended	138.00	12.47		45	2	0		0	
103	METTIKI,WILSON,MD	Distribution	Unattended	138.00	34.50		40	1	0		0	
104	MIDDLETOWN - MD,Middletown,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
105	MIDDLEWAY,Kearnysville,WV	Distribution	Unattended	34.50	12.47		21	2	0	Capacitor-34.5KV	1	6,000
106	MILLVILLE,CHARLES TOWN,WV	Distribution	Unattended	34.50	12.47		21	2	0	Capacitor-34.5kv	1	12,000
107	MILLVILLE,CHARLES TOWN,WV	Distribution	Unattended	138.00	34.50		157	2	0	Capacitor-138kv	1	48,000
108	MONOCACY,FREDERICK,MD	Distribution	Unattended	138.00	34.50		67	1	0	Capacitor-34.5 KV	1	12,000
109	MONOCACY,FREDERICK,MD	Distribution	Unattended	230.00	12.47		101	3	0	Capacitor-138KV	1	33,600
110	MONOCACY,FREDERICK,MD	Transmission	Unattended	230.00	138.00	13.80	224	1	0		0	
111	MONTGOMERY,CLARKSBURG,MD	Distribution	Unattended							Capacitor-34.5 KV	1	12,000
112	MONTGOMERY,CLARKSBURG,MD	Distribution	Unattended	230.00	12.47		179	2	0	Capacitor-230KV	1	84,000
113	MONTGOMERY,CLARKSBURG,MD	Distribution	Unattended	230.00	34.50		180	2	0	Capacitor-34.5KV	1	12,000
114	MOOREFIELD,Moorefield,WV	Distribution	Unattended	34.50	12.47		10	1	0		0	
115	MORGAN,BERKELEY SPRINGS,WV	Distribution	Unattended	138.00	34.50		65	2	0		0	
116	MOUNT AIRY,MOUNT AIRY,MD	Distribution	Unattended	230.00	12.47		112	3	0	Capacitor-34.5KV	1	12,000
117	MOUNT AIRY,MOUNT AIRY,MD	Distribution	Unattended	230.00	34.50		39	1	0	Capacitor-34.5KV	1	12,000
118	MT. LENA,Mt. Lena,MD	Distribution	Unattended	34.50	12.47		11	1	0		0	
119	MT. ZION,SWANTON,MD	Distribution	Unattended	138.00	34.50		11	1	0		0	
120	MYERSVILLE,Myersville,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
121	NEW MARKET,NEW MARKET,MD	Distribution	Unattended	230.00	12.47		67	2	0		0	
122	NEW MARKET,NEW MARKET,MD	Distribution	Unattended	230.00	34.50		90	1	0		0	
123	NIPETOWN,FALLING WATERS,WV	Distribution	Unattended	138.00	12.47		69	2	0		0	
124	NIPETOWN,FALLING WATERS,WV	Distribution	Unattended	138.00	34.50		67	1	0		0	
125	NORTH MARTINSBURG,Martinsburg,WV	Distribution	Unattended	34.50	12.47		21	2	0		0	
126	NORTH MOUNTAIN,Hedgesville,WV	Distribution	Unattended	34.50	12.47		14	1	0		0	
127	NORTH PETERSBURG,PETERSBURG,WV	Distribution	Unattended	138.00	34.50		78	2	0	Capacitor-34.5KV	1	6,000
128	OAK PARK,MOUNTAIN LAKE PARK,MD	Distribution	Unattended	138.00	12.47		56	2	0		0	
129	OLD FARM,CLOVER HILL,MD	Distribution	Unattended	230.00	12.47		68	2	0		0	
130	OPEQUON,MARTINSBURG,WV	Distribution	Unattended	138.00	12.47		67	2	0	Capacitor-34.5Kv	2	24,000
131	OPEQUON,MARTINSBURG,WV	Distribution	Unattended	138.00	34.50		134	2	0		0	
132	PARAMOUNT NO.1,HAGERSTOWN,MD	Distribution	Unattended	138.00	12.47		35	1	0		0	
133	PARAMOUNT,Paramount,MD	Distribution	Unattended	34.50	12.47		11	1	0		0	
134	PARR RUN,NEW CREEK,WV	Distribution	Unattended	138.00	12.47		34	1	0	Capacitor-34.5kv	1	12,000
135	PARR RUN,NEW CREEK,WV	Distribution	Unattended	138.00	34.50		39	1	0		0	
136	PETERSBURG,Petersburg,WV	Distribution	Unattended	34.50	12.47		21	2	0		0	
137	PETERSVILLE,Rosemont,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
138	PGH PLATE GLASS,CUMBERLAND,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
139	PLAZA,Cumberland,MD	Distribution	Unattended	34.50	12.47		11	1	0		0	
140	REID,REID,MD	Distribution	Unattended	138.00	34.50		134	2	0	Capacitor-34.5KV	1	12,000
141	RIDGELEY,CARPENDALE,WV	Distribution	Unattended	34.50	12.47		5	1	0	Capacitor-34.5KV	2	24,000
142	RIDGELEY,CARPENDALE,WV	Distribution	Unattended	138.00	34.50		134	2	0	Capacitor-138Kv	1	20,400
143	RIDGEVILLE,MOUNT AIRY,MD	Distribution	Unattended	34.50	12.47		28	2	0		0	
144	RINGGOLD,SMITHBURG,MD	Distribution	Unattended	138.00	12.47		45	2	0	Capacitor-138KV	1	72,000
145	RINGGOLD,SMITHBURG,MD	Transmission	Unattended	230.00	138.00	138.00	424	2	0		0	
146	RIVERTON,FRONT ROYAL,VA	Transmission	Unattended							Capacitor-138Kv	1	31,200
147	ROMNEY,ROMNEY,WV	Distribution	Unattended	34.50	12.47		22	2	0	Capacitor - 34.5kv	1	4,200

148	SHARPSBURG,Sharpsburg,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
149	SHEPHERDSTOWN,SHEPHERDSTOWN,WV	Distribution	Unattended	138.00	12.47		67	2	0		0	
150	SHORT GAP NO. 1,FORT ASHBY,WV	Distribution	Unattended	138.00	12.47		22	1	0		0	
151	SHORT GAP NO. 1,FORT ASHBY,WV	Distribution	Unattended	138.00	34.50		39	1	0		0	
152	SHOWALTER,Maugansville,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
153	SLEEPY HOLLOW,CHARLES TOWN,WV	Distribution	Unattended	138.00	12.47		57	2	0		0	
154	SLEEPY HOLLOW,CHARLES TOWN,WV	Distribution	Unattended	138.00	34.50		67	1	0		0	
155	SOUTH FREDERICK ,Frederick,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
156	SOUTH MARTINSBURG,Martinsburg,WV	Distribution	Unattended	34.50	12.47		11	1	0		0	
157	SPECKS RUN,BUNKER HILL,WV	Distribution	Unattended	138.00	13.20		14	1	0		0	
158	SPRING MILLS-WV,North Mountain,WV	Distribution	Unattended	34.50	12.47		17	2	0		0	
159	STANDARD LIME/CEMENT, Matrin, WV	Distribution	Unattended							Capacitor-34.5KV	1	9,000
160	STRASBURG,STRASBURG,VA	Transmission	Unattended							Capacitor-138Kv	1	27,000
161	TABLER,Tablers Station,WV	Distribution	Unattended	34.50	12.47		21	2	0	Capacitor -34.5	1	12,000
162	TANEYTOWN NO. 1,TANEYTOWN,MD	Distribution	Unattended	138.00	12.47		34	1	0		0	
163	TANEYTOWN NO. 2,Taneytown,MD	Distribution	Unattended	34.50	13.20		11	1	0	Capacitor-34.5KV	1	7,800
164	THAYERVILLE,Thayerville,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
165	THOMAS STREET,Cumberland,MD	Distribution	Unattended	34.50	12.47		28	3	0		0	
166	UNIONVILLE,Unionville,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
167	URBANA,Urbana,MD	Distribution	Unattended	34.50	12.47		33	2	0		0	
168	VANVILLE,MARTINSBURG,WV	Distribution	Unattended	138.00	34.50		48	1	0	Capacitor-34.5Kv	1	6,000
169	WALKERSVILLE,WALKERSVILLE,MD	Distribution	Unattended	138.00	12.47		45	2	0		0	
170	WARDENSVILLE,Wardensville,WV	Distribution	Unattended	34.50	12.47		11	1	0		0	
171	WEST FREDERICK,Frederick,MD	Distribution	Unattended	34.50	12.47		32	3	0		0	
172	WEST JEFFERSON,JEFFERSON,MD	Distribution	Unattended	230.00	34.50		125	1	0		0	
173	WEST MARTINSBURG,Martinsburg,WV	Distribution	Unattended	34.50	12.47		21	2	0	Capacitor-34.5KV	1	6,000
174	WESTERNPORT,Westernport,MD	Distribution	Unattended	34.50	12.47		12	2	0	Capacitor-34.5KV	1	7,800
175	WESTVACO,LUKE,MD	Distribution	Unattended	138.00	12.47		112	2	0		0	
176	WILLIAMSPORT,WilliamSPORT,MD	Distribution	Unattended	34.50	12.47		11	1	0		0	
177	WILSON-MD,Wilson,MD	Distribution	Unattended	34.50	12.47		11	1	0		0	
178	YELLOW SPRINGS,Clover Hill,MD	Distribution	Unattended	34.50	12.47		21	2	0		0	
179	TotalDistributionSubstationMember											781,000
180	TotalGenerationSubstationMember											0
181	TotalTransmissionSubstationMember											2,961,560
182	Total											3,742,560

Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

- Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
- The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
- Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	Provide Corporate Responsibility and Communications Support	FirstEnergy Service Company	Various	429,433
3	Provide President & CEO Support	FirstEnergy Service Company	Various	320,885
4	Inventory Carrying Charges on Service Company Assets	FirstEnergy Service Company	923	1,938,283
5	Provide Transmission & Distribution Support	FirstEnergy Service Company	Various	21,116,698
6	Interest Expense - Regulated Money Pool	FirstEnergy Corp.	430	3,110,227
7	Provide Compliance & Regulated Services Support	FirstEnergy Service Company	Various	914,708
8	Provide Customer Support	FirstEnergy Service Company	Various	9,632,170
9	Rent -Center for Advanced Energy Technology (CAET)	American Transmission Systems, Inc.	567	784,519
10	Provide SVP & Chief Financial Officer Support	FirstEnergy Service Company	Various	62,698
11	Rent - Fairmont Corporate Center	Monongahela Power Company	588	346,355
12	Provide Information Technology Support	FirstEnergy Service Company	Various	11,350,220
13	Rent - Monongahela Power Headquarter Facility	Trans-Allegheny Interstate Line Company	588	425,333
14	Provide Supply Chain Support	FirstEnergy Service Company	Various	3,219,390
15	Rent - Greensburg Corporate Center	FirstEnergy Pennsylvania Electric Company	588	303,201
16	Provide Accounting & Tax Support	FirstEnergy Service Company	Various	5,382,190
17	Provide Treasury Support	FirstEnergy Service Company	Various	241,956
18	Allocation Factors			
19	Provide Strategy, LT Planning & Business Performance Support	FirstEnergy Service Company	Various	169,757
20	Provide Risk Support	FirstEnergy Service Company	Various	236,153
21	Provide Internal Auditing Support	FirstEnergy Service Company	Various	278,686
22	Provide Legal Support	FirstEnergy Service Company	Various	2,626,110
23	Provide Rates & Regulatory Affairs Support	FirstEnergy Service Company	Various	730,613
24	Provide Corporate Affairs & Community Involvement Support	FirstEnergy Service Company	Various	150,510
25	Provide External Affairs Support	FirstEnergy Service Company	Various	554,162
26	Provide Ethics & Compliance Support	FirstEnergy Service Company	Various	232,753
27	Provide Human Resources & Corporate Services Support	FirstEnergy Service Company	Various	8,683,261
19				
20	<b>Non-power Goods or Services Provided for Affiliated</b>			
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Name of Respondent: The Potomac Edison Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/10/2025	Year/Period of Report End of: 2024/ Q4
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**FOOTNOTE DATA**

**(a) Concept: DescriptionOfNonPowerGoodOrService**

**Factor Abbreviations**  
MA Multiple Factor – All  
MN Multiple Factor Non-Utility  
MT Multiple Factor Utility & Non-Utility  
MU Multiple Factor Utility  
CR Customer Ratio  
DCR Direct Charge Ratio  
HC Head Count  
IS Inserting Service  
INS Number of Intel Servers  
PE Participating Employees  
PV Print Volume  
SH Shopping Customers  
SSC Server Support Composite  
WS Workstation Support

Direct indicates that 100% of the costs assess to one legal entity

MA – Each Subsidiary benefiting from receiving the product or service will be charged a proportion of the Indirect Costs. The FirstEnergy Holding Co bears 5% of the product or service costs being allocated. The remaining 95% of the costs will be allocated between the Utility and Non-Utility Subsidiaries based on FirstEnergy's equity investment in the respective groups. A subsequent step then allocates among the Utility Subsidiaries based upon the "Multiple Factor - Utility" (MU) method and among the Non-Utility Subsidiaries based upon the "Multiple Factor - Non-Utility" (MN) method, both explained below.

MN – Each Non-Utility Subsidiary benefiting from receiving the product or service will be charged a proportion of the Indirect Costs based upon the total assets of each Non-Utility Subsidiary, including the generating assets under operating leases to the Utility Subsidiaries.

MT – The product or service costs being charged are allocated 100% between Utility and Non-Utility Subsidiaries in the same manner as MA above. Unlike MA, FirstEnergy Holding Co does not bear any of the allocation.

MU – Each Utility Subsidiary benefiting from receiving the product or service will be charged a proportion of the Indirect Costs based upon the sum of the weighted averages of (1) Gross transmission and/or distribution plant; (2) Operating and maintenance expense excluding purchase power and fuel costs; and (3) Transmission and/or distribution revenues, excluding transactions with affiliates. Each of the 3 components is weighted equally.

**(b) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide Corporate Responsibility and Communications Support	911	\$	54,754
Cost Allocation Factors Used - CR, MA, MU	920		159,988
	922		(141,222)
	923		183,959
	930.1		14,504
	930.2		2,390
	107		153,044
	108		2,016
		\$	<u>429,433</u>

**(c) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide President & CEO Support	920	\$	120,272
Cost Allocation Factors Used - Direct, MA	922		(118,325)
	923		189,541
	930.2		11,072
	107		118,325
		\$	<u>320,885</u>

**(d) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Inventory Carrying Charges on Service Company Assets	923	\$	1,938,283
Cost Allocation Factors Used - Direct			

**(e) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide Transmission & Distribution Support	426.1	\$	737
Cost Allocation Factors Used - Direct, CR, DCR	560		148,354
MA, MT, MU	561.2		878,466
	561.5		62,573
	566		39,577
	568		1,600,836
	571		128,897
	580		402,688
	581		414,835
	583		632,238
	586		531,155
	588		3,187,999
	590		582,109
	598		10,067
	905		255,285
	908		146,809
	920		336,845
	922		(312,555)
	923		1,058,772
	930.2		84,924
	107		10,029,891
	108		584,661
	183		110,287
	185		5,408
	186		195,078
	230		762
		\$	<u>21,116,698</u>

**(f) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide Compliance & Regulated Services Support	568	\$	468,806
Cost Allocation Factors Used - Direct, MA, MU	590		41,492
	920		147,114
	923		108,847
	930.2		(61)
	107		145,673
	108		2,837
		\$	<u>914,708</u>

**(g) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide Customer Support	416	\$	531,969
Cost Allocation Factors Used - Direct, CR, MT, MU, SH	426.4		3,171
	901		40,255
	902		981,219
	903		1,366,523
	908		586,492
	910		3,948,094
	920		63,262
	922		(60,324)
	923		952,903
	930.2		22,736
	107		1,193,745
	108		2,125
		\$	<u>9,632,170</u>

**(h) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

Provide SVP & Chief Financial Officer Support Cost Allocation Factors Used - MA	Account	Amount	
	920	\$	38,100
	922		(23,728)
	923		24,234
	930.2		364
	107		23,728
		\$	<u>62,698</u>
<b>(i) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Information Technology Support Cost Allocation Factors Used - Direct, CR, DCR, MA MT, MU, PV, WS	Account	Amount	
	569.1	\$	670
	569.2		683
	569.3		22
	598		5,484
	903		1,064,361
	920		1,726,970
	922		(939,838)
	923		4,473,931
	930.2		1,983
	107		4,979,335
	108		36,569
	183		50
		\$	<u>11,350,220</u>
<b>(j) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Supply Chain Support Cost Allocation Factors Used - Direct, DCR, MT, MU	Account	Amount	
	588		2,378,794
	920		289,846
	922		(175,011)
	923		41,944
	930.2		233,394
	107		430,766
	108		20,429
	186		1,228
		\$	<u>3,219,390</u>
<b>(k) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Accounting & Tax Support Cost Allocation Factors Used - Direct, CR, HC, MA, MT, MU	Account	Amount	
	416	\$	7,994
	560		4,820
	561.2		37,392
	561.5		1,957
	566		1,285
	568		77,095
	571		1,997
	580		15,340
	581		17,256
	583		25,662
	586		20,971
	588		230,990
	590		22,947
	901		1,059
	902		22,936
	903		81,639
	905		8,264
	908		18,530
	910		100,407
	911		1,118
	920		697,372
	922		(348,892)
	923		3,947,479
	930.2		16,257
	107		370,018
	108		297
		\$	<u>5,382,190</u>
<b>(l) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Treasury Support Cost Allocation Factors Used - Direct, MA, HC	Account	Amount	
	431		1,012
	920		155,118
	922		(83,353)
	923		82,856
	930.2		(22,480)
	107		108,571
	108		232
		\$	<u>241,956</u>
<b>(m) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Strategy, LT Planning & Business Performance Support Cost Allocation Factors Used - Direct, MA, MU	Account	Amount	
	920		129,409
	922		(39,482)
	923		43,063
	930.2		(2,727)
	107		39,494
		\$	<u>169,757</u>
<b>(n) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Risk Support Cost Allocation Factors Used - Direct, MA, MU	Account	Amount	
	920	\$	64,500
	922		(89,246)
	923		170,169
	930.2		494
	107		90,236
		\$	<u>236,153</u>
<b>(o) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Internal Auditing Support Cost Allocation Factors Used - Direct, CR, MA, MU	Account	Amount	
	920	\$	163,630
	922		(100,499)
	923		114,630
	930.2		110
	107		100,515
		\$	<u>278,686</u>
<b>(p) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Legal Support Cost Allocation Factors Used - Direct, MA, MT, MU	Account	Amount	
	566	\$	322,282
	568		35
	590		314
	920		548,511
	921		326,320
	922		(451,699)
	923		1,369,041
	930.2		(31,156)
	107		535,985
	108		6,360
	183		117
		\$	<u>2,626,110</u>
<b>(q) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			

	Account		Amount
Provide Rates & Regulatory Affairs Support	920	\$	416,294
Cost Allocation Factors Used - Direct, CR, MU	922		(260,546)
	923		262,795
	928		30,722
	930.2		508
	107		270,264
	108		543
	183		10,033
		\$	<u>730,613</u>
<b>(t)</b> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
	Account		Amount
Provide Corporate Affairs & Community Involvement Support	426.1	\$	13,011
Cost Allocation Factors Used - Direct, MA, MU	920		26,266
	922		(20,316)
	923		25,140
	930.2		86,094
	107		20,315
		\$	<u>150,510</u>
<b>(s)</b> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
	Account		Amount
Provide External Affairs Support	426.5	\$	316,622
Cost Allocation Factors Used - Direct, CR, MA, MU	920		154,065
	922		(74,824)
	923		70,049
	930.2		3,202
	107		84,349
	108		699
		\$	<u>554,162</u>
<b>(t)</b> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
	Account		Amount
Provide Ethics & Compliance Support	920	\$	105,886
Cost Allocation Factors Used - MA	922		(88,440)
	923		126,848
	930.2		19
	107		88,440
		\$	<u>232,753</u>
<b>(u)</b> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
	Account		Amount
Provide Human Resources & Corporate Services Support	416	\$	20,357
Cost Allocation Factors Used - Direct, DCR, HC, MA, MU,	426.2		(673,636)
	431		456,265
	560		12,174
	561.2		91,456
	561.5		4,930
	566		3,108
	568		194,205
	571		5,049
	580		30,345
	581		42,248
	583		61,870
	586		44,627
	588		471,023
	590		60,733
	901		2,697
	902		57,745
	903		206,998
	905		20,833
	908		46,891
	910		234,195
	911		2,847
	920		2,670,185
	922		(1,493,066)
	923		1,676,834
	926		2,806,005
	930.2		54,676
	107		1,569,036
	108		2,609
	186		22
		\$	<u>8,683,261</u>